FORRESTER®

The Race To Decarbonization

Best Practices To Help Your Company Compete

A FORRESTER CONSULTING THOUGHT LEADERSHIP PAPER COMMISSIONED BY AND DEVELOPED
IN COLLABORATION WITH JOHNSON CONTROLS, NOVEMBER 2021

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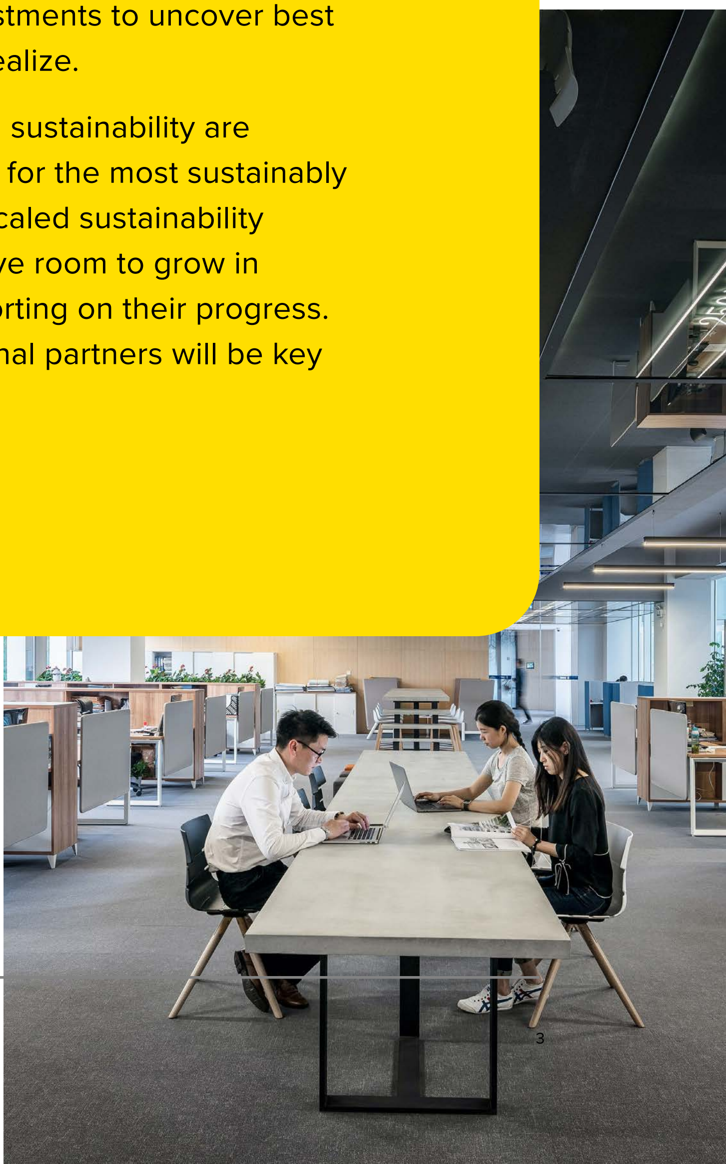
Executive Summary

Environmental responsibility and sustainability impact not only the survival, but also the growth of every organization. In fact, sustainability-focused companies have seen better financial results relative to their peers, even during the COVID-19 pandemic.[1] Yet, many organizations struggle to accurately and systematically measure the impact of their sustainability investments to both the environment and the business.

Forrester Consulting conducted a thought leadership study commissioned by and developed in collaboration with Johnson Controls to evaluate the progress that sustainability-focused companies have made in pursuing their goals.

To explore this topic, Forrester conducted a series of interviews and fielded an online survey with 2,348 global sustainability strategy leaders in September 2021. Respondents represented companies in 25 countries and across 19 industries. Forrester then created a maturity model based on levels of people, process, and technology investments to uncover best practices and benefits that sustainability leaders realize.

We found that the business benefits of investing in sustainability are immense, and they're exponentially advantageous for the most sustainably engaged companies. At the same time, because scaled sustainability is a relatively new concept, most organizations have room to grow in navigating the complexities of measuring and reporting on their progress. Having the right leadership, technology, and external partners will be key to maturing their sustainability practices.



Key Findings

Sustainability maturity delivers competitive advantage. Survey respondents ranked growth above efficiency and compliance as the key driver of investing in sustainability. Companies invest in people, process, and technology improvements because they understand that sustainability is the future of business.

Today's most sustainably engaged companies are successful due to dedicated senior leadership and having the right investment priorities and partners. The green business opportunity looks very different for each company. What's consistent is the importance of strong leadership and strong partners to guide smart decisions.

Incremental progress delivers exponential results. Respondents from companies at all levels of sustainability maturity said their organizations have seen tangible results, and the opportunities only grow as they mature their practices.

To advance in the race to decarbonization, companies must align priorities to the demands of many stakeholders, work with partners to develop transparent sustainability roadmaps, and identify metrics and adopt tools to measure progress.

Sustainability Investment Drives Competitive Advantage

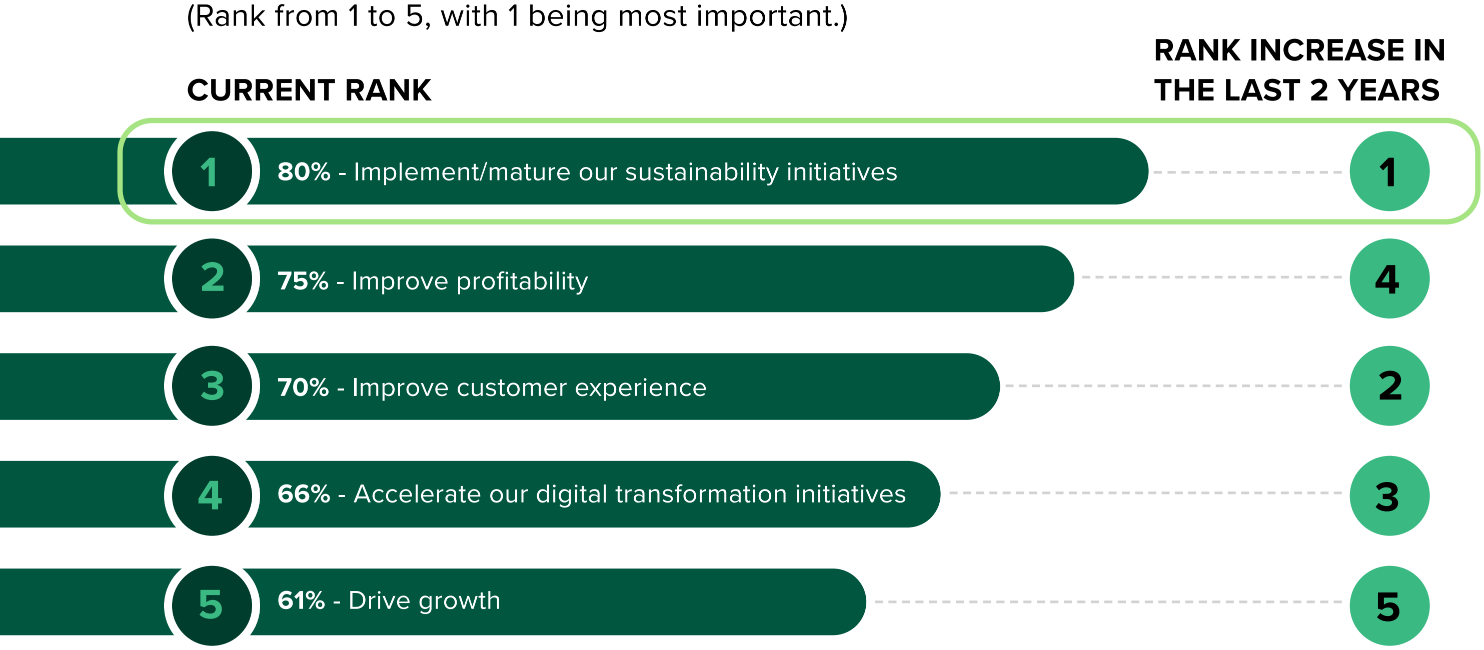
Embracing sustainability uncovers opportunities well beyond efficiency and compliance. Companies that embrace the green business opportunity will win stakeholder trust and gain competitive advantage.[2] And respondents in this study agree. In surveying 2,348 global sustainability leaders, we found that:

- **Sustainability maturity is the most important business priority for respondents today.** Respondents said implementing or maturing their organizations' sustainability initiatives is their top business priority in the next 12 months, and it's the priority that has increased the most in importance during the past two years (see Figure 1).

Figure 1

"What are your company's top business priorities in the next 12 months?"

(Rank from 1 to 5, with 1 being most important.)



Base: 2,348 global sustainability decision-makers at organizations that prioritize corporate sustainability
Note: Showing top 5 responses.
Source: A commissioned study conducted by Forrester Consulting on behalf of Johnson Controls, September 2021

- **Growth and retention have surpassed compliance and efficiency as sustainability investment drivers.** Although some respondents said addressing regulatory requirements and reducing cost through efficiencies were investment drivers, they said the top drivers to prioritize sustainability are attracting customers who make decisions based on sustainable corporate values (70%) and products (55%), integrating sustainability into the corporate brand (63%), and addressing investor demand (52%) (see Figure 2).

Figure 2

"What is driving your company to prioritize sustainability?"

Base: 2,348 global sustainability decision-makers at organizations that prioritize corporate sustainability
Source: A commissioned study conducted by Forrester Consulting on behalf of Johnson Controls, September 2021

Companies are realizing the competitive advantage that sustainability can deliver and they are looking to set themelves apart by committing to decarbonization.

The Green Business Opportunity Requires Enterprisewide Commitment And Transparency

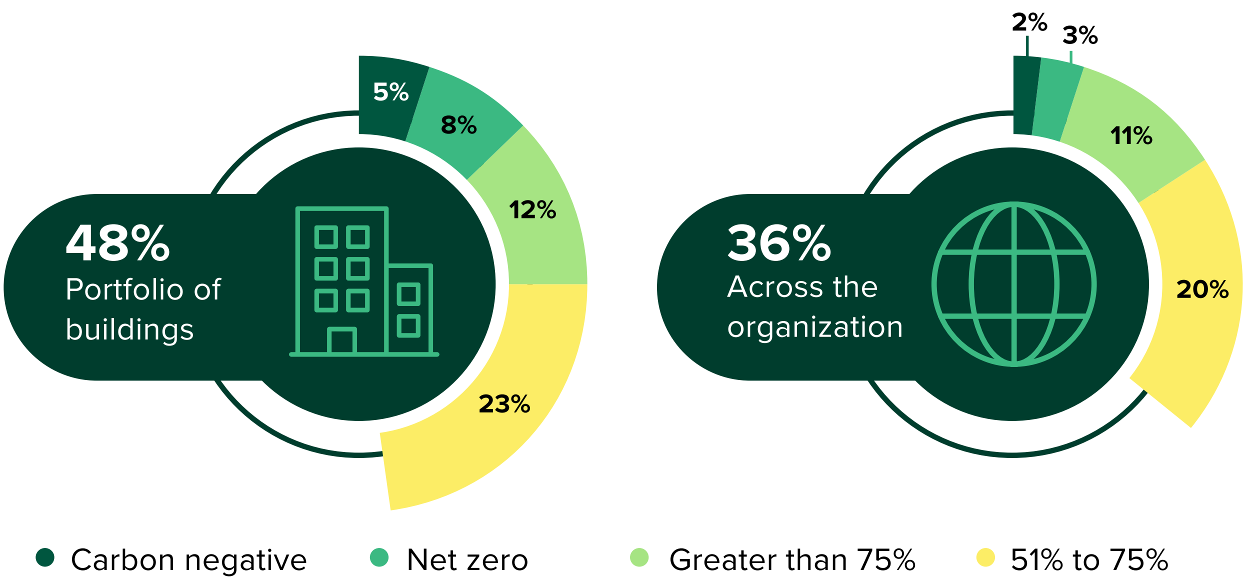
Although companies recognize the growth opportunity of green business, many lack the playbook for a successful transformation. Customers, employees, partners, and shareholders have increased expectations, so companies can't risk losing their trust by falling short of their goals or being unable to clearly demonstrate progress made.

In this survey, we learned that:

- **Companies are setting unrealistic goals.** Seventy-two percent of respondents said implementing or maturing their organization's sustainability program is a goal that has increased in importance during the past two years. And nearly half of respondents (48%) said their organization has a long-term goal of reducing energy consumption across its portfolio of buildings by at least 50%, and 36% said their organization has the same goal for reducing emissions enterprisewide (See Figure 3).

Figure 3

Long-Term Goals For Reducing Carbon Emissions/Energy Consumption



Base: 2,348 global sustainability decision-makers at organizations that prioritize corporate sustainability
Source: A commissioned study conducted by Forrester Consulting on behalf of Johnson Controls, September 2021

That said, the clock is ticking because the average target date for achieving these goals is 2024. And given that most companies lack reporting software and that they would face additional challenges in scaling their efforts, it seems as though some companies set sustainability goals without a roadmap in place.

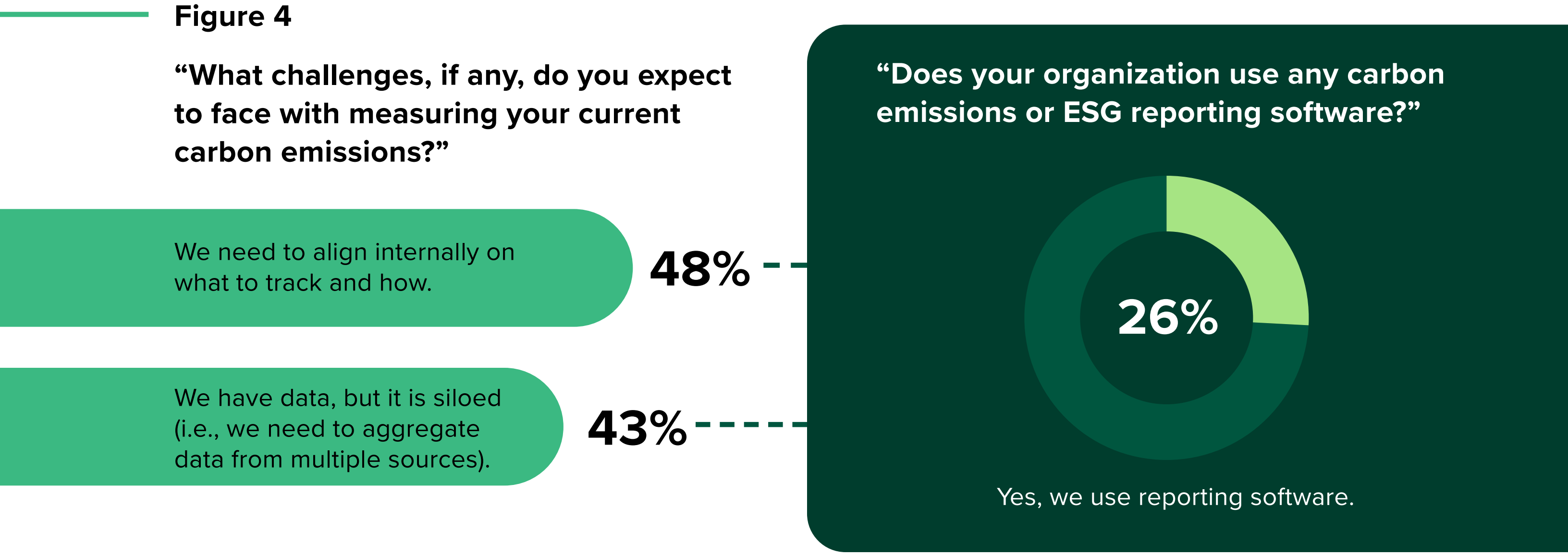
A vice chancellor of sustainability at a university said decision-makers almost committed to a goal prematurely. The interviewee said: “I drafted a memo to the chancellor saying: ‘I don’t think we should jump on the bandwagon. It would be disingenuous because I have no strategy.’ If somebody asked me how I would do it, I’d say: ‘I don’t know. We just did it because everyone else did it and it sounded cool.’ So, I recommended we didn’t do it. [The chancellor] agreed [and said] he didn’t want to just make another statement; he wanted to actually have a plan to get us there.”

“It’s interesting when you hear about [a large company] and it’s 100% renewable. You think, ‘Why can’t everyone do that?’ [But] it’s [because it’s] hard, and not every [company] has billions of dollars. People need to keep that in mind. It’s harder for some [companies than it is for] others. So, we’ve got to have patience. But I think we all need to at least try [to embrace sustainability].”

– Vice chancellor of sustainability, university

- **A lack of alignment and tooling prevents companies from measuring progress.** A CEO of a transportation company said, “You’ve got to know where you’re starting, and then then you’ve got to be able to measure your progress and do it in a way that’s credible.” But almost half of the surveyed respondents (48%) reported that their organizations need better alignment around what to track and how. Only 26% said their company uses environmental, social, and governance (ESG) reporting software today. And although 43% of respondents reported that their organizations have the data they need, they are challenged because it is siloed (see Figure 4).

Figure 4



Base: 2,348 global sustainability decision-makers at organizations that prioritize corporate sustainability
Source: A commissioned study conducted by Forrester Consulting on behalf of Johnson Controls, September 2021

- **There is a shortage of expertise.** Weaving sustainability into the fabric of an organization starts with having a clear vision and dedicated leadership. But, in many cases, even the most enthusiastic leaders are inexperienced at guiding this type of transformation. Some companies are simply hindered by a lack of expertise. In fact, 39% of respondents said a lack of internal expertise prevents them from measuring their organization's carbon footprint, and 32% said they lack external partners to help their organizations achieve their sustainability goals (see Figure 5).
- **The complexity of it all makes it difficult to scale.** One sentiment we heard loud and clear during the interviews was that every company's sustainability journey looks different from the next. Couple that with the fact that a successful transformation impacts every part of a business, and it's clear that this is a highly complex puzzle to solve. Respondents reported that managing the many parties involved in plan execution and figuring out how to scale their organization's initiatives were the top hinderances to achieving their goals.

Figure 5

"Which of the following do you expect will hinder your company's ability to achieve its sustainability goals?"

35% — Managing multiple parties involved in executing the plan

35% — We struggle to scale our sustainability initiatives.

32% — We lack external partners to help us achieve our sustainability goals.

"What challenges, if any, do you expect to face with measuring your current carbon emissions?"

48% — We need to align internally on what to track and how.

43% — We have data, but it is siloed (i.e., we need to aggregate data from multiple sources).

39% — We lack in-house expertise.

Base: 2,348 global sustainability decision-makers at organizations that prioritize corporate sustainability
Source: A commissioned study conducted by Forrester Consulting on behalf of Johnson Controls, September 2021

- **Failure to achieve sustainability goals breaks the trust of shareholders, customers, and employees.** Just as a successful transformation permeates all parts of a business, an unsuccessful transformation has wide-reaching consequences. Trust is the currency of the sustainable economy as a company's ability to deliver on its promises can make or break the trust it has with customers, employees, and shareholders. In addition to being required to pay fines and seeing poor resiliency, respondents said failing to improve sustainability has a negative impact on investor funding (45%), customer trust (45%), brand reputation (42%), and employee recruitment and/or retention (39%) (see Figure 6).

Winning the race to decarbonization requires a plan, and many companies do not have one.

Figure 6

"Which of the following are risks associated with failing to improve sustainability at your company?"

50% Fines/compliance

47% Poor resiliency (e.g., inability to address unexpected weather or other events)

45% Negative impact on investor funding

45% Decreased customer trust

42% Decreased brand reputation

39% Poor employee attraction and/or retention

36% Customer churn

Base: 2,348 global sustainability decision-makers at organizations that prioritize corporate sustainability
Source: A commissioned study conducted by Forrester Consulting on behalf of Johnson Controls, September 2021

How Companies Are Shifting From Aspirational To Sustainably Engaged

Few companies today have successfully scaled their sustainability efforts in meaningful ways, and there is risk in: 1) being unable to follow through on lofty goals and 2) falling behind competition by failing to invest enough (and in the right places) in the sustainability opportunity. To help companies better prioritize and build a business case for maturing their sustainability programs, we created a model to uncover the best practices that the world's most engaged sustainability companies use and the benefits they see.

In this study, Forrester defines maturity by a company's level of investment priority in the following areas: organization (e.g., leadership, culture), reporting and measurement, partner and supplier management, and physical resource management. Respondents' organizations were placed into one of three maturity groups: 10% are aspirational (lowest maturity), 80% are committed (middle maturity), and 10% are engaged (highest maturity) (see Figure 7).

Figure 7

Sustainability Investment Maturity Model

Organizational (e.g., people, culture, business strategy)
Embrace corporate social responsibility/ sustainability practices
Increase transparency of our corporate sustainability initiatives
Create a dedicated sustainability function in the organization
Appoint a chief sustainability officer
Meet current and future (sustainability-related) regulatory requirements
Improve resiliency to address significant climate or weather events
Address investor demand for climate risk disclosures and better sustainability management
Reduce our carbon footprint

Partner/supplier management
Incorporate sustainability initiatives into supplier relationships
Work with renewable energy and/or utilities partners to improve our use of clean energy
Distance ourselves from partners that do not meet our sustainability practices
Audit current partners to ensure they meet our sustainability practices
Screen potential partners for conflicting sustainability practices

Reporting/measurement
Set carbon-neutral target date
Install software to manage our corporate sustainability practices
Increase carbon footprint reporting of our products and operations
Use carbon credits
Establish KPIs or metrics to measure our sustainability impact

Physical resource/space management
Make our existing company-owned spaces more sustainable
Extend our corporate certifications related to sustainability (e.g., LEED, B Corp certification, etc.)
Ensure sustainability is a core component of all greenfield building initiatives
Improve energy efficiencies in our buildings and workspaces
Enhance sustainability initiatives focused on energy and power management
Increase our use of renewable energy

Base: 2,348 global sustainability decision-makers at organizations that prioritize corporate sustainability
Source: A commissioned study conducted by Forrester Consulting on behalf of Johnson Controls, September 2021

Figure 7 (cont.)

Average Maturity Score By Dimension

Maturity dimension	Total	Aspirational (Bottom 10%)	Committed (Middle 80%)	Engaged (Top 10%)
Organizational	**75%**	**58%**	**75%**	**88%**
Partner/supplier management	**68%**	**53%**	**68%**	**82%**
Reporting/measurement	**67%**	**54%**	**67%**	**83%**
Physical resource/space management	**78%**	**60%**	**79%**	**89%**

Base: 2,348 global sustainability decision-makers at organizations that prioritize corporate sustainability
Source: A commissioned study conducted by Forrester Consulting on behalf of Johnson Controls, September 2021

BEST PRACTICES FROM TODAY'S MOST ENGAGED COMPANIES

In examining the unique characteristics of companies further along in their sustainability maturity journeys, we found that the most engaged companies:

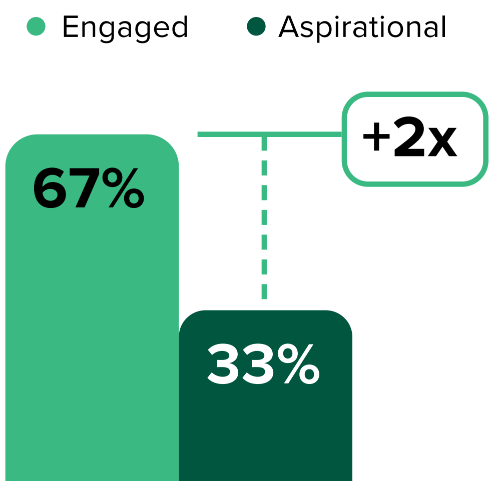
1. **Have a decision-maker whose sole responsibility is sustainability.** Most successful movements require a devoted leader to translate vision to reality. In this study, we found that sustainably engaged companies are more than twice as likely than aspiration companies to have a C-level leader whose sole responsibility is sustainability (see Figure 8). An interviewed vice chancellor of sustainability at a university said the momentum it has made in this area would not have been possible without hiring a chief sustainability officer. The interviewee said: "[The chief sustainability officer is] someone who understands [my university's state, industry, etc.]. [They are] someone who can help us navigate that and build partnerships across the university."

2. **Have sustainability strategies that are inclusive of all stakeholders.** Engaged companies understand that following through on their commitments is a competitive differentiator in the eyes of all stakeholders. A CEO of a transportation company said: “When we stood back and looked at the opportunity, we said, ‘We can be part of the solution and we can be an industry leader.’”

   When Forrester asked respondents from sustainably engaged companies what drove their companies to prioritize sustainability, they revealed that their organizations are significantly further ahead of their peers when it comes to indicating drivers beyond regulation and efficiency like addressing investor demand, attracting customers, and retaining employees. When asked what they are prioritizing in designing future company-owned spaces, sustainably engaged leaders said their organizations are also driven by more than cost savings and efficiencies. They place significantly more emphasis on designing sustainable spaces that are safe and secure and in supporting improved collaboration than their peers do (see Figure 9).

Figure 8

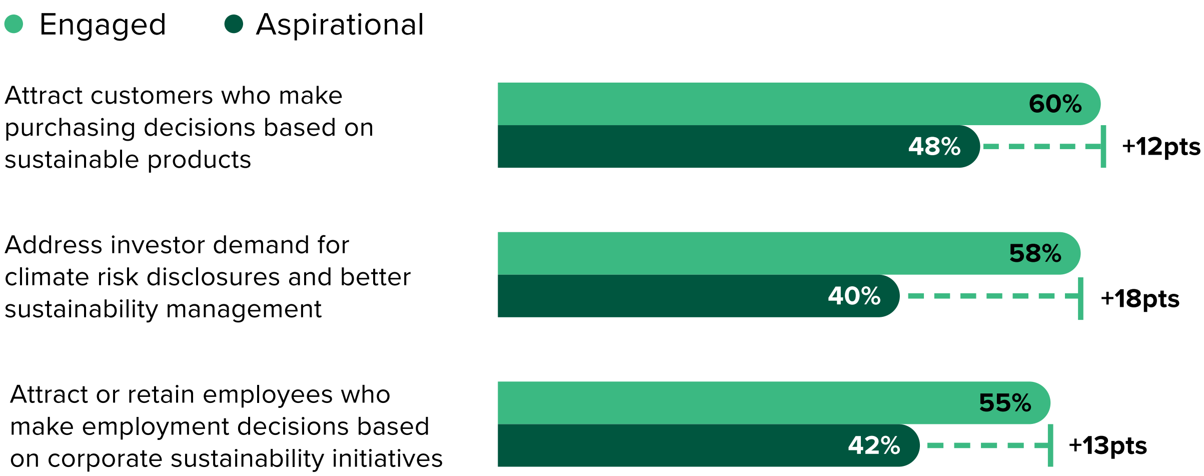
Percent Of Organizations That Have A C-Level Sustainability Leader Whose Sole Role Is Focused On Sustainability



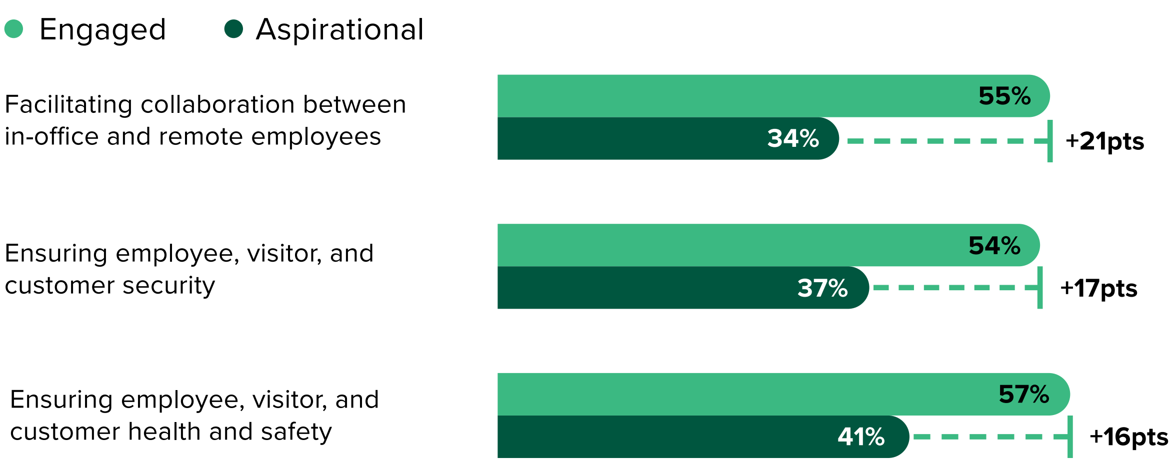
Base: 479 global sustainability decision-makers at organizations that prioritize corporate sustainability
Source: A commissioned study conducted by Forrester Consulting on behalf of Johnson Controls, September 2021

Figure 9

"What is driving your company to prioritize sustainability?"



"Which of the following is your company prioritizing in designing future company-owned spaces?"



Base: 479 global sustainability decision-makers at organizations that prioritize corporate sustainability
Source: A commissioned study conducted by Forrester Consulting on behalf of Johnson Controls, September 2021

3. **Have more aggressive carbon-reduction goals than less-engaged companies.** Forty-seven percent of respondents from sustainably engaged companies said their organization has carbon reduction goals of 50% or more while only 36% of respondents from aspirational companies said the same (see Figure 10). Through our interviews, we learned that for some, these goals can be moving targets.

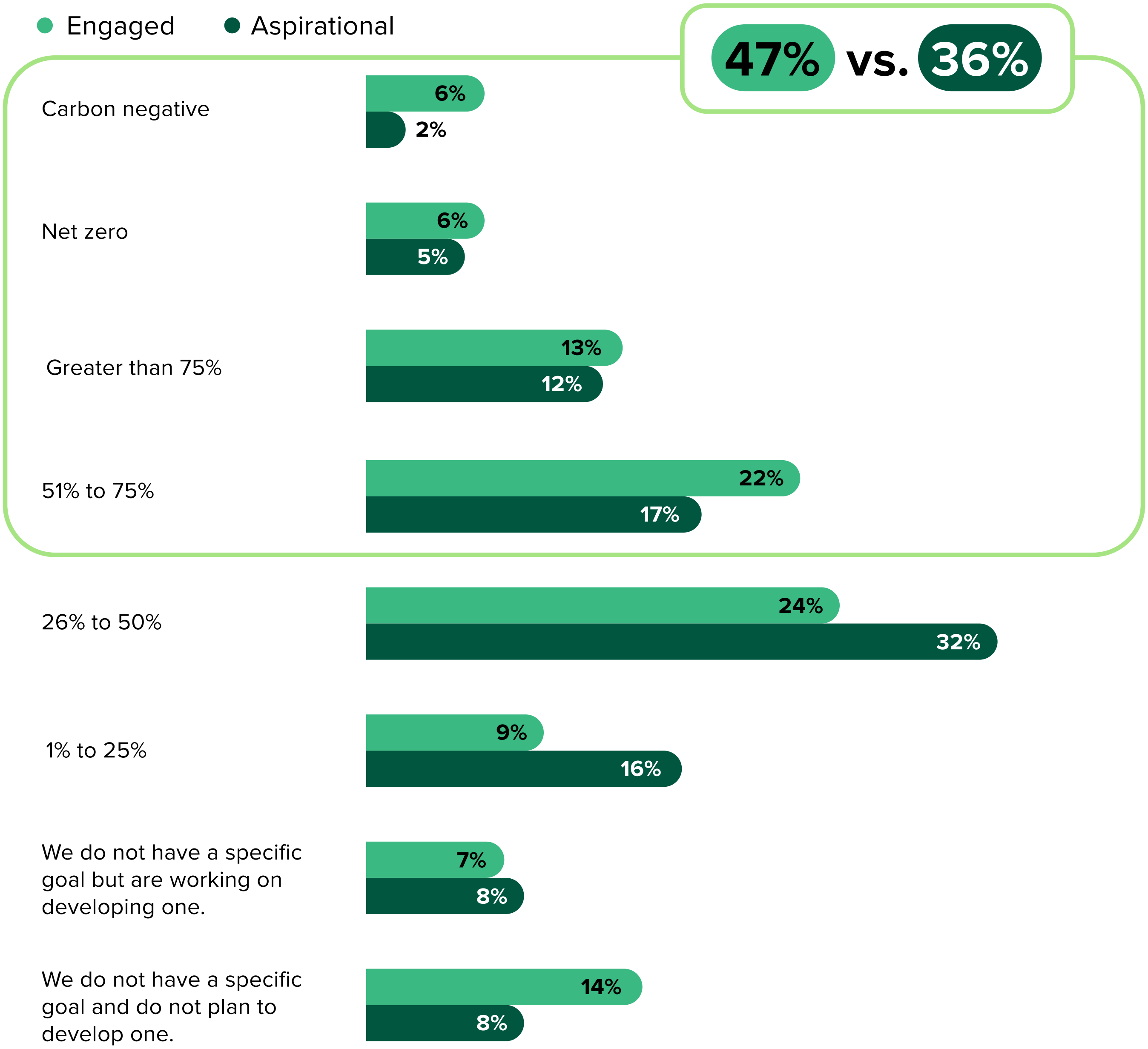
   For example, a vice chancellor of sustainability at a university said: "We just established some I wouldn't say audacious, but achievable goals. We [previously] had a climate goal for greenhouse gas emissions reductions of 80% by 2050. We just changed that to carbon neutrality by 2050. What helped us make that decision [was that] we are in the final stages of our energy master plan, and we laid out a roadmap for all the things we have to do for efficiency renewables, greenhouse gas emissions reductions, transportation, etc. … So, we feel like we have a good roadmap to get us there."

"The very first question we got from the investor community [was], 'Do you have an ESG report?' [Investors] weren't asking about credit ratings. They weren't asking about the maturity on the bonds. … [But] we did [have an ESG report], and we wound up getting almost $500 million worth of purchases from international [sales] that we would not have gotten if we had not been on this journey and hadn't done all these things."

– **CEO, transportation**

Figure 10

"If applicable, what is your organization's long-term goal for reducing carbon emissions/energy consumptions across your entire organization?"



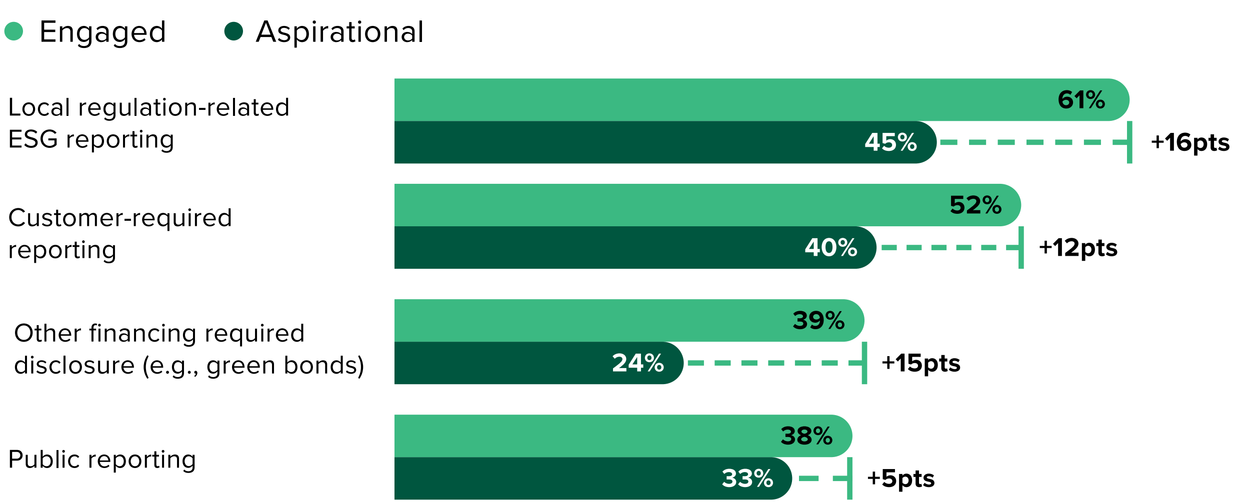
Base: 479 global sustainability decision-makers at organizations that prioritize corporate sustainability
Source: A commissioned study conducted by Forrester Consulting on behalf of Johnson Controls, September 2021

4. **Are working on getting more granular with their reporting.** Regardless of their maturity, most companies do not use ESG reporting software today. However, sustainably engaged leaders that do use reporting software do so for more than just for country-level compliance reasons. Sixty-one percent of those surveyed said their organization is able to report more granularly at the local level.

   Leaders are also further ahead than their peers at producing customer-required and public-facing reports (see Figure 11). And investors care about granular reporting. A CEO of a transportation company said: “The very first question we got from the investor community [was], ‘Do you have an ESG report?’ [Investors] weren’t asking about credit ratings. They weren’t asking about the maturity on the bonds. … [But] we did [have an ESG report], and we wound up getting almost $500 million worth of purchases from international [sales] that we would not have gotten if we had not been on this journey and hadn’t done all these things.” Ninety-eight percent of respondents from sustainably engaged leaders said their organization also aggressively pursues at least one sustainability-related certification, which helps drive awareness to shareholders of decarbonization actions taken.

Figure 11

“Which of the following types of sustainability reporting does your organization use or plan to use?”

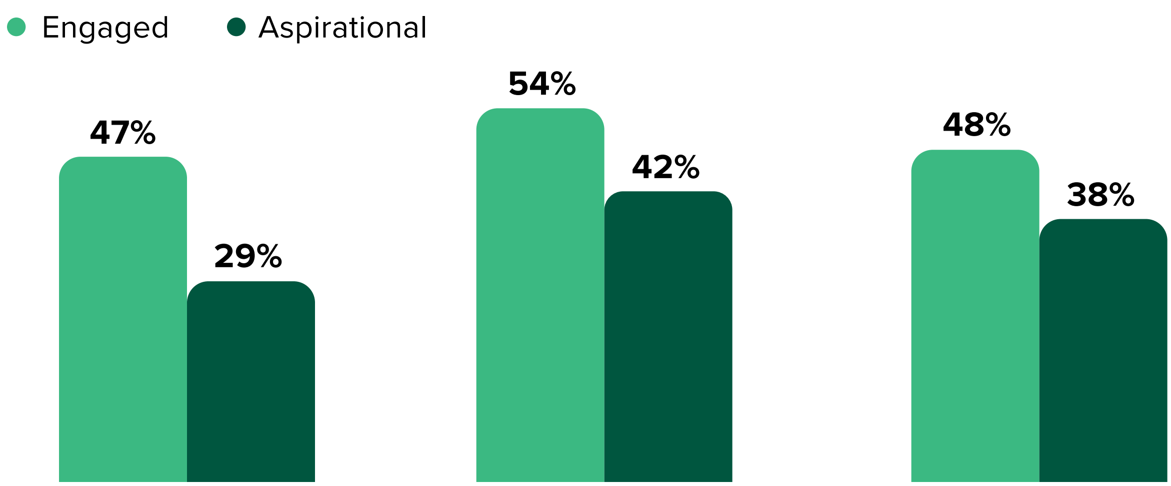


Base: 479 global sustainability decision-makers at organizations that prioritize corporate sustainability
Source: A commissioned study conducted by Forrester Consulting on behalf of Johnson Controls, September 2021

5. **Invest in impactful, innovative technology.** While firms of all maturity levels invest in electrifying buildings and upgrading old systems to improve efficiency, sustainably engaged companies pull ahead in their adoption of intelligent, high-impact solutions. For example, 54% of sustainably engaged companies are using engineering innovation to improve the sustainability of their materials, 47% are investing in circular economy and asset upcycling, and 48% are using AI-driven energy analysis (see Figure 12).

Figure 12

"If applicable, where is your company investing to improve sustainability in company-owned or leased spaces?"



Circular economy and asset upcycling (e.g., technology recyclers help in IT asset upcycling, allowing organizations to feed IT equipment that's at the end of its lifecycle back into the circular economy)

AI/ML-driven energy analysis (i.e., using technology that learns from operational data to recommend actions and/or model energy use under different scenarios)

Engineering innovation to improve sustainability of our materials (e.g., innovating to produce goods with lower CO2 content)

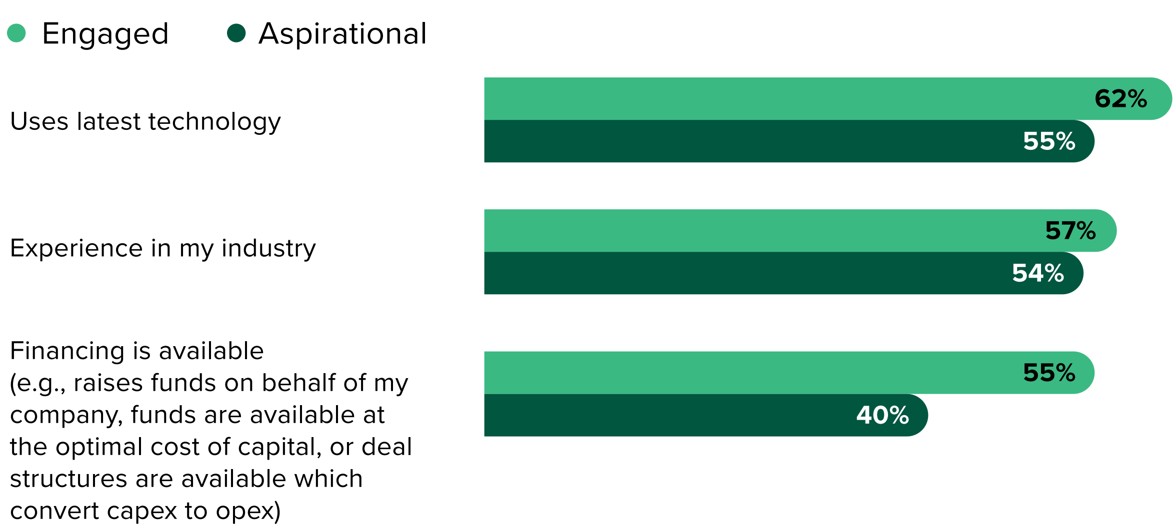
Base: 479 global sustainability decision-makers at organizations that prioritize corporate sustainability
Source: A commissioned study conducted by Forrester Consulting on behalf of Johnson Controls, September 2021

These types of solutions are not only impactful to the environment, but they also often fuel cultures of innovation. Sustainability initiatives force optimization, and that often leads to innovative R&D efforts. A global sustainability leader at a consumer goods company said their organization is optimizing its production processes in pursuit of a zero-waste goal. The interviewee said: “From the beginning, you design processes and products with every single element already planned into your own recycling loop, and all of your waste will be used by you because it’s not going to be waste; it’s going to be a raw material that will be used elsewhere for something else. This is a new journey that we’re embarking on.”

6. **Have high expectations of their partners.** As heavier adopters of innovative technology solutions, 62% of respondents from sustainably engaged companies said they expect their partners to provide the latest technology and 57% said they expect partners to intimately understand their industry. Many sustainably engaged companies also vet their partners for an equal commitment to ESG improvement efforts. Fifty-five percent of respondents from such companies vet partners based on whether or not they offer financing (see Figure 13).

Figure 13

“Which of the following are most important when choosing a solution provider to help you develop and achieve your sustainability goals?”

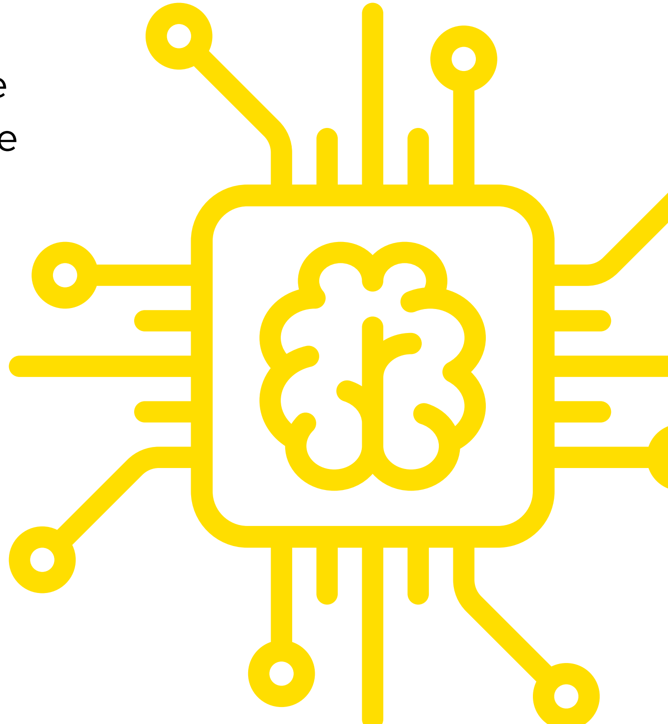


Base: 479 global sustainability decision-makers at organizations that prioritize corporate sustainability
Source: A commissioned study conducted by Forrester Consulting on behalf of Johnson Controls, September 2021

A CEO of transportation shared: “It’s been our experience when we partner that it’s close to 50/50. The partner will put about half of the investment in, and we put half in. It’s important [that] both parties have skin in the game.”

A global sustainability leader at a consumer goods company said their organization wants to only work with partners that have a current or planned investment in sustainability. When this company leases office space, in addition to ensuring the building is Leadership in Energy and Environmental Design (LEED) certified, they confirm all companies sharing the space have clear commitments to sustainability.

Leaders in the race to decarbonization have dedicated decision-makers who invest in the most innovative partners and technology.



The Business Value Of Being Sustainably Engaged

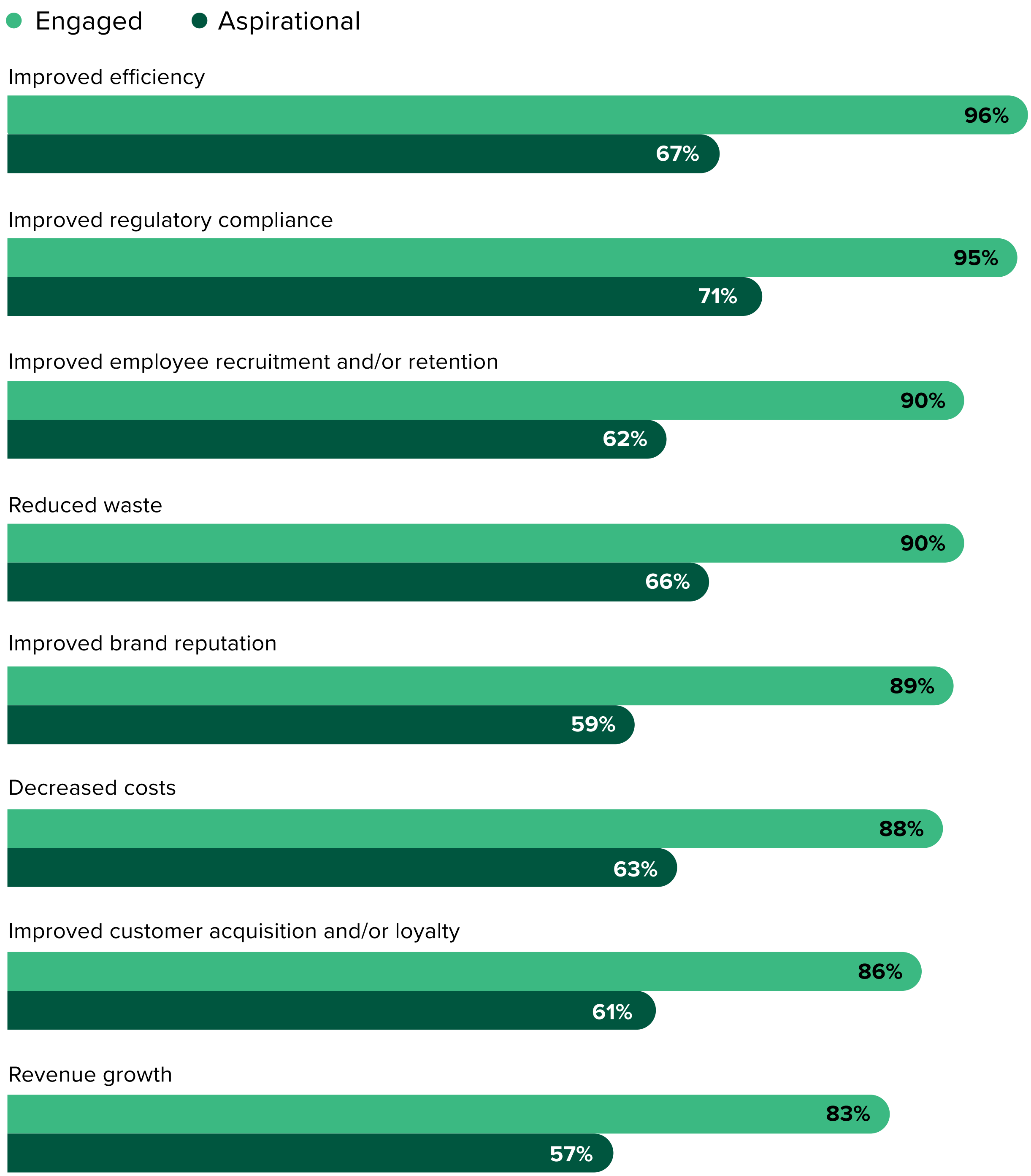
The ROI of sustainability extends far beyond goodwill. Having a well-orchestrated sustainable transformation drives competitive advantage and benefits for all stakeholders. We have yet to see the long-term effects for many companies because respondents from even the most mature organizations said their companies are in the midst of ongoing transformations to achieve their unique and ideal future states. The good news is that investments in sustainability transformation can quickly deliver tangible results.

> “It’s critical that everybody embrace this new culture. You need to approach how you make products, how you work, how you behave in the office with a new mindset. Hopefully that translates into your home as well. In my case, that has been true. One of the things that I absolutely recognize and now we all know by heart is that sustainability is the right thing to do. It’s also very good business because along the journey we’ve been able to save and recover a lot of money.”
>
> – **Global sustainability leader, consumer goods**

Respondents from companies at every maturity level said their organizations have realized or that they expect their organization will realize a variety of benefits from improving sustainability. At least nine out of 10 respondents from sustainably engaged companies said their organization sees benefits from improved efficiencies (96%), improved compliance (95%), improved employee recruitment and/or retention (90%), and reduced waste (90%). More than eight out of 10 said their organization sees benefits from improved brand reputation (89%), decreased costs (89%), improved customer acquisition and/or loyalty (86%), and revenue growth (83%) (see Figure 14).

Figure 14

“Which of the following benefits have you already realized, or do you expect to realize from pursuing your sustainability goals?”



Base: 479 global sustainability decision-makers at organizations that prioritize corporate sustainability
Note: Showing “This is a benefit we expect to realize” and “This is a benefit we have already realized.”
Source: A commissioned study conducted by Forrester Consulting on behalf of Johnson Controls, September 2021

Key Recommendations

Enterprises spanning many vertical and industrial segments are addressing sustainability strategies and initiatives. Stakeholders must proactively identify relevant sustainability initiatives and clearly define transparent roadmaps that span various operational processes and corporate activities. It is also important to address sustainability reporting that adheres to regulatory requirements, avoids penalties, and monitors contributions to corporate sustainability goals. Forrester's in-depth survey of stakeholders who participate in sustainability decisions at their firms yielded several important recommendations:

Address mounting pressure from many stakeholders to prioritize sustainability activities.

Stakeholders spanning many roles are demanding sustainability from enterprises across all vertical markets. Regulators are establishing targets and specific requirements for sustainability elements at the regional and global level. And investors are demanding that firms disclose climate risks and improve their sustainability management. In addition, customers are increasingly considering firms' sustainability activities and strategic considerations when making decisions about which companies to do business with, and job seekers are doing the same thing when deciding where to apply.

Assess your firm's sustainability priorities across products, resources, operations, and software.

A comprehensive sustainability assessment requires firms to consider a wide array of individual initiatives. For example, product lifecycle sustainability initiatives include creating sustainable product designs, using environmentally friendly materials, and assessing products in the circular economy. Other important sustainability activities include managing carbon, water, energy, and environmental resources, and monitoring critical plant operations, factory efficiencies, building and facilities management, and supply-chain processes. Consider the critical role of software solutions to break down data silos, capture diverse data sources, and report on the local, regional, and global impacts of your sustainability activities.

Assess opportunities to leverage partners to assist with your organization's sustainability roadmap.

Each enterprise must establish its own roadmap and path forward for sustainability. A firm's maturity model often begins with the need to comply with regulations and standards. Many firms create sustainability roadmaps that include greenhouse gas (GHG) emission reduction and plans for carbon neutrality. Operational sustainability initiatives can include plant operations, product manufacturing, building and facilities management, or technology innovation processes such as data-center efficiencies or technology optimization. It is important to assess your organization's requirements for partners to assist with implementing sustainability solutions and software to capture the impact of key initiatives to meet regulatory and corporate sustainability goals.

Measure the benefits and impacts of your sustainability activities.

Identify metrics and methods to assess the impact of your firm's sustainability initiatives. Factors to measure include reducing operating costs by efficiently using energy, power, lighting, and water resources, and enabling sustainable operations. Some firms may focus on increasing their use of certified and trusted sustainable partners that meet requirements for using sustainable raw materials and resources or on expanding the use of recyclable materials and sustainable packaging to address customer demand for green products.

Appendix A: Methodology

This study was commissioned by Johnson Controls and conducted by Forrester Consulting. Johnson Controls collaborated on the survey questions and design, but Forrester retained final editorial control. For this study, Forrester conducted a series of interviews and an online survey with 2,348 global sustainability strategy leaders to evaluate the progress that sustainability-minded companies have made in achieving their goals. Survey respondents included directors, vice presidents, and C-level executives in IT, operations, sustainability, governance, risk, compliance, facility management, and commercial real estate roles, and they represented 25 countries and 19 industries. The study began in August 2021 and was completed in September 2021.

Readers should note that this survey only includes data from companies that place at least some level of importance on sustainability. That means that companies in even the lowest-maturity tier in this study are more mature than companies that place little to no importance on sustainability.

Appendix B: Demographics

NUMBER OF EMPLOYEES	
100 to 999	**24%**
1,000 to 4,999	**42%**
5,000 to 19,999	**26%**
20,000 or more	**8%**

RESPONDENT LEVEL	
Director	**54%**
Vice president	**32%**
C-level executive	**14%**

RESPONDENT DEPARTMENT	
IT	**24%**
Operations	**23%**
Sustainability	**16%**
Facility management	**16%**
Governance, risk, and compliance	**11%**
Commercial real estate	**11%**

INDUSTRY (SHOWING TOP 10)	
Manufacturing and materials	**13%**
Financial services and/or insurance	**8%**
Construction	**7%**
Chemicals and/or metals	**7%**
Business or professional services	**6%**
Retail	**6%**
Consumer product goods	**6%**
Energy, utilities, and/or waste management	**6%**
Healthcare	**5%**
Electronics	**5%**

RESPONDENT CORPORATE SUSTAINABILITY RESPONSIBILITY	
I am the final decision-maker in this area.	**67%**
I influence decisions in this area as a primary part of my job.	**33%**

Note: Percentages may not total 100 because of rounding.

GEOGRAPHY	
Australia	**4%**
Brazil	**5%**
Canada	**4%**
China	**13%**
France	**2%**
Germany	**2%**
Hong Kong	**3%**
India	**5%**
Indonesia	**3%**
Ireland	**2%**
Italy	**2%**
Japan	**9%**
Malaysia	**2%**
Mexico	**4%**

GEOGRAPHY (CONTINUED)	
The Netherlands	**2%**
New Zealand	**3%**
Qatar	**3%**
Singapore	**3%**
South Korea	**5%**
Spain	**2%**
Switzerland	**2%**
Thailand	**2%**
United Arab Nations (UAE)	**5%**
United Kingdom	**8%**
United States	**5%**

LEVEL OF SUSTAINABILITY IMPORTANCE	
Very important	**52%**
Important	**36%**
Somewhat important	**13%**

Appendix C: Supplemental Material

RELATED FORRESTER RESEARCH

"Guide Your Sustainability Program With The Forrester Sustainability Maturity Model," Forrester Research, Inc., October 25, 2021.

Appendix D: Endnotes

[1] Source: "Factors Driving The ROI Of Sustainability," Forrester Research, Inc., April 22, 2021.
[2] Source: "The Future Of Business Is Sustainability," Forrester Research, Inc., October 27, 2021.

Note: Percentages may not total 100 because of rounding.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