Why this guide matters

The impacts of climate change and nature loss are now unequivocally being felt across the globe, and social issues are coming to the fore. These sustainability challenges directly affect the financial viability of companies across the economy, presenting both risks and opportunities.

As sustainability rises on the corporate agenda, businesses face ambiguity in how to implement effective sustainable practices within the confines of everyday business operations. Often, the perceived high cost of action, versus the diffuse and long-term costs of inaction, add to this complexity. This guide addresses this ambiguity by providing practical steps for corporate finance and sustainability practitioners to integrate sustainability into everyday business operations. Bridging the gap between ambition and actionable strategies, enabling companies to make a compelling business case for sustainability.

What this guide provides

- Clear steps to build a business case for sustainability
- Actionable insights to integrate sustainability initiatives within everyday business practice
- Practical guidance for both finance teams and sustainability practitioners
- Assessment of financial and intangible impacts, with clear examples of climate, nature and social opportunities
What this guide includes

A typology of sustainability initiatives
Sustainability initiatives are defined under three core topics:

→ Climate change mitigation and adaptation
→ Nature and biodiversity conservation and restoration
→ Social justice and equity for both internal and external stakeholders

Across these three topics, this guide identifies 16 ‘themes’ (e.g. emissions and waste reduction) and 32 ‘opportunities’ (e.g. sustainable resource management), a practical categorization helping practitioners assess options effectively.

Financial and intangible impacts
The guide demonstrates the business case for sustainability by linking sustainability opportunities to ten financial drivers (e.g. reduced cost) and six intangible drivers (e.g. improved reputation). It includes ‘impact tables’ that detail these links.

Impact Table example

For each opportunity, the impact tables provide an indicative impact, speed, and cost ranking. Actual values are subject to the specific conditions of a given business.

For each opportunity, the impact tables provide a set of illustrative example initiatives as well as situating it within the context of the broader sustainability theme.

The tables outline some potential financial driver impacts associated with implementing a sustainability initiative.

They also highlight the potential impact on some intangible drivers of a business case.
Get started

To maximize the value of this guide, corporate finance and sustainability practitioners should:

→ Identify and integrate relevant sustainability opportunities in business strategy and planning

→ Use the impact table examples to explore financial and intangibles drivers

→ Prepare a business case: 1) scope the initiative; 2) translate impact; 3) identify KPIs and data requirements; 4) collect data and determine impacts; and 5) draft a business case.

This executive summary provides a snapshot of the comprehensive guidance available in the full report, and in the impact tables document available here. Dive into the full guide to explore how your company can turn sustainability into strategic opportunities and drive business value.
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We accelerate value chain transformation across key sectors and reshape the financial system to reward sustainable leadership and action through a lower cost of capital. Through the exchange of best practices, improving performance, accessing education, forming partnerships, and shaping the policy agenda, we drive progress in businesses and sharpen the accountability of their performance.

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