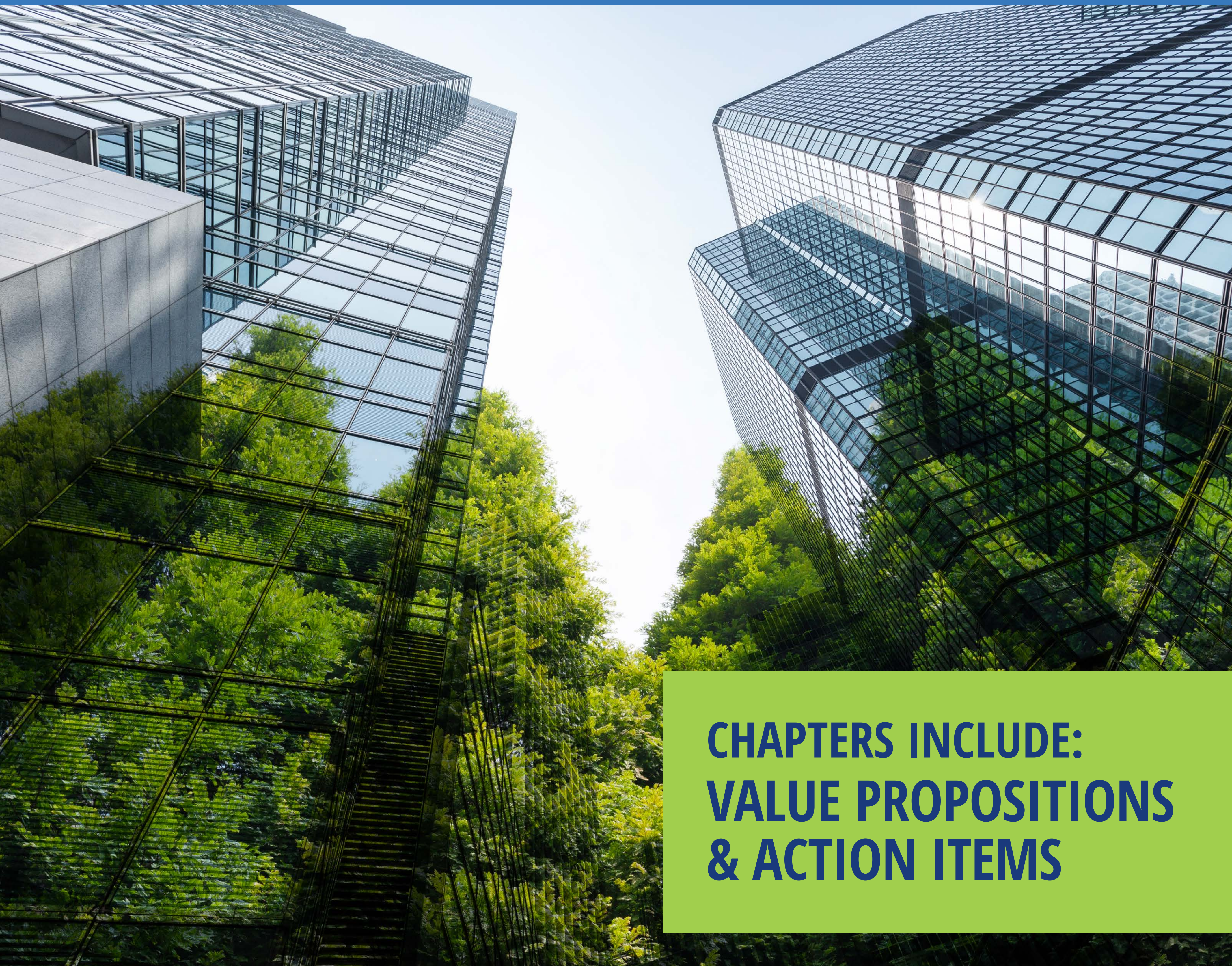


SUSTAINABILITY IN THE C-SUITE A PRACTICAL GUIDE FOR BUSINESS LEADERS

**WHY SMALL AND MID-SIZED COMPANY
LEADERS NEED TO SEE SUSTAINABILITY
AS CORE BUSINESS STRATEGY**



**CHAPTERS INCLUDE:
VALUE PROPOSITIONS
& ACTION ITEMS**

**SUE BRUNING
Cascade Environmental**

INTRODUCTION

For many small and mid-sized company leaders, sustainability can feel like a buzzword best left to Fortune 500s with large budgets and dedicated teams. But the truth is, sustainability isn't a trend. Sustainability is a business strategy that drives resilience, fosters growth, and provides a competitive advantage.

TABLE OF CONTENTS

CHAPTER 1 - CEOs..... 07

CHAPTER 2 - CFOs..... 11

CHAPTER 3 - COOs 16

CHAPTER 4 - CTOs..... 21

CHAPTER 5 - CHROs..... 26

CHAPTER 6 - CMOs 30

CHAPTER 7 - CLOs 34

CHAPTER 8 - BOARDS..... 38

CHAPTER 9 - Without CSO 42

CHAPTER 10 -
Measuring What Matters..... 46

HERE'S THE CHALLENGE:

Most C-level executives understand sustainability in concept, but struggle to connect it to their role in a clear, actionable way.



THEY ASK:

- What does sustainability mean for my company, my industry, my clients?
- How do I explain it to my team without sounding vague?
- Where do I even start?

This ebook is designed to answer those questions.

We'll take a closer look at each C-Suite role—CEO, CFO, COO, and beyond—and explore:



VALUE PROPOSITION
*Why sustainability matters
for that specific role*



ACTION ITEM
A simple, tangible step to
start moving the needle.

THE LEADERS WHO LEAN IN TODAY WILL BE THE ONES CREATING OPPORTUNITY TOMORROW

The goal isn't to overwhelm you with technical detail. Instead, it's to **inspire curiosity, spark conversations, and give you a starting point.** From there, you can pull in the right people—your team, your advisors, outside partners—to help build a strategy that works for your company. Because here's the reality: your investors, employees, and customers are already expecting sustainability to be part of your business. The leaders who lean in today will be the ones creating opportunity tomorrow.



CHAPTER 2

The CEO's Role in Sustainability: Setting the Direction

HOW CHIEF EXECUTIVE OFFICERS CAN LEAD WITH PURPOSE BY EMBEDDING SUSTAINABILITY INTO VISION AND STRATEGY.

In many ways, the conversation about sustainability starts — and succeeds — with the CEO.

Small and mid-sized company leaders often ask: *“Where does sustainability fit in my strategy? Is this really worth my time?”*

The answer is simple: **yes — because sustainability is no longer optional. It’s a driver of growth, resilience, and reputation.**

As CEO, your job isn't to become a technical sustainability expert. Your job is to set direction, signal priorities, and give your team permission to explore. When you make it clear that sustainability matters to the company's future, you unlock the creativity and problem-solving power of the people closest to your operations, your clients, and your markets.

A DRIVER OF GROWTH, RESILIENCE, AND REPUTATION



The CEO's Role



VALUE PROPOSITION

Sustainability is a growth and resilience strategy, not a cost center.



ACTION ITEM

Start Simple: Mention sustainability in your next strategic discussion with your leadership team.

ASK “What are the risks and opportunities for us?”

LISTEN to where your team sees momentum – it might be energy savings, customer expectations, or attracting new talent.

This small but visible step signals to your organization that sustainability is not a side project; it's part of your vision for long-term success.

WHY IT MATTERS

- **Investors and lenders** are already asking companies about ESG and climate risk.
- **Employees** want to work for companies that have purpose as well as profit.
- **Customers** are increasingly making decisions based on values and impact.

CEOs who make sustainability part of their leadership agenda aren't just reacting to external pressures. They're creating opportunities — for efficiency, innovation, and stronger stakeholder trust.

**CREATING OPPORTUNITIES —
FOR EFFICIENCY, INNOVATION,
AND STRONGER STAKEHOLDER TRUST**



CHAPTER 2

The CFO's Role in Sustainability: Measuring Value Beyond the Numbers

HOW CHIEF FINANCIAL OFFICERS TURN SUSTAINABILITY INTO STRATEGY BY MANAGING RISK AND UNLOCKING LONG-TERM VALUE.

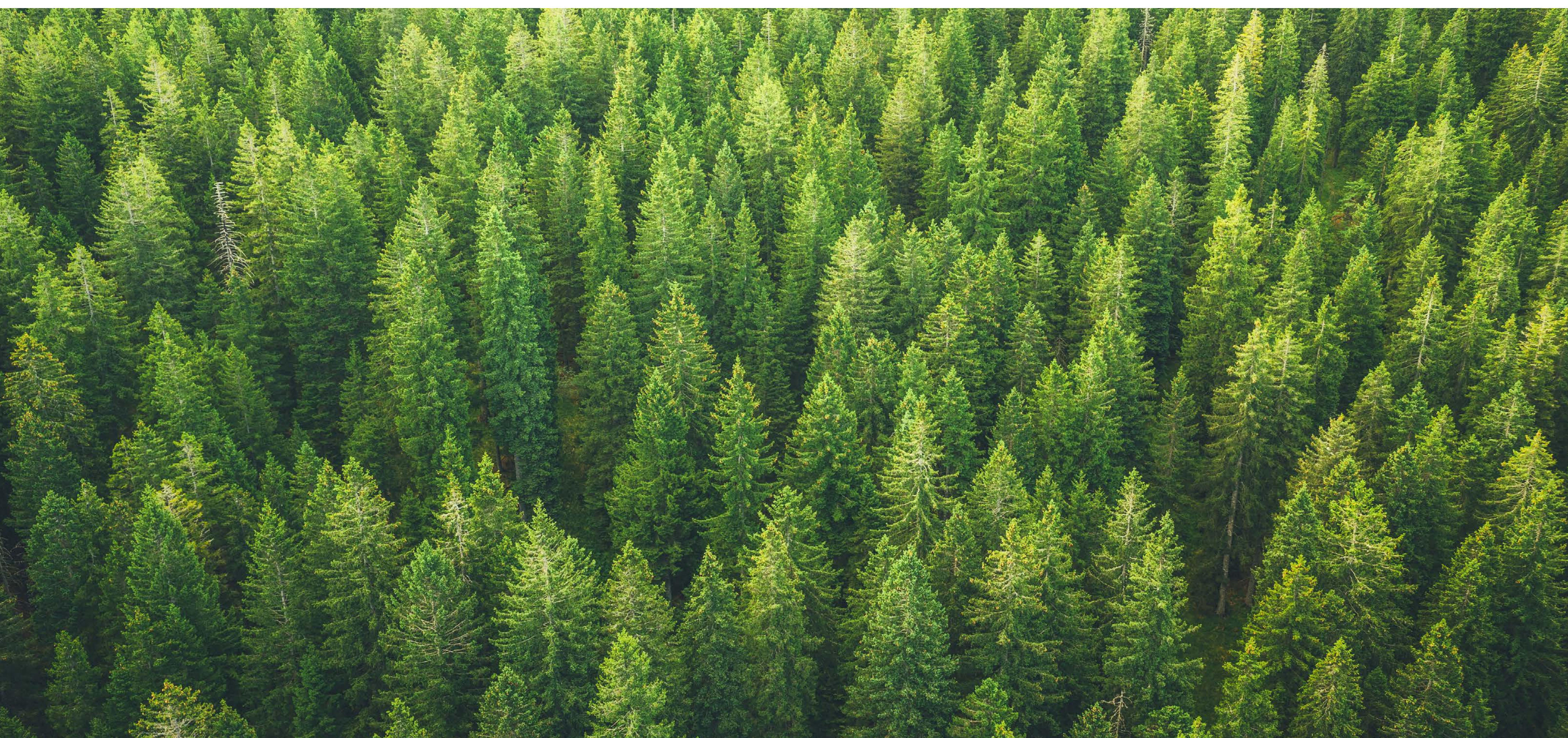
If the CEO sets direction, the CFO ensures the numbers add up. But in today's business climate, those numbers go beyond quarterly earnings.

At its core, **sustainability is a lens** that considers the **economic, environmental, and social impact** of your organization's activities—both real and potential, positive and negative. Through this lens, the C-Suite makes business decisions that drive growth while maximizing positive impact and reducing harm. It's about



For CFOs, that lens brings a clear message: **sustainability is a financial strategy**. It's about protecting against risk, ensuring access to capital, and strengthening long-term value creation. From investor expectations to regulatory compliance, sustainability has moved firmly onto the balance sheet.

STRENGTHENING LONG-TERM VALUE CREATION



The CFO's Role



VALUE PROPOSITION

Sustainability reduces risk and unlocks new sources of capital.



ACTION ITEM

Start by: Tracking one sustainability-related metric in your supply chain.



Supplier diversity spend spreads financial exposure across a broader base, supports innovation, and often strengthens relationships with local markets.



Number of suppliers in critical categories helps you understand concentration risk; if one supplier fails, how resilient is your business?

By looking at supplier data through a sustainability lens, you'll surface insights that connect directly to cost control, resilience, and long-term competitiveness.

SPREADS FINANCIAL EXPOSURE ACROSS A BROADER BASE

WHY IT MATTERS

- **Risk Management:** Over-reliance on a small number of suppliers can leave your business vulnerable to disruption from natural disasters, geopolitical shifts, or price volatility.
- **Cost Control:** Utilizing diverse suppliers and implementing sustainable sourcing practices can help stabilize pricing, reduce waste, and increase overall efficiency.
- **Investor Confidence:** Financial markets are increasingly demanding that companies demonstrate supply chain resilience and effective ESG integration.

By embedding supply chain sustainability into financial reporting, CFOs not only manage risk – they protect margins, ensure business continuity, and strengthen the bottom line.

PROTECT MARGINS, ENSURE BUSINESS CONTINUITY, AND STRENGTHEN THE BOTTOM LINE



CHAPTER 3

The COO's Role in Sustainability: Driving Efficiency, Resilience, and Client Loyalty

HOW CHIEF OPERATING OFFICERS CAN LINK OPERATIONAL EXCELLENCE, SUSTAINABILITY, AND CLIENT SATISFACTION.

For the COO, sustainability isn't about press releases or reporting frameworks. It's about **how the business runs every single day.**

At its core, **sustainability is a lens** that considers the **economic, environmental, and social impact** of your organization's activities—both real and potential, positive and negative. Through this lens, the C-Suite makes business decisions that drive growth while maximizing positive impact and reducing harm. It's about building resilience for long-term success.



For COOs, this lens aligns perfectly with operational excellence – and with the EOS/Traction model that many small and mid-size firms use to run their businesses. In EOS, the COO often plays the role of **Integrator**, ensuring the company’s vision is translated into measurable goals and disciplined execution. Sustainability fits naturally into this framework: it’s another lens through which leaders can set priorities, measure progress, and drive accountability.

ANOTHER LENS THROUGH WHICH LEADERS CAN SET PRIORITIES, MEASURE PROGRESS, AND DRIVE ACCOUNTABILITY



The COO's Role



VALUE PROPOSITION

Operational excellence and sustainability are two sides of the same coin.



ACTION ITEM

Add one sustainability-related metric to your company scorecard in EOS (or your operational dashboard if you don't use EOS).

- Examples: fleet fuel cost per mile, waste diversion rate, or energy cost per unit produced.
- Review it weekly, just like your other KPIs, to build accountability and momentum.

This simple integration ensures sustainability isn't a side project — it's embedded into the same rhythm that drives your business forward.

STRENGTHENS CLIENT RELATIONSHIPS AND EMPOWERS EMPLOYEES TO DELIVER CONSISTENT, HIGH-QUALITY SERVICE

WHY IT MATTERS

- **Efficiency:** Lowering energy, fuel, or material use reduces costs and improves margins.
- **Resilience:** More efficient operations are less vulnerable to price spikes or resource scarcity.
- **Client Satisfaction:** Reliable, efficient operations mean better service delivery, fewer delays, and stronger client trust.
- **Recurring Revenue:** When clients know they can count on consistent, responsible execution, they come back – creating stability in revenue streams and long-term loyalty.

- **Employee Engagement:** The best COOs make space for frontline employees to exercise autonomy in solving problems. These employees know the processes, see practical implications, and often have direct contact with customers. Empowering them leads to smarter solutions, faster issue resolution, and stronger client relationships.

For COOs, sustainability isn't about creating a new system – it's about using the systems you already have, like EOS/Traction, to run operations smarter. That discipline not only saves money today and builds resilience for tomorrow, it also strengthens client relationships and empowers employees to deliver consistent, high-quality service.



CHAPTER 4

The CTO's Role in Sustainability: Powering Progress with Technology

HOW CHIEF TECHNOLOGY OFFICERS USE DATA, AI, AND CYBERSECURITY TO ENABLE MEASURABLE SUSTAINABILITY PROGRESS.

For the CTO, sustainability isn't just about environmental goals — it's about building the **systems, data, and safeguards** that make progress possible.

At its core, **sustainability is a lens** that considers the **economic, environmental, and social impact** of your organization's activities—both real and potential, positive and negative. Through this lens, the C-Suite makes business decisions that drive growth while maximizing positive impact and reducing harm. It's about building resilience for long-term success.



For CTOs, this lens means deploying technology to measure, manage, and protect the company's most critical assets. Without robust systems, it's impossible to track sustainability metrics, ensure data integrity, or protect the company from the growing risks of cyberattacks and misinformation.

DEPLOYING TECHNOLOGY TO MEASURE, MANAGE, AND PROTECT THE COMPANY'S MOST CRITICAL ASSETS



The CTO's Role



VALUE PROPOSITION

Technology is the backbone of measurable sustainability progress.



ACTION ITEM

Start by integrating one sustainability data point into your existing reporting systems.

- Examples: track energy use per site, fleet fuel consumption, or supplier emissions data.
- Use AI tools to analyze patterns and highlight opportunities for cost savings or risk reduction.

This makes sustainability part of the data you already rely on, rather than creating a new reporting burden.

WHY IT MATTERS

- **Tech-Enabled Reporting:** Sustainability metrics need the same rigor as financial data. With the right systems, you can track performance in real time and provide leaders with clear, actionable insights.
- **AI for Efficiency:** From predictive maintenance to smarter energy management, AI helps identify hidden savings and operational improvements that directly impact the bottom line.
- **Cybersecurity:** As sustainability reporting expands, data integrity becomes critical. Protecting against cyber risks safeguards not only your ESG metrics but also your company's reputation and compliance standing.

- **Business Partnership:** The CTO function is a true partner to every other C-Suite role.
- CEOs rely on technology to communicate vision and progress.
- CFOs depend on accurate sustainability data to measure value and risk.
- COOs need systems that capture efficiency and safety metrics.
- CHROs use digital tools to engage employees and track culture goals.

When technology enables each function to see and act on sustainability data, the entire organization moves forward together.

For CTOs, sustainability isn't a side initiative. It's an opportunity to show how technology drives not just efficiency, but also resilience, credibility, and long-term competitiveness.



CHAPTER 5

The CHRO's Role in Sustainability: Engaging and Retaining Talent Through Purpose

WHY CHIEF HUMAN RESOURCES OFFICERS MUST CONNECT SUSTAINABILITY WITH CULTURE, ENGAGEMENT, AND RETENTION.

If the CEO sets direction and the COO drives execution, the CHRO ensures the company has the people and culture to succeed. And today, that means building an organization where employees feel connected to a larger purpose.

At its core, **sustainability is a lens** that considers the **economic, environmental, and social impact** of your organization's activities—both real and potential, positive and negative. Through this lens, the C-Suite makes business decisions that drive growth while maximizing positive impact and reducing harm. It's about building resilience for long-term success.



For CHROs, that lens directly touches talent. Employees — especially younger generations — want to work for organizations that align with their values. When they see the company actively contributing to positive impact, they are more engaged, more productive, and more likely to stay. Sustainability becomes a culture driver, not just a corporate responsibility.

SUSTAINABILITY BECOMES A CULTURE DRIVER, NOT JUST A CORPORATE RESPONSIBILITY



The CHRO's Role



VALUE PROPOSITION

Purpose-driven companies attract and retain top talent.



ACTION ITEM

Deploy an employee engagement survey that contributes to your materiality assessment.

- Ask employees to identify which sustainability issues matter most to them — from energy use, to community impact, to workplace health and safety.
- Share the results openly, and act on at least one priority in a visible way.

This approach signals that employee voices shape company priorities, and that sustainability is not just talk — it translates into action that employees can see and feel.

WHY IT MATTERS

- **Engagement:** Employees who believe their company is making a difference are more motivated and productive.
- **Retention:** Purpose-driven workplaces experience lower turnover, resulting in reduced recruiting and training costs.
- **Reputation:** A strong sustainability culture strengthens your employer brand, making it easier to compete for talent in tight labor markets.
- **Resilience:** When people feel part of something bigger, they're more committed to weathering challenges alongside the company.

For CHROs, sustainability isn't about creating a separate program — it's about embedding purpose into the employee experience, ensuring the workforce is engaged, loyal, and aligned with the company's future.



CHAPTER 6

The CMO's Role in Sustainability: **Building Trust and Driving Growth**

HOW CHIEF MARKETING OFFICERS CAN ALIGN SUSTAINABILITY WITH BRAND TRUST AND REVENUE GROWTH.

For the CMO, sustainability isn't just a story to tell — it's a strategy to build client trust, strengthen brand reputation, and uncover real growth opportunities.

At its core, **sustainability is a lens** that considers the **economic, environmental, and social impact** of your organization's activities—both real and potential, positive and negative. Through this lens, the C-Suite makes business decisions that drive growth while maximizing positive impact and reducing harm. It's about building resilience for long-term success.



For CMOs, this lens translates into a powerful differentiator. Buyers today increasingly want to know the companies they work with are responsible, trustworthy, and aligned with their values. When sustainability is authentic and connected to core services, it becomes a lever for revenue growth, not just reputation.

BUILDING RESILIENCE FOR LONG-TERM SUCCESS



The CMO's Role



VALUE PROPOSITION

Sustainability strengthens brand trust and creates opportunities for new revenue.



ACTION ITEM

Conduct a SWOT analysis to identify where sustainability issues align with your core services.

- Look for opportunities where sustainability adds clear client value like energy efficiency, reduced waste, improved safety, or transparent reporting.
- Avoid chasing every “green” trend or overextending into areas that don’t match your capabilities.
- Focus your marketing and sales efforts where your expertise overlaps with your clients’ sustainability priorities.

This ensures your message is credible, actionable, and tied to real business results — not just virtue signaling.

WHY IT MATTERS

- **Revenue Growth:** Companies that integrate sustainability into service offerings are more competitive.
- **Brand Loyalty:** Clients stick with companies they trust to deliver consistently and responsibly.
- **Market Insight:** A sustainability-informed SWOT analysis helps you anticipate emerging needs and position offerings where demand is growing.
- **Reputation:** Authentic alignment avoids the reputational risk of greenwashing and virtue signaling while highlighting your company's true strengths.

For CMOs, sustainability is not about spin. It's about positioning the company as a credible, trusted partner who helps clients achieve their own goals — and in doing so, creating opportunities for long-term growth.



CHAPTER 7

The CLO's Role in Sustainability: Managing Risk and Protecting Reputation

WHY CHIEF LEGAL OFFICERS AND GENERAL COUNSEL MUST INTEGRATE SUSTAINABILITY INTO COMPLIANCE AND GOVERNANCE.

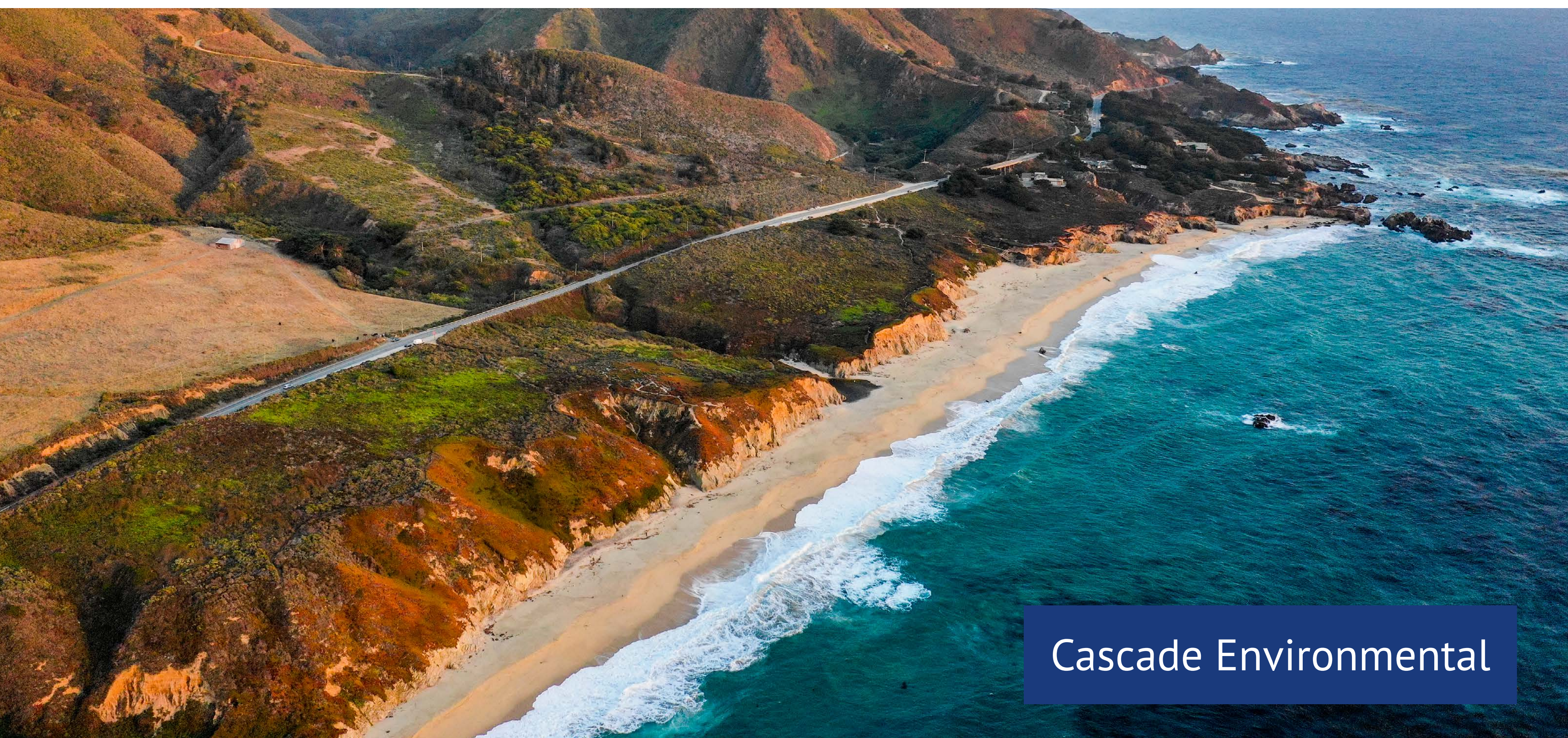
For the CLO or General Counsel, sustainability isn't a marketing initiative or an HR program. It's a matter of **legal risk, compliance, and corporate reputation.**

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For CLOs, this lens is critical because regulatory frameworks around ESG are growing, not shrinking. From supply chain due diligence laws to climate disclosure requirements, companies that ignore sustainability face fines, lawsuits, and reputational damage. General Counsel must help the business anticipate these risks, manage them proactively, and protect the company's license to operate.

**ANTICIPATE THESE RISKS, MANAGE
THEM PROACTIVELY, AND PROTECT
THE COMPANY'S LICENSE TO OPERATE**



The CLO's Role



VALUE PROPOSITION

Sustainability protects the business from regulatory, legal, and reputational risk.



ACTION ITEM

Map your company's exposure to sustainability-related regulations.

- *Examples:* greenhouse gas disclosure rules, supply chain transparency requirements, environmental protection, or product stewardship laws.
- Identify one area where compliance is unclear and work with leadership to create a roadmap.

This exercise ensures sustainability risks are treated with the same discipline as financial or operational risks.

WHY IT MATTERS

- **Regulatory Compliance:** ESG and sustainability regulations are expanding globally. Companies must prepare now to avoid penalties and disruptions later.
- **Reputation:** Greenwashing, virtue signaling, misrepresentation, or failure to disclose risks can damage client trust and investor confidence.
- **Market Access:** Many clients and international markets require proof of sustainability practices in contracts and bids.
- **Risk Management:** CLOs help ensure sustainability risks are embedded in enterprise risk frameworks, not treated as side issues.

For CLOs, sustainability isn't optional. It's a core element of risk management that protects the company's reputation today and secures its ability to compete tomorrow.



CHAPTER 8

The BOARD's Role in Sustainability: Oversight, Accountability, and Long-Term Value

HOW BOARDS OF DIRECTORS ENSURE SUSTAINABILITY IS TIED TO GOVERNANCE, ACCOUNTABILITY, AND RESILIENCE.

The boardroom is where strategy meets accountability. For directors, sustainability is no longer a “nice-to-have”. It’s central to fiduciary responsibility and long-term value creation.

At its core, **sustainability is a lens** that considers the **economic, environmental, and social impact** of your organization’s activities—both real and potential, positive and negative. Through this lens, the C-Suite makes business decisions that drive growth while maximizing positive impact and reducing harm. It’s about building resilience for long-term success.



For boards, this lens means ensuring the company is managing risk, seizing opportunities, and staying aligned with stakeholder expectations. Effective governance is about asking the right questions, setting clear expectations, and holding management accountable for results.

BUILDING RESILIENCE FOR LONG-TERM SUCCESS



The BOARD's Role



VALUE PROPOSITION

Strong governance ensures sustainability drives long-term business resilience and shareholder trust.



ACTION ITEM

Include sustainability performance as a recurring board agenda item.

- Request regular updates from management on sustainability risks and progress.
- Ask how sustainability issues are integrated into corporate strategy and risk management.

This ensures sustainability stays visible at the highest level and signals to management that accountability matters.

Why It Matters

- **Accountability:** Boards are fiduciaries. Overseeing sustainability is part of ensuring the company is prepared for future risks and opportunities.
- **Investor Confidence:** Investors increasingly expect boards to engage on ESG issues as part of governance best practices.
- **Risk Oversight:** Sustainability risks – from supply chain disruptions to climate impacts – are enterprise risks that boards must monitor.
- **Strategic Alignment:** Boards that prioritize sustainability help ensure management balances short-term pressures with long-term resilience.

For boards, sustainability is not about setting operational goals. It's about providing oversight and direction, ensuring the company is equipped to thrive in a changing world.



CHAPTER 9

Who Owns Sustainability Without a CSO? Integrating Across the C-Suite

HOW SMALL AND MID-SIZED FIRMS CAN COORDINATE SUSTAINABILITY LEADERSHIP WITHOUT A CHIEF SUSTAINABILITY OFFICER.

Most small and mid-sized firms don't have a Chief Sustainability Officer — and that's okay. Sustainability doesn't need a new title to take root. What it does need is **integration across the C-Suite.**

At its core, **sustainability is a lens** that considers the **economic, environmental, and social impact** of your organization's activities—both real and potential, positive and negative. Through this lens, the C-Suite makes business decisions that drive growth while maximizing positive impact and reducing harm. It's about building resilience for long-term success.



When no CSO exists, responsibility is distributed:

- **CEO** sets the tone and vision.
- **CFO** ensures sustainability is integrated into financial performance and risk management.
- **COO** drives efficiency and resilience in operations.
- **CTO** enables measurement, AI insights, and cybersecurity safeguards.
- **CHRO** embeds purpose into employee experience and retention.
- **CMO** positions sustainability as a differentiator in the marketplace.
- **CLO** manages compliance, regulatory exposure, and reputational risk.
- **Board** ensures oversight and accountability for long-term value.

Sustainability is not the work of one role. Indeed, it's the shared work of leadership. Someone may serve as the **integrator**, but the real power comes from collaboration across functions.

Without CSO Role



VALUE PROPOSITION

Sustainability succeeds when it is embedded into every leadership role, not siloed to one executive.



ACTION ITEM

Designate one C-Suite leader to act as the “integrator” of sustainability.

- Their role is not to own every detail, but to ensure alignment across the organization.
- Convene quarterly to review progress on sustainability priorities and foster collaboration.

This approach keeps accountability clear without adding unnecessary layers to the org chart.

WHY IT MATTERS

- **Alignment:** Sustainability only works when strategy, operations, and culture move in the same direction.
- **Clarity:** Employees and stakeholders need to see that leadership is committed across functions.
- **Resilience:** Distributed accountability ensures sustainability remains a long-term priority, even when leadership changes.

For small and mid-sized firms, the question isn't whether you have a CSO – it's how well your leadership team integrates sustainability into the roles you already have.



CHAPTER 10

Measuring What Matters:

Reporting and Goal-Setting for Long-Term Success

WHY COMPANIES SHOULD USE RECOGNIZED FRAMEWORKS TO SET GOALS, TRACK METRICS, AND COMMUNICATE SUSTAINABILITY PROGRESS.

In these chapters, we've explored how each C-Suite role contributes to sustainability. From the CEO setting direction, to the CFO managing risk, to the COO embedding efficiency, each leader has a part to play.

But the real power of sustainability comes when all of those efforts are **measured, aligned, and communicated** under a common framework.



At its core, **sustainability is a lens** that considers the **economic, environmental, and social impact** of your organization's activities—both real and potential, positive and negative. Through this lens, the C-Suite makes business decisions that drive growth while maximizing positive impact and reducing harm. It's about building resilience for long-term success.

For small and mid-sized firms, the path forward doesn't require reinventing the wheel. By using a **standardized, recognized reporting framework** like the Global Reporting Initiative (GRI), the Sustainability Accounting Standards Board (SASB), or the Carbon Disclosure Project (CDP), companies can ensure their sustainability efforts are credible, comparable, and focused on what truly matters.



VALUE PROPOSITION

What gets measured gets managed. Reporting frameworks create discipline, clarity, and trust.



ACTION ITEM

Set short-, mid-, and long-term sustainability goals within a recognized framework.

- **Short-term (1–2 years):**
Focus on easy wins — energy savings, waste reduction, or employee engagement.
- **Mid-term (3–5 years):**
Expand to supply chain visibility, technology investments, or client-facing initiatives.
- **Long-term (5+ years):** Set bold goals aligned with climate resilience, stakeholder trust, and industry leadership.

Choose metrics that are **material** to your business and stakeholders. The right framework helps you identify those metrics and track them consistently over time.

WHY IT MATTERS

- **Credibility:** Standardized reporting avoids greenwashing and virtue signaling. It builds trust with investors, clients, and employees.
- **Clarity:** Frameworks help leadership prioritize issues that are most relevant to the business, not just what's trending.
- **Performance:** Regular measurement keeps goals from slipping into the background and ties sustainability to business outcomes.
- **Resilience:** Clear goals and metrics prepare the company for regulatory changes, client demands, and stakeholder expectations.

This isn't the end of the conversation — it's the beginning of the next phase. By embedding sustainability into governance, strategy, and reporting, small and mid-sized companies can move beyond intention and into measurable impact.

Cascade Environmental