



The New Return

A LEADERSHIP BRIEFING

GREENHEART

Commercial by nature.
Sustainable by design.

Certified



Corporation

Sustainability and profit were never rivals.

The leaders who see that first are the ones who find the risks worth fixing and the opportunities worth chasing.

It's what we believe at
Greenheart, and it's how
we help you find both.

The question every leadership team is asking...

Over the last 20 years, sustainability has swung from taboo to trend and back again.

For most CEOs, the last few years have been an exercise in resilience: uncertainty is immense, shareholder expectations are tight and global economic disruption means the focus is on keeping the lights on and people in work.

So the honest question isn't whether sustainability matters. It's:

... is this a crisis for responsible business leadership – or the moment that defines us?

We believe it's the second.

The opportunity is there for the taking – to win commercially while doing the right thing – but only if leaders can make the case in a language their board, their investors and their customers are already speaking.

This briefing will show you how to:

1. Speak that language
2. Make, or help your leadership to make, the commercial case for sustainability
3. Read the risks before the board does
4. Protect your bottom line

The commercial reality

The margin squeeze is real, but so is the risk of ignoring the case for sustainability.

We hear you: profits are under pressure, capital needs protecting and the return on sustainability investment isn't always as clear as it needs to be. You need more than 'it's the right thing to do'. That answer worked for a decade, but it doesn't hold up under scrutiny from a tough set of commercial targets.

But reductively demanding a clean ROI number on every environmental decision misses the point because it prices the intervention and ignores the exposure.

The more useful question is:

Where is sustainability already showing up in your numbers: in who buys from you, who lends to you and who trusts you enough to keep doing business with you?

That question has hard numbers attached.

Sustainability is increasingly shaping customer perception, investment, trust and competitiveness.

84%

Buyers screen on ESG

84% of global procurement teams now vet suppliers using strict ESG metrics, meaning if you don't have a sustainability strategy, you're invisible to the biggest buyers.¹

88%

Sustainability puts real value at stake

88% of corporate sustainability leaders confirm that sustainability delivers commercial value to their business, while 87% classify it as a risk mitigation exercise critical to overall business success.²

76%

Transparency builds trust

76% of executives say transparent reporting strengthens stakeholder trust and commercial performance.³

6x

Sustainability can drive revenue

Corporate investments in sustainability are **six times more likely** to boost company revenue than to increase operating costs.⁴

1. EcoVadis sustainable procurement barometer 2026

2. Morgan Stanley, Corporate Sustainability Strategies Continue Globally, but Progress Slows, 11 May 2026

3. PwC Global Sustainability Reporting Survey 2025

4. PwC 28th annual global CEO survey 2025

The giffgaff perspective



Kate Dohaney - CEO, giffgaff

At giffgaff, doing things fairly and driving commercial growth go hand in hand.

By combining B Corp standards with a high-growth mindset – whether that's championing circularity by making high-quality refurbished phones affordable, or embedding transparency across everyday operations – giffgaff offers a real-world model for modern business.

It proves that integrating fairness into core operations lowers acquisition costs, builds deep member trust and shows that reducing environmental impact and driving commercial resilience are completely aligned.



"I don't believe that fairness and commercial success are in conflict. The real tension isn't between purpose and profit – it's between short-term gain and long-term value.

For too long, legacy business models have relied on what I call 'hidden friction' – small print, unexpected charges, overly complex terms or simply relying on customer inertia. That isn't a sustainable strategy; it ultimately damages the relationship with the people you serve.

When you eliminate those friction points and focus on keeping things simple, fair and transparent, you might give up a temporary margin spike. But what you unlock in return is genuine member loyalty, a lower cost-to-serve and a community and business model that is actually built to last.

We are at an important moment, and now is the time to build fairness, transparency and resilience into our core design. The companies that succeed over the next decade will be those that design their business models around removing friction and building long-term trust."

"I don't believe that fairness and commercial success are in conflict."

Kate Dohaney - CEO, giffgaff

Beyond badges and paperwork

Frameworks are a lens, not a destination

There's a version of this work that ends in a report. It gets signed off, filed and nothing operates differently - this is what gives sustainability a bad name in boardrooms and it's expensive.

But the end goal is what these frameworks help you see, not just the certification or stamp they provide.

B Corp, EcoVadis and the Corporate Sustainability Reporting Directive (CSRD) bring structure, scrutiny and transparency to where a business's risks and impacts sit.

They're holistic, detailed and unusually good at surfacing blind spots, whether or not you ever pursue the certification at the end of them.

Used well, a framework creates three areas of clarity. It:

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1. Uncovers real risk
 2. Proves commercial credibility
 3. Connects internal teams

“Greenheart’s B Corp expertise provided the clarity we needed to navigate the newer aspects of the B Corp standards and impact topics.

Their guidance and recommendations will be a great help in turning a complex set of requirements into a practical action plan for our recertification journey.”

Liz Carter, Impact Lead, Cripps

“Greenheart made something that felt pretty daunting suddenly feel clear and doable. They met us where we were, explained what actually mattered for B Corp recertification and got our teams genuinely engaged with climate change in a way that stuck.

We’ve come away with confidence, clarity and a team of people in the business who can now take this forward.”

Emma Crawford, HR Director, Bruichladdich Distillery



The three pillars of resilient business

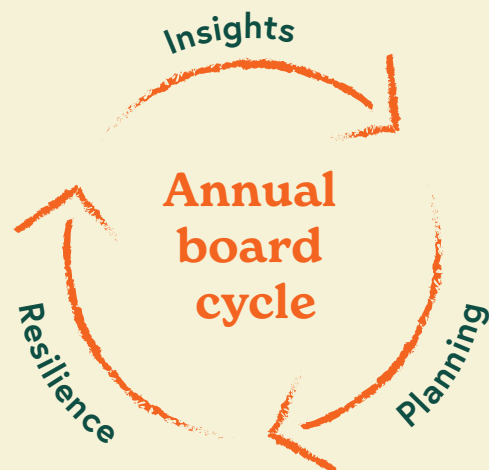
What can sustainability teach us that changes how we run a successful business?

Resilience starts with better understanding. Looking at the business through a wider lens – bringing in diverse stakeholders, new evidence and distinctive perspectives – almost always reveals something insightful.

- Validates what the business already knows
- Exposes risks that weren't previously visible
- Reveals opportunity hidden by a purely commercial lens

The three pillars turn that learning into action:

- 01.** Insights identify what matters
- 02.** Planning tests business resilience
- 03.** Resilient strategy embeds what we learn into how the business operates



01. Insights

Materiality that earns its place

The board question: which three or four issues actually move our numbers?

A double materiality assessment combines two views.

- Impact materiality: what this business does to people and planet.
- Financial materiality: what social and environmental forces – regulation, climate, AI, social mobility – do to this business.

Put them together and you get a 360-degree view of risk and opportunity, built on internal, external and stakeholder voices.

02. Planning

Preparing for what could disrupt the business

The board question: can we keep operating, and keep selling, if we don't address those issues?

Planning maps critical dependencies, shows where the business is exposed and stress-tests the scenarios that could disrupt operations, revenue or growth – and spots where pressure creates opportunity.

03. Resilient strategy

A strategy the business can run (and run)

The board question: will this still be happening in three years without a consultant in the room?

We build the knowledge, confidence and capability for your team to lead this themselves. That's a deliberate choice: the alternative is a dependency, and dependencies aren't resilient.

Let's take collective action



When political leadership creates a vacuum,
we can set the rules.

**Business leaders can step
into that vacuum and shape
the rules at scale – not just
as advocates, but as
market-shapers.**

That's the logic behind industry coalitions, joint supplier standards and collective procurement requirements: a single company changing its practices absorbs a cost, while an industry changing its practices resets a baseline.

And the businesses that shape the baseline are rarely the ones disadvantaged by it.

Will your business be at
the forefront when the
rules are rewritten?

The boardroom resilience check

Five questions to take into your next leadership meeting*

☒ 1. Have you completed a double materiality assessment?

Not a stakeholder survey or a benchmarking exercise. The full process – impact and financial, inside-out and outside-in. One that considers the perspectives of all the company's stakeholders... including those you don't normally hear from.

☒ 2. Have you genuinely engaged with what it told you?

Signing it off isn't engaging with it. Setting some targets isn't engaging with it. Have you pulled it apart as a leadership team and worked through the implications – positive and negative – for the core business model?

* If you can't answer yes to at least four of these, consider this: your exposure is real, it's just unmeasured.

Not sure where you stand? Let's talk.

☒ 3. Have the findings informed both risk and strategy?

Risks should find their way onto the risk register. But the opportunities are where the real work begins: applying the findings to commercial and brand strategy and finding the synergies that can create new value.

☒ 4. Could your supply chain evidence survive a demanding customer?

Not the questionnaire – the follow-up question. If a major account or an investor pushed for detail next quarter, what would you be able to show them?

☒ 5. Is there a clear owner, and is it shaping executive decision-making?

Is sustainability influencing decisions at executive level throughout the year, with the right reporting and representation at board level to maintain oversight and support the approach? If it only appears in one annual paper, it isn't strategy yet.

About Greenheart

We turn insight into action.

Greenheart works with ambitious brands and mid-market organisations to turn sustainability into better decisions, stronger resilience and long-term commercial value.



Some of the ambitious brands we support:

**BRUICHLADDICH
DISTILLERY
COMPANY**

giffgaff

**LUCKY
SAINT**

**little
moons**

MOJU®

 **NobleFoods**
SINCE 1920

 **RIVERFORD**

nobody's child

Here's how we help



B Corp

Embed B Corp principles into how your business operates and creates value.

Climate Action

Turn climate exposure into practical resilience and continuity plans.

Materiality Assessment

Identify the sustainability issues that matter most to your business.

EcoVadis

Get audit-ready and strengthen the practices behind your score.

ESG Compliance, Reporting & Disclosure

Develop credible reporting that builds stakeholder confidence.

Resilient Business Strategy

Bring sustainability, governance, risk and resilience together in a practical strategy for growth.

We sit between the large firms focused on complex reporting and the template-led providers focused on process. We combine strategic thinking with practical delivery, and we build your team's capability along the way.

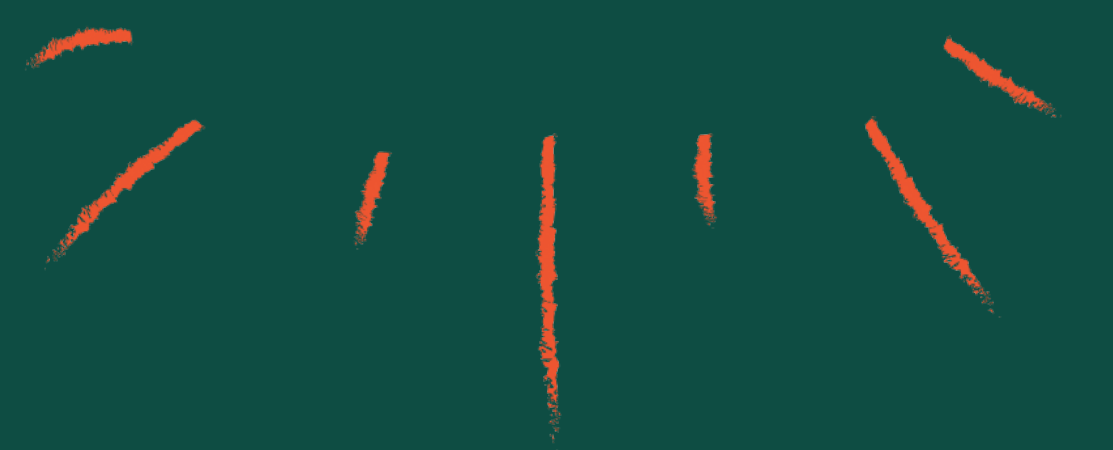
Growth and positive impact shouldn't compete. The strongest businesses achieve both.





**Want to turn your
hidden risks into a
commercial advantage?**

**Let's have
a conversation.**



GREENHEART

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