

workiva®

2025 

Executive Benchmark on Integrated Reporting

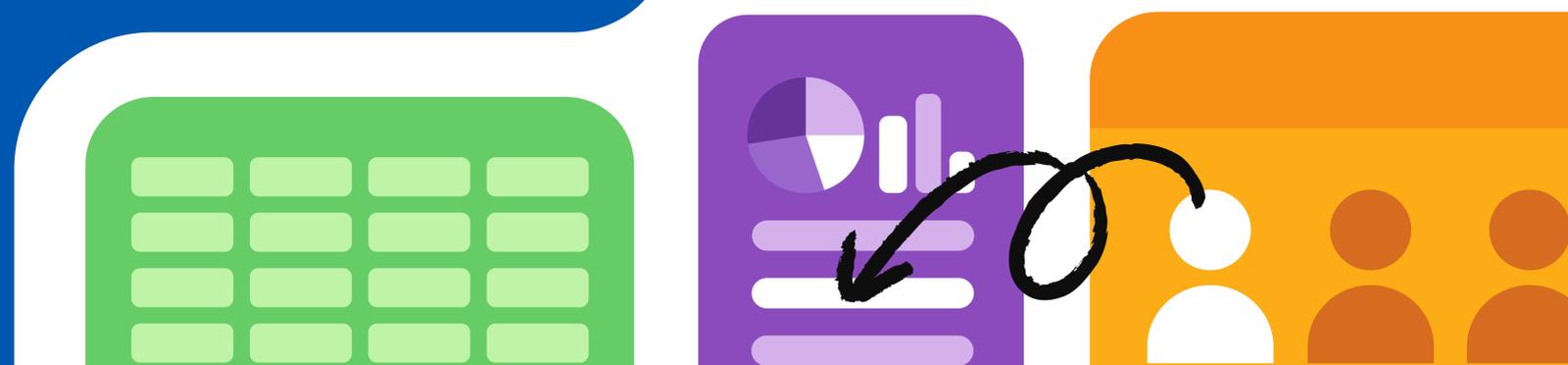


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Introduction

Despite the evolving political landscape, corporate disclosures are poised for significant transformation this year. Global regulations, such as the Corporate Sustainability Reporting Directive (CSRD) in Europe and the California climate disclosure rules, are driving a fundamental shift in how companies integrate financial and non-financial data into their public reporting. However, it is not just a story about compliance.

Nearly a decade of my work with corporate leaders and investors shows that **establishing a focus on material sustainability issues, with both an opportunity and a risk lens, meaningfully drives enterprise value.** And good data is essential to making well-informed decisions about where and how to invest effectively. Investors, customers, and other stakeholders continue to demand increased transparency and accountability. This heightened scrutiny will necessitate 1) bringing non-financial data disclosures to the same level of rigor as financial data disclosures and 2) refined organizational goals and metrics with the inclusion of a wider range of sustainability factors, including AI ethics and cybersecurity risks.

By embedding sustainability in core business strategy and leveraging innovative technology and assured integrated reporting platforms, companies can effectively navigate this evolving landscape, build trust with stakeholders, and position themselves for long-term success in a rapidly changing world.

— TENSIE WHELAN

What is assured integrated reporting?

Assured integrated reporting brings together financial and sustainability reporting, audit, and risk to improve oversight over reporting inputs, confidence in reporting outputs, and readiness for third-party assurance.

Accelerate Value Creation With Assured Integrated Reporting, Forrester Consulting study commissioned by Workiva, November 2024



Tensie Whelan is Distinguished Professor of Practice for Business and Society and Founding Director of the NYU Stern Center for Sustainable Business, where she has been working for nearly a decade with corporate leaders and investors to understand how sustainability drives enterprise value. She is also a member of Workiva's Advisory Council, an external group of industry leaders that provides expertise and guidance to company executives.

Key findings



The 2025 Executive Benchmark on Integrated Reporting polled 1,601 executives as well as 222 institutional investors. Respondents included executives, the C-Suite, and VP/SVPs from organizations across North America, South America, Europe, and Asia. Learn more about the [survey methodology](#) on page 13.

Regardless of who's in power, executives are moving forward with climate disclosures.

Corporate executives are still bullish on the importance of assured integrated reporting, even in the face of political uncertainty.

Regardless of any potential fallout from a year of elections across 100+ countries, 85% of executives still intend to move forward with their existing plans to disclose greenhouse gas emissions.

This is even true for executives who do not need to comply with climate regulations:

- Of the 286 executives who said that they do not need to comply with the Corporate Sustainability Reporting Directive (CSRD), **75% still intend to at least partially align their reporting with the mandate**
- Further, despite uncertainty around the SEC climate rule, **81% of executives expect to at least partially disclose scope 1 and 2 emissions with some level of assurance**

85%

of executives who were intending to disclose greenhouse gas emissions will move forward with disclosures irrespective of any political developments within their country.



Executives are breaking through the groundswell of negative attention surrounding sustainability reporting.

Despite recent criticism of ESG, a majority of executives are resolute in their commitment to providing trusted sustainability disclosures.

77% of executives say that their approach to sustainability reporting remains unchanged.



The CSRD is a game-changer that empowers us to manage and report on our sustainability ambitions and results on a new level.

—Ida Bohman Steenberg,
Chief Sustainability Officer,
Tietoevry

Watch video



Integrated financial and sustainability data creates value beyond compliance.

Corporate executives' attitudes to integrated reporting are deeply rooted in the belief that trusted, comparable, and assured disclosures will support the long-term financial health of their organizations.

This is a belief that is shared with investors: 96% of institutional investors agree that integrated reporting enables better decision-making that can improve a company's financial performance, an increase from 91% in the 2024 Executive Benchmark on Integrated Reporting.

Executive perspectives on performance and growth



97%

of executives agree that a strong sustainability reporting program will give businesses a competitive advantage in the next two years.



97%

of executives believe integrated financial and sustainability data helps identify performance gaps that enhance financial growth opportunities.

Executives know that they need to proactively address market expectations.

They cannot afford to wait to see how governments are going to regulate, or amend the regulation of, integrated reporting—doing so would mean that they are not addressing demands from their stakeholders for more transparency and could harm access to capital.

97%

of investors are more likely to invest in companies with assured integrated reporting.



Financial reporting, sustainability disclosure, and audit and risk are three incredibly important elements to proper disclosure and communication to investors. And having those working in an integrated fashion and synchronized with one another is extremely important.

—Jason Darby, Chief Financial Officer,
Amalgamated Bank

[Read more](#)

New standards have exposed a gap between investor priorities and executive confidence.



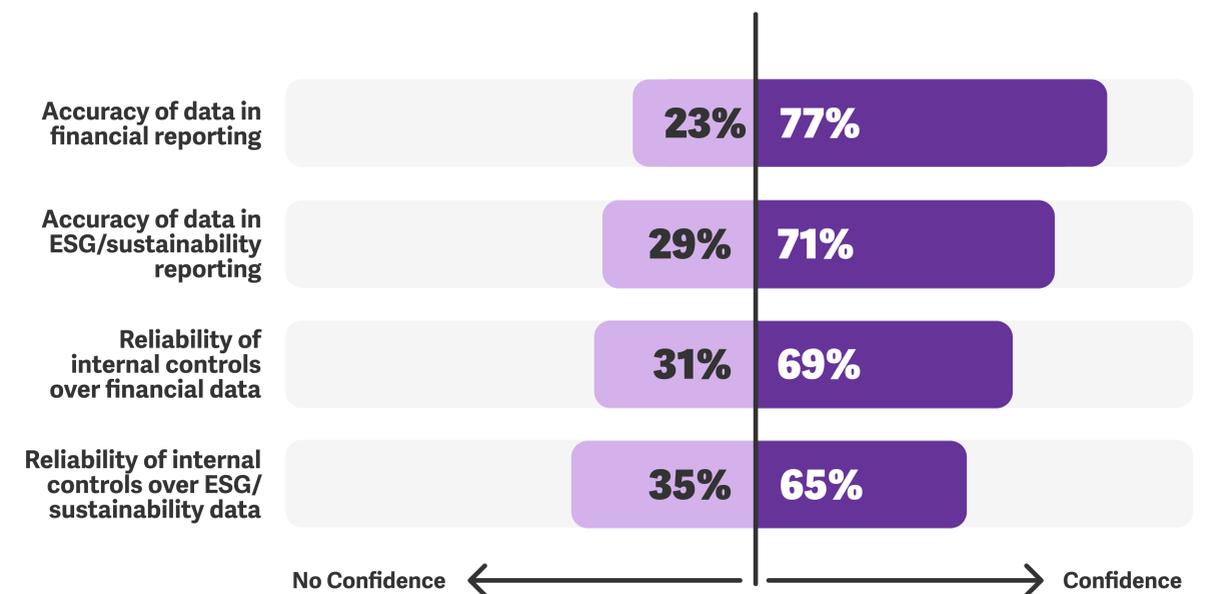
92% of investors rank data accuracy as foundational for evaluating organizations.

Investors rely on trusted and transparent disclosures from organizations to make sound investment decisions.

However, there are doubts from corporate executives about their organizations' ability to meet this expectation. Nearly a quarter of executives surveyed are not fully confident in the financial data used for reporting. Further, nearly a third do not trust their sustainability data. And there are even lower levels of confidence in internal controls and risk assessment for both financial and sustainability data.

For executives to close the gap and produce trusted disclosures that support their organizations' growth objectives, they need to have confidence in both their financial and sustainability data. To achieve this, it is critical to establish effective governance over data management, controls, and AI.

Executive confidence in data, controls, and risk



Secure AI and integrated controls will position companies for success.



73%

of executives believe that their reporting technology is insufficient for complying with new climate regulations.

Corporate executives acknowledge that they need to mature their tech stack to achieve their growth goals. Such maturation should be handled carefully, with data security and risk mitigation a top priority. This extends to the use of AI.

While **92% of executives** state that their organizations **adhere to “responsible AI” practices**, **77% believe** that their company’s current approach to adopting **AI could introduce risk**.

92%

of executives say their organizations adhere to “responsible AI” practices.

77%

of executives believe their organizations’ current approach to the adoption of generative AI tools could introduce risk.



Executives need to have confidence that all AI tools deployed for reporting have stringent privacy standards that ensure that they can be securely leveraged for compliance, reporting, and data governance tasks.

For executives to effectively manage their complex and highly sensitive data for more trustworthy reporting, they should prioritize the following:

- 1. Secure AI and automation.** Executives can prevent the use of inaccurate data, and build effective governance over that data, by leveraging secure AI and automation that eliminates manual tasks including data preparation, aggregation, and documenting data lineage.
- 2. Integrated controls.** Whether mitigating the risks of AI or ensuring clear audit trails, executives should establish robust internal controls over their reporting from the outset.



We started working with a global reinsurance company a few years ago to have data that we can ingest into our models and really look into what the inherent risk is for climate.

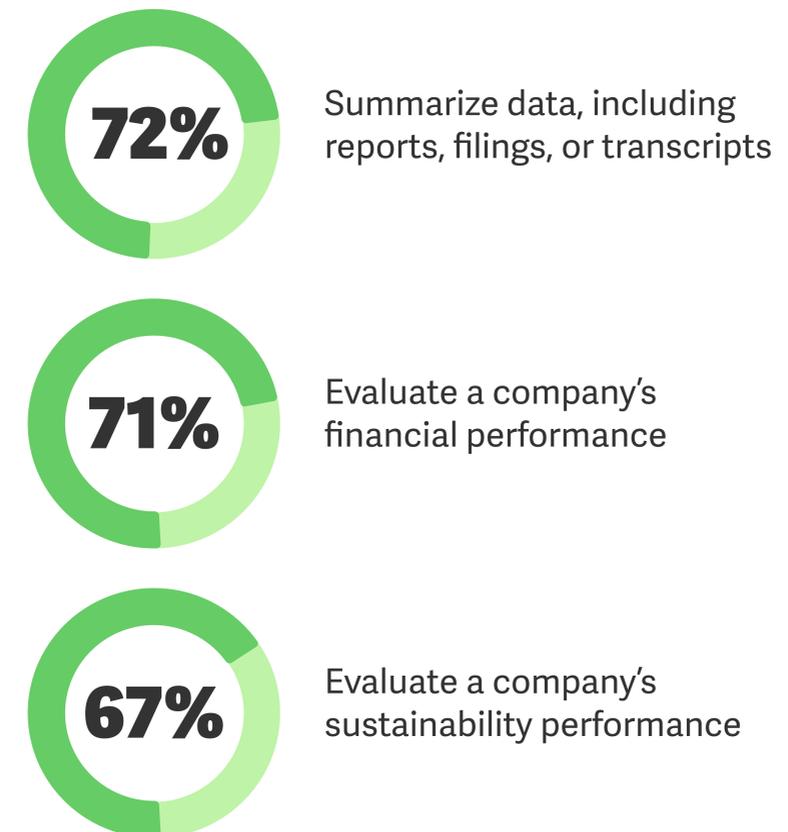
—Suzanne Fallender, VP Global ESG, Prologis

[Listen to podcast](#)

Investors are embracing AI

Executives should also be mindful of how their reports are being consumed: The results show just how quickly generative AI is being integrated into investors' workflows and analysis. As a result, it is more important than ever for the core elements of the corporate value story, and the main data points included within corporate reports, to be accurate, clear, and machine-readable.

How investors currently use generative AI



Final perspectives

Executives and investors alike are steadfast in their commitment to assured integrated reporting for one very clear reason: They believe that trusted sustainability and financial disclosures will support the long-term health of an organization. Executives are also aligned on the critical role that technology will play in helping them achieve their transformation and growth goals. The organizations that get it right will be able to tackle incoming compliance challenges with confidence while creating competitive advantage and establishing robust foundations for sustainable value creation.



Every company feels a little bit concerned about the changing regulatory scene. And it's becoming a differentiator for us: We are able to differentiate ourselves from our peers and within the open market.

—Allyson Anderson Book, Chief Sustainability Officer,
Baker Hughes



Sustainability is incredibly important because it contributes to the profitability of the business. As a CFO, I'm trying to get my hands around how to provide data for investors so that they can quantify it and model it.

—Maher Al-Haffar, Chief Financial Officer, **CEMEX**



Making pledges is a good first step, but we need to transition to chapter two. We need to demonstrate how we are making progress. The data behind that is key: Credible, consistent, reportable data will enable us to achieve the positive future outcomes that we need.

—Chris Pennington, Director Energy and Sustainability,
Iron Mountain Data Centers



Accurate data allows stakeholders, shareholders, everyone to be better informed and make better informed decisions regarding investments and partnerships. This world needs a lot of trust. And that starts with data.

—Helle Bank Jørgensen, CEO,
Competent Boards

Methodology

To collect the data in this report, Workiva commissioned an independent study with Ascend2 and developed two custom online questionnaires. In November 2024, a total of 1,601 C-suite executives and vice presidents from across the globe in finance and accounting, sustainability, internal audit, and legal departments were surveyed as well as 222 institutional investors.

Executive participation: For the purposes of this research, business reporting was defined to business leadership participants as financial and sustainability reporting and regulatory reporting was defined as financial and sustainability reporting where a governing body mandates compliance. All leadership participants surveyed confirmed their knowledge of both business reporting and regulatory reporting within their organization. All business leadership participants represent organizations with \$250M or higher annual revenue.

Investor participation: At the time of the survey, all investor participants were identified as being employed by an institutional investor based in North America or the United Kingdom/Ireland with assets under management of \$250M or more. All investor participants confirmed having influence on how investment decisions are made as part of their role.

Corporate Executives

Job Role

Executive	49%
C-Suite	32%
VP/SVP	19%

Country

Australia	8%
Brazil	8%
Canada	8%
France	8%
Germany	8%
Japan	8%
Mexico	7%
Netherlands	5%
Singapore	8%
Spain	8%
Sweden	6%
United Kingdom	8%
United States	8%

Annual Recurring Revenue

\$250M–\$499.99M	32%
\$500M–\$999.99M	38%
\$1B+	30%

Investors

Assets under management (AUM)

\$250M–\$499.99M	31%
\$500M–\$999.99M	38%
\$1B+	30%

Country

Canada	14%
United Kingdom/Ireland	27%
United States	59%

ABOUT THE

Research Partners

workiva

Workiva offers the world's only unified platform for assured integrated reporting. The Workiva platform brings together financial reporting, sustainability, and governance, risk, and compliance (GRC) teams in one secure, controlled, audit-ready environment to simplify complex reporting challenges and meet stakeholder demands for action, transparency, and disclosure of financial and non-financial data. **Learn more at workiva.com.**

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02/07/2025

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