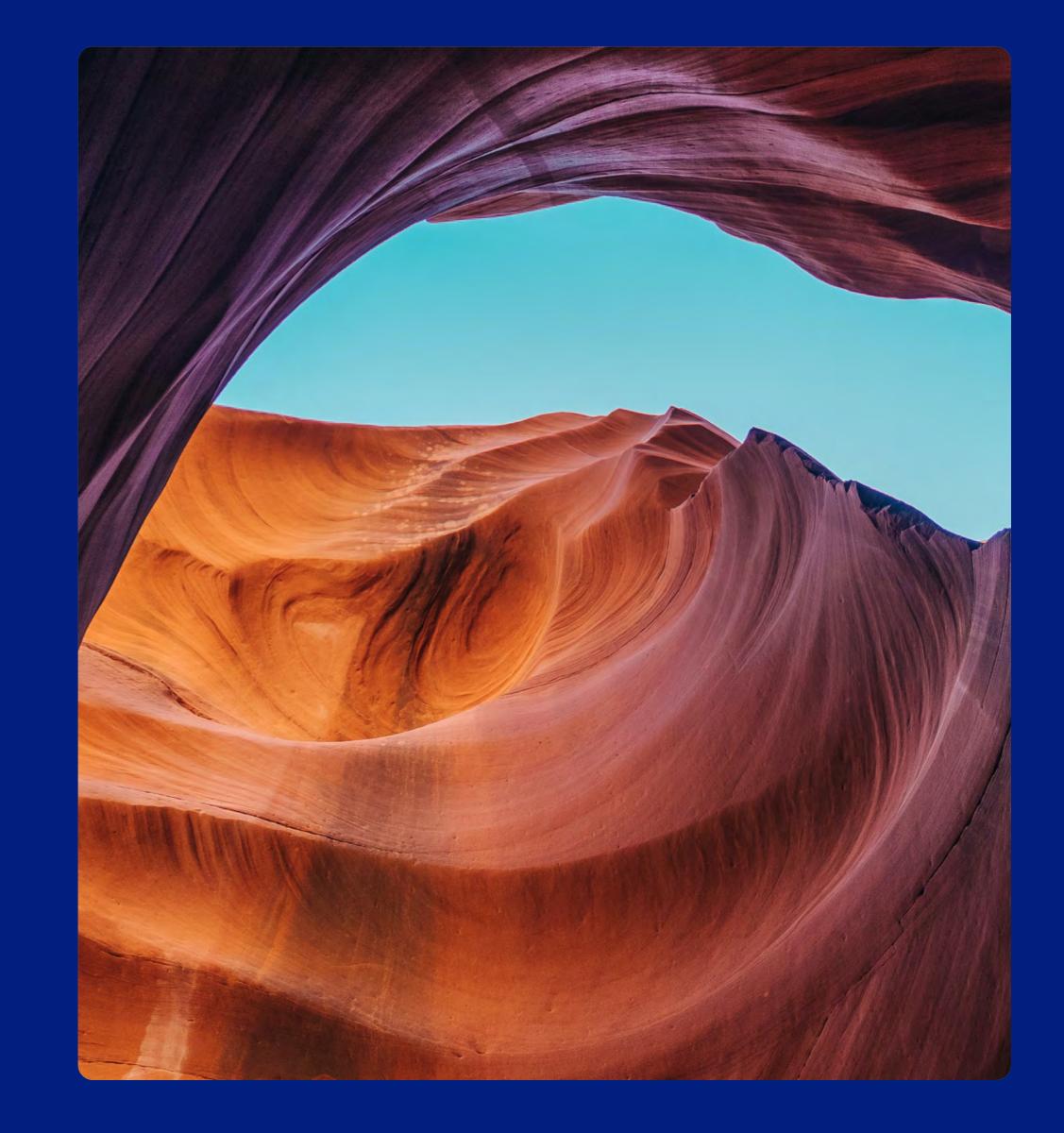
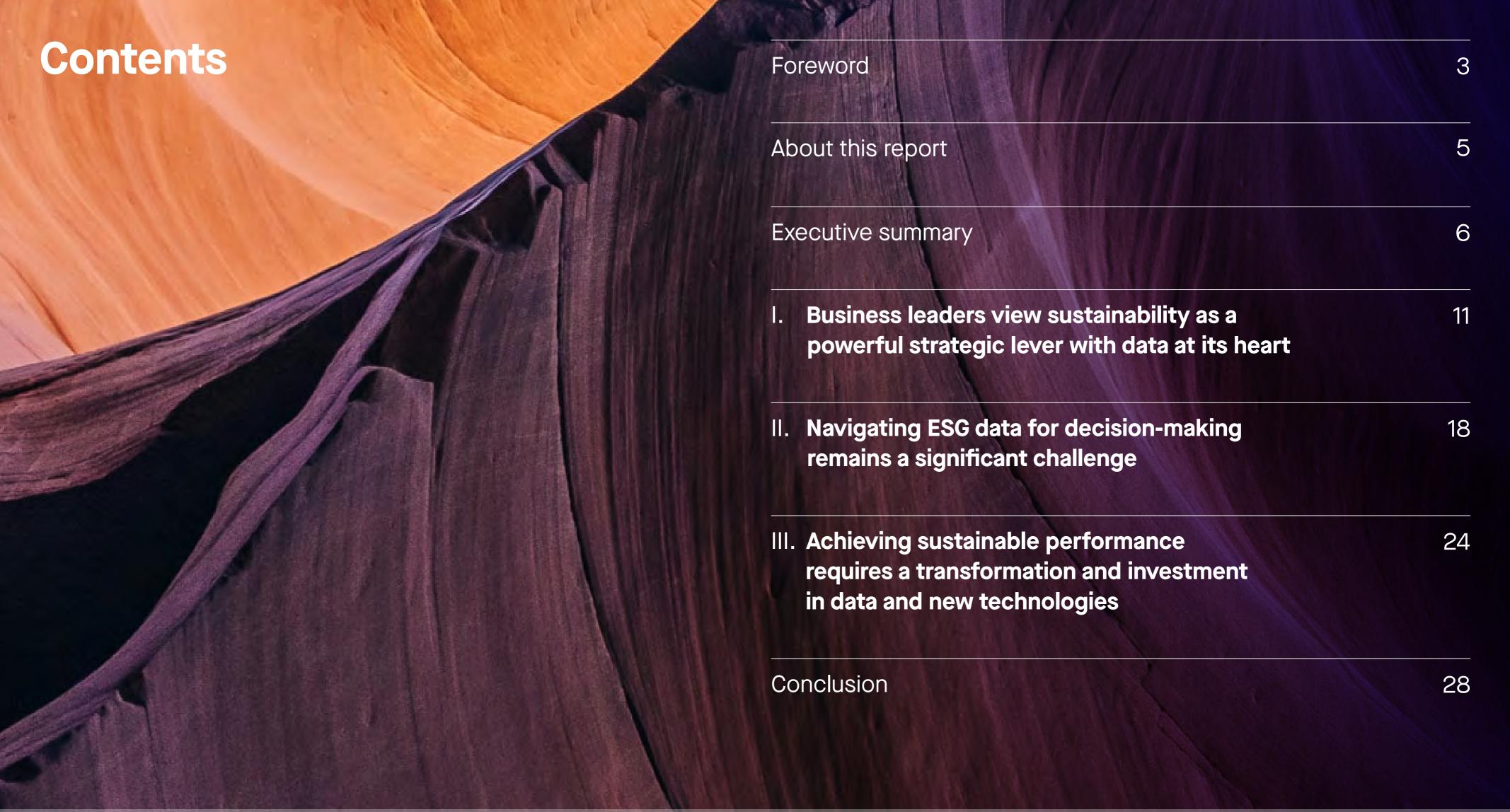
Sustainability in Action

Harnessing the power of data to unlock sustainable business transformation







Foreword

Increasing regulations and market pressure across the sustainability space are driving huge demand for transparency among organizations. In the quest to achieve this transparency, data has become a critical asset. While the importance of data is universally acknowledged, in reality many businesses and financial institutions struggle to effectively manage the large volumes of complex data that they generate, due to inefficient processes and unleveraged technology.

Without the proper tools to manage and analyze sustainability data, organizations resort to time-consuming, manual methods that divert attention from strategic analysis and decision-making, ultimately delaying time to value and increasing the risk of errors. In some cases, this data goes unused, leaving businesses at risk of non-compliance and of falling behind competitors.

New research by Sweep and Capgemini Invent across four of the world's biggest economies by GDP uncovers the extent of this challenge, and the ricochet effect taking place across organizations as a result.



Foreword



"Every company has the potential to tackle the climate crisis head-on and drive the transition to a low-carbon economy. In the process, they can build a sustainable future for both their own organization, and the planet as a whole. Those which take every possible action today will become what we at Sweep call the Forever Companies™ of tomorrow.

However, taking meaningful action will only be possible with clear strategy and strong governance, backed up by granular, auditable data - the key ingredient which enables organizations to track, disclose and act on their impacts, and meet their sustainability goals.

With our partner, Capgemini Invent, we have set out to uncover the sustainability challenges and opportunities currently seen by the greatest agents of change in our economies: our businesses and financial organizations. The insights we have uncovered shed light on the state of sustainability program management across four major economies and offer timely food for thought on the scale of business transformation that could be achieved."

Rachel Delacour, Co-Founder and CEO, Sweep



"Addressing the climate and social crisis presents an unprecedented opportunity for businesses to lead the path to sustainability. In this transformative era, businesses must recognize that effective action hinges on precise, actionable data; granular and verifiable insights are essential for impactful sustainability strategies.

As the world transitions towards a low-carbon economy, only companies which approach ESG data as an opportunity, rather than an obligation, will secure their place as industry pioneers. Those who embrace a data-driven mindset will be better positioned to navigate regulatory complexities, manage risks, and unlock new opportunities.

Our joint report with Sweep delves deep into the constraints faced by organizations. It highlights the need for a data-driven sustainability transformation approach to move from ambitions to actions. The research findings stress the need to act fast and decisively, in terms of firming up data foundations and leveraging technology for a sustainable future. The 'sustainable' and 'digital' must come together for businesses to achieve lasting success while addressing global environmental and social challenges."

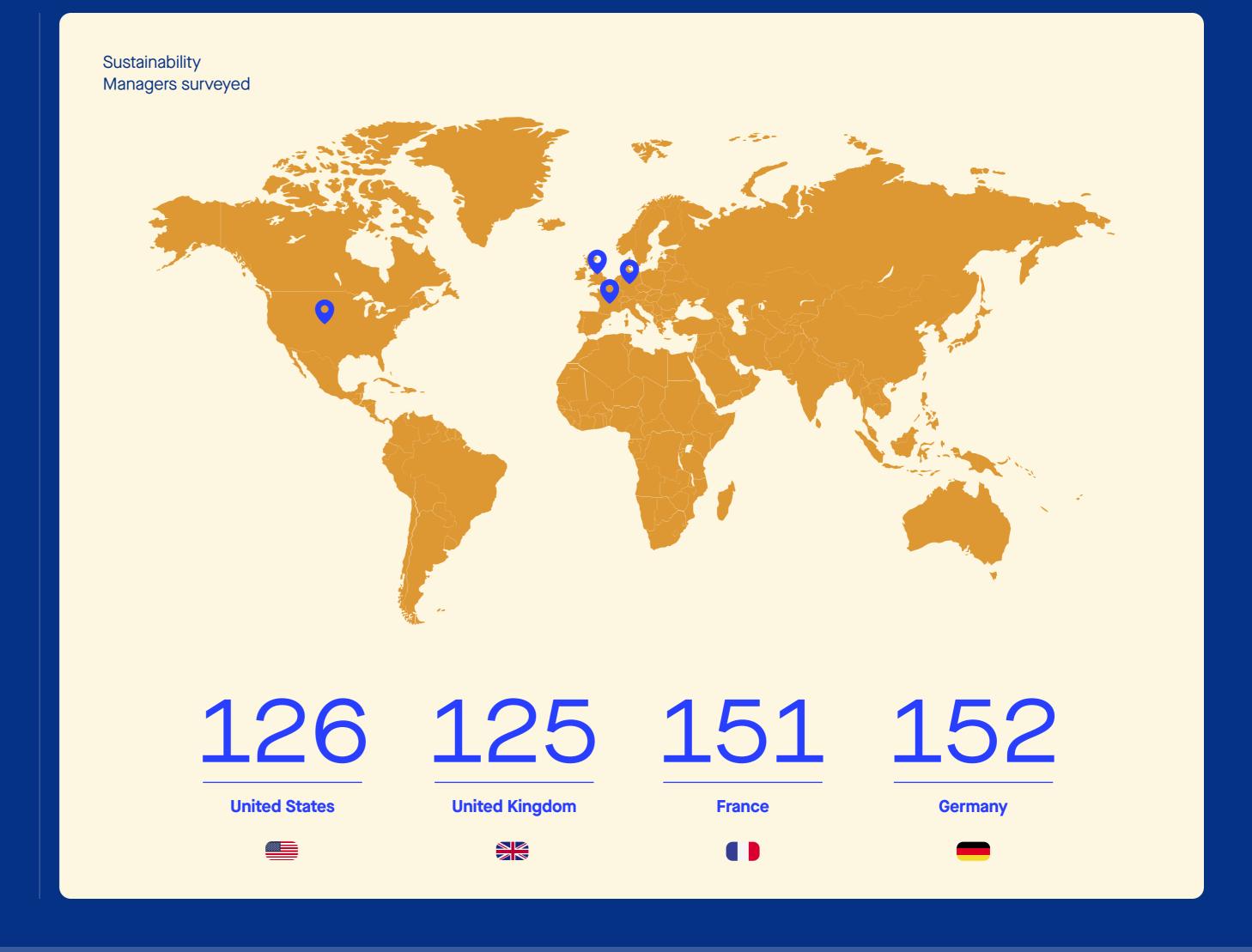
Roshan Gya, CEO, Capgemini Invent

About this report

This report is based on a primary research study jointly conducted by Sweep and Capgemini Invent to assess the extent and nature of data challenges faced by sustainability practitioners; and leverage these insights for a deeper understanding of market trends and client expectations.

The study involved a survey targeting sustainability managers and executives across a diverse range of industries and regions. The survey engaged 554 sustainability professionals sampled from the United States (23%), United Kingdom (23%), France (27%), and Germany (27%), representing a wide range of business segments by revenue: £500 Million or over (43%), £50 Million - £499.999 (34%), and < £50 Million (23%). The respondents represented a diversity of sectors such as Aerospace and Defense, Agriculture and Food, Automotive, Construction, Consumer Products and Retail, Energy, Financial Services, Healthcare and Life Sciences, Industrial Manufacturing, IT/Professional Services, Public/Government, Telecom, and Utilities.

Our research findings reflect the collective insights of professionals who are at the forefront of driving sustainability within their organizations, providing a robust foundation for understanding the evolving landscape of environmental, social, and governance (ESG) practices.



Executive Summary 1/5

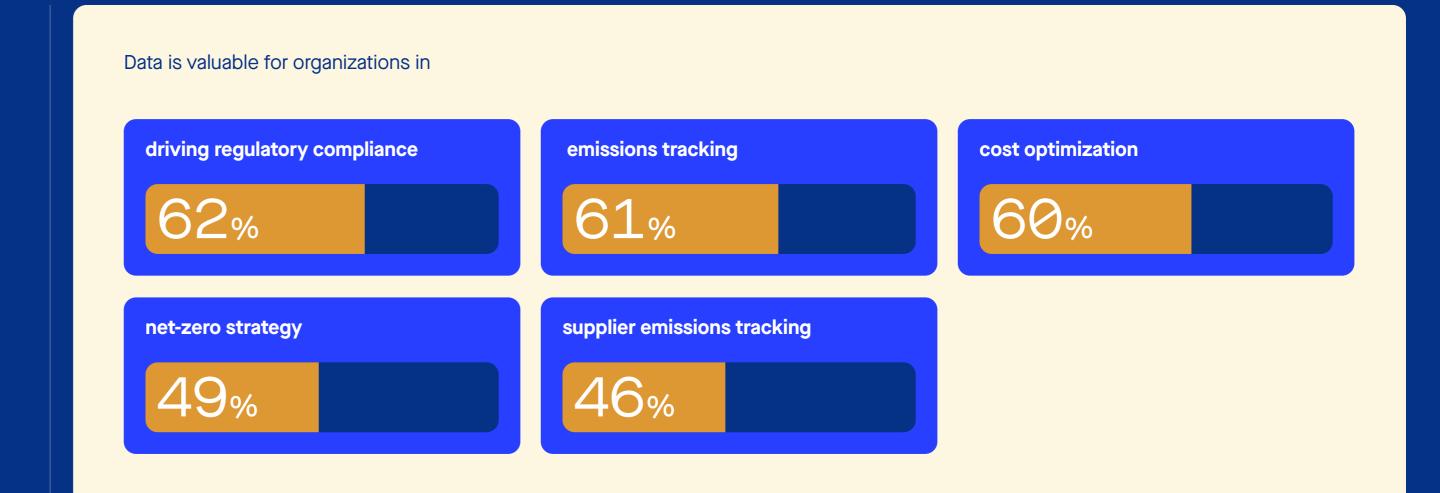
Sustainability is now a mainstream concern for businesses, and they are aware of its transformation potential – both in terms of competitive advantage and corporate responsibility.





Executive Summary 2/5

Data is at the heart of sustainability transformation- this will be increasingly so as regulations grow and the organizational perimeter expands. But organizations are struggling to realize the full potential of data and harvest all the benefits of ESG data use cases.



the complexity of the data

they manage

Organizations struggle to collect sustainability data at the right frequencies, handle data complexities, effectively leverage technology, and create a holistic vision and culture around sustainability.



emissions data

enough to inform strategy

Executive Summary 3/5

Businesses are aware that transformation is inevitable to survive in a low-carbon era and efficient data management will enable them to focus on more impactful sustainability initiatives.



Executive Summary 4/5

Organizations are aware of opportunities presented by the global transition into a low-carbon economy, but they need to advance with strategic foresight while adopting a data-driven approach powered by technology.

Businesses are optimistic about new avenues in a low-carbon economy, but they are betting on the following factors: leadership team to drive company-wide adoption

46%

create or refine company policies

43%

partner with a software provider to fully manage data

44%

appoint roles dedicated to sustainability

42%

Cutting-edge ESG software solutions can enable businesses to leverage technology for a datadriven sustainability transformation.

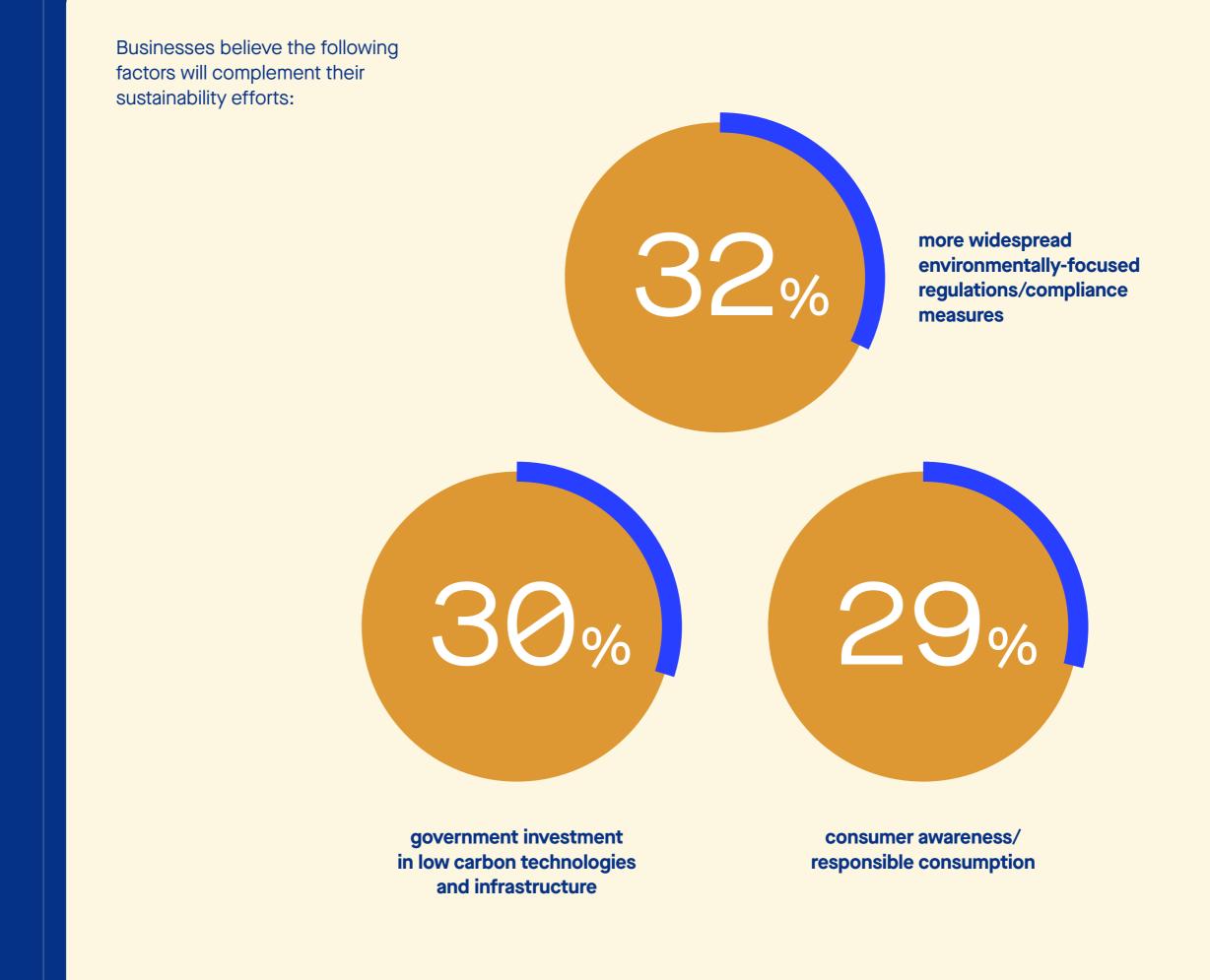
more than

85%

agree that digitalization, including Gen Al adoption, would be essential for sustainability transformation

Executive Summary 5/5

Intensifying sustainability efforts in a low-carbon era is crucial to meet growing expectations of stakeholders, such as regulators, investors, and consumers.



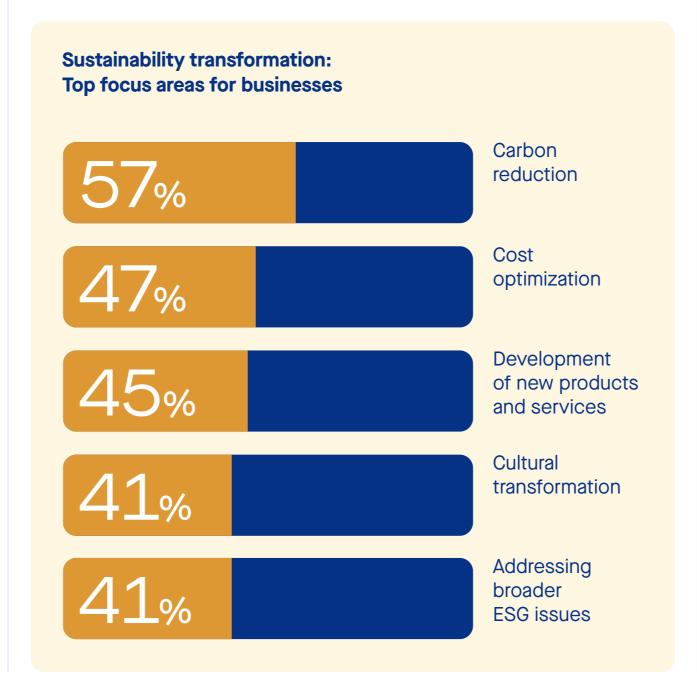
Business leaders view sustainability as a powerful strategic lever with data at its heart

Business leaders view sustainability as a powerful strategic lever with data at its heart

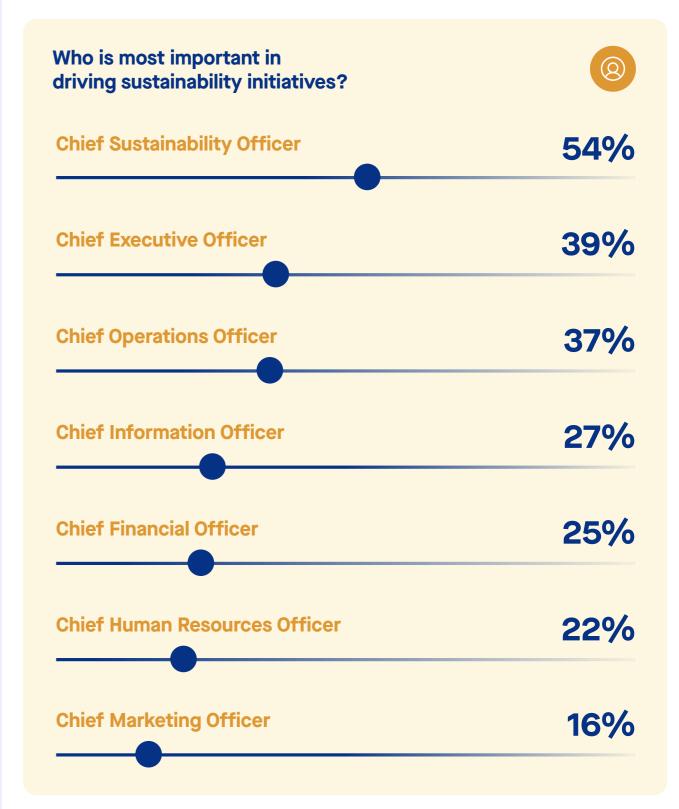
76%

of businesses treat sustainability as a means of gaining business advantage Business leaders are increasingly coming to terms with the importance of embedding sustainability within their operations and across business functions in the short, medium, and long-term. There is widespread acknowledgement that sustainability can no longer be a box-ticking exercise, with most of the businesses (76%) treating it as part of corporate culture and a means of gaining business advantage.

Besides contributing to the urgent need for climate transition, sustainability serves as the crucial link that harmonizes competitive advantage with corporate responsibility. These priorities reflect the growing recognition that sustainable practices not only mitigate environmental impact but also drive innovation and efficiency. This is part of a global trend as organizations are set to increase their sustainability investments.



Sustainability programs may still be largely led by the CSO, but there is an agreement that sustainable transformation demands focus from the entire C-Suite, reflecting a recognition that sustainability is a "whole-business" issue.

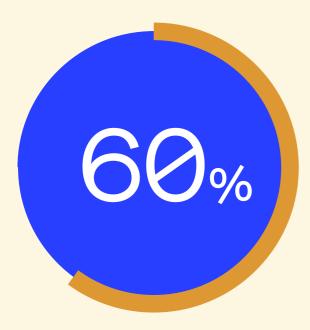


Simultaneously, data is recognized as a critical aspect to meet organizations' sustainability transformation and overall commitments to the market. Businesses are looking to leverage ESG data to achieve a wide range of sustainability goals.

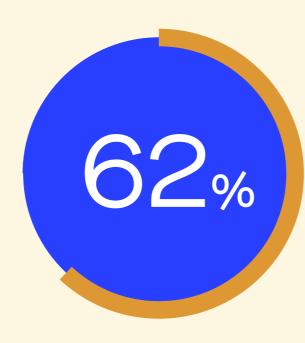
The most common sustainability data use-cases for businesses







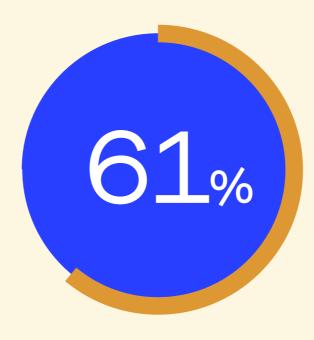
Monitoring the organization's own operations



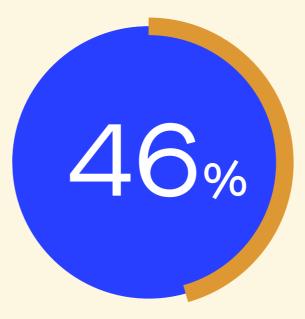
Evidencing green credentials



Informing Net Zero strategy



Tracking emission reduction trajectories



Monitoring supplier emissions

As anticipated, adhering to regulatory compliance is the most common use of sustainability data. This is due in large part to increasing disclosure requirements across the different regions, as well as because reporting and disclosures provide actionable evidence of a company's sustainable performance and commitments.

As an illustration, our survey reveals that 71% of businesses responded that they will be required to comply with the Corporate Sustainability Reporting Directive (CSRD) over the next three years. However, this demand is met with several challenges. 87% of these companies have already started collecting data for their inaugural CSRD report, but only a little over half of them (53%) have already conducted a double materiality assessment - a key plank of CSRD preparedness.

With the onset of regulations, such as CSRD, the scope of ESG disclosures is poised to expand. As organizations recognize the need to report on a broader range of ESG indicators, data demand is growing exponentially.

will be required to comply with the CSRD within the next three years



Aniruddha Guha Biswas
Director, Sustainable Futures,
Capgemini Invent India

"Embracing ESG regulations isn't just about compliance; it's about foresight. By being proactive, organizations can not only prepare for future mandates but also position themselves as leaders in sustainable transformation.

Viewing regulations through a lens of opportunity rather than as a burden enables companies to innovate, enhance their reputation, and drive long-term value." In the meantime, ESG data are increasingly being leveraged to achieve a wider range of strategic and operational objectives, beyond mere compliance. External communication of green credentials has now become a top priority, surpassing even net-zero trajectory tracking and supplier emission monitoring.

This shift can be attributed to the growing demand for transparency and accuracy in sustainability initiatives, following a series of greenwashing scandals in recent times. Companies are now prioritizing the integrity of their external messaging, aiming to avoid backlash from civil society and consumers while also safeguarding investor trust.

Thus, organizations have been increasingly reporting their sustainability performance through various channels, to meet regulatory requirements while also making voluntary disclosures to demonstrate their commitment to responsible practices.

The most common ways of showcasing sustainability efforts and achievements

Regulatory reports

62%

Voluntary disclosures

50%

Framework-setters' disclosures

45%

Regulatory reports

40%

The results vary across the polled regions. With diverse federal, state, and local rules, US businesses appear to be more focused on regulatory compliance, while their UK counterparts prioritize optimizing operations to enhance internal efficiencies, reduce costs, and manage reputational risks. Against the backdrop of the European Union's ambitious climate goals, France and Germany seem to additionally focus on leveraging sustainability data to manage stakeholder trust and achieve net-zero targets, respectively.

Top use-cases of sustainability data by region





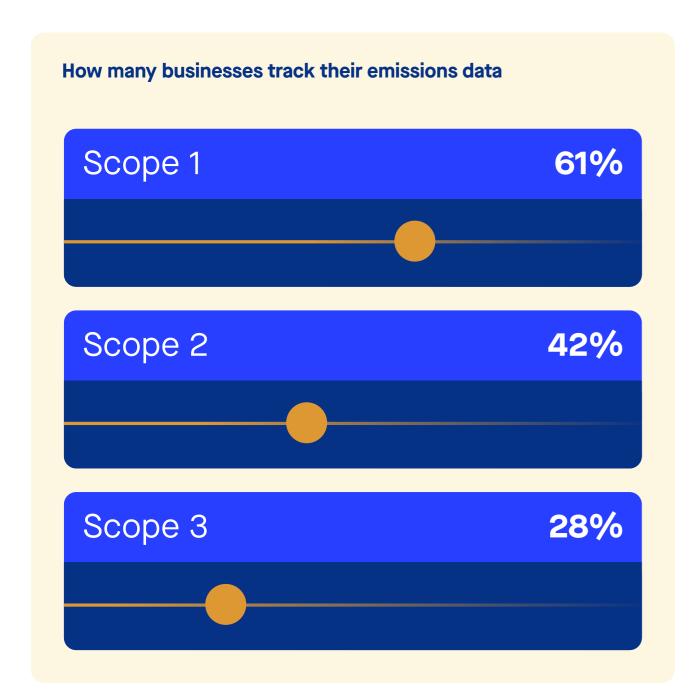




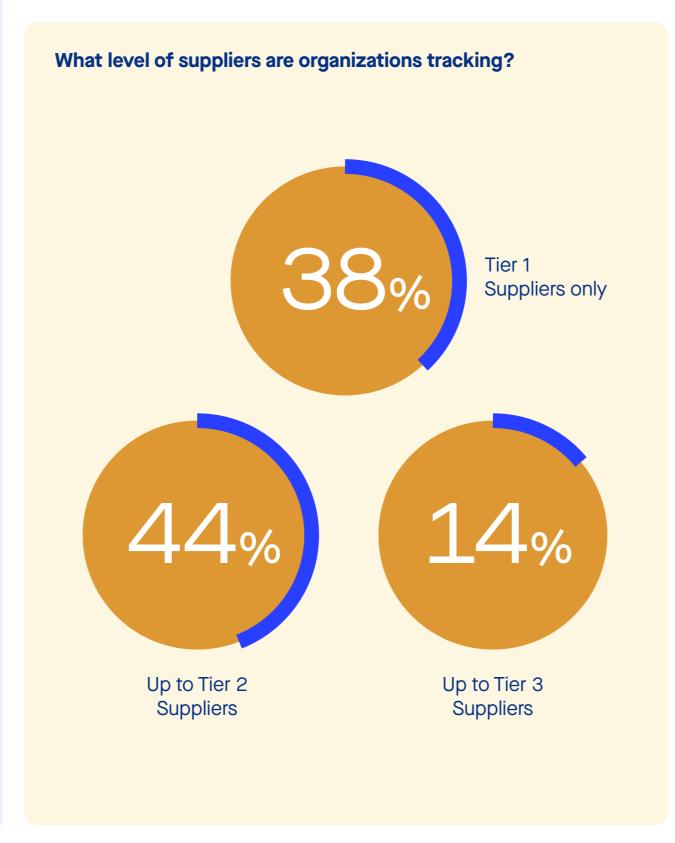
The granularity of ESG data collection itself varies across organizations. The measurement of the business's own emissions (Scope 1 and 2) has been the focus in recent years, and this data is now for the large part well managed. 61% of businesses measure their Scope 1 emissions, with 42% measuring Scope 2.

Scope 3, on the other hand, is less commonly measured (28%), despite it being a major stake for companies. Value chain emissions form a major portion of carbon footprint in many sectors and are coming under increasing scrutiny from regulators, given their emissions reduction potential.

Only 2.71% of the respondents revealed they are not tracking any emissions data.



For Scope 3, it is crucial that companies are able to collect the emissions data of their suppliers across the entire value chain. Hence, emissions are becoming a differentiator during the process of selecting suppliers, increasing the onus on suppliers to track and report their own data, but most importantly, to be transparent on their action plan and actual results to support the figures they are disclosing. 86% of the companies report that they have required suppliers to evidence their green credentials in requests for proposal (RFPs).



As we see, organizations now need to look beyond their own legacy systems to manage the increasing volume of data and enhance data-tracking capabilities both internally and across the value chain. This would support compliance with ESG regulations, such as the CSRD, but more importantly it would enable companies to leverage data to steer their own sustainability trajectory.

The increasing emphasis on sustainability, driven by both regulatory pressures and market dynamics, has placed ESG data at the core of business strategy. From navigating complex compliance landscapes to accurately capturing emissions across entire value chains, data plays a critical role in embedding sustainability into business operations.

Despite being a key enabler for achieving sustainability goals, collecting, cleaning, structuring, and leveraging ESG data for meaningful insights as well as transparent and accurate reporting is a journey full of roadblocks. As organizations navigate the evolving business environment, the next chapter of this report delves into the specific ESG data challenges companies encounter, highlighting the complexities that lie ahead in their path toward sustainable transformation.

86%

of companies have required suppliers to evidence green credentials in RFPs



Julien Denormandie
Chief Impact Officer, Sweep

"Having access to relevant data grows more critical every day as sustainability becomes woven into overarching business strategy.

The majority (86%) of businesses ask their suppliers to evidence their green credentials in RFPs, meaning that suppliers who lack easy access to the data to back up their claims could be at a strategic business disadvantage. These requests also show that strong, evidence-based sustainability credentials are becoming a key differentiator for businesses."

Navigating ESG data for decisionmaking remains a significant challenge

Navigating ESG data for decision-making remains a significant challenge

47%

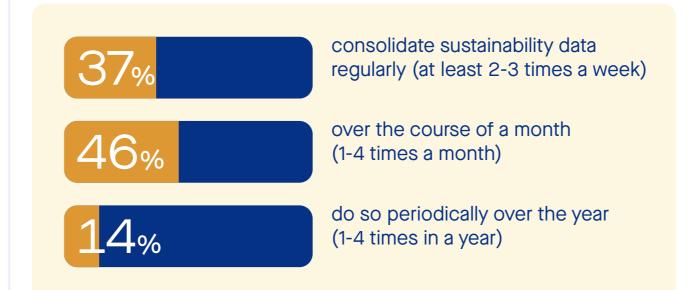
of sustainability managers are frustrated by the complexity of the data they manage and find it challenging to meaningfully analyze Data is at the heart of the sustainability journey. On the front line of ESG efforts, sustainability managers are under pressure to make the most appropriate decisions for their company's business success and sustainability progress; and they cannot do so without comprehensive and accurate data.

Organizations need both granular hot data and cold data. The former require frequent, instant access while the latter are accessed less frequently and can be auditable and traceable. For instance, operational GHG emission monitoring dashboards require hot data that are regularly updated to reflect variations (in energy consumption for instance), enabling instant access to updated insights. On the other hand, ESG reporting for compliance purposes, such as under the CSRD, requires a high level of auditability and traceability, with updates typically occurring only once a year.

However, sustainability managers are overwhelmed by the complexity and volume of ESG data they have to manage, and they report that this is hindering their ability to drive action. This challenge mirrors the early days of digital transformation when companies struggled to harness the power of vast quantities of information.

ESG data management is the most significant hurdle. Organizations are facing several challenges to be able to leverage ESG data to their full extent.

First, sustainability professionals struggle to collect data at the right frequencies and spend a considerable amount of time organizing it.



This means that at any given point in time, the data could be anything from several days to several months out of date.

Whatever the frequency of their data consolidation, the task itself is time-consuming, with more than half (54%) of the professionals we polled devoting 2-7 hours a week to it.



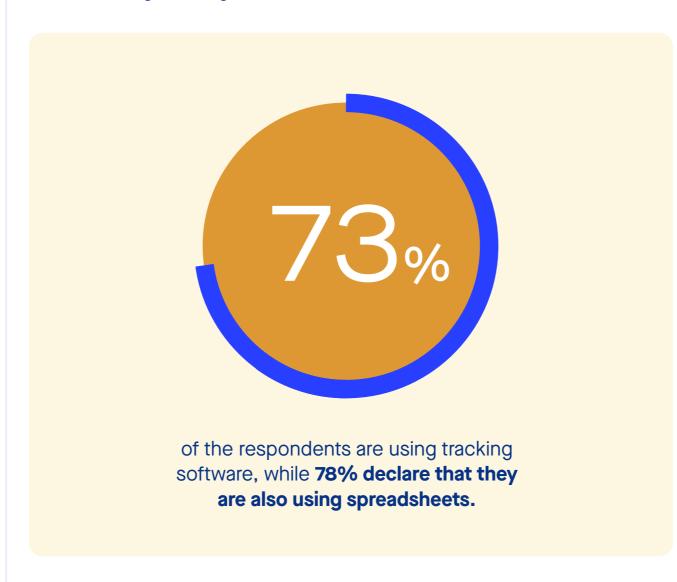
Second, we see evidence that managing sustainability data is a complex and cumbersome task. Almost half (44%) of businesses in the UK, France, Germany, and the United States manage 10 or more different sources of emissions data.

However, more than half (53%) of the professionals surveyed agree that their sustainability data is not comprehensive enough to inform their strategy, while also highlighting issues regarding data adequacy and overall quality. So, sustainability managers need to manage large volumes of data from various sources and yet, cannot get the most value out of their analysis due to quality issues.



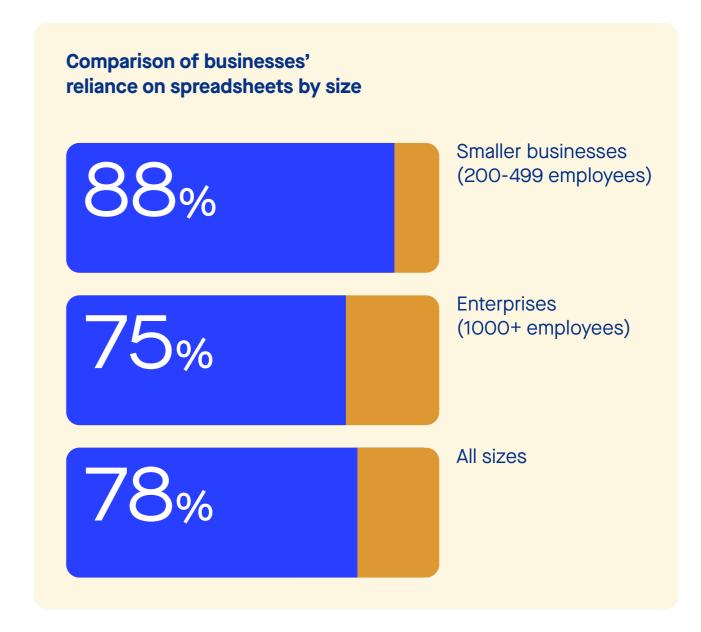
Third, there is evidence that technology remains under-utilized, despite the fact that 90% of the respondents agree that digitalization is pivotal for sustainability transformation.

Without the right tools, and skilled professionals to manage it, the volume and lack of quality of ESG data can quickly become overwhelming, leading to underutilization of ESG data.



These figures reflect the difficulty of retrieving data automatically, exposing companies to risks in terms of data quality, traceability, and auditability.

This is true even for the management of financed emissions and supplier data, which are crucial for Scope 3 emissions reduction. Businesses reported using software (73%) and spreadsheets (68%) to track supply chain emissions. The figures were not much different for financial institutions tracking financed emissions: software (77%) and spreadsheets (74%). Understandably, smaller companies showed higher reliance on spreadsheets.



In the current landscape of sustainability efforts where traceable and auditable information is crucial, reliance on spreadsheets means that businesses will remain vulnerable to errors and lack the scalability needed to accelerate their transformation. This points to the critical need for companies to transition toward more industrialized, automated systems capable of seamlessly collecting, transforming, and consolidating data.

Moreover, given the increasing regulatory pressures and stakeholder demands, businesses face a short time window to build and integrate future-ready data infrastructure systems.

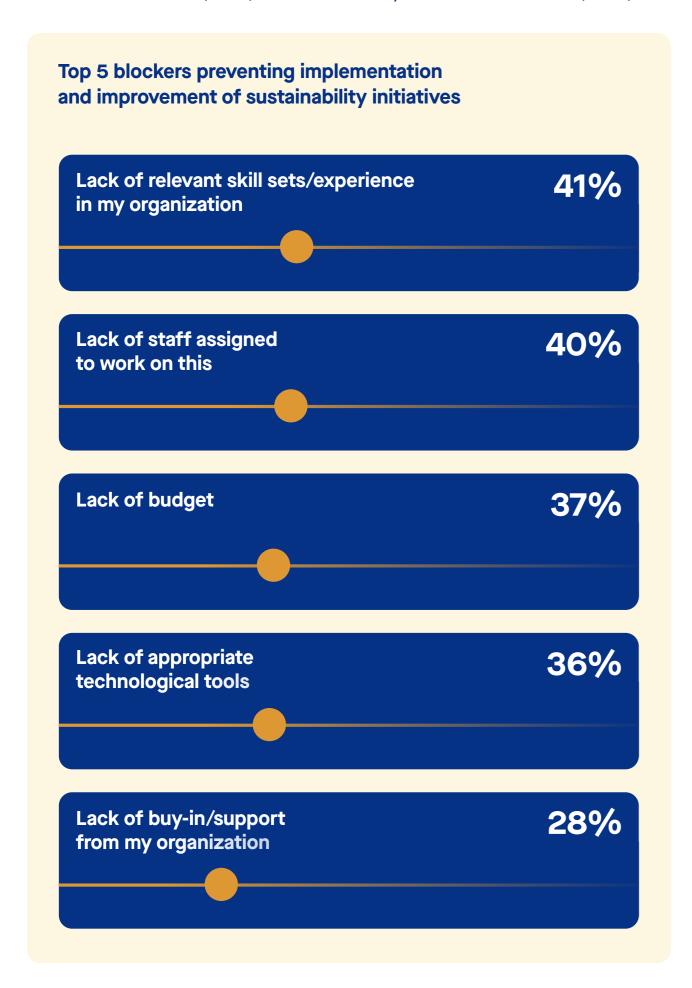


Aurélie Lustenberger
Senior Director, Sustainable
Futures, Capgemini Invent France

"Increasing regulation is driving the need for transparency. Naturally, data is key to this.

Today, everyone recognizes the importance of data, but the reality is that organizations are really struggling with the fundamentals of handling large volumes and complex data with inadequate tech tools."

Along with data challenges, respondents report other key hurdles, such as a narrow focus on sustainability (30%), lack of buy-in from the wider business (27%), and lack of buy-in from the C-suite (24%).





A lack of a holistic vision among leaders is seen to slow down sustainability transformation. 45% of professionals acknowledged that their C-suite does not understand what it takes to act upon a comprehensive sustainability program. Among the regions surveyed, French professionals reported leadership hurdles the most (51%). However, close to half of the sustainability managers (46%) believed that pragmatic leadership is required to advance in this direction and drive transformation.

The integration of ESG data into business strategy is fraught with complexities that hinder the ability of sustainability managers to make informed, timely decisions. The overwhelming volume, fragmented sources, and quality issues of ESG data mirror the early challenges faced during the digital transformation era. As companies grapple with manual data consolidation and outdated tools, sustainability managers struggle to extract meaningful insights, slowing the pace of progress. While these challenges are natural during transition times, they also present a unique opportunity to reframe sustainability performance as a strategic advantage rather than a burden, driving impactful and innovative business practices. The next chapter will explore how companies can evolve towards more sustainable business models, aligning their operations with long-term sustainable performance to drive impactful change, and how data and technology is vital to this transformation.

45%

of respondents believe their C-Suite does not understand what is needed to act upon a comprehensive sustainability program



Renaud BettinVP of Climate Action, Sweep

"Sustainability managers may be at the helm, but they cannot be the only ones powering the ship. Sustainability is increasingly viewed as needing business-wide action, yet not all stakeholders are following through. Fostering collaboration means helping to assemble the right governance around the leadership table to enable the organization to transition faster.

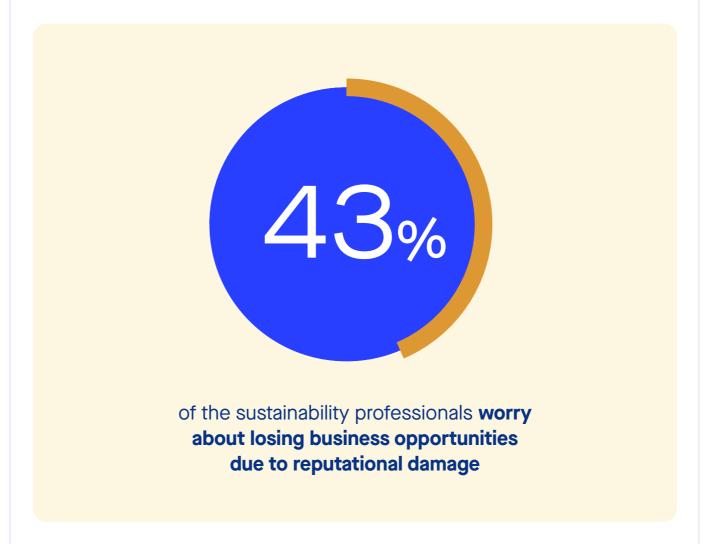
Once the governance is in place, teams must be equipped with the technologies that will enable them to collect the right data, in the right way, working collaboratively across all levels of the organization to collate, analyze, and report on it – and make transformative business decisions based on those insights."

Achieving sustainable performance requires a transformation and investment in data and new technologies

Achieving sustainable performance requires a transformation and investment in data and new technologies

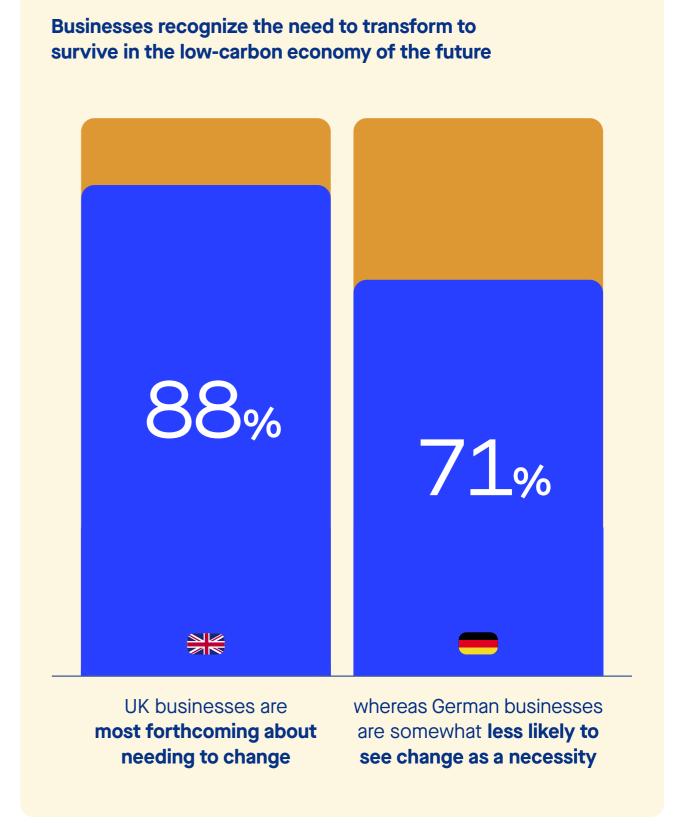
Business leaders demonstrate awareness that the stakes are high. The most-feared consequences of inaction around carbon and ESG – across businesses of all sizes – are falling foul to costs associated with supply chain disruptions due to environmental impacts (52%), and losing business opportunities due to reputational damage (43%).

Regarding the financial burden associated with supply chain disruptions caused by environmental impacts: such disruptions can result in increased costs due to delayed deliveries, higher raw material prices, and the need to find alternative suppliers, all of which can erode profit margins and disrupt operations.



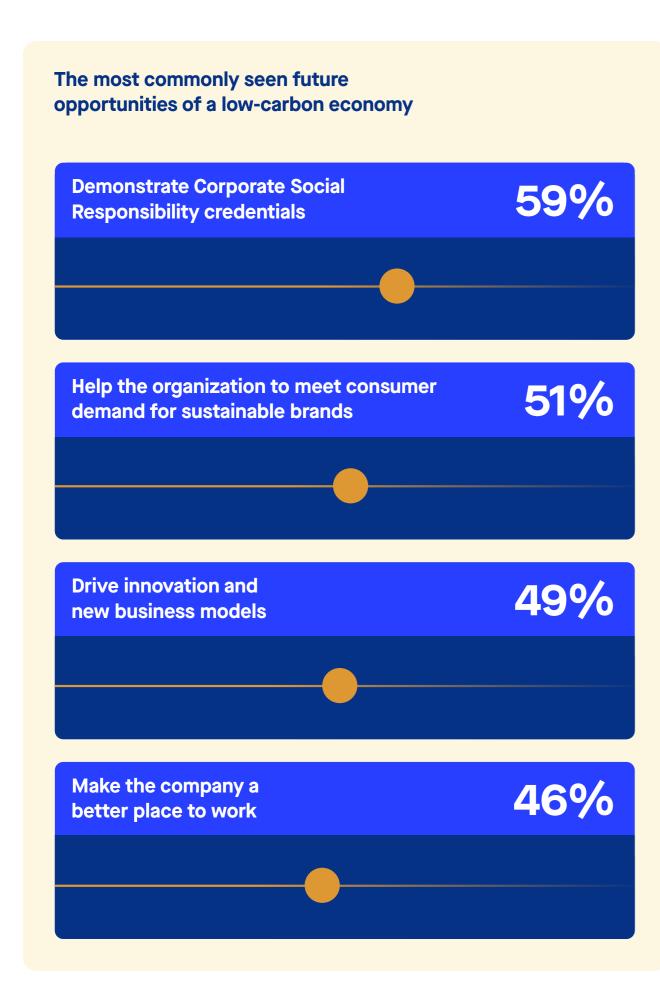
Additionally, 43% of the sustainability professionals worry about losing business opportunities due to reputational damage. In today's market, where corporate responsibility and sustainability are highly scrutinized by consumers, investors, and other stakeholders, a company's failure to address ESG issues can lead to negative publicity, loss of customer trust, and decreased investor confidence. This reputational harm can translate into lost business, diminished brand value, and reduced market share, ultimately impacting long-term business viability.

Thus, most businesses (81%) recognize the need for substantial transformation to survive in the low-carbon economy of the future and achieve business growth - with a majority (78%) of the professionals believing that low-carbon transition is an opportunity and will open up new avenues for business growth. Intensifying sustainability efforts is no longer a "nice to have" but an imperative viewed as a matter of business resilience and survival.



81%

of respondents say their organization must transform to survive in the low-carbon economy of the future



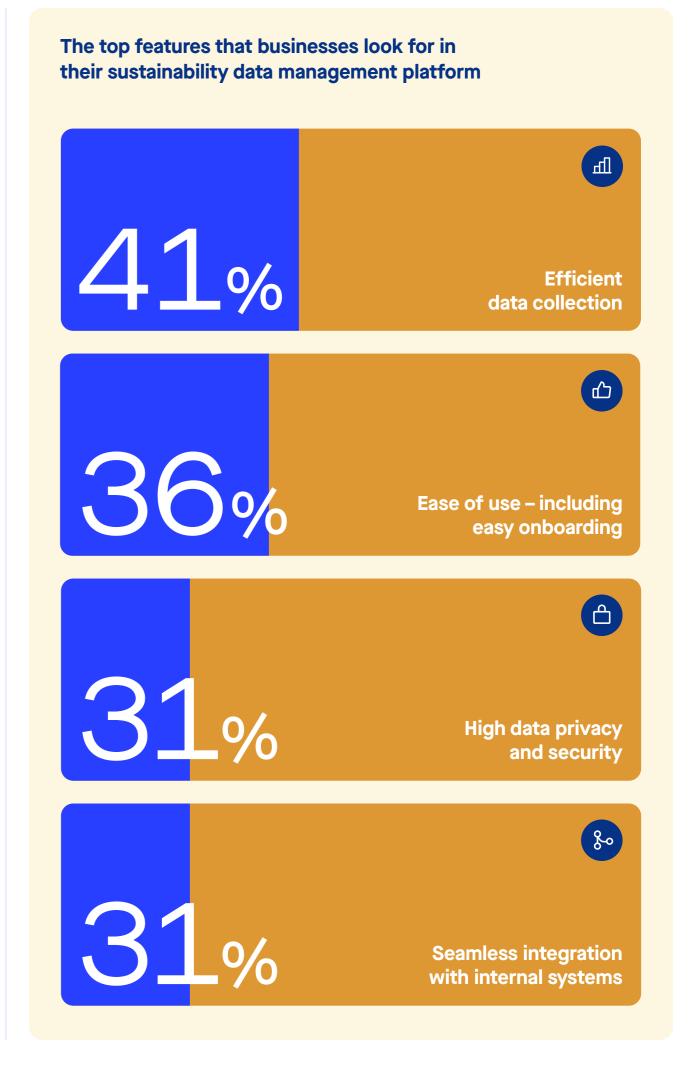
With the global economy now entering an <u>Eco-Digital Era™</u>, impending external pressures have ensured sustainability transformation is no longer a choice but rather an essential.

Specifically, more widespread environmentally-focused regulations and compliance measures (32%), increased government investment in low-carbon technologies and infrastructure (30%), and heightened consumer awareness and responsible consumption (29%) are seen as key factors driving this transformation.



To stay ahead in these challenging times, organizations need to significantly realign internally and envision a new operating model to adapt to the dynamic conditions. This requires proactive leadership to drive enterprise-wide adoption (46%) and a thorough refinement of company policies (43%) to reflect the changed priorities. Furthermore, creation of roles dedicated to sustainability (42%) is also seen as an enabler for seamless coordination between business functions and departments.

A significant element of such a new operating model is to devise and execute a comprehensive data and tech strategy. However, this is not a path for organizations to tread alone. Rather, it is an opportunity to forge technology partnerships to foster a data-driven approach to sustainability. The same is echoed by 44% of the respondents as they recognize the need to partner with a software provider to fully manage their data and advance their sustainability strategy. Therefore, sustainability transformation without digitalization is no longer considered to be an option.



In the meantime, the majority of respondents (85%) agree that emerging digital technologies such as AI and generative AI (Gen AI) will play a crucial role in accelerating this shift. For example, Gen AI can be used to demystify regulatory requirements for non-specialists, to customize reports and marketing content, or be leveraged to streamline the entire sustainability reporting operating model. In the specific context of sustainability data management, Gen AI applications can boost efficiency by automating data collection, cleaning, normalization, and analytics.

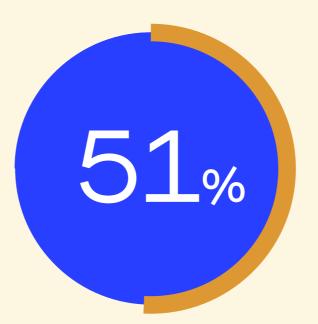
Leveraging technology to its limits is pragmatic, not only because it delivers efficiency, but also because it unlocks new avenues leading to more impactful outcomes. Our survey revealed that spending less time on data management activities brings value by freeing up time to focus on more strategic exercises and accelerating their sustainability transformation.

The message is clear: sustainability is no longer optional but essential for business resilience and growth. Companies must act swiftly to mitigate risks, seize new opportunities, and position themselves as leaders in the low-carbon economy.

As businesses navigate the Eco-Digital Era, the convergence of technology and sustainability is not just a strategy but a necessity. Organizations must embrace proactive leadership, refine their policies, and realign their operating models to stay competitive and meet evolving regulatory, consumer, and environmental demands.

By integrating advanced data management solutions and forming strategic technology partnerships, companies can unlock new efficiencies, drive enterprise-wide sustainability efforts, and enhance decision-making. Emerging digital technologies, such as AI and Gen AI offer immense potential to streamline operations, turning sustainability challenges into opportunities for innovation.

Actions to which sustainability managers would devote more time if ESG data management were more efficient



Drive business-wide collaboration for sustainability initiatives



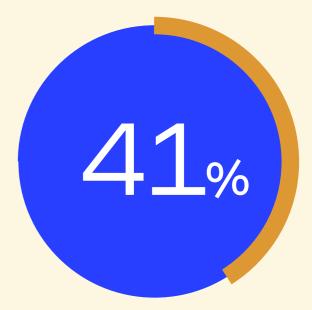
Do more climate risk modeling and forecasting



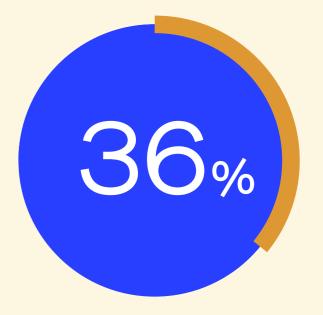
Conduct more research into how to improve existing initiatives



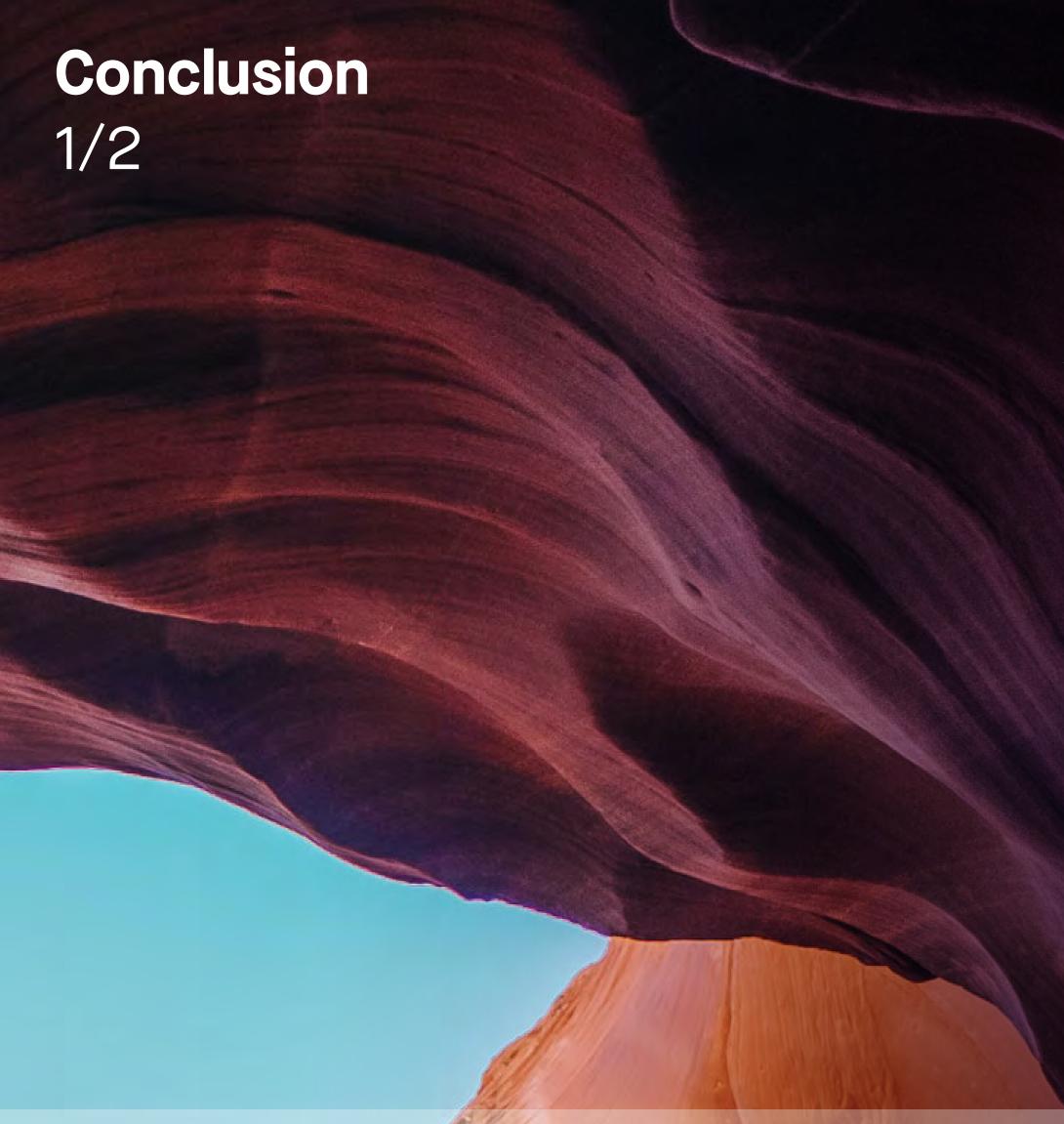
Promote a better work/life balance



Focus on improving climate mitigation actions



Develop more use cases



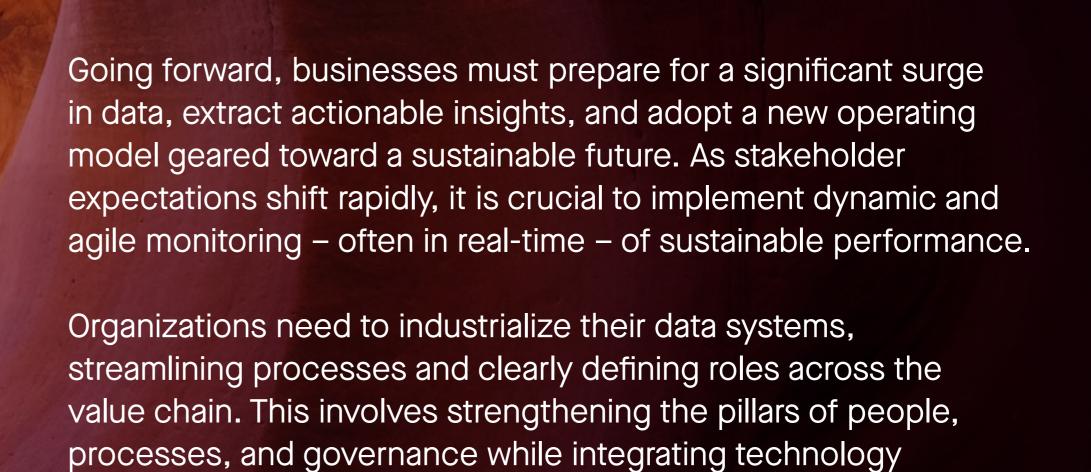
Overall, business leaders recognize sustainability as a strategic asset with the potential for significant long-term impact and fundamental business transformation, leading to emissions reduction, cost efficiency, risk mitigation, and innovation.

Effective sustainable transformation, led by the Chief Sustainability Officer, demands unwavering support from all executive leaders. At the core of this transformation is data – it underpins regulatory compliance, emission tracking, and the achievement of net-zero targets. Business leaders understand the high stakes of neglecting ESG commitments and recognize that reliable data can drive impactful initiatives and enhance cross-functional collaboration.

However, managing ESG data, as practiced by organizations today, is complex and resource-intensive. This justifies the call for robust data management powered by advanced technology.

By harnessing advanced analytics and promoting collaboration across the organization and its value chain, organizations can realize the full potential of ESG data. Investing in the right data management tools not only maximizes return on investment (ROI) but also accelerates time-to-value and drives meaningful progress toward sustainability objectives. This is where both the greatest challenges and opportunities lie.

Conclusion 2/2



Scalable platforms should be designed to adapt across functions, business units, and geographies while aligning with evolving regulatory expectations. The goal is to create a sustainable, transparent, and data-driven foundation that enables organizations to meet diverse business requirements effectively for a sustainable tomorrow.

and data solutions to enhance efficiency over time.

'A data-driven approach to sustainability presents immense opportunities for businesses to lead in the transition to a low-carbon economy. But successful sustainability strategies cannot be built on fragmented data systems and sources – a centralized hub is needed to be able to manage and analyze information effectively.

Accurate, automated data sourcing enables informed decision-making, which leads to successful action. It also drives engagement from key stakeholders, both internally and externally, fostering a network of change. It is important to remember that no single business can transition to a low-carbon future alone. But by leveraging technology and data, every company can comply with the latest climate standards and mitigate risks while also unlocking opportunities. This way it can truly become a pioneer in a decarbonized future.'

'Building a sustainable future requires more than ambition; it demands a progressive approach to data management and governance. Organizations need to build robust data capabilities, supported by clear leadership and governance structures, to navigate this journey effectively.

Driven by the right purpose and technology, organizations that leverage sophisticated data platforms for ingestion and analytics can meet the demands of a low-carbon economy with greater finesse.

By taking internal stakeholders into confidence and through collaboration with the broader industry ecosystem, organizations can turn complexities of sustainability transformation into opportunities for growth and innovation and create long term impact.'



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About Capgemini Invent X Sweep partnership

Capgemini Invent and Sweep have formed a strategic partnership that blends synergy with innovation, resulting in a powerful integration of consulting, business transformation expertise, and cutting-edge digital sustainability data solutions.

Leveraging Capgemini Invent's extensive experience in guiding businesses through Environmental, Social, and Governance (ESG) challenges, and their expertise in implementing Corporate Sustainability Reporting Directive (CSRD), ESG data processes, and ESG target operating models, this partnership takes advantage of Sweep's intuitive and interoperable technology. Together, the two organizations offer potential clients a unified view and comprehensive analysis of their ESG data, simplifying the implementation of low-carbon transition plans through innovative, customizable decarbonization strategies.

This collaboration is well-equipped to tackle the complex challenges businesses face as they adapt to the requirements of a low-carbon economy. The joint mission is to drive the transformation of business models by ensuring the seamless integration of extra-financial data into overall performance while also supporting carbon emissions reduction and sustainability goals.

