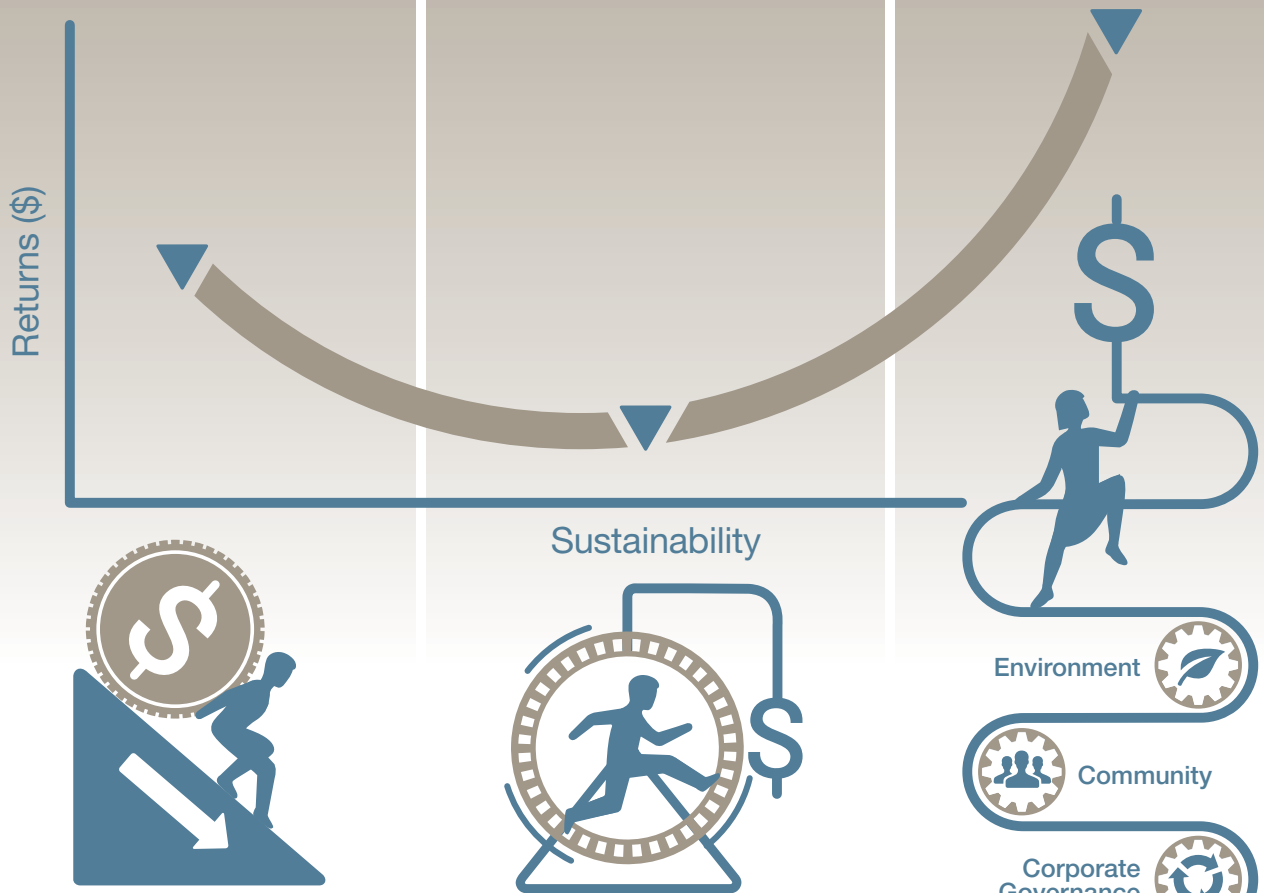


# build relationships that add value

Companies with no or low sustainability do well financially, but increasing pressure from activists, government and shareholders to invest in sustainability makes this position unstable.

Companies with mid-range sustainability have yet to achieve the level of stakeholder trust needed to drive an increase in sales and improve reputation.

Companies with the highest sustainability also demonstrate the highest ROA and net income. Their strength is in building relationships in the areas below.



This evidence is based on data from **1214** firms.

Barnett & Salomon published their study in *Strategic Management Journal* under the title 'Does it pay to be really good? Addressing the shape of the relationship between social and financial performance.'

- Environment 
- Community 
- Corporate Governance 
- Employee Rights 
- Diversity 
- Product 
- Employee Relationships 