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The Five A's Of Sustainability Data

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Climate change continues to raise business costs and increase risk exposure. The familiar saying “you can’t manage what you don’t measure” has increased relevance because of the important role that data plays in our AI-powered future.

Not surprisingly, companies are facing an increased demand for accurate, audited sustainability data—from investors, customers and regulators. [Investors have found](#) that combining data on energy, water, waste and emissions with financial data leads to more profitable investment decisions. Business-to-business (B2B) customers have found that combining supply chain data with sustainability data increases their understanding of risk exposure. Internally, sustainability teams are using their data to drive down costs and improve cash flow.

Sustainability is becoming a value center and risk factor, like cyber risk or quality and pace of product releases. It is part of the overall picture of how well a company is managed.

And sustainability teams face the same pressure that every business unit is under: do more with less while safely introducing AI. Experienced leaders know that AI is only as good as its data. To achieve business goals and enable AI-powered outcomes, sustainability teams need great data.

To help sustainability teams move toward the data-centric AI-powered model the business world requires, we've prepared a short five-point checklist on what is required and why.

1. Accurate Data

Financial data goes through rigorous data processing tests and controls, representing a complete and unbiased view into the business. Sustainability data should be no different.

The continuing challenge that sustainability teams face is that key sources of sustainability data are buried in various data silos. And once the source files are found, one must dig through the PDF or spreadsheet to find the key data. With so much fragmentation, it can be difficult for teams to know if data is complete and accurate.

The solution to this requires combining the rigor of financial data with the specifics of sustainability data. You need a system, powered by expertise and validated by layers of checks and verifications.

2. Abundant Data

Just a few years ago, sustainability teams were delivering just an annual report at the corporate level. Eighty to 100 data items would be presented, with 2,000 to 5,000 data points in the supporting calculations. Those days are over. Customers and investor inquiries come year-round, and internal finance teams want detailed data to build out savings plans and financial projections.

For a company with 100 locations that is currently reporting six sustainability data points a month, a large spreadsheet can handle the 7,200 data points per year. But now sustainability teams must produce 60 to 75 data points per site per month, the detailed data needed for business decisions and operational wins. That's 70,000 to 90,000 data points per year, well beyond what simple spreadsheets can handle.

Other business units are facing the same "deliver more data faster" challenge. Ensuring your technology stack is equipped to handle your data has become imperative. Moving from spreadsheets to a scalable data preparation system has never been easier or cheaper.

3. AI-Ready Data

AI is always data-hungry. But some types of data are more valuable to the AI.

AI needs context and one way to meet this need is to add business data to sustainability data. For example, a business user might ask: "Which of our 50 sites has the highest energy costs? And is this due to higher prices or a higher energy use per square foot?" The answer depends on whether or not energy-use data is joined to site list data. Integrating sustainability data with accounting data is particularly valuable as it starts the journey of aligning sustainability reporting with financial reporting, the gold standard of data quality.

In the past few years, mathematical techniques such as Retrieval-Augmented Generation (RAG) have been introduced to improve the performance of AI. Specifically, RAG incorporates external data sources into pre-trained large language models (LLMs), connecting old and new data sources. External data provides context.

4. Audit-Ready Data

Sustainability data goes to reports provided to investors, customers and regulators. But the data flows don't stop there. Regulators share data with capital markets. Data on the web is captured and sold to investors. And everyone compares disclosures by source, over time and against peers. With this level of scrutiny, you need to ensure your data is audit-ready.

So just as with financial data, the reliability of sustainability data can be improved with third-party audits. International sustainability audit standards have emerged (ISO 14064 and ISSB 5000) and these focus on the methods of data handling and preparation, with many of the same standards and principles used in financial audits.

To prepare for this level of scrutiny, sustainability teams should build audit-ready records on how their data was prepared, including chain of custody, data lineage and change log reports. Preparing audit-ready data can reduce the time and expense of the audit itself.

5. Automation

In short, sustainability data must be accurate, abundant, AI-ready and audit-ready. Money is at stake and everyone wants data they can rely on. Automation can help you to deliver at scale, year after year.

Twenty-five years ago, Sarbanes Oxley (SOX) reporting requirements took hold. Since then, studies have shown that companies that invested in automation [have had](#)

significantly lower compliance costs than those that deferred that investment.

Sustainability data is increasingly valuable, and the demand for accurate and abundant data is apparent. The five A's show the path to a future in which sustainability is easily and routinely incorporated into modern data-centric AI-powered business practices.

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