



# Finance meets sustainability:

## Insights from 11,000 leaders in 20 markets

Research reveals how sustainability champions are using AI to turn sustainability goals into measurable business results.

# Table of contents

- 4 Who's leading sustainability innovation?
- 5 The role of finance in sustainability
- 6 Technology gains traction as a sustainability enabler
- 7 Turning sustainability goals into business results with AI

Sustainability is no longer just a compliance issue—it's a strategic lever for financial performance. By embedding sustainable practices into operations, finance leaders are not only meeting regulatory demands but also unlocking new pathways for growth, innovation, and long-term value creation, even in the face of economic uncertainty.

To understand who's driving sustainability efforts across organizations and how they view their role, SAP Insights research surveyed more than 11,000 executives—including ~1,200 finance leaders—in more than 20 markets. This report draws on data from that May 2025 survey.



## Who's leading sustainability innovation?

To understand who's driving sustainability efforts today, researchers asked business leaders a fundamental question: How much do you prioritize making your operations, products, and services environmentally sustainable?

Leaders who say it's a high priority are considered sustainability champions, and they're trailblazers in a number of ways:

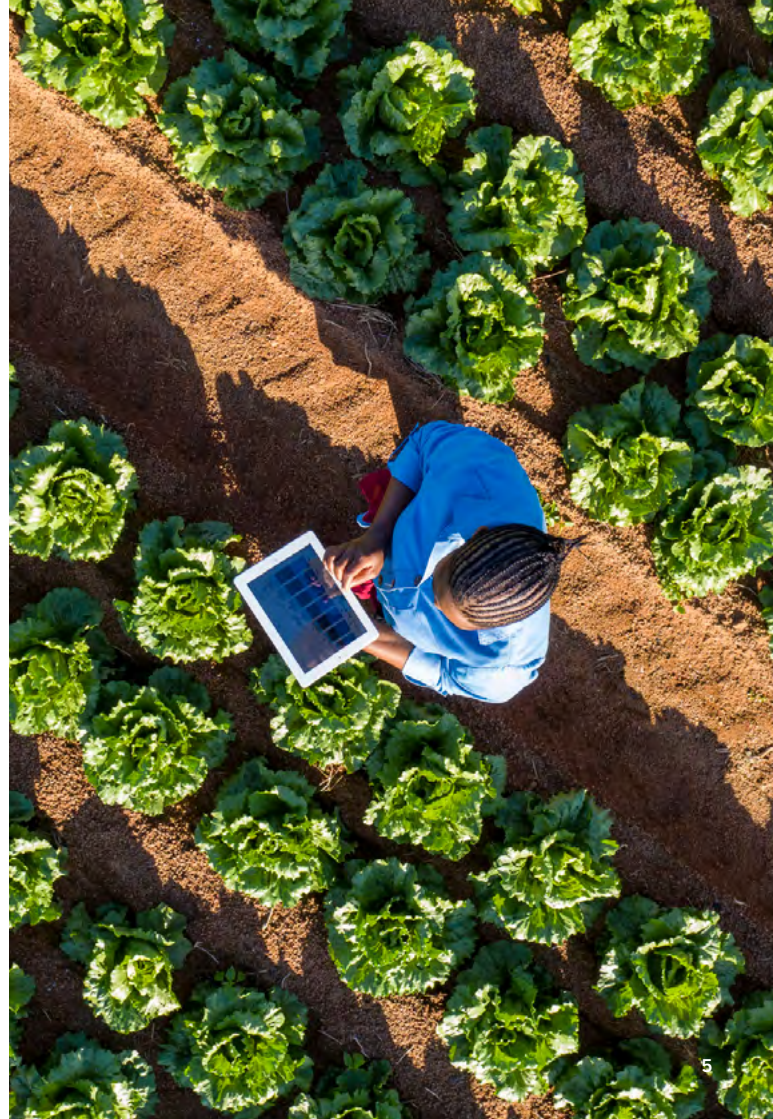
- They're responsible for setting the strategic direction of their department or organization.
- They're more likely to focus on the development of skills and talent as a way to achieve their growth and simplification priorities.
- They tend to invest in new technology tools as a primary way of dealing with economic uncertainty.

# The role of finance in sustainability

While keeping the company compliant with regulations has always been a core CFO responsibility, sustainability is now gaining attention for another reason: its direct impacts on cost and growth opportunities. Its potential to affect both the bottom and top lines puts sustainability firmly on the CFO's strategic agenda—54% say that making business operations more sustainable is a high priority.

But balancing sustainability goals with operational complexity is increasingly difficult amid economic uncertainty and regulatory compliance pressures. It's critical to understand the trade-offs while also identifying ways to improve growth and efficiency.

**Almost one-third of finance leaders say regulatory compliance is a major barrier to growth and simplification.**



# Technology gains traction as a sustainability enabler

Although the conventional leadership approach to dealing with economic headwinds is to strengthen and protect profit margins, sustainability champions take a different track.

They're more likely to prioritize technology to help them cope with uncertainty:

- **41%** cite investing in new technology and software tools as a high priority for navigating economic turbulence.
- **42%** choose increasing automation as a top priority for improving processes.
- **95%** say AI's ability to enable more accurate and efficient decision-making is important.

They're also optimistic about the payoffs:

- They're significantly more likely to believe their organizations will see a positive ROI from agentic AI investments within just three to six months.
- **57%** report they're already experiencing cost reductions from using generative AI in IT operations.

## 56%

of CFOs say adopting generative AI is a high priority

## 31%

of sustainability champions are evaluating or experimenting with agentic AI

## 17%

of sustainability champions are using agentic AI in production

# Turning sustainability goals into business results with AI

Make sustainability how you run—not just what you report

Across industries, leaders see AI as a critical enabler of sustainable transformation and better business outcomes. For sustainability champions in particular, implementing generative and agentic AI are go-to strategies for overcoming internal challenges and meeting growth and simplification priorities.

SAP Sustainability solutions help finance leaders set up their organizations for a simplified path to sustainability success by:

- Accelerating sustainable, strategic decision-making across financial operations with embedded data and AI.
- Deploying standardized sustainability processes and data sets for automated, auditable compliance.
- Proactively managing regulatory and cost-related risks.
- Decarbonizing the value chain with ERP-centric carbon management.
- Reshaping financial processes for resilient growth with connected data.

## Embed sustainability into your business processes

Drive sustainable growth while reducing carbon-related costs with actionable insights using SAP carbon accounting software.

[Learn more](#)

 **Bring out your best.**