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From AI Adoption to AI Mastery

Why Sustainability Leadership Matters Now

In partnership with

Sage

Contents

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Preface

The global context in which sustainability leaders operate has rarely been more volatile. Geopolitical instability, economic pressure, and a growing ESG backlash dominate leadership discussions. Material sustainability priorities, supply chain resilience, ESG risk management, energy security and efficiency, and carbon reduction remain firmly on boards' agendas, but sustainability teams are competing more than ever for resources, influence, and attention.

This challenge is compounded by a profound shift reshaping every organisation: the rapid emergence of artificial intelligence. AI is no longer a peripheral innovation; it is redefining how value is created, costs are reduced, and productivity is improved. AI now dominates the agenda, and the question for sustainability leaders is no longer how to maintain relevance, but how to engage meaningfully with the defining transformation of this decade.

Accenture research underscores the scale of this shift: 67% of organisations plan to increase technology spending, prioritising investments in data and AI.[1] The focus has moved quickly to deployment, how fast AI tools can be rolled out, how much cost can be removed, and how rapidly productivity gains can be realised. But integration alone is no longer enough. As AI becomes embedded in core processes, competitive advantage will depend less on whether organisations use AI and more on how well they understand, govern, and apply it.

The next phase of AI will be defined by disciplined strategic judgement: determining where AI truly drives value, where it introduces risk, and how it can be deployed responsibly at scale. All of this in a context where expectations from regulators, investors, employees, and society are rising sharply. Stakeholders are increasingly scrutinising not only the technical performance of AI systems, but also how they are developed and deployed, including their environmental footprint, impacts on human rights and workforce wellbeing, fairness and inclusion, and their wider impacts on communities, jobs, and economic participation.

This moment presents a critical opportunity for sustainability leaders

AI can transform both the effectiveness of sustainability teams and the role they play across the organisation. First, it can fundamentally transform the reach and effectiveness of sustainability teams, who are typically small relative to the breadth and complexity of the agendas they lead. Their capacity is consumed by data collection, reporting, and compliance, often at the expense of strategic insight and decision support. Applied well, AI can reverse this dynamic: automating data gathering and analysis, accelerating insight generation, and enabling sustainability teams to influence decisions at scale. In effect, AI can expand the impact of sustainability teams exponentially, without increasing cost.

Second, sustainability leaders have a crucial role in shaping how AI is used across the organisation. AI will not only determine profitability and productivity; it will also shape impacts on people, communities, and the planet. Choices about training data, deployment contexts, governance models, and accountability mechanisms carry real sustainability-related consequences. Without intentional design, AI risks entrenching short-termism, obscuring accountability, and introducing new environmental and social risks at scale.

History offers a clear warning. Social media and digital platforms scaled faster than the governance systems around them. Safeguards have since emerged unevenly, strengthened in some places, weakened or reversed in others, and often dependent on platform choices rather than durable public accountability.[2]

AI is still being shaped. Embedding sustainability principles into Responsible AI design and governance from the outset allows organisations to avoid repeating these mistakes, enabling more resilient and trustworthy systems while supporting bold innovation.

Sustainability teams sit at the centre of this transformation. Their work already requires navigating complex systems, competing objectives, and deep uncertainty, balancing growth and impact, speed and governance, innovation and responsibility. As AI amplifies these tensions, sustainability expertise becomes even more critical. These are not challenges that technology alone can solve. They demand leadership, context, ethical judgement, and disciplined decision-making.

In a world reshaped by AI, sustainability professionals are not competing with AI for relevance. They are essential to ensuring that AI delivers value not only for business performance, but for people, society, and the planet.

A framework for AI mastery

Against this backdrop, one thing is clear: for sustainability teams, AI enablement is no longer sufficient, mastery is required. As AI reshapes how organisations operate, create value, and manage risk, sustainability leaders must use these tools effectively, and help guide how they are deployed across the enterprise.

This is a rare moment of influence. AI is still being shaped, and the choices organisations make now will determine whether it creates sustained value or embeds unmanaged risk and cost at scale, increasing exposure and undermining trust over time.

Recognising this, Sage, in collaboration with Accenture, has developed a strategic framework to help sustainability leaders move beyond experimentation to disciplined mastery, enabling them to capture AI's value while shaping its outcomes for business, people, and the planet. The journey starts within their own function and day-to-day work. This is a critical first step: it builds the capability, confidence, and credibility needed to shape organisation-wide decisions.

The framework comprises three tiers:

TIER 1

Drive Productivity Internally: AI is applied to improve efficiency and speed, while increasing capacity, and strengthening quality in existing sustainability activities.

TIER 2

Reimagine Sustainability: AI augments human expertise, enabling deeper insight and changing how sustainability work is done.

TIER 3

Reinvent Sustainability's Business Model: AI enables new forms of sustainable value creation, shifting sustainability from a supporting function to a driver of growth, differentiation, and long-term enterprise value.

These tiers are not mutually exclusive. Most organisations operate across all three simultaneously. What matters is whether AI use cases are being pursued deliberately, governed appropriately, and coordinated as part of a long-term strategy. Without this discipline, organisations risk becoming stuck at the level of incremental efficiency, capturing short-term gains while missing deeper strategic value.

Across the tiers, governance acts as an enabler, not a brake. Embedded from the outset, fit-for-purpose governance, anchored in organisational purpose and values, creates the clarity, trust, and confidence needed to scale AI responsibly.

Treated as an afterthought, AI initiatives stall or create unintended consequences. Done well, it accelerates adoption, strengthens accountability, and unlocks value.

TIER 1 TIER 2 TIER 3

Driving productivity internally

Sustainability teams are typically small relative to the scale and complexity of the agendas they lead, with much of their capacity consumed by data collection, reporting requirements, and manual processes of reconciliation. At the same time, expectations continue to grow, while additional resources remain constrained. In this context, AI offers a practical opportunity to reduce manual effort, increase efficiency, and expand capacity, effectively increasing the reach and impact of sustainability teams without increasing cost. Yet many organisations still face a gap between awareness and application, with limited confidence in where AI adds value and how to use it safely. Closing this gap requires human-centric design thinking. It also means looking at AI as a transformation programme that can reengineer tasks such as data processing, reporting, and analysis, while keeping people firmly in the lead.

Tools and AI agents can automate routine activities, improve consistency, and accelerate workflows, supported by structured experimentation and clear guardrails, and human oversight. At Accenture, dedicated AI enablement programmes allow sustainability teams to explore use cases ranging from regulatory analysis to reporting and operational assessments in a safe, hands-on environment and to develop AI-augmented applications, bridging the gap between awareness and usage while reinforcing responsible use from the outset.

In practice, AI is already improving how sustainability teams operate scanning regulatory signals, supporting reporting, and structuring ESG data. By automating routine work, it frees up capacity for validation, interpretation, and decision-making, ensuring that human judgement remains central while improving speed and quality.

Used in this way, AI acts as a force multiplier enabling teams to do more with the same resources.

Increasing capacity and shifting towards greater effectiveness

When productivity is discussed in the context of AI, it is often defined narrowly as doing the same work faster or at lower cost. For sustainability teams, the more meaningful shift is towards effectiveness and impact. AI enables teams to see further across complex systems, surface insights that were previously inaccessible, and focus attention where it matters most, without increasing effort or headcount. The result is not only efficiency gains, but improved quality of insight and stronger decision support.

AI is already extending the analytical reach of sustainability teams across complex value chains. For example, Accenture is using AI to analyse a product's exposure to materials such as lithium, cobalt, and rare earth elements beyond direct suppliers. Drawing on bills of materials and public data, it maps potential supply chains and associated geopolitical and cost risks. This enables faster identification of risk hotspots and more targeted analysis, improving both the speed and quality of decision support.

Illuminating "dark zones" in supply chains

AI is also helping to address persistent "dark zones" in sustainability data, areas where information is incomplete, inconsistent, or entirely absent. By integrating diverse data sources and identifying gaps and anomalies, AI provides greater visibility into where risks and exposures lie. Unilever[3] uses AI alongside satellite and supply chain data to improve traceability in complex agricultural value chains,

TIER 1 TIER 2 TIER 3

identifying previously hidden risks such as indirect sourcing exposure and deforestation hotspots. This transforms unknowns into actionable insights, enabling more informed and targeted decision-making.

However, even at this stage, responsible use remains critical. Overreliance, limited transparency, and misplaced confidence in AI-generated outputs can introduce new risks. Fit-for-purpose guardrails—such as clear guidance on appropriate use, accountability, and transparency, alongside targeted AI literacy, help ensure outputs are used appropriately while maintaining human oversight.

Tier 1 lays the foundation for AI mastery. By freeing time and capacity, it enables sustainability teams to move beyond routine execution and focus on higher-value activities creating the conditions for deeper transformation in the stages that follow.

TIER 1 TIER 2 TIER 3

Reimagining sustainability disciplines

As AI becomes embedded in everyday sustainability work, its impact extends beyond efficiency gains. It is beginning to reshape sustainability disciplines how climate pathways are modelled, how Scope 3 emissions are addressed, and how ESG data is generated, analysed, and reported. Rather than replacing core issues, AI introduces new dimensions and changes how risks, impacts, and opportunities are understood.

This marks a shift from productivity to the augmentation and redefinition of sustainability disciplines. By expanding human capability, AI not only enhances the work of sustainability teams, but also redefines not just how work is carried out, but what work is performed and why it matters. Reporting is fertile ground for sowing how AI transformation can go beyond productivity.

Reimagining sustainability reporting as ESG intelligence

Reporting is often the starting point for AI in sustainability. It is data-intensive and process-heavy, making it well suited to automation. Used well, AI can significantly reduce the effort required to collect, validate, analyse, and assemble ESG disclosures.

But focusing only on automation misses the real transformation. This is not simply about producing reports more efficiently, it is about redefining the discipline itself.

Sustainability reporting is no longer written only for human audiences. Increasingly, AI systems act as the first readers, indexing, interpreting, and comparing disclosures at scale. This changes the requirements for transparency. Clarity, structure, and consistency become essential design features, as poorly structured or ambiguous information risks being misinterpreted or overlooked.

This introduces a deeper challenge: what does transparency mean in an AI-mediated world? Visibility is no longer determined solely by substance, but also by how information is structured and surfaced. Organisations may be assessed not only on performance, but on how effectively their disclosures are optimised for machine interpretation.

Leading organisations are already responding by rethinking reporting itself. Rather than treating disclosure as a standalone activity, they are moving towards ESG data intelligence, integrated, real-time data layers that support monitoring, risk management, and decision-making across the business. In this model, reporting becomes one output of a broader intelligence capability, rather than its primary purpose.

> “We are moving away from reporting as the core activity, towards an ESG data intelligence layer that collects and analyses data in real time. Reporting becomes one output, alongside monitoring, risk management, and decision support, while the team remains accountable for quality and insight.”

Elisa Moscolin
Executive Vice President for Sustainability and Foundation at Sage

TIER 1 **TIER 2** TIER 3

This shift exemplifies Tier 2 transformation. Sustainability teams move from producing static outputs to stewarding dynamic systems of insight. Accountability shifts from document creation to decision quality. Reporting becomes a by-product of intelligence, not its purpose.

Reimagining climate and net-zero disciplines
A similar transformation is emerging in climate and net-zero management. Traditionally, climate teams have focused on emissions measurement for reporting, often based on limited samples, retrospective data, and manual processes. This constrained their ability to move beyond compliance into decision-making.

At Reckitt, in partnership with CO2 AI and Qauntis[4], the application of AI has changed how the company measures Scope 3 emissions. By analysing over 300,000 data points, Reckitt moved from using 333 representative products to obtaining precise emissions data for each of its 25,000 products, generating more granular product-level insights at scale and improving the accuracy of its emissions footprint by 75 times. This revealed new ways to reduce emissions by 2030 and provided a stronger basis for targeted action across products, ingredients and suppliers.

This shift transforms the role of the climate function. Rather than focusing on calculating emissions, teams are now able to identify and prioritise reduction opportunities, inform product design and sourcing decisions, and engage suppliers on targeted interventions. Sustainability shifts from measurement to active decarbonisation, embedding climate insight directly into operational and strategic decision-making.

Redesigning the operating model
These shifts require a redesign of the AI operating model, defining how AI is deployed, scaled, and integrated across the organisation. There is no single model that fits all organisations. The right approach depends on existing structures, capabilities, and strategic priorities. However, effective models share common characteristics: coordination across functions, clear decision rights, and mechanisms to scale AI consistently while maintaining quality and control.

AI fundamentally changes how sustainability work is structured. Routine activities, data collection, validation, and initial analysis, become increasingly automated, while human effort shifts towards interpretation, prioritisation, and intervention. Work moves from periodic, project-based activity to continuous, workflow-embedded engagement, where sustainability insight is applied in real time.

The operating model becomes the mechanism that connects disciplines, data, and decisions. Sustainability teams shift to generating AI-driven business insight, working across technology, finance, and operational functions to translate that insight into coordinated decisions and actions embedded directly within business workflows.

As agentic AI becomes prevalent, this shift accelerates. Autonomous systems can initiate analysis, trigger workflows, and coordinate tasks across functions, reinforcing the need for operating models designed for continuous, dynamic processes rather than discrete tasks.

Responsible AI must be embedded within this model. Ensuring appropriate use, transparency, and human oversight becomes part of how work is executed, rather than a separate layer applied after the fact.

TIER 1 TIER 2 **TIER 3**

Reinventing sustainability's business model – enabling new sources of value creation

From sustainability execution to enterprise value creation
When embedded into core business decisions, AI enables sustainability to move beyond optimisation and compliance to become a driver of enterprise value. This value is created across multiple dimensions. Financially, it can improve capital allocation, reduce cost, and unlock new revenue streams. Operationally, it can enhance visibility, resilience, and risk management. For customers, it can enable new products, services, and trust-led differentiation. For employees, it can shape more engaging, inclusive, and human-centred ways of working. Together, these shifts reposition sustainability from a supporting function to a driver of business performance and a source of competitive advantage.

Integrating sustainability into core business decisions
Across industries, organisations are embedding AI-enabled ESG data and insights into strategic decisions, from investment and product design to supply chain, pricing, and go-to-market strategy.

In financial services, sustainability-informed AI is already helping to inform climate and financing decisions. Rabobank, for example, uses CarbonChain's[5] AI-powered carbon accounting technology to calculate the carbon footprint and carbon intensity of financed commodity trades across the entire supply chain. This makes Scope 3 carbon risk more visible and actionable, helping Rabobank and its clients identify carbon hotspots, set KPIs, manage emissions reductions, and develop green finance strategies over time.
In manufacturing, Siemens[6] shows how Industrial AI can create operational and financial value by connecting performance with sustainability outcomes. AI-driven analytics and digital twin technology helped optimise production processes, reducing energy use, materials consumption, and CO2 emissions. AI-supported generative design also enabled lightweight robot grippers that used fewer materials, reduced energy consumption, and improved cycle times.
In utilities, Duke Energy[7] is deploying AI-enabled platforms that combine satellite data, analytics, and cloud to monitor methane emissions across natural gas distribution assets. These systems provide near real-time insights, enabling teams to detect leaks in minutes, prioritise remediation, and reduce emissions while improving operational resilience. These examples show how AI enables sustainability insight to shape decisions earlier, turning risk visibility into financial, operational, and customer value.

TIER 1 TIER 2 **TIER 3**

Unlocking new sustainability-led growth opportunities

Beyond improving existing decisions, AI enables entirely new business models by embedding sustainability data into products and services.

Across financial services, AI-enabled ESG analytics are helping institutions turn fragmented sustainability data into decision-useful insight for investment, lending, and risk management. In doing so, ESG insight can become not only a compliance or risk-management capability, but a source of commercial value.

Similarly, Schneider Electric[8] shows how AI-enabled sustainability capabilities can support service-led value creation. Its digital energy-management capabilities help clients monitor energy and emissions data, analyse performance, identify optimisation opportunities, and prioritise efficiency actions across complex operations and supply chains. By turning sustainability and operational data into actionable insight, these capabilities support more data-driven decision-making and form part of Schneider Electric's expanding sustainability advisory and digital services model.

These examples show a broader shift: sustainability is no longer applied to business models, it is increasingly designed into them, adding new revenue streams, and reshaping how customer value is created.

Workforce implications and employee value

Scaling AI to drive sustainability-led growth also creates workforce implications that directly affect value creation. AI systems are increasingly used to monitor, evaluate, and make decisions affecting people, raising concerns around privacy, fairness, and workers' rights. As roles are reshaped and automated, the pace of change can outstrip organisations' ability to reskill and support their workforce, increasing the risk of displacement and disengagement. AI can also affect physical and mental wellbeing, with increased surveillance, cognitive overload, and algorithmic management contributing to stress and burnout.

Addressing this is not only a matter of responsibility, but of performance. Trust, adoption, and long-term value depend on how people experience AI in practice. Organisations must therefore create human-centred workplaces where people can thrive alongside technology. Sustainability leaders play a critical role in ensuring AI is deployed in ways that support jobs, inclusion, and wellbeing, building the trust, engagement, and adoption required to scale AI sustainably at pace.

The economics of scaling AI sustainably

Gen AI-driven opportunities, however, are not unconstrained. The rapid scaling of AI is beginning to challenge corporate net-zero trajectories. Hyperscalers are seeing emissions rise as data centre capacity expands to meet AI demand, while growing demand for compute is placing increasing pressure on the pace, availability and cost of low-carbon energy. This is also becoming a local infrastructure and affordability issue: in Ireland, data centres accounted for 21% of national electricity use in 2023[9], while in parts of the US, data-centre-driven demand is contributing to higher electricity supply costs and proposed retail rate increases.[10]

For downstream users, AI-related emissions sit across Scope 3 and are shaped by enterprise choices in model selection, training intensity, architecture, and usage patterns. In sectors with more regulated data environments, such as financial services and the public sector, hybrid or on-premise infrastructure can also increase Scope 1 and 2 emissions.

As AI scales, particularly with autonomous, always-on systems, resource intensity becomes a core economic factor. Organisations must measure the energy, carbon, water, and cost intensity of AI workloads as part of performance and investment decisions. Accenture's SAIQ metric helps quantify the relationship between AI performance and environmental impact, enabling optimisation of both. Without this visibility, hidden resource costs can erode margins, create volatility, and undermine sustainability commitments.

For individual businesses, sustainability must therefore shape the economics of AI—informing model design, workload orchestration, and infrastructure strategy—so that growth in capability does not come at the expense of environmental performance, financial performance, and long-term value. In this context, sustainability becomes not just a driver of value, but a condition for scaling it.

Accenture's Sustainable AI Quotient

Accenture's Sustainable AI Quotient (SAIQ) is a way to measure whether AI is scaling efficiently and responsibly. It looks beyond traditional performance measures such as accuracy or speed, asking what an organisation gets back for the resources it puts into AI. SAIQ measures how effectively AI systems convert money, energy, carbon and water into useful AI outputs, using tokens as a common unit of performance.

SAIQ is flexible: organisations can weight it around what matters most to them, such as cost, carbon, energy or water. This helps leaders make better trade-offs as AI scales, balancing performance with affordability, resilience, and sustainability.

The benefit is a more practical, data-led view of AI's true cost-to-output ratio. By applying SAIQ across the AI stack — from hardware and infrastructure to deployment and governance — organisations can identify where to reduce cost, energy use, emissions and water consumption while maintaining performance.

$$\textbf{SAIQ} = w1 \cdot \frac{\$}{\text{token}} + w2 \cdot \frac{\text{MWh energy}}{\text{token}} + w3 \cdot \frac{tCO_2e}{\text{token}} + w4 \cdot \frac{m^3 \text{ water}}{\text{token}}$$

Sustainability leadership in the age of responsible AI

As AI becomes deeply embedded in how organisations operate and grow, sustainability leaders face a defining moment. Responsible AI is no longer a niche technical concern or compliance topic, it is central to enterprise value, trust, and long-term resilience. Decisions about where AI is deployed, how it is governed, and which outcomes are prioritised have direct implications for business performance, people, and the environment.

Most organisations have responded to rapid AI adoption by developing Responsible AI frameworks, typically built around principles such as privacy, transparency, accountability, fairness, and safety. Increasingly, these frameworks also incorporate environmental impacts and, in some cases, human rights considerations. This is a necessary foundation but will not be sufficient.

From guardrails to growth

Today, Responsible AI is still largely anchored in risk: identifying issues, setting guardrails, and preventing harm. This is a solid start but as AI adoption accelerates, organisations face a growing tension between the need to move quickly to capture value and the need to manage risk effectively. If this tension is not addressed deliberately, responsibility can become disconnected from business priorities, either slowing innovation unnecessarily or failing to prevent material impacts.

To remain effective, Responsible AI must evolve from a mainly defensive posture to a more integrated approach, one that enables sustainable growth and innovation by calibrating risk in context: understanding where higher levels of control are required, where experimentation is appropriate, and how to balance speed, impact, and accountability. In this model, responsibility becomes a means of enabling confident innovation, helping organisations make better decisions about where to scale, where to adapt, and where to constrain AI.

This requires moving from generic principles to practical, context-specific application. Responsible AI must be grounded in where value and risk truly sit for the business. For some organisations, this may mean prioritising explainability and accuracy in financially material decisions; for others, it may mean focusing on workforce impact, customer trust, or environmental footprint. The key is alignment: ensuring that AI deployment reflects enterprise priorities, risk appetite, and long-term value.

At the same time, the scope of responsibility is expanding. Organisations are increasingly being held accountable not only for how AI systems perform, but for their broader impacts. These include environmental effects such as energy and water use and emissions, as well as societal impacts on jobs, skills, wellbeing, and inclusion. As with environmental sustainability, expectations are likely to rise over time, with regulatory and stakeholder scrutiny increasing as impacts become more visible.

This is where sustainability leadership becomes critical. Sustainability teams are experienced in navigating complexity, balancing competing objectives, and making decisions under uncertainty. They bring a systems-level perspective that is essential for understanding how AI creates both value and impact across the enterprise. Their role is not to slow AI adoption, but to shape it, ensuring that innovation is aligned with enterprise values and long-term outcomes.

In practice, this means embedding responsibility into decision-making. Boards and executive teams must align on where AI is accelerated, constrained, or redesigned, based on a clear understanding of impact and value. Collaboration across sustainability, technology, risk, and business functions is essential to break down silos and ensure that trade-offs are managed deliberately.

Ultimately, AI's success depends on trust. Trust is built not through principles alone, but through consistent, transparent, and accountable application over time. By integrating sustainability into the design and governance of AI, organisations can strengthen that trust enabling them to scale AI with confidence while delivering sustained value for business, people, and the planet.

Stepping forward

This is the moment for sustainability to step forward as a strategic leader in shaping how AI is deployed responsibly, effectively, and at pace. The choices being made now will shape outcomes for years to come. The task for sustainability leaders is not to slow AI down but to lead it deliberately and responsibly, and with long-term value at the core.

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Elisa leads the company's global Sustainability & Foundation function. Elisa has a track record of driving the sustainability agenda in global blue-chip organisations, and she has held leadership roles within the ICT and Financial Services sectors advising boards and executive teams on sustainability strategy and execution, as well as corporate foundations.

Elisa's earlier career includes global and regional roles at Santander and at Vodafone Group across Italy, the UK, and Kenya. In addition to her executive responsibilities, Elisa also served on the Board of the Chartered Banker Institute as an Independent Trustee and is now Visiting Fellow at University of Edinburgh Business School. She is an alumnus of Cambridge Institute for Sustainability Leadership, and holds a Master's Degree in International Studies and Diplomacy. Elisa's professional ambition is to contribute to shifting the business community toward more ethical and responsible business practices.

Jon Williams
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Jon works with clients globally to deliver sustainability strategy, transformation, risk management and reporting solutions, enabled by technology, AI and data. Jon has deep experience in environmental, social and governance issues, with a particular focus on climate change, net zero, sustainable finance, carbon markets and natural capital risk management.

Jon's earlier career includes senior sustainability and banking roles at PwC and HSBC. At PwC, he was Global Banking & Capital Markets ESG Leader and chaired the UK Sustainability practice; at HSBC, he was Head of Group Sustainable Development, following a range of banking roles across Europe and Asia. In addition to his executive responsibilities, Jon was a member of the Financial Stability Board's Task Force on Climate-related Financial Disclosures and the inaugural chair of the Equator Principles. He is on the board of Climate Group, the advisory board of Pulsora, and is Vice Chair of Governors at Berkhamsted Schools Group. In 2026, Jon was awarded the Freedom of the City of London for his contribution to sustainable finance.

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Ian leads sustainability work for Software & Platforms at Accenture. He works with clients to design and deliver sustainability strategy, transformation, operating model and reporting solutions, with a focus on how technology, data and AI can accelerate sustainability performance. Ian has deep experience across sustainable GenAI, green cloud, sustainability reporting, ESG strategy, climate risk, and AI-enabled tools for decision-making and performance management.

Ian has been a Board Director at Avieco and a Chief Strategy Officer in global marketing agencies, bringing more than 20 years' experience across sustainability, marketing and transformation. He has worked with clients across technology, platforms, media, financial services, products, government and the not-for-profit sector. In addition to his client responsibilities, Ian leads Accenture's Sustainability and AI community of practice and has led initiatives on AI enablement, sustainable AI, and sustainability organisation design. He has been a co-founder and trustee of a refugee charity, is an alumnus of the Cambridge Institute for Sustainability Leadership, and has completed executive education in climate and sustainability economics at Oxford University.

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Ali leads Responsible AI work at Accenture, helping public and private sector clients scale AI safely and responsibly. He works across heavily regulated industries, including software, health, financial services, insurance, public sector, media and consumer healthcare, with a focus on GenAI and agentic AI governance, AI regulation, risk and assurance, privacy, data governance and ethics. Ali has deep experience in responsible-by-design approaches to AI scaling, responsible AI governance, privacy-by-design, data ethics, digital transformation and product and platform architecture.

Ali brings more than 15 years' experience across AI regulation, data, ethics, privacy, media, technology and engineering. Prior to joining Accenture, he was Head of Technology Policy at the UK Information Commissioner's Office, where he led regulatory policy on AI, data, ethics and emerging technologies. Earlier in his career, he held leadership roles at the BBC across engineering, strategy, architecture and innovation. In addition to his client responsibilities, Ali is a World Economic Forum AI Governance Fellow and an independent Board member of the Ada Lovelace Institute. He holds a BEng in Electronic and Electrical Engineering from the University of Sheffield.

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Tu is a Sustainability Consulting Manager specialising in the environmental impact of emerging technologies and the role of AI in enabling sustainability transformation. She advises clients across technology, media and consumer sectors on translating complex regulatory and sustainability requirements into actionable, data-driven strategies.

Tu's expertise spans climate strategy, double materiality and regulatory readiness (including ESRS, TCFD and SBTi), with a focus on scalable governance and decision-making frameworks. She has led programmes across climate risk, sustainability roadmaps and value chain engagement.

Her work applies advanced analytics and AI to sustainability challenges, including developing LCA models for technologies such as blockchain and extended reality, and building GenAI-enabled tools for carbon-aware digital operations.

Tu holds an MBA in Sustainability and Disruptive Innovation from Esade Business School and HEC Paris.

Rachel Shamtoob
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Rachel is a Sustainability Consultant specialising in the intersection of sustainability, AI, and organisational change. She works with organisations to understand how AI is reshaping business outcomes, operating models, and workforce experiences, helping clients deliver sustainable transformation at scale.

Rachel works across industries, with a focus on financial services and products. Her expertise spans decarbonisation, ESG reporting, supplier engagement, and AI-enabled transformation. She has led large-scale sustainability programmes, developed audit-approved reporting methodologies, and supported executive decision-making on sustainability priorities.

Prior to Accenture, Rachel received a Vice Chief of the Defence Staff Commendation for her contribution to Defence decarbonisation activities, including supporting the development of one of the organisation's first carbon baselines. She holds a master's in management from BAYES business school, focusing on renewable energy, and a bachelors in Neuroscience from Nottingham University.

Reinventing Sustainability through AI Sage x Accenture

Accenture and Sage collaborated to explore how AI can help sustainability functions move from early adoption towards AI mastery, while unlocking new sources of value and impact. The work began with the co-development of Sage's own Sustainability & AI strategy, shaped by Sage's ambition to strike the right balance between safety and responsibility, and growth and innovation. This was combined with Accenture's deep expertise in data and AI, Responsible AI, sustainability, and organisational design.

Building on this work, the joint team developed a strategic framework to help sustainability leaders identify where AI can improve productivity, strengthen core sustainability disciplines, and unlock new sources of value and impact when governed responsibly. This was informed by workshops, hands-on AI research, and a structured assessment of both the opportunities and risks of applying AI in sustainability.

Many of the ideas in this report were then tested and enriched through a roundtable event with sustainability leaders and industry experts. These cross-industry conversations brought practical perspectives and real-world examples, helping to ground the framework in the challenges and opportunities organisations face today.

This report brings those insights together and shares the framework and key learnings more widely. It also marks the next step in an ongoing collaboration between Accenture and Sage: one we will continue to build and broaden with a sustainability community focused on the responsible and sustainable adoption of AI.

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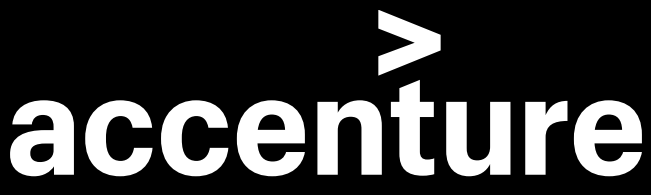

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