

2025 STATE OF ENTERPRISE ESG AND CSR

A Report on Program Strategies and Outlooks



Overview and Methodology

We asked ESG & CSR Board Members to anonymously share their budget, staffing and team structure, challenges, and key focus areas.

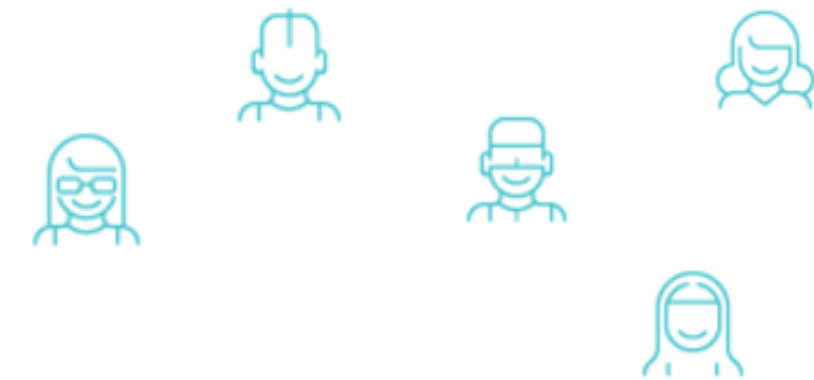
During January 13 to February 21, 2025, we surveyed 93 enterprise ESG, social impact, and sustainability leaders and got a compelling preview of what's on the horizon.

The data collected was broken down into two focus areas based on how participants identified themselves – CSR/social impact (26%) and ESG/sustainability (36%). Board Members who lead both programs at their organizations (38%) contributed to the responses in both areas.



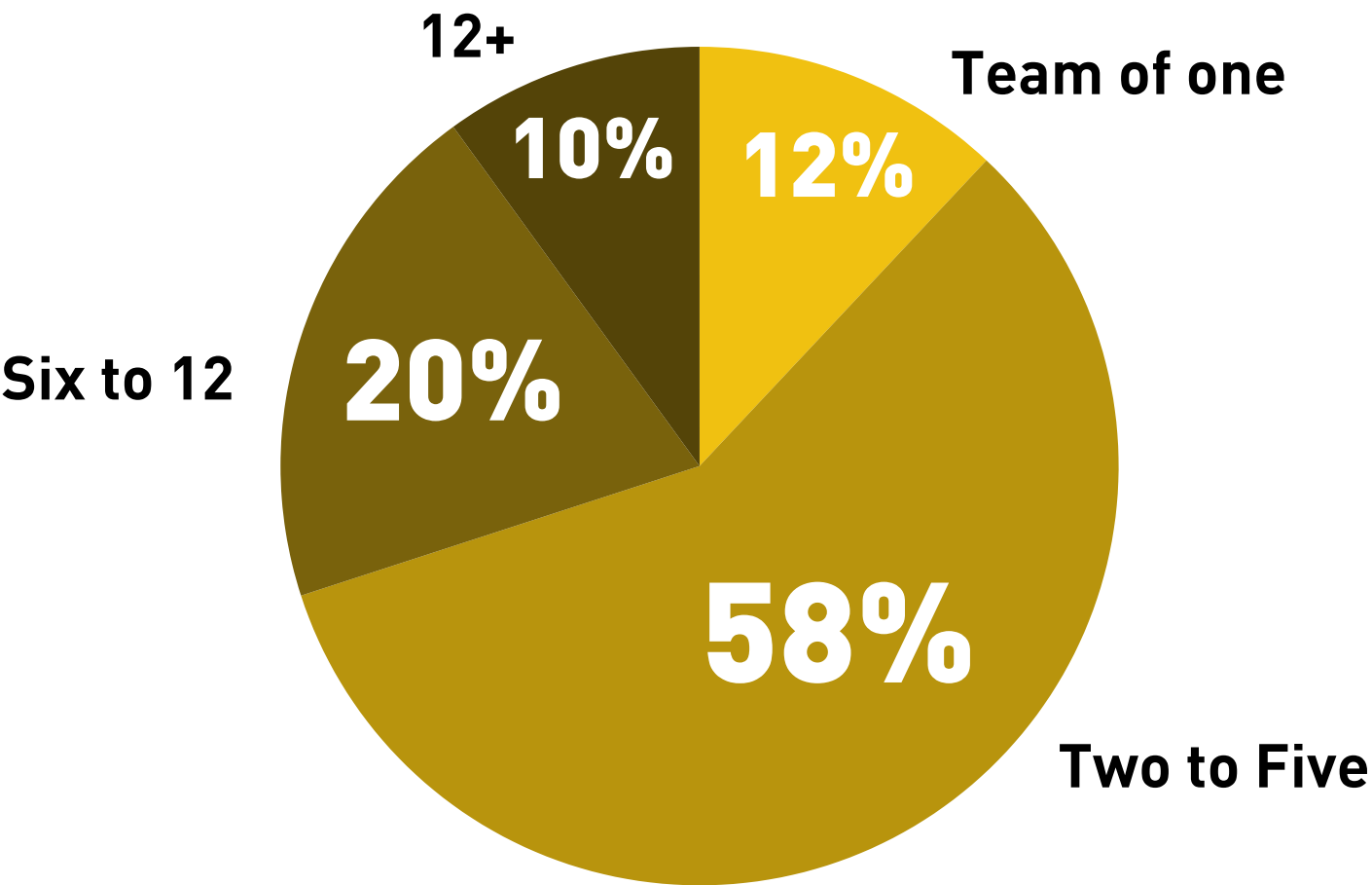
The background of the image is a dark teal color with a repeating pattern of stylized human faces. The faces are arranged in a grid and are rendered in a lighter teal color. Each face is a simple line drawing with a circular head, a rectangular body, and a few lines for facial features like eyes, nose, and mouth. The faces are oriented in various directions, creating a sense of a diverse group of people.

CSR & SOCIAL IMPACT LEADERS

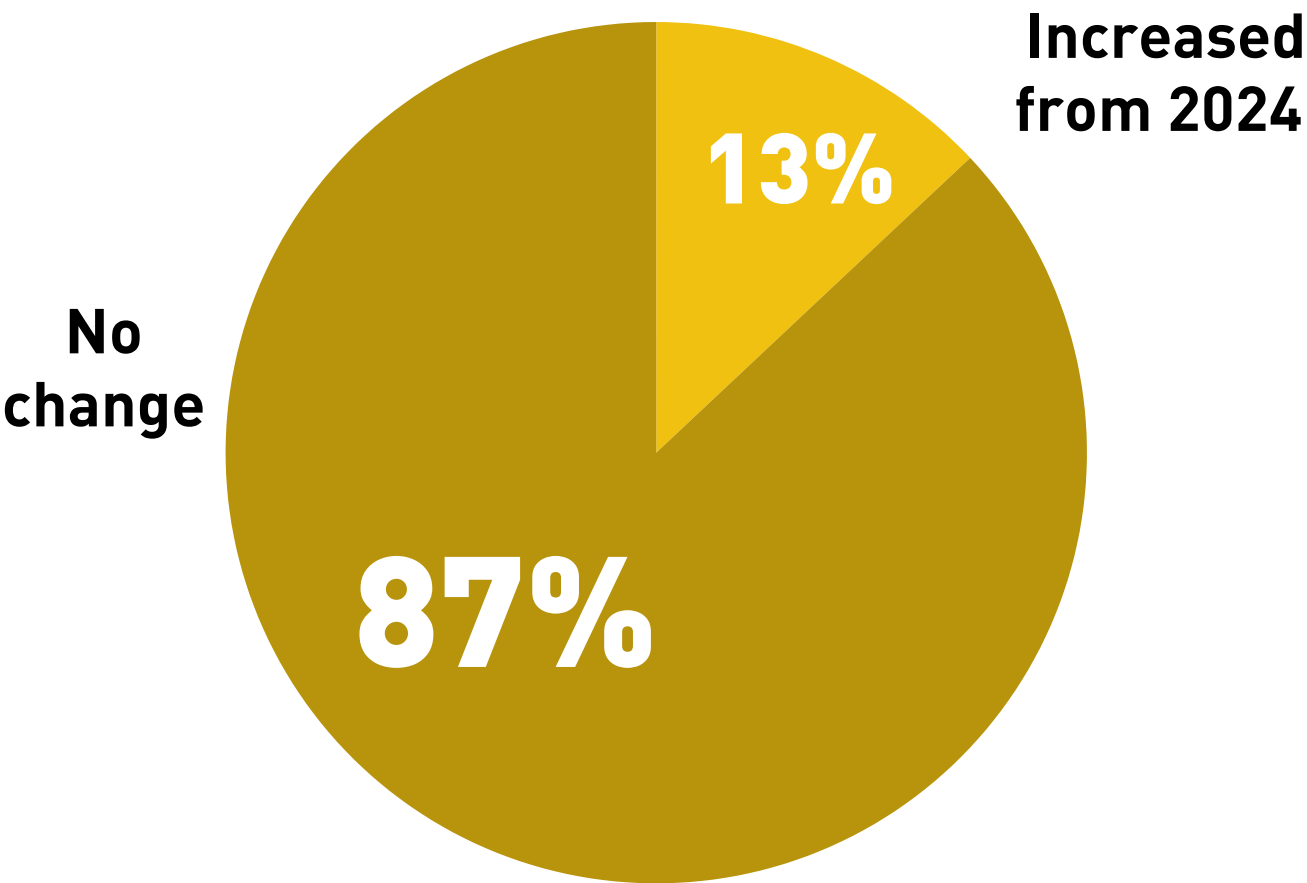


Team Sizes Have Remained Generally Unchanged

HOW MANY PEOPLE ARE ON YOUR TEAM?



HOW HAS YOUR TEAM'S STAFF CHANGED?



Social impact team sizes have remained largely stable over the past year, with 87% reporting no change in staffing from the previous year. Most teams remain small, with 58% consisting of 2 to 5 members. Compared to 2024, team growth has slowed (13% increasing in 2025 vs. 19% in 2024), but stability has improved, as fewer teams report reductions.

Budgets Stayed the Same (or Increased)

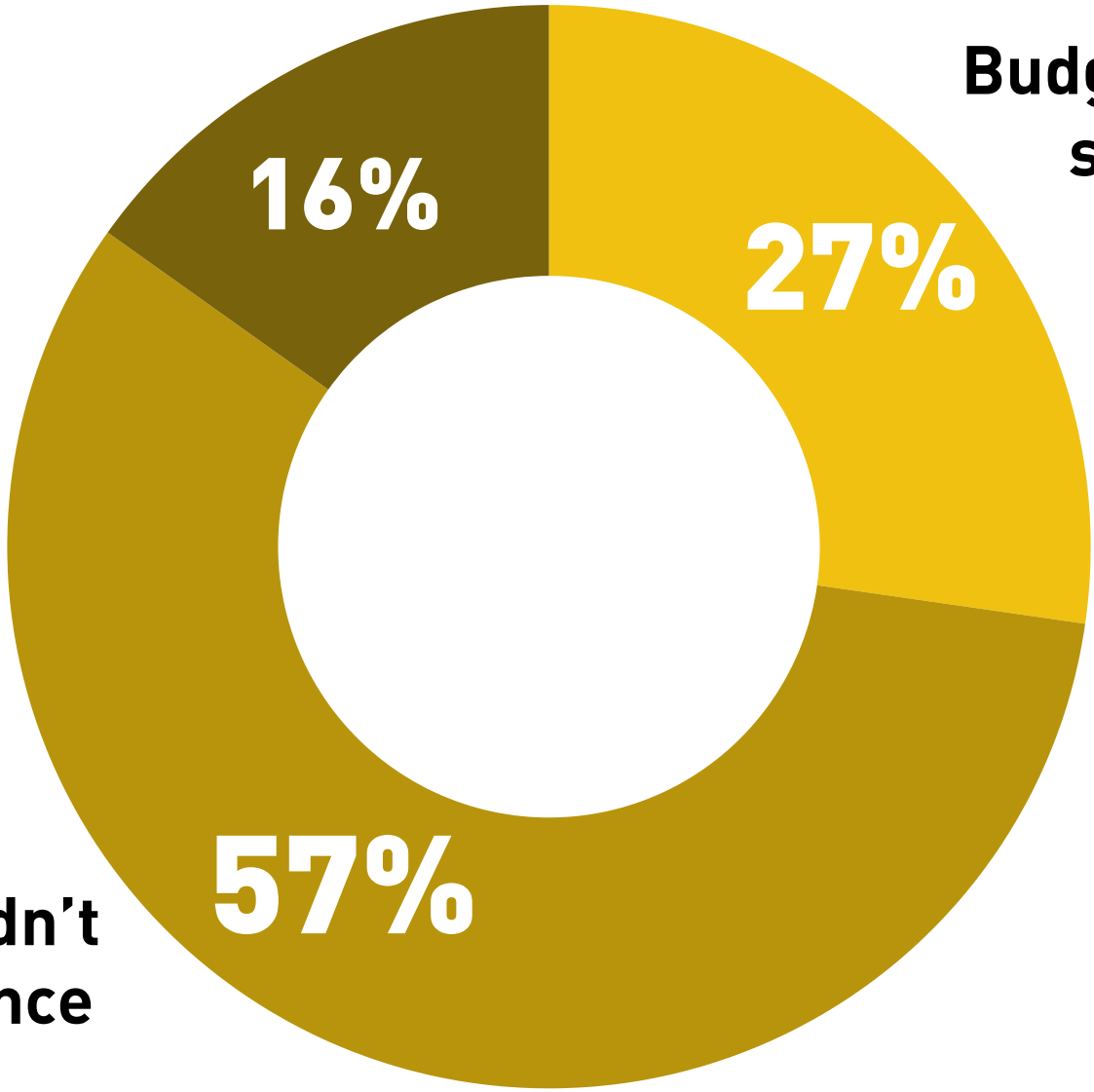
This year, just over half of social impact budgets remained unchanged, indicating overall stability.

Compared to 2024, budget growth has slowed (33% increasing in 2024 vs. 27% in 2025), though the percentage of teams experiencing budget cuts has remained the same. While fewer teams are seeing increases, the majority are maintaining their current spending levels.

Budget decreased since 2024

Budget increased since 2024

Budget didn't change since 2024

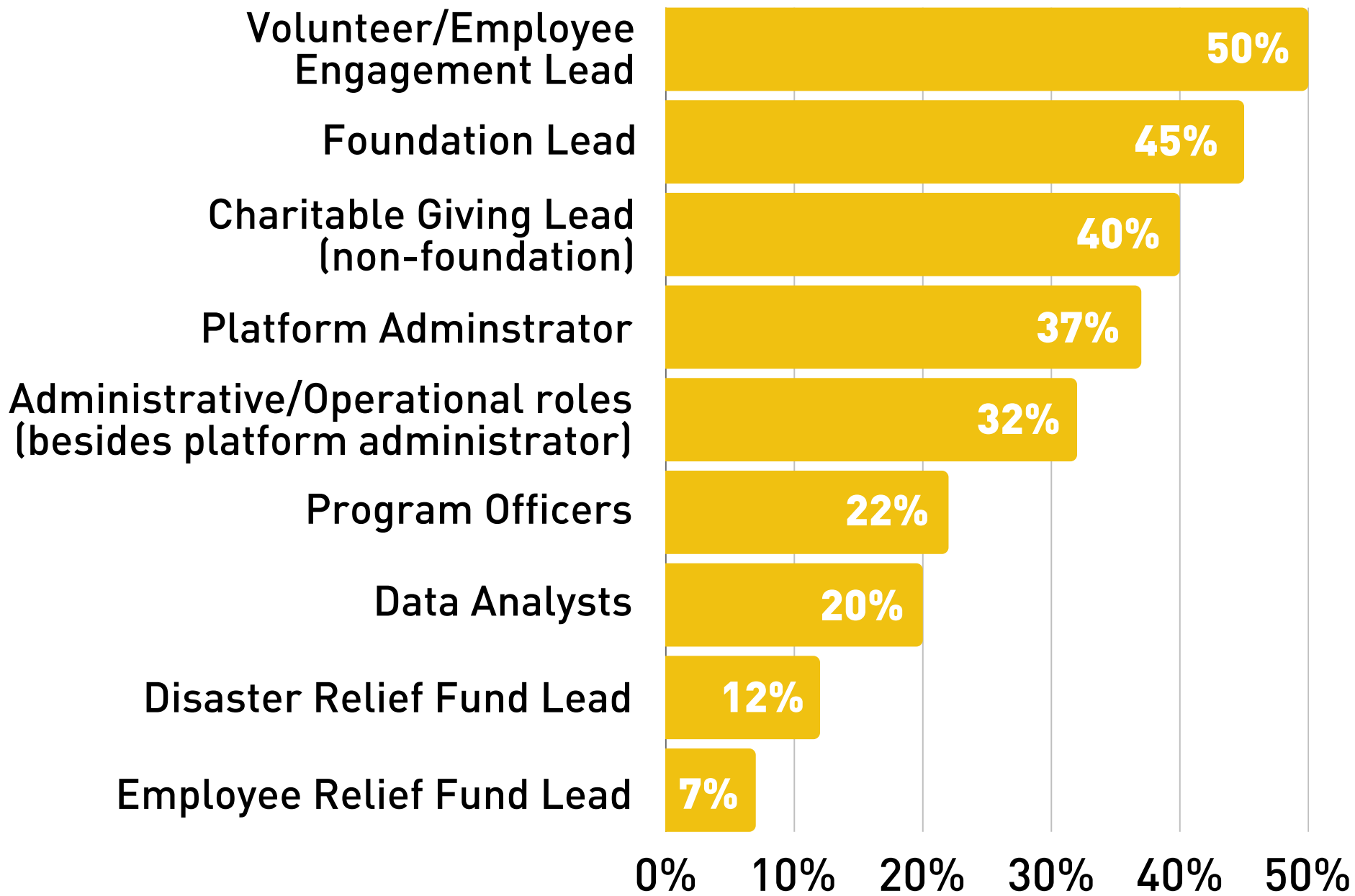


Standalone Social Impact-Focused Roles Are Common

Standalone social impact roles remain common, with Volunteer/Employee Engagement Leads, Charitable Giving Leads, and Program Officers being the most frequently dedicated positions in both 2024 and 2025.

While other roles such as foundation leads, platform administrators, and data analysts also exist, they are less frequently standalone. This indicates that while companies maintain core social impact functions, specialized roles may still be combined or shared across responsibilities.

WHICH OF THESE ROLES EXISTS AS A STANDALONE POSITION?

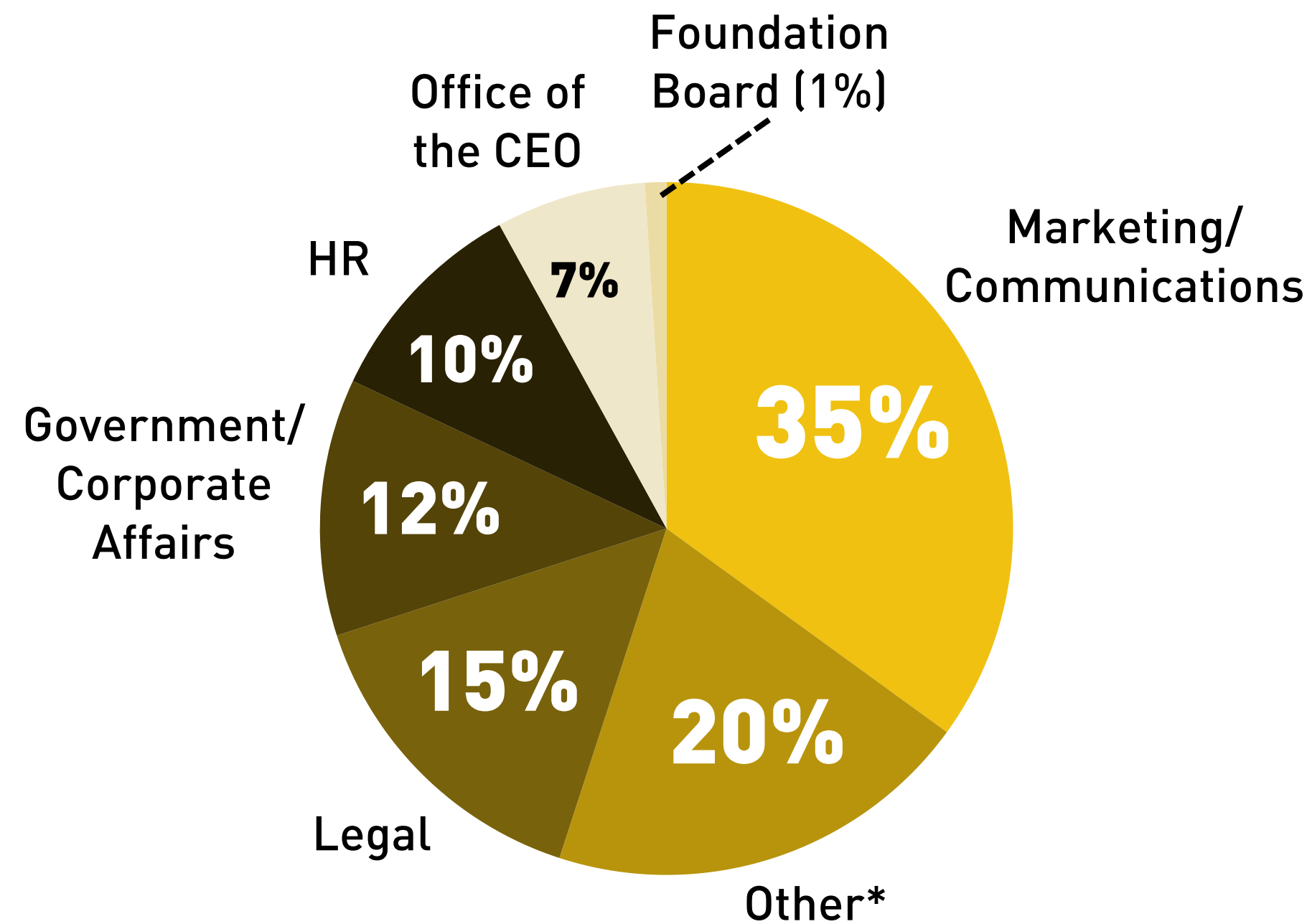


Social Impact Teams are Increasingly Moving to Marketing/Comms

Social impact teams are increasingly reporting into Marketing/Communications (35% this year vs. 24% last year), while HR's role has declined (10% vs. 29%).

Other reporting lines, such as Legal, Government Affairs, and the Office of the CEO, have remained steady.

WHERE DOES SOCIAL IMPACT SIT?



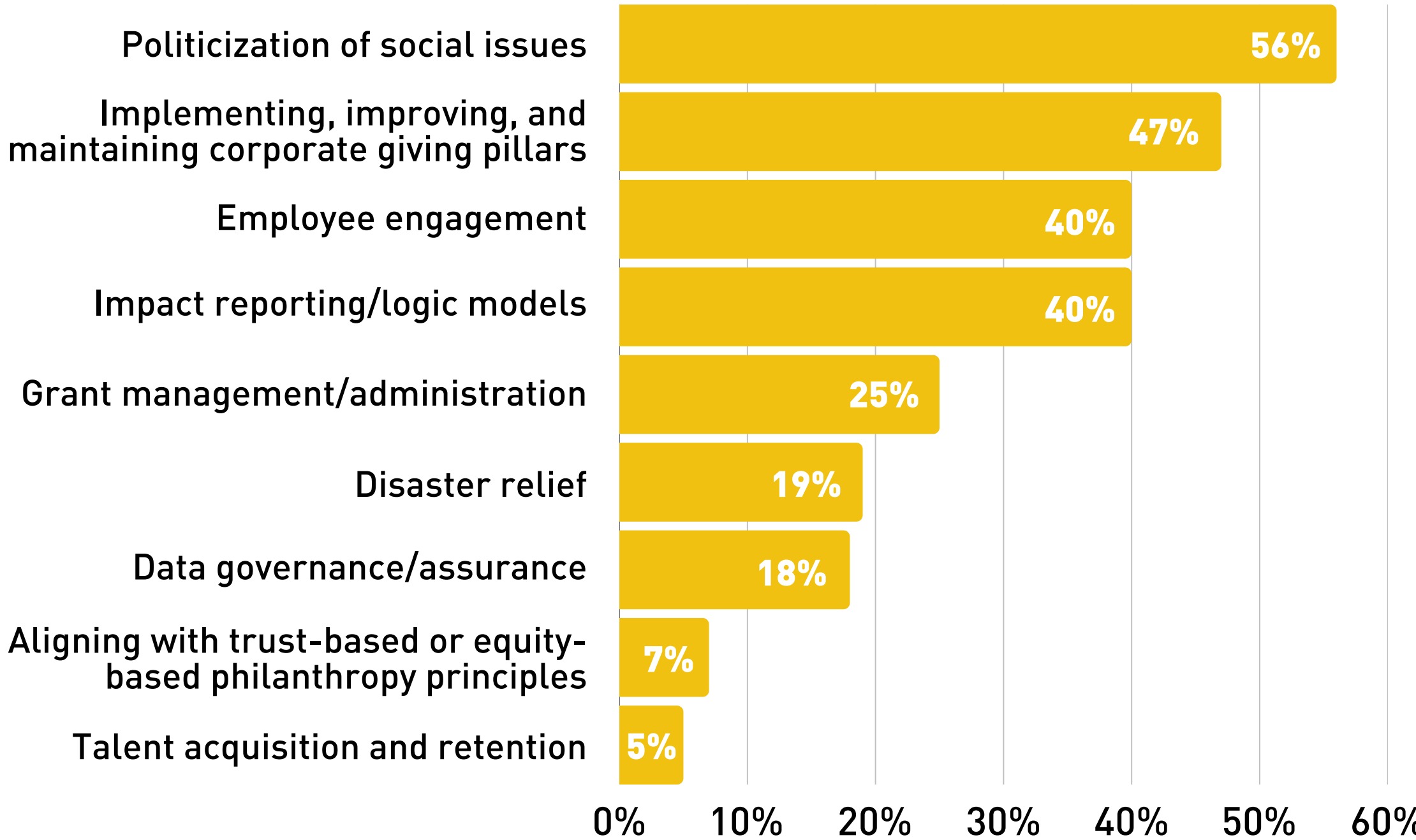
*Includes ESG, Sustainability, Strategy, CSR, and Culture/Employee Engagement

The Politicization of Social Issues Has Become a Key Concern in 2025

The politicization of social issues has become the top concern (56%), rising in prominence compared to last year.

While impact reporting and corporate giving strategies remain key focus areas, political challenges have overtaken them as the most pressing issue.

WHAT ARE YOUR BIGGEST CHALLENGES IN 2025?

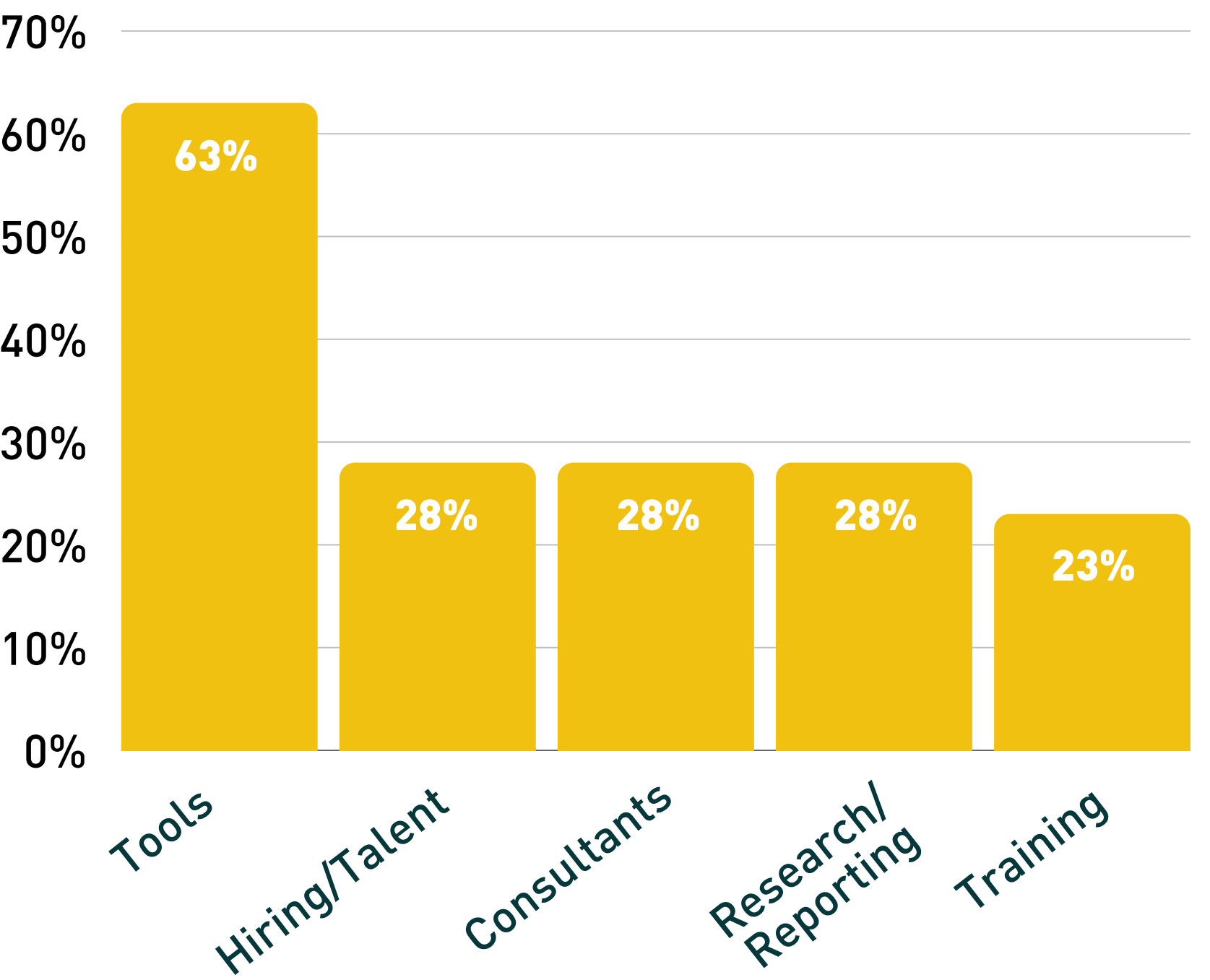


Tools Will Be a Top Spending Area for Most CSR Leaders

In 2025, tools remain the top spending priority for social impact teams, continuing the trend from 2024. While consultants were a major focus in 2024, spending priorities have shifted slightly, with hiring, research, and training also receiving increased attention.

This indicates that teams are investing in infrastructure and internal capabilities to enhance their social impact efforts.

WHAT ARE YOUR TOP PLANNED SOCIAL IMPACT/CSR OPERATIONAL SPENDING AREAS IN 2025?

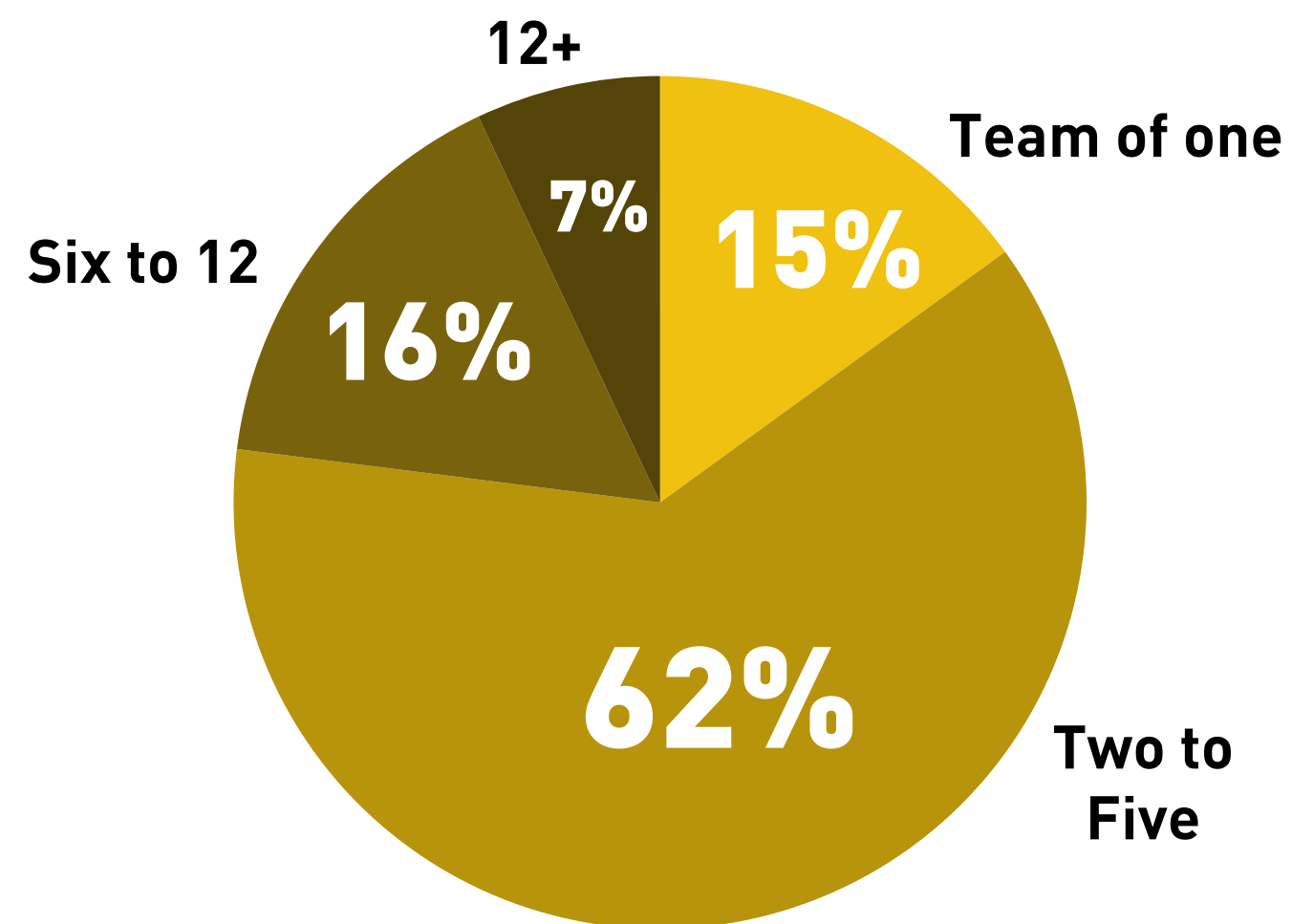


The background of the image is a dark teal color with a repeating pattern of stylized human faces. Each face is composed of a simple outline with a smiling mouth and a few lines for hair or features. The faces are arranged in a grid, with some faces slightly offset from others, creating a sense of depth and movement. The overall effect is a modern, tech-oriented aesthetic.

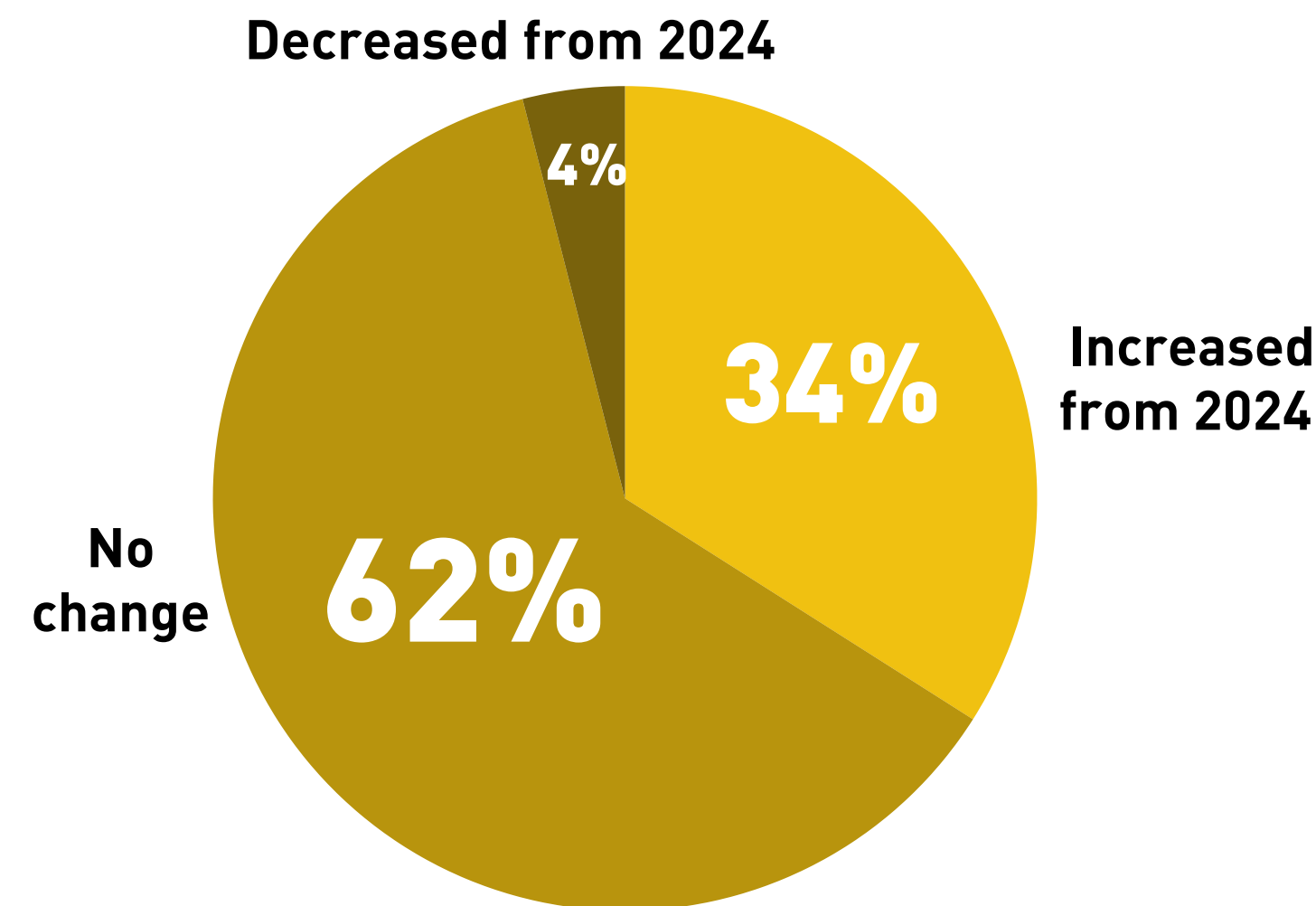
SUSTAINABILITY & ESG LEADERS

Team Sizes Have Remained Generally Unchanged

HOW MANY PEOPLE ARE ON YOUR TEAM?



HOW HAS YOUR TEAM'S STAFF CHANGED?

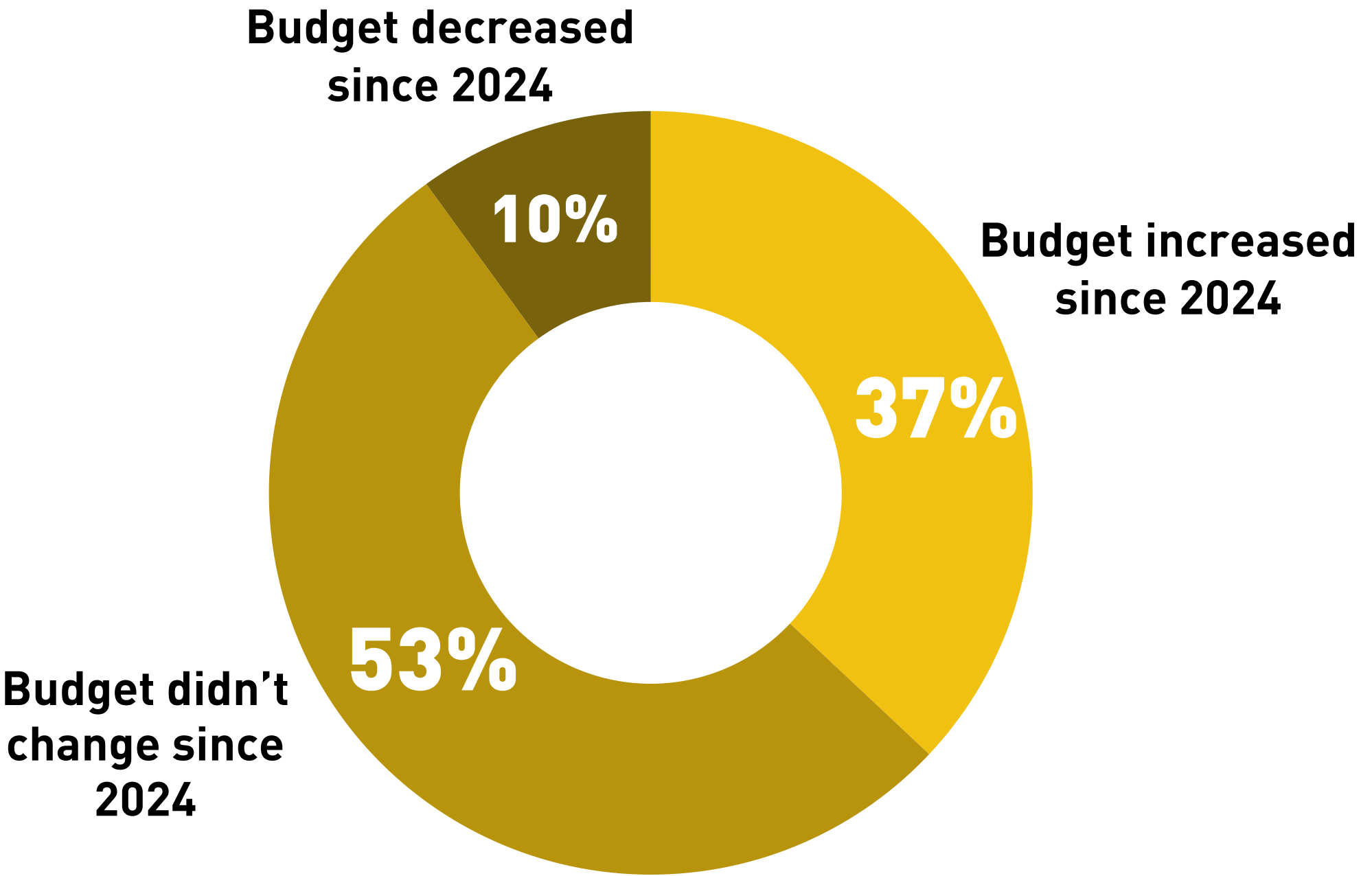


This year, 62% of environmental sustainability teams reported no change in staffing, which is consistent with last year’s findings. However, team growth has slowed, with 23% increasing this year vs. 31% last year, while the percentage of teams decreasing in size has remained relatively low (7% in 2025 vs. 8% in 2024). Most teams remain small, with 2 to 5 members, reinforcing the trend that sustainability functions continue to operate with lean staffing.

More Budgets Are Staying the Same

In 2025, 53% of ESG and sustainability teams maintained their budgets, while 37% saw increases and 10% experienced cuts.

Compared to 2024, budget stability has improved (41% no change last year vs. 53% this year), and fewer teams are facing reductions.

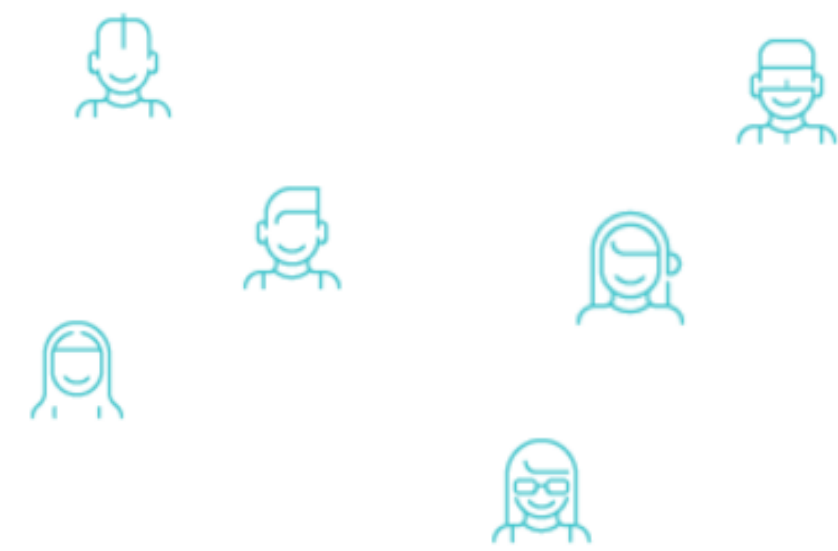
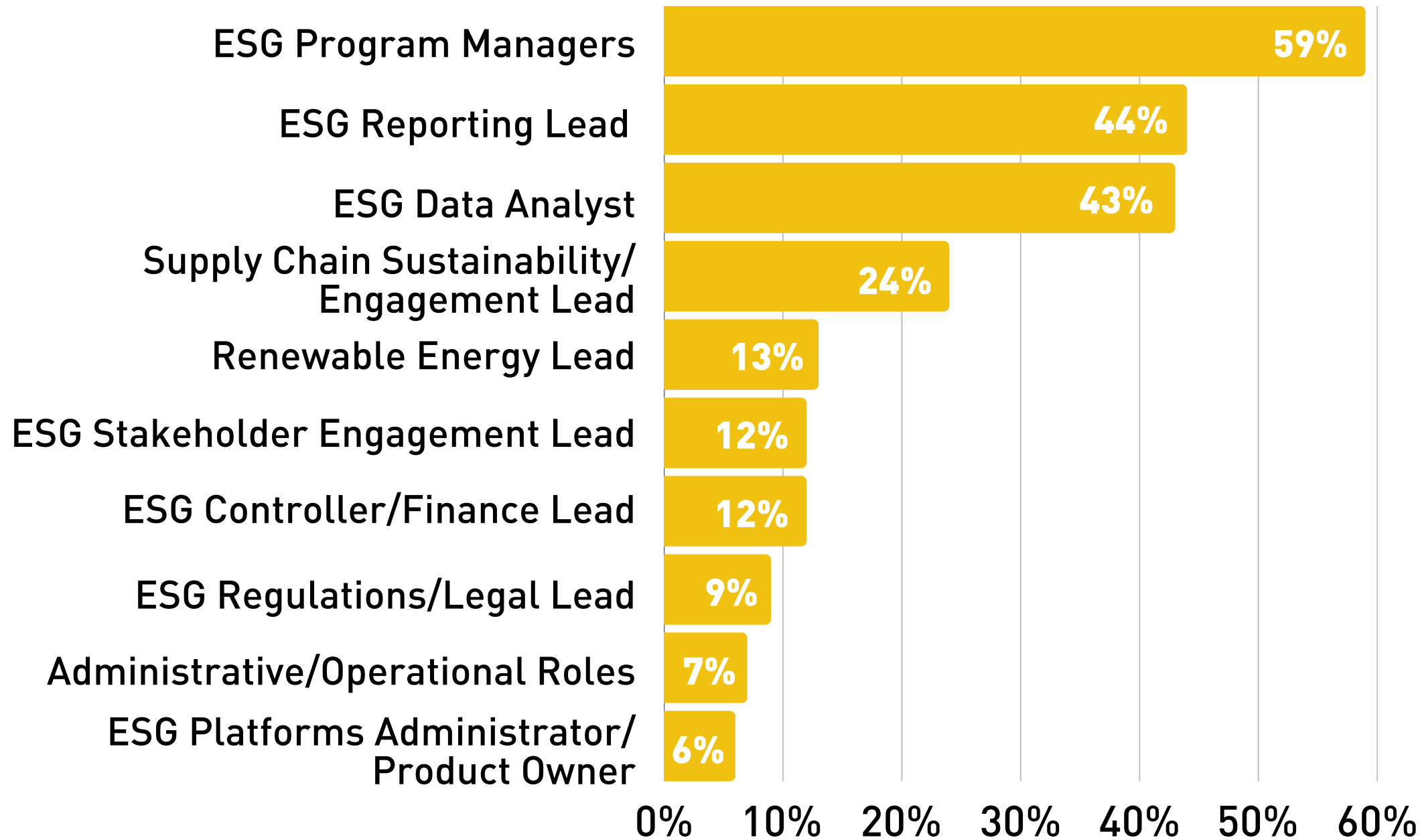


ESG Program Managers Are Common Standalone Roles

In both 2024 and 2025, ESG Reporting Leads, Program Managers, and Data Analysts remain the most common standalone roles.

More specialized roles, like Supply Chain and Renewable Energy Leads, are less frequently dedicated positions. This highlights a continued focus on reporting and program management over niche sustainability roles.

WHICH OF THESE ROLES EXISTS AS A STANDALONE POSITION?

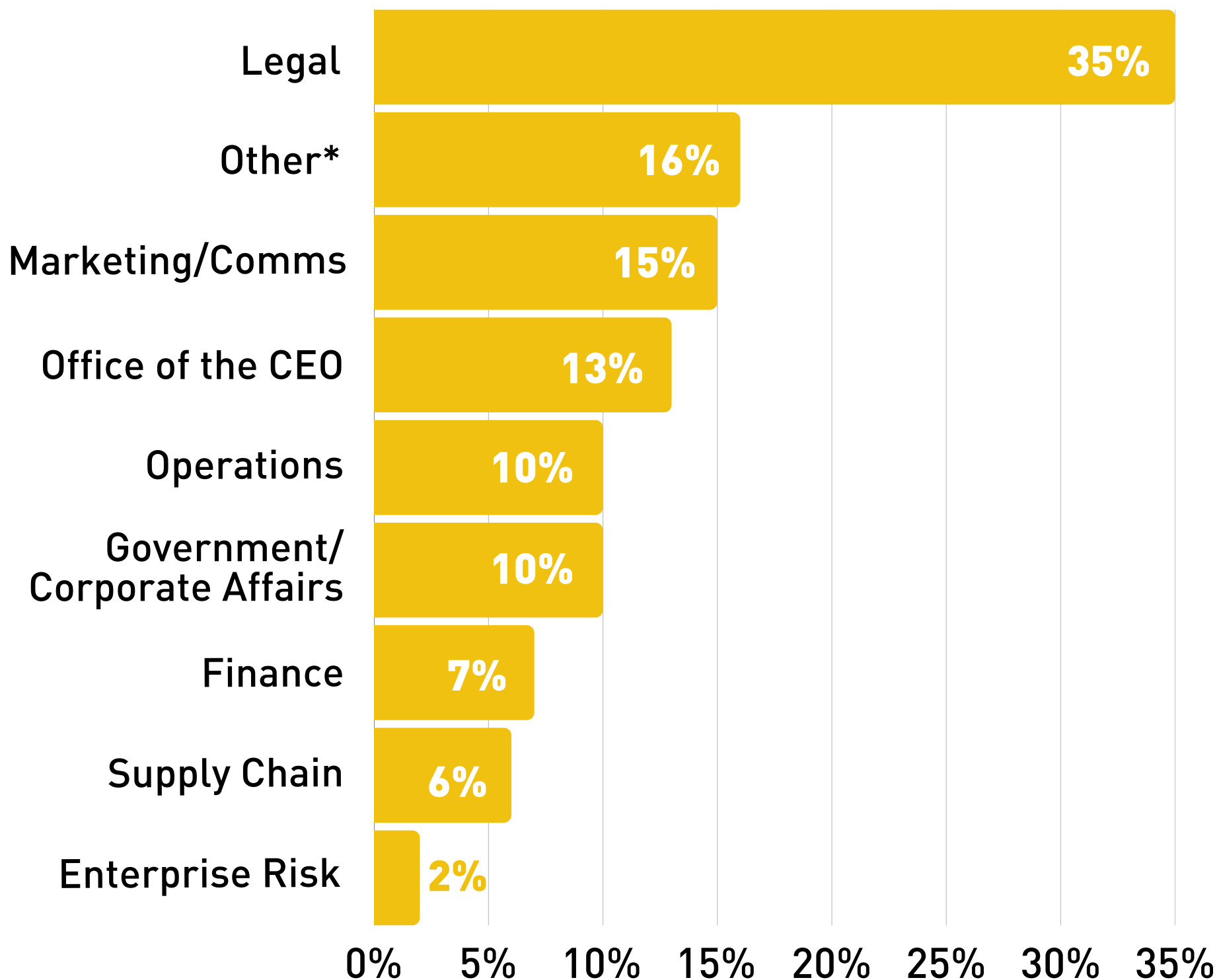


ESG/Sustainability Teams Tend to Report into Legal

ESG and sustainability teams are most commonly housed within Legal – which remains consistent from last year.

**Other teams members said they report into included HR, Transformation Office, Sustainability, Culture/Employee Engagement, Strategy, and the Chief Social Responsibility Officer.*

WHERE DOES ESG/SUSTAINABILITY SIT?

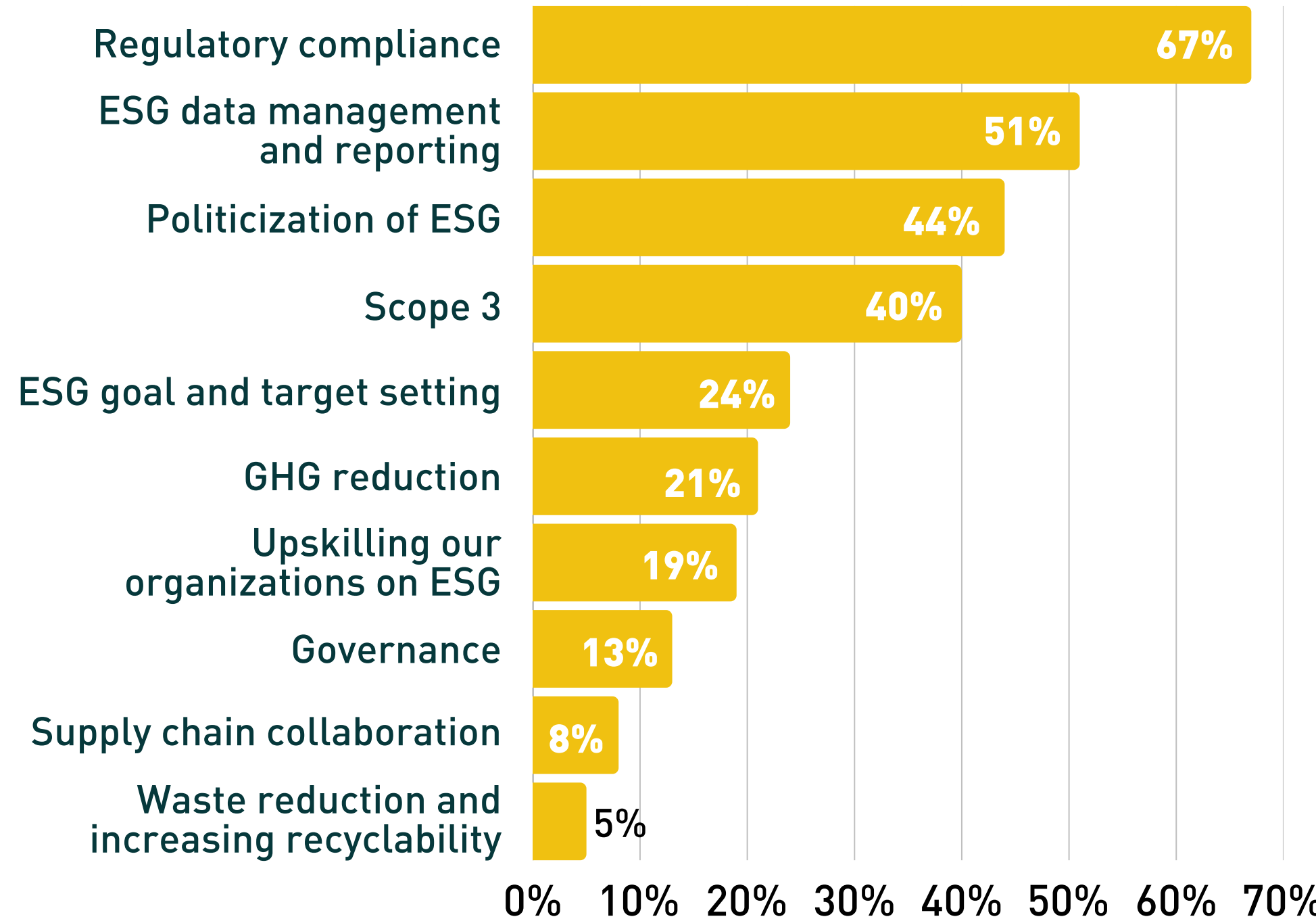


Regulatory Compliance is a Top Challenge

In both 2024 and 2025, regulatory compliance remains the top challenge for ESG and sustainability teams (67% in 2025 vs. 62% in 2024).

ESG data management, reporting, and the politicization of ESG have grown as concerns, while issues like GHG reduction and Scope 3 supply chain collaboration remain significant but slightly lower in priority. This shift suggests that companies are increasingly focused on navigating evolving regulations and data transparency amid a more complex ESG landscape.

WHAT ARE YOUR BIGGEST CHALLENGES IN 2025?

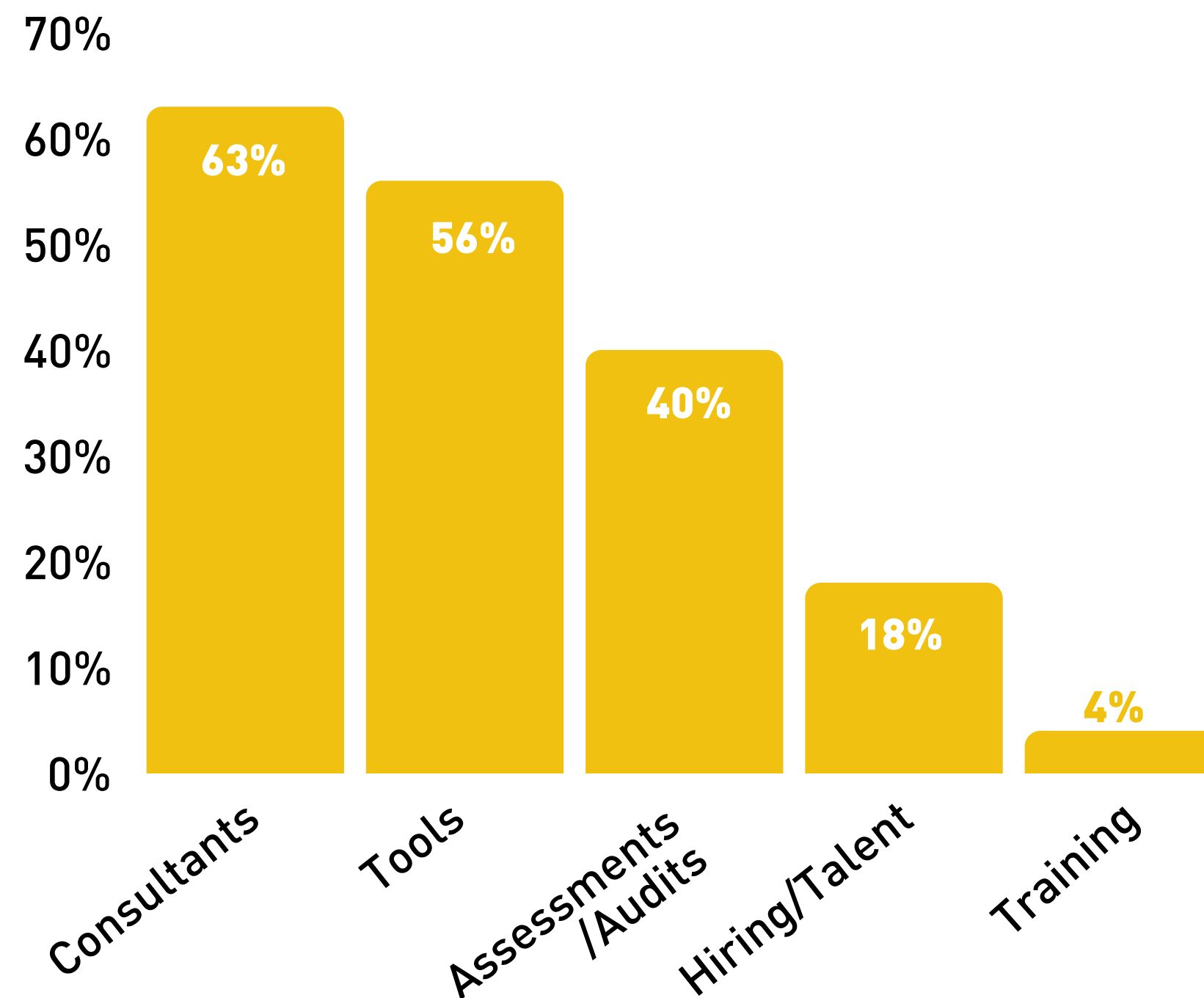


Consultants Overtake Tools in ESG Spending

This year, consultants surpassed tools as the top spending priority for ESG/sustainability leaders, marking a shift from last year when both were key focus areas.

Investments in audits, hiring, and training remain important but secondary priorities. This suggests a growing reliance on external expertise to navigate ESG challenges, rather than solely investing in internal tools and technology.

WHAT ARE YOUR TOP PLANNED ESG/SUSTAINABILITY OPERATIONAL SPENDING AREAS IN 2025?



About the ESG & CSR Board

The ESG & CSR Board delivers unbiased peer insights from a trusted community – led by expert advisors – that help ESG, social impact, and sustainability leaders and their teams at big companies quickly make informed strategic decisions.

Leaders from more than 140 large enterprises rely on the ESG & CSR Board to discuss social impact, ESG reporting, environmental sustainability, corporate philanthropy, disaster relief, materiality assessments, communicating impact, climate regulations, global giving, SEC compliance, team structure, and more.

With no vendors, advocacy groups, or selling allowed, members get honest answers from true peers – who don't have an agenda. And because we enforce strict confidentiality rules, members get information they can't get anywhere else.

Our service is fast, unlimited, and on-demand – with dedicated, full-time advisors who don't stop until members have the answers they need. All members have to do is ask, we take care of everything else.

- ▶ **Real conversations, not sales pitches.**
- ▶ **Confidential peer insights you won't find anywhere else.**
- ▶ **Dedicated advisors to help you tackle your biggest challenges**

Let's navigate this shifting landscape together.

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