NTT DATA

Beyond Compliance: *Sustainability -as-a-Service for Real Business Value*

Foreword

There's no doubt that 2025 is being a challenging year due to geopolitical headwinds and macroeconomic criticisms, which presented unprecedented challenges in the business world. Despite this, at NTT DATA, we aim to create future-oriented value and connect people through technology to achieve a sustainable and inclusive society in collaboration with our clients, internal and external stakeholders, and partners.

We view this period of continuous change not as a hindrance but as a catalyst for transformation. Sustainability is no longer just a compliance obligation; it is a strategic imperative that delivers measurable business value. By enhancing operational efficiency—such as reducing manufacturing costs through eco-efficiency—boosting customer trust and loyalty—by committing to net-zero emissions and transparent ESG reporting—increasing profitability—through sustainable material sourcing—and supporting strategic growth—by integrating sustainability into our services—we are redefining the way we operate.

As sustainability moves to the center of enterprise strategy, organizations face increasing pressure to demonstrate measurable progress toward net zero goals, ESG targets, and climate resilience. However, scaling sustainability initiatives across global operations remains a persistent challenge, hampered by fragmented efforts, legacy systems, talent shortages, and evolving regulatory complexity.

In this context, Sustainability-as-a-Service is emerging as a critical model for the future of enterprise sustainability delivery. Sustainability-as-a-Service combines advisory expertise, technology-enabled execution, continuous performance monitoring, and ecosystem collaboration in a managed services framework allowing enterprises to move beyond siloed, compliance-focused activities to integrated, data-driven sustainability strategies.

Sustainability-as-a-Service provides enterprises with the flexibility, scalability, and responsiveness required to manage sustainability as a dynamic business function, one that adapts to regulatory shifts, aligns with strategic priorities, and delivers both operational and reputational value. It helps organizations build internal capabilities over time while offering hands-on support and technical guidance that many internal sustainability teams currently lack.

The model proves particularly effective in mature sustainability domains, such as supply chain decarbonization, where it enables a unified approach to managing complex, interdependent levers such as Scope 3 emissions tracking, supplier engagement, responsible sourcing, and compliance automation. Sustainability-as-a-Service supports real-time transparency, informed decision-making, and continuous optimization, helping enterprises drive measurable emissions reduction at scale.

Sustainability-as-a-Service is equally well-suited to emerging areas like Nature-Based Solutions (NbS), where organizations often face barriers in project selection, funding, measurement, and alignment with carbon market requirements. Sustainability-as-a-Service providers bring the advisory depth and digital capabilities needed to turn NbS into strategic, high-integrity investments integrated with broader net zero and ESG roadmaps.

As sustainability increasingly influences investor confidence, regulatory standing, and enterprise value, Sustainability-as-a-Service offers a path forward replacing fragmented, reactive efforts with a unified, execution-oriented model. By bridging strategy and action, it helps enterprises achieve sustainability outcomes that are scalable, auditable, and aligned with long-term business success.

To accelerate the transition to a sustainable future at scale, NTT DATA has implemented end-to-end sustainability services. These services range from strategic advisory to transformation and continuous performance management, all supported by our advanced assets, cutting-edge technology, and a robust ecosystem of partners. Together, we are not only meeting the challenges of today but also paving the way for a more sustainable and resilient tomorrow.

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Everest Group®

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Introduction

Sustainability has shifted from corporate responsibility to a core business imperative, driven by stringent regulations, investor scrutiny, and climate change. Regulatory mandates such as the Corporate Sustainability Reporting Directive (CSRD), California's climate disclosure laws, and the International Sustainability Standards Board (ISSB), are reshaping corporate sustainability obligations. Enterprises must improve data accuracy and ensure compliance to meet these evolving requirements.

Beyond compliance, enterprises are adopting a double materiality approach, recognizing that sustainability is not only a societal and environmental obligation but also a strategic imperative for long-term success. Organizations must proactively address climate-related risks, such as supply chain disruptions, resource scarcity, and shifting consumer preferences, while mitigating reputational risks tied to unmet sustainability expectations. Ignoring sustainability weakens business resilience and increases reputational risks.

However, navigating these challenges is challenging. Many organizations struggle to balance regulatory, operational, and financial complexities. Partnering with experts helps businesses stay competitive. To tackle this, enterprises are turning to Sustainability-as-a-Service, a scalable, tech-enabled, expert-driven model for end-to-end sustainability management. This approach helps enterprises:

- Prioritize high-impact sustainability initiatives instead of spreading efforts too thin
- Embed sustainability into core business functions without requiring extensive in-house resources
- Ensure regulatory compliance with evolving ESG requirements through managed services
- Improve data accuracy and reporting through advanced technology-driven solutions

This Viewpoint explores how enterprises can leverage to overcome sustainability challenges, scale impact, and drive long-term resilience.

A modern blueprint for enterprise sustainability

The urgency of sustainability is stark as climate risks escalate, threatening economic instability and operations. Extreme weather, biodiversity loss, and climate-related disruptions are among the most severe global threats, set to intensify over the next decade.[1]

Enterprise sustainability enables organizations to create long-term value by balancing environmental responsibility, social equity, and financial resilience. Rooted in the Triple Bottom Line – planet, people, and profit – sustainability extends beyond compliance to drive business growth, manage risks, and strengthen competitive differentiation.

Exhibit 1 offers a structured view of enterprise sustainability, illustrating how organizations integrate climate action, responsible business practices, and financial governance into their operations.

Exhibit 1: Defining enterprise sustainability

Source: Everest Group (2025)

PLANET

Net zero and carbon management

- Carbon measuring, forecasting, planning, and offsetting
- Sustainable IT
- Greenhouse gas emissions management
- Energy monitoring and optimization

Supply chain management

- Supply chain visibility, monitoring, and resilience
- Responsible sourcing and procurement
- Supplier management
- Circularity and waste management

Nature and biodiversity

- Plastic eradication
- Biodiversity conservation
- Forest and water resource monitoring
- Deforestation prevention

PEOPLE

Health, safety, and wellness

- Workplace safety
- Incident/Facility management
- Sustainable infrastructure / buildings / factories

Diversity, Equity, Inclusion, and Belonging (DEIB)

- Ethical labor practices
- Impact sourcing and inclusive recruitment
- Workforce engagement
- Learning and development (upskilling, talent development, and continuous learning)
- Suppliers' DEIB strategy, policies, and practices

Sustainable experiences

- Digital ethics
- Experience transformation
- Data security and privacy and consumer protection
- Digital accessibility for employees / customers / partner ecosystem / communities

Profit (financial resilience, ESG compliance, climate risk management, and business continuity)

Sustainable business growth

Regulatory compliance and governance

Resilient and competitive operations

1 World Economic Forum's Global Risks Report

Businesses now see sustainability both as a regulatory necessity and a financial imperative. By 2050, climate change could result in 14.5 million additional deaths and US$12.5 trillion in global economic losses.[2]

Everest Group estimates that the sustainability services market will register a 11-13% CAGR during 2025-30, outpacing the IT-BP services market.

Challenges with traditional sustainability approaches

Enterprises struggle to implement and scale sustainability initiatives despite sustainability's strategic importance.

Both in-house models and traditional outsourcing approaches have significant challenges, as depicted in Exhibit 2.

2 World Economic Forum's Quantifying the Impact of Climate Change on Human Health

Exhibit 2: Enterprise challenges in scaling sustainability initiatives

Source: Everest Group (2025)

In-house sustainability models' challenges

Macroeconomic and geopolitical pressures: The US' evolving climate policies, European countries' resistance to complex regulations, and global supply chain disruptions are creating uncertainty in compliance mandates, sustainability financing, and long-term impact.

Talent and expertise gaps: The demand for sustainability professionals with expertise in carbon accounting, climate risk assessment, ESG reporting, and regulatory compliance continues to outpace supply, creating a talent deficit.

Technology and data silos: Many organizations struggle with fragmented sustainability data ecosystems, limiting their ability to generate accurate and actionable insights across supply chains, operations, and ESG disclosures.

Scalability and operationalization constraints: Scaling sustainability initiatives across the enterprise requires efficient execution models, standardized methodologies, and integrated digital solutions, which many organizations lack.

Traditional outsourcing models' challenges

Piece-meal approach: Traditional outsourcing addresses only isolated sustainability functions, leading to disjointed execution and a lack of long-term impact. Without an integrated approach, enterprises struggle to scale sustainability initiatives effectively.

Inconsistent service models: Many enterprises rely on multiple providers for their sustainability needs, leading to fragmented execution, inconsistent methodologies, and a lack of visibility across initiatives.

A lack of flexibility in contracts: Many outsourcing agreements are rigid and predefined, making it difficult for enterprises to adapt to evolving regulatory requirements, business needs, or emerging sustainability priorities.

A lack of continuous monitoring and adaptation: Traditional outsourcing approaches prioritize one-time reporting or compliance checks, failing to provide real-time monitoring, ongoing optimization, and data-driven decision-making.

Many enterprises manage sustainability initiatives internally, but it often leads to resource constraints and operational inefficiencies. Others outsource sustainability functions to providers, yet traditional outsourcing models remain siloed, creating execution gaps and weak impact tracking. To overcome these challenges, enterprises are adopting the Sustainability-as-a-Service model.

Sustainability-as-a-Service: a new operating model

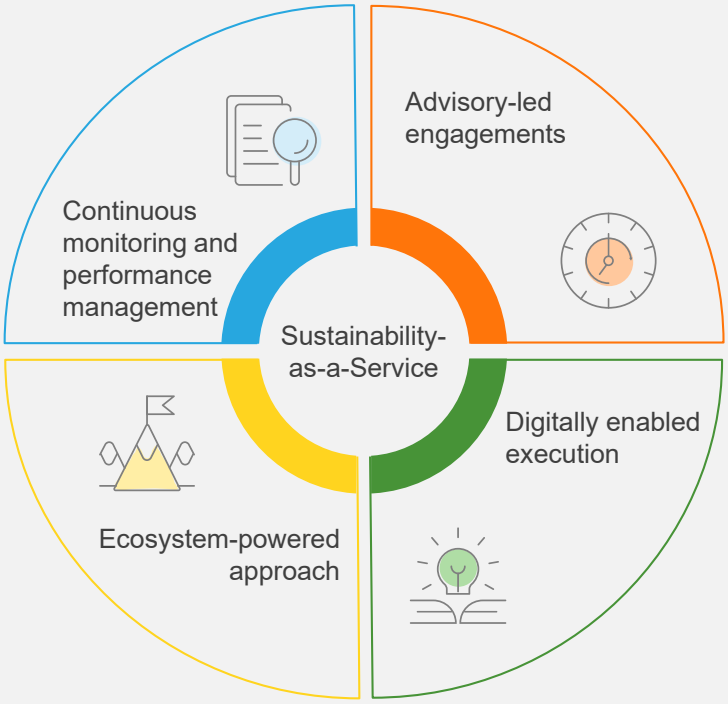
Sustainability-as-a-Service is a managed service model that enables enterprises to efficiently strategize, integrate, and scale sustainability initiatives without building extensive in-house capabilities.

By partnering with a Sustainability-as-a-Service provider, organizations can gain access to end-to-end expertise, advanced digital solutions, and scalable execution models. This access accelerates impact, reduces costs, and ensures compliance in an increasingly complex regulatory landscape.

Exhibit 3 outlines the Sustainability-as-a-Service model's core components and how it helps enterprises overcome key barriers to scaling sustainability initiatives.

Exhibit 3: The Sustainability-as-a-Service model's key components and advantages

Source: Everest Group (2025)



Enterprise challenges in scaling sustainability

- Macroeconomic and geopolitical pressures
- Talent and expertise gaps
- Technology and data silos
- Scalability and operationalization constraints

How the **Sustainability-as-a-Service model addresses** those challenges

- Takes an ecosystem approach to influence policy-making and regulatory readiness
- Offers on-demand access to specialized sustainability expertise
- Leverages emerging technologies to unify sustainability data across sources
- Enables scalability without extensive internal investments

The Sustainability-as-a-Service model's core pillars

Sustainability-as-a-Service stands apart from traditional, fragmented sustainability approaches through four fundamental pillars. These pillars are:

- **Advisory-led engagements:** Sustainability-as-a-Service is a three-fold expertise model, combining domain expertise in sustainability and compliance, sector-specific knowledge, and technology expertise to drive transformation. Providers act as partners in enterprise sustainability transformation, helping simplify evolving frameworks, prioritize initiatives, and embed sustainability into core business functions. By offering tailored roadmaps, stakeholder engagement frameworks, and executive insights, the Sustainability-as-a-Service model enables organizations to navigate evolving regulations, such as the Omnibus Simplification Package in Europe and changing political priorities in the US, with clarity, ensuring long-term competitive advantage
- **Digitally enabled execution:** AI- and IoT-based real-time monitoring help enterprises transition from manual, resource-intensive processes to automated, sustainability management. This transition ensures scalable sustainability management across business units, supply chains, and global operations

- **Ecosystem-powered approach:** Sustainability-as-a-Service providers leverage a dynamic network of technology leaders, innovative climate tech start-ups, regulatory bodies, carbon markets, and industry specialists. This network enables providers to deliver end-to-end sustainability expertise to enterprises
- **Continuous monitoring and performance management:** Enterprises gain an adaptive and agile framework that evolves alongside regulatory changes, business priorities, and emerging risks. Real-time data, predictive analytics, and performance benchmarking enable organizations to continuously refine sustainability strategies, scale initiatives, and ensure long-term compliance

How Sustainability-as-a-Service differs from traditional sustainability services

Unlike traditional project-based sustainability services, which offer isolated, fragmented solutions, Sustainability-as-a-Service provides a comprehensive, technology-driven approach to managing sustainability at scale.

Exhibit 4 illustrates key differences between Sustainability-as-a-Service and conventional sustainability services.

Exhibit 4: Traditional sustainability services versus Sustainability-as-a-Service

Source: Everest Group (2025)

Aspect	Traditional sustainability services	Sustainability-as-a-Service
Service delivery model		
Engagement structure	Project-based with a defined scope and timeframe	Operates as an ongoing, managed service, ensuring continuous optimization
Scope of work	Focuses on specific sustainability challenges, such as ESG reporting	Covers the entire lifecycle, from strategy and implementation to reporting
Execution support	Strategy-oriented with limited direct execution capabilities	Integrated execution model, ensuring sustainability programs are operationalized
Scalability and flexibility		
Scalability	Solutions are customized per engagement, requiring new contracts for expansion	Designed to be scalable and modular, allowing expansion of services as needs evolve
Business impact		
Cost structure	Higher upfront costs, a lack of visibility due to recurring expenses for follow-up engagements, repeated investments in new projects, and collaboration with multiple providers	Reduced costs due to provider consolidation, bundled, full-stack approach, and ongoing optimization and cost predictability
Duration	Enterprises engage providers on an as-needed basis	Continuous monitoring, ensuring alignment with evolving business goals

Over the past year, 21-23% of sustainability enablement engagements focused on sustainable supply chain as the key outcome.[3]

Decarbonizing supply chains: the most significant challenge

As enterprises advance their sustainability strategies, decarbonizing supply chains remains among the most complex yet impactful sustainability transformation areas.

Unlocking competitive advantage through supply chain decarbonization

Decarbonizing supply chains enhances operational efficiencies, reduces costs, and mitigates risks. However, achieving these benefits requires addressing several challenges. These challenges are listed below:

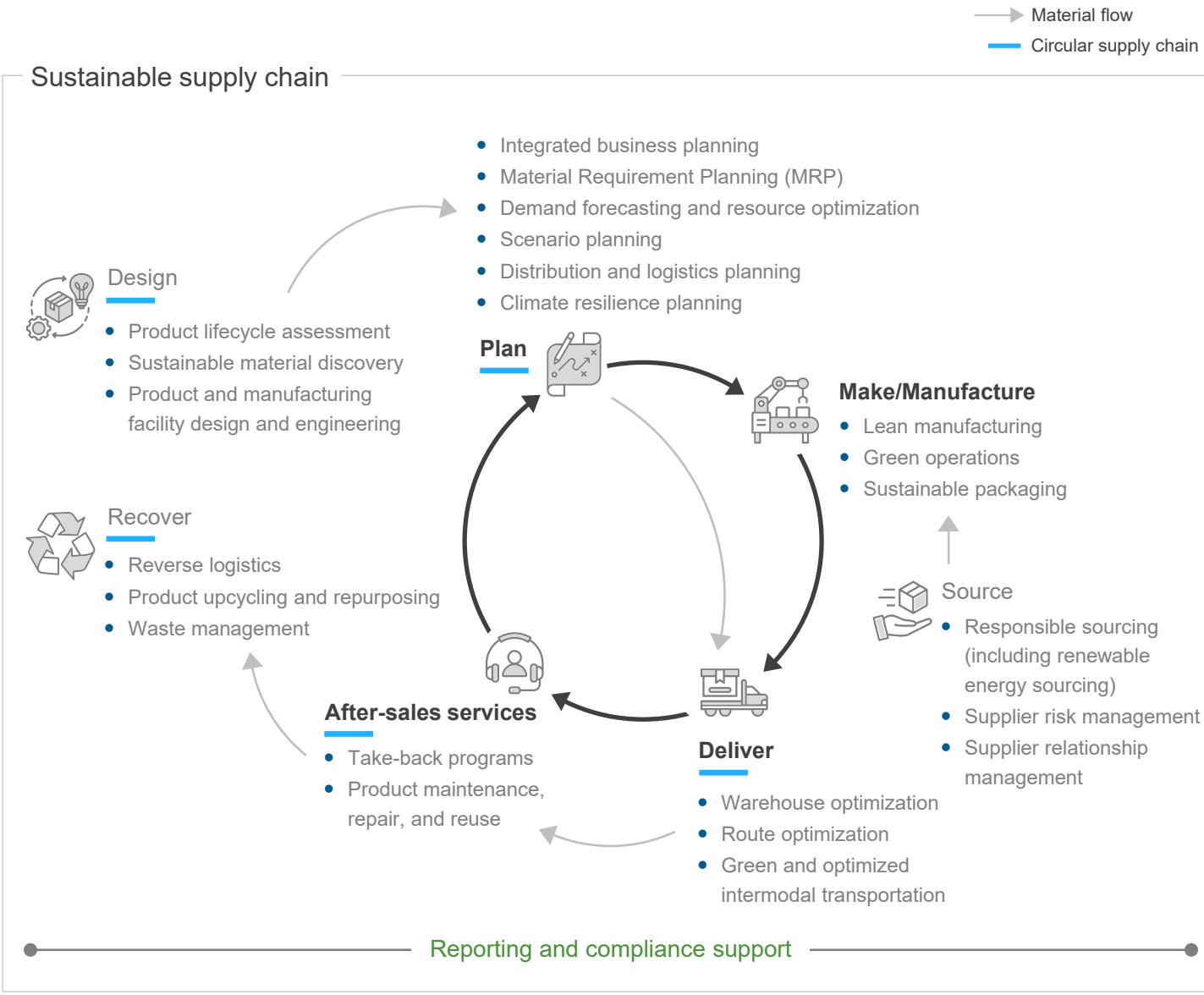
- **Managing multiple levers:** Supply chains account for approximately 60% of global carbon emissions.[4] Decarbonizing supply chains spans product design, responsible sourcing, manufacturing, logistics, after-sales services, waste management, and regulatory compliance

Exhibit 5 lists various sustainability levers in a supply chain.

3 Based on over 3,250 sustainability services engagements evaluated by Everest Group
4 ScienceDirect

Exhibit 5: Interconnected levers for supply chain decarbonization

Source: Everest Group (2025)



"To make sustainability mainstream, it is crucial to bring our suppliers along."

– Oliver Bischof, CPO, Siemens Gamesa

- **Limited visibility and data complexity in Scope 3 emissions:** Scope 3 emissions account for 60-90% of an organization's carbon footprint, depending on the industry.[5] Unlike Scope 1 and 2 emissions, Scope 3 emissions originate from suppliers, transportation, product use, and end-of-life disposal. These factors are largely beyond an enterprise's direct control. Scope 3 data is difficult to aggregate due to decentralized supplier networks spread across regulatory environments, inconsistent reporting practices, and reliance on estimated data
- **Supplier readiness and accountability challenges:** Many suppliers, particularly in carbon-intensive industries, resist sustainability-driven procurement policies
- **Financial, operational, and regulatory risks:** Enterprises that fail to decarbonize struggle with rising carbon taxes, supply chain disruptions from climate risks, and reputational damage, all of which can impact cost structures and market competitiveness

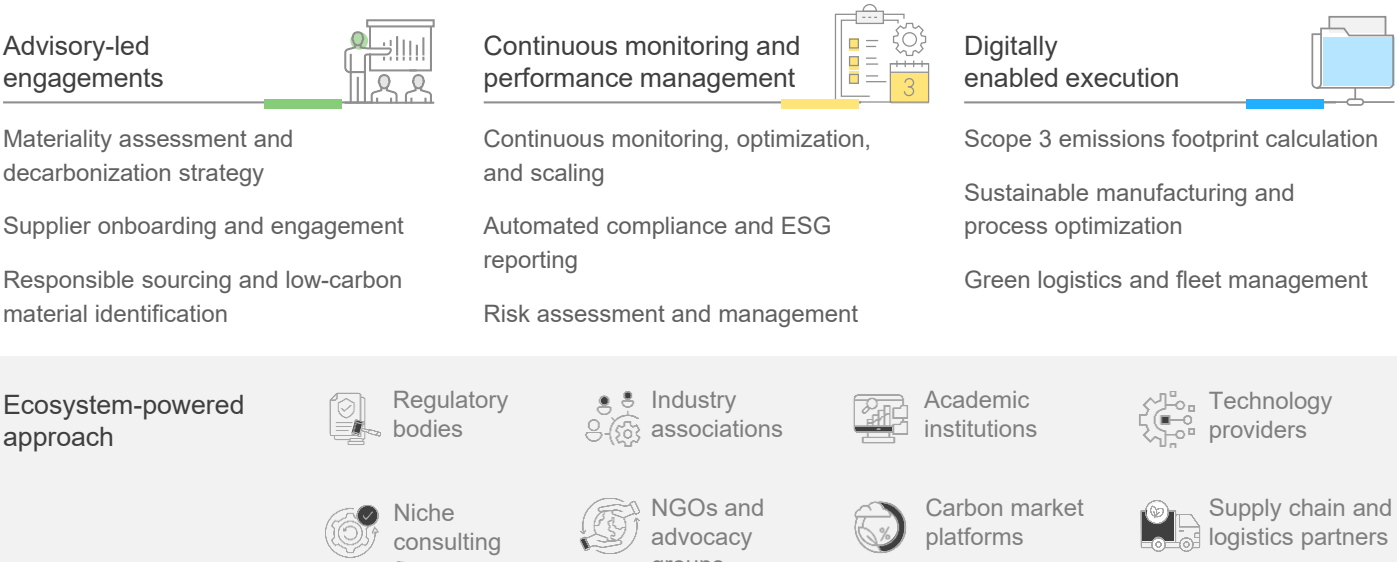
Sustainability-as-a-Service in supply chain decarbonization

Effective supply chain decarbonization demands a holistic, data-driven approach, integrating product design, responsible sourcing, energy transition, circularity, and regulatory compliance. Traditional sustainability services remain siloed, addressing only select areas with fragmented execution models and limited impact. Thus, a comprehensive strategy is essential for tangible results.

Exhibit 6 shows how Sustainability-as-a-Service centralizes and streamlines the decarbonization process, integrating technology, regulatory expertise, and execution capabilities to help enterprises achieve measurable impact across their supply chain.

Exhibit 6: The role of Sustainability-as-a-Service in supply chain decarbonization

Source: Everest Group (2025)



5 Greenhouse Gas Protocol

Unlike siloed, one-off sustainability efforts, Sustainability-as-a-Service model enable end-to-end supply chain decarbonization through AI, IoT, and blockchain-powered emissions tracking and supplier footprint mapping. It drives supplier engagement, ensuring a transition to low-carbon materials and renewable energy adoption. Enterprises can optimize manufacturing processes, integrate circular economy principles, and decarbonize logistics through fleet efficiency and alternative fuels. The model integrates compliance automation, real-time risk monitoring, and predictive analytics, allowing enterprises to continuously optimize and scale decarbonization initiatives across global operations. The ecosystem-powered approach ensures that organizations access the right expertise, resources, and collaborative frameworks to scale decarbonization effectively across their global supply chains.

"Supply chain decarbonization will be a game changer for the impact of corporate climate action. Addressing Scope 3 emissions is fundamental for companies to realize credible climate change commitments."

– Nigel Topping, UNFCCC's High-level Climate Action Champion

Sustainability-as-a-Service: emerging applications

While supply chain decarbonization has become a core sustainability priority, organizations are increasingly exploring Nature-based Solutions (NbS) to drive impact beyond carbon reduction.

NbS as a strategic sustainability lever

The United Nations Environment Assembly defines NbS as actions that protect, conserve, restore, sustainably use, and manage natural or modified ecosystems to address social, economic, and environmental challenges while enhancing biodiversity and human well-being. Effective NbS solutions must align with social and environmental safeguards, local and regional contexts, and global sustainability efforts, including climate mitigation, biodiversity conservation, and disaster risk reduction.

Why enterprises are investing in NbS

NbS goes beyond compliance, contributing to diverse global sustainability objectives and aligning with the Paris Agreement, the Sendai Framework for Disaster Risk Reduction, the Kunming-Montreal Global Biodiversity Framework, and the Sustainable Development Goals (SDGs). It reinforces these frameworks' cross-cutting impact on global sustainability priorities.

Beyond environmental benefits, NbS offers significant economic and resilience advantages. For developing countries, NbS could prevent at least US$104 billion in economic losses by 2030 and up to US$393 billion by 2050.[6] Enterprises invest in NbS for various reasons. Some are listed below:

- **Securing cost-effective, high-integrity carbon credits:** Investing in NBS provides enterprises with direct access to verified, high-quality carbon credits, ensuring stable supply and reducing reliance on the volatile Voluntary Carbon Markets (VCM), safeguarding against future carbon price increases
- **Capitalizing on carbon market growth:** The VCM exceeded US$100 billion in 2023.[7] Early investment in NbS-backed carbon projects allows enterprises to secure premium assets and hedge against future price volatility
- **Unlocking additional revenue streams:** NbS offers real asset investment opportunities in sustainable timber, regenerative agriculture, and land-based asset appreciation. These assets provide financial security, inflation hedging, and long-term returns, making them attractive for enterprises and financial institutions

> "Contributing to a nature-positive future is not just good practice but a business strategy and is related to the long-term survival of our planet and our business."
>
> – Eduardo de Salles Bartolomeo, CEO, Vale

Key challenges in scaling NbS initiatives

Despite its benefits, scaling NbS remains challenging. Many projects require multi-decade commitments, but short-term corporate budgets and unclear financing models create investment roadblocks. Other challenges include:

- **Accurate carbon sequestration and biodiversity tracking:** Ecological variability and inconsistent monitoring standards complicate impact assessment
- **Carbon credit credibility issues:** Enterprises face concerns over validation, transparency, and governance of carbon offsets
- **Alignment with net-zero goals:** Ensuring NbS credibility in VCM demands robust governance and strategic oversight

6 Working With Nature to Protect People Report by International Federation of Red Cross and Red Crescent Societies (IFRC) and WWF
7 State and Trends of Carbon Pricing 2024 report by World Bank

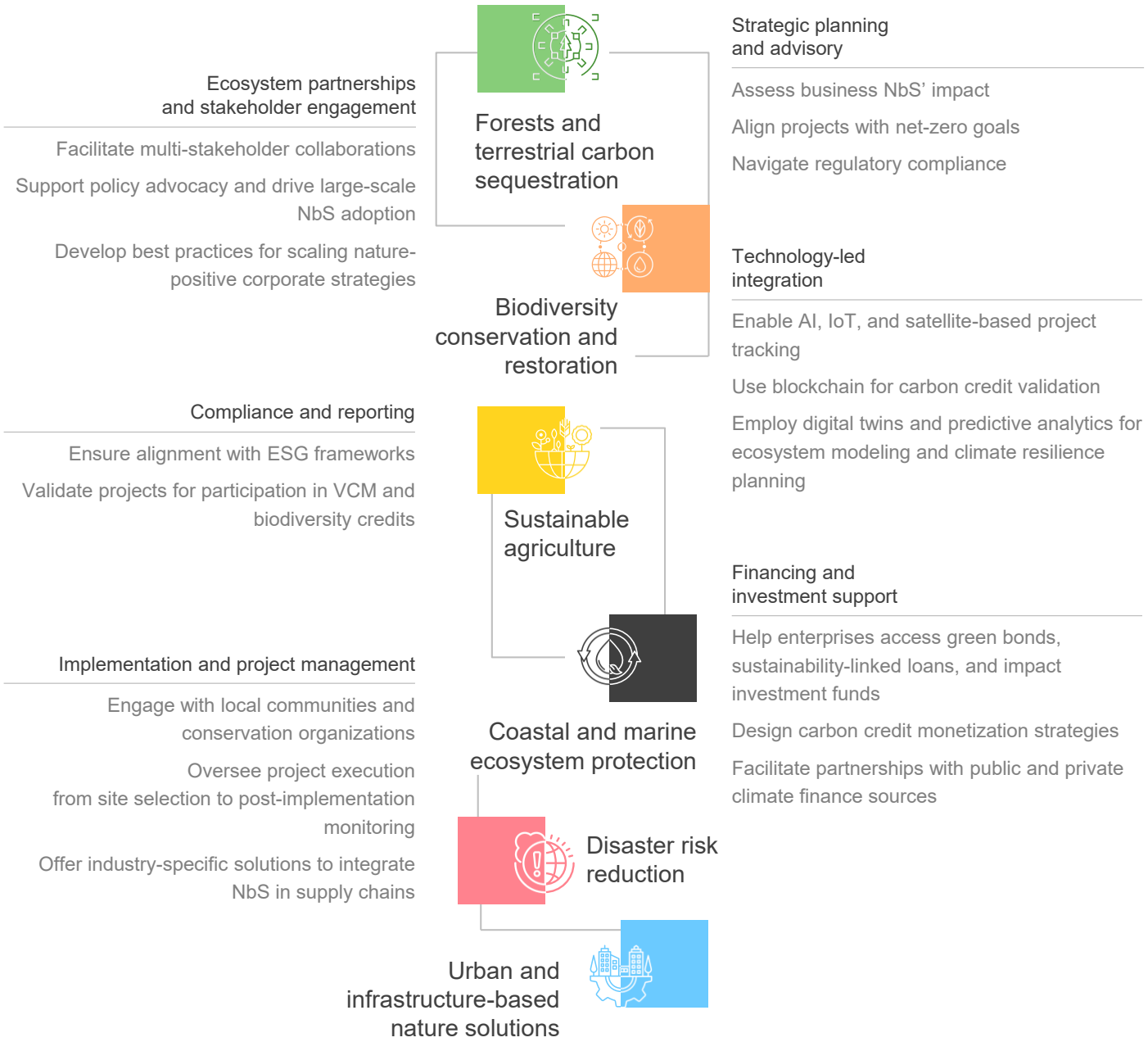
How Sustainability-as-a-Service enhances NbS adoption

Sustainability-as-a-Service provides a structured, technology-enabled approach to scientifically validate, finance, and scale NbS investments.

Exhibit 7 highlights how Sustainability-as-a-Service centralizes NbS adoption by integrating regulatory expertise, digital monitoring, financial structuring, and execution capabilities.

Exhibit 7: Providers' role in enabling NbS' enterprise adoption

Source: Everest Group (2025)



Unlike traditional sustainability services that address only select aspects, Sustainability-as-a-Service enables enterprises to seamlessly integrate NbS into ESG strategies. Some key real-world examples demonstrating how technology has enhanced NbS' implementation and scalability are:

- **AI-powered reforestation:** AI-driven platforms analyze soil health, water availability, and climate suitability to optimize tree planting locations
- **Blockchain-based carbon credit verification:** Blockchain-powered Measurement, Reporting, and Verification (MRV) systems ensure transparent, tamper-proof carbon offset validation, strengthening participation in VCM
- **Satellite and IoT-enabled mangrove restoration:** High-resolution satellite imagery and IoT sensors track deforestation, monitor coastal resilience, and measure carbon sequestration in blue carbon ecosystems

The Sustainability-as-a-Service model also facilitates multi-stakeholder collaboration, integrating regulators, financial institutions, and local communities to scale NbS adoption and long-term impact.

Case study: driving net-zero transformation in hospitality through sustainable design

Company background and business objectives: Radisson Hotel Group is rapidly expanding global hospitality brand, operating across EMEA and APAC. With over 1,520 hotels open and under development in more than 100 countries, RHG delivers on its brand promise: Every Moment Matters, backed by its signature Yes, I Can! service ethos. As part of its long-term net-zero strategy, RHG developed technical sustainability guidelines to increase energy efficiency, reduce water consumption, and identify Mechanical, Electrical, and Plumbing (MEP) measures for both existing properties and new developments.

Challenges faced: RHG faced several challenges in implementing its sustainability strategy:

- Benchmarking hotels across countries from a sustainability perspective
- Adapting its sustainability guidelines to incorporate key global green building certifications, such as LEED and BREEAM, for hotels in operation and new builds
- Establishing water and energy baseline scenarios that reflected the current technology implementations in the hotels while employing the EDGE software for energy and water performance modeling

The solution: RHG partnered with NTT DATA to address the challenges in a phased manner, which included:

- Advisory-led engagement: Creating a customized sustainability framework that integrates global best practices with RHG's operational needs, ensuring practicality and scalability
- Digitally enabled execution: Conducted sustainability assessments across 30 properties using data-driven evaluation models and built impact assessment reports, leveraging EDGE (a resource efficiency certification system for buildings) and ARC (a platform for measuring and benchmarking building performance)

Outcomes achieved: Through this engagement, RHG successfully:

- Established a scalable, standardized sustainability assessment model that identified and prioritized measures and their economic impact to hotels with clear RoI and other metrics
- Enhanced decision-making for hotel owners, translating sustainability certifications into clear financial and operational benefits
- Increased internal alignment across departments, ensuring sustainability is embedded into business and technical decision-making

Partnering with NTT DATA, RHG developed a replicable framework. It offers clear performance benchmarks and financial justifications to help hotels improve their overall efficiency.

"As sustainability expectations continue to evolve, RHG now has a framework to assess, adapt, and improve decision-making."

– João Dias, Net Zero Project Manager at RHG

Conclusion

In today's business landscape, intangible assets, including brand reputation, investor confidence, and stakeholder trust, drive a significant share of enterprise market value. Sustainability is central to these intangible assets, influencing market perception, regulatory standing, and long-term valuation. It also delivers tangible benefits, such as cost reduction, improved operational efficiency, enhanced supply chain resilience, and consistent regulatory compliance. Enterprises that integrate sustainability into their core strategy mitigate risks and gain a competitive edge in an increasingly ESG-driven economy.

However, scaling sustainability initiatives remains a challenge. Organizations struggle with talent shortages, fragmented data ecosystems, and the complexity of managing multiple sustainability levers. These challenges are particularly evident in supply chain decarbonization and NbS. Traditional approaches rely on isolated interventions, leading to siloed execution and limited long-term impact.

As sustainability expectations intensify, enterprises are partnering with Sustainability-as-a-Service providers for a structured, technology-enabled, and execution-focused model. These providers integrate advisory-led engagements, digitally enabled execution, and continuous monitoring and performance management into a single managed service model. This ecosystem-powered approach gives enterprises access to specialized expertise, scalable solutions, and collaborative frameworks to navigate evolving sustainability demands and drive end-to-end impact.

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With you on the journey

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