WHITEPAPER

Beyond compliance: turning ESG into business value.

The most valuable ESG questions often start where compliance ends.

The reporting wave

Over the past years, ESG requirements have changed how companies work. CSRD, ESRS, the EU taxonomy and voluntary standards such as VSME have pushed organisations to collect more data, assess their impacts and publish structured sustainability reports. That work matters: it creates transparency and comparability, and it forces internal clarity about what the organisation actually does and knows.

But it also carries a risk. When reporting becomes the goal, ESG turns into a parallel programme: run for the report, owned by a small team, disconnected from the decisions that shape the business.

The more important question

The more important question is what all that information means for the business. An ESG data point only becomes valuable when someone uses it: in a board decision, a tender, a risk assessment or an investment case. Four lenses help to keep that translation in view.

Reporting: information worth acting on

A reporting foundation should do more than satisfy the standard. Double materiality, done properly, is not a form-filling exercise: it is a structured way to find out which sustainability topics genuinely touch the earning model and which do not. That insight is worth as much inside the organisation as it is in the report.

Risk: from developments to decisions

Sustainability developments behave like any other business risk: regulation shifts, supply chains change, climate and resource questions reach the operating model. Treating them as a separate sustainability list keeps them invisible to the people who manage risk. Connecting them to enterprise risk management and governance puts them where decisions are made.

Commercial value: where ESG wins work

Customer requirements and tenders increasingly contain sustainability criteria. Organisations that can articulate their performance as clear propositions, value models and evidence turn those criteria into a source of differentiation. The alternative is answering questionnaires and hoping the price compensates.

Strategy: choosing with the long term in view

Not every sustainability development matters equally for every business model. The strategic question is which ones do: where they change markets, investment choices and long-term value creation. Answering that question connects sustainability expertise with the decisions made by management, finance, strategy and risk functions.

Where to start

Start from the business, not from the framework. Three questions leadership can ask today: Which sustainability topics genuinely touch our earning model? Where do customers, financiers and tenders already ask about sustainability? Which sustainability risk would hurt first if it materialised?

The answers rarely point to a bigger report. They point to decisions: a proposition to sharpen, a risk to manage, a choice to make. That is ESG beyond compliance, and it is where sustainability starts working for the business.

We help organisations make that translation: personal, senior and built around the organisation, not around a standard framework.