

Does Sustainability Reporting Pay for Itself?

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A deep-dive analysis of global research on the value of sustainability reporting finds that 73% of studies show a positive correlation between companies that disclose their impacts and improved financial performance.

The literature review by [Global Reporting Initiative \(GRI\) - From impact to income: How sustainability reporting affects the bottom line](#) - summarises key conclusions and themes from 30 empirical studies to determine whether sustainability reporting improves access to capital, enhances operational efficiency, and strengthens risk management capabilities. All of the studies were published between 2010 and 2025 in peer-reviewed academic journals.

Insights from the review include:

- 22 of the 30 studies demonstrate that sustainability reporting leads to improved financial performance, particularly when aligned with globally accepted standards. Six are mixed or inconclusive, and only two draw a negative correlation.
- Robust reporting using the GRI Standards is linked to reputational advantages – such as increased stakeholder trust, brand loyalty, and employee satisfaction – which can translate into improved access to capital from investors.
- Sustainability reporting provides tangible financial gains, with factors such as sector, size, regulatory environment, and geography all being influential.
- Organisations in high-risk industries – such as energy, mining, and manufacturing – realize the strongest financial benefits from sustainability reporting, reinforcing the value of sector-specific disclosure guidance.

Bastian Buck, GRI Chief Standards Officer, said: “At GRI, we have long understood that sustainability reporting offers multiple benefits to organizations, the environment and society. Yet its relevance to the corporate bottom line is often undervalued. It is therefore significant that 73% of the studies we analysed found a positive correlation between sustainability reporting and financial performance.

“More action and support are needed to increase the quality and use of sustainability reporting, including reporting on impacts. The GRI Standards have a central role to play in the emerging global reporting system.”