

Communicating the Business Value of Sustainability

A shared research program

February 25, 2026



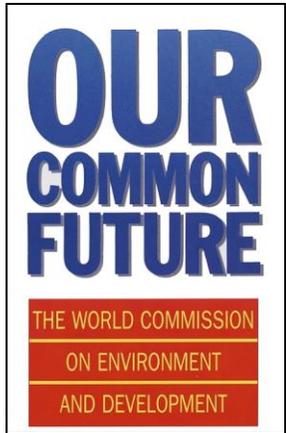
Today's Objectives

- ❖ Address the changing and increasingly challenging environment in which sustainable business must operate.
- ❖ Discuss how the conversation around the business case for sustainability is changing... and not.
- ❖ Instill confidence and conviction in sustainability professionals to articulate and realize the business value of sustainability



Context: Sustainability is Facing Renewed Skepticism

External developments – including volatility in the global economy, geopolitical instability, and AI disruption – have created new barriers for business sustainability functions, including demand from senior executives and cross-functional leaders to better understand and articulate the business case for sustainability in demonstrable, quantifiable commercial terms.



1987

Sustainability is put on the business radar as a moral responsibility

1992
Many governments launched environmental plans based on scientific recommendations

Mid-1990s
Rise of corporate social responsibility and sustainability functions within companies, which are siloed and disconnected



Sustainable business matured, expanded, and mainstreamed

- Rise of the CSO
- Boards of Directors assumed oversight
- Investments in internal expertise
- Public commitments
- Heightened interest from investors
- Explosion of disclosures



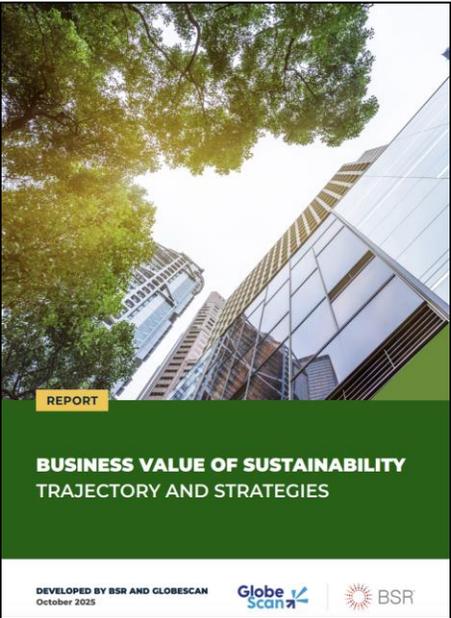
Today: Shifting context with new tailwinds

- ESG backlash and/or recalibration
- Some regulatory frameworks being scaled back
- Greenhushing on the rise
- Language around “ESG” is shifting
- Commitments being reframed to reduce political exposure

9 in 10 experts say the sustainability agenda requires revision¹

¹ Sustainability at a Crossroads, July 2025, GlobeScan

Project Approach: Helping Sustainability Business Leaders and Teams Demonstrate the Business Value of Sustainability Internally



Business Value of Sustainability | Trajectory & Strategies

Report reviewing the current context and value drivers of Sustainable Business, and providing five key strategies for integration that will help sustainable business leaders and teams demonstrate business value internally

Publicly available



Toolkits for Engaging Business Functions

Practical insight into how each of five key functions operates, the language they use, and the priorities that guide their decisions to help sustainability teams engage more purposefully

Exclusive material

Research Reflections: The Business Case for Sustainability Holds – But It Needs a New Playbook

Sustainability's business value is proven and enduring—but realizing its full potential today demands integration, innovation, and conviction. As contexts evolve, businesses must embed sustainability into strategy, measure impact holistically, and lead with confidence amid scrutiny.

1 The core principles of the business value of sustainability remain robust, foundational, and largely unchanged.

2 The external regulatory, geopolitical, and market contexts are shifting rapidly, requiring new approaches to articulating and demonstrating sustainable business benefits.

3 Strong relationships and strategic integration are the keys to unlocking business value.

4 Business value encompasses a diverse range of time scales, proof points, and strategic benefits.

5 Call to action: Be boldly confident in asserting business value.

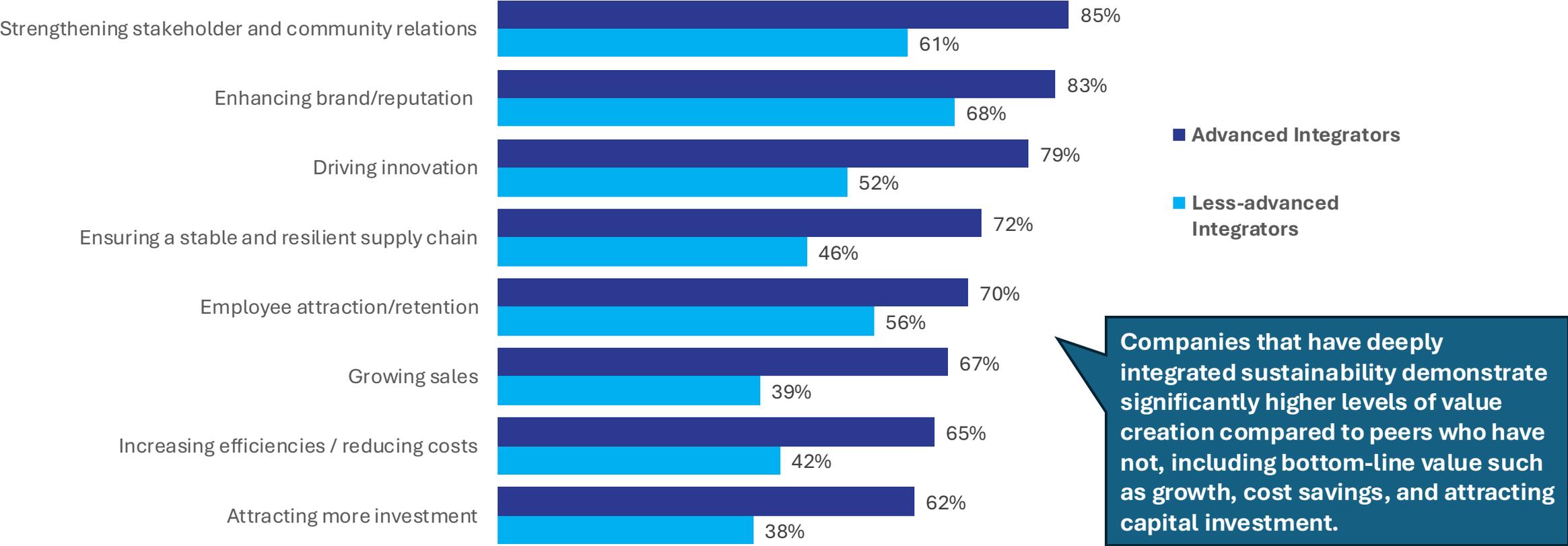
Key Insights: Six Fundamental Value Drivers of Sustainable Business



Key Insights: Integration as the Pathway to Value Creation

Moving beyond the narrow lens of the traditional articulation of the “business case,” sustainability should be understood as an important creator of business value. It is not simply a matter of cost reduction or compliance but is best understood and practiced as a strategic driver that fuels growth, innovation, resilience, and trust.

Perceived value from sustainability by companies that have deeply integrated sustainability vs peers who have not, “**High value**” and “**Very high value,**” 2025



Source: The Sustainability Value Triangle, a survey of 320 companies by A4S, ERM, GlobeScan, Salesforce, and SustainableTorg, 2025

Key Insights: Demonstrating Business Value through Five Key Strategies for Integration

The report introduces five strategies to foster collaboration across functions, helping business and sustainability leaders work together to identify, create, and communicate shared value.



I. Identify Key Players and Priorities

*Integrating sustainability within business strategy begins with understanding **who** in the company is integral to approving or executing the initiative, and how their priorities connect to the goals of the initiative.*



II. Define the Opportunity

*Defining the opportunity means systematically defining its **scope, boundaries, and objectives**, and importantly building these parameters with relevant colleagues to ensure alignment.*



III. Analyse Tangible and Intangible Value Drivers

*This strategy helps to effectively capture an initiative's **near-term financial impacts as well as long-term opportunities** to safeguard operational continuity, reduce volatility, and build capacity for growth – which are more difficult to quantify.*



IV. Stress Test the Value

*Stress-testing helps evaluate how a sustainability strategy or initiative delivers business value across a range of **uncertain future conditions**.*



V. Strengthen the Enabling Environment

*Identifying and realizing the **value of sustainable business is linked to the broader systems** in which businesses operate; collaboration can strengthen that enabling environment and thereby advance the business value of sustainability.*

Discussion



Chris Coulter
CEO, GlobeScan



Angela Pinhati
Chief Sustainability Officer,
Natura



David Korngold
Managing Director,
Transformation, BSR



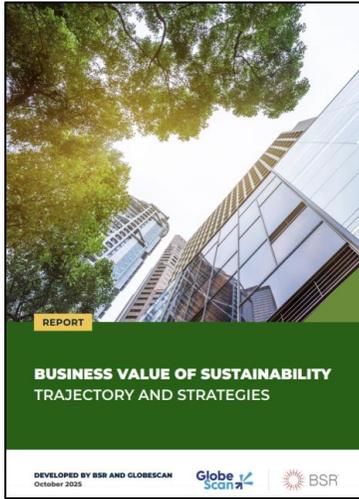
Robert ter Kuile
Chief Sustainability Officer,
McKesson



Chris Librie
Senior Advisor, Sustainability
Strategy, Applied Materials



How to Engage Further



Access our in-depth report – [Business Value of Sustainability | Trajectory & Strategies](#) – on BSR and GlobeScan’s websites

Report reviewing the current context and value drivers of Sustainable Business, and providing five key strategies for integration that will help sustainable business leaders and teams demonstrate business value internally



The **Toolkits for Engaging Business Functions** can be provided upon further engagement

Practical insight into how each of five key functions operates, the language they use, and the priorities that guide their decisions to help sustainability teams engage more purposefully



Reach out to dkorngold@bsr.org or femke.deman@globescan.com if you are interested in deeper engagement or operationalization support, such as executive briefings (present deliverable insights and recommendations to internal stakeholders) and custom action workshops (prepare practical next steps and action plans for implementation)



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