FROM VALUE SELLING TO

Value Engineering

Designing, selling, and capturing value across five dimensions.

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The shift

B2B selling has been operating with 20th-century assumptions in a 21st-century world.

For most of the past forty years, B2B selling worked because the world it sold into was relatively stable. Costs were predictable, supply chains continuous, regulation gradual, and the buying decision usually rested with one person. None of those conditions still hold. Externalities that businesses produced for decades are now arriving as material risk — climate, supply chain, social licence, regulatory exposure — and the buyer has changed shape in response.

20TH-CENTURY ASSUMPTIONS

- Externalities are someone else's problem
- Buyers want the lowest unit cost
- Sales is about features, advantages, benefits
- One buyer, one decision
- Risk = financial only

21ST-CENTURY REALITY

- Externalities are now financial risk
- Buyers want defensible total impact
- Sales is about engineering measurable value
- Buying coalitions of 6–10 stakeholders
- Risk = financial + climate + people + supply chain

From co-creation to climate — the research lineage

Fifteen years of continuous research. The drivers have shifted; the work continues.

This work is part of a research programme that began in 2009. Two drivers were reshaping B2B selling at that time. Both pushed companies toward deeper customer involvement and produced the value co-creation trend of the 2010s, documented in From Selling to Co-Creating (Lemmens & Marcos, 2014). Fifteen years later, technology has not slowed — but climate change has displaced innovation as the second driver.

2009 — TWO DRIVERS

Technology — the rise of e-commerce eliminated information-exchange selling.

Innovation — globalisation made companies compete with everyone overnight. Innovation was the response.

Both drivers *pushed companies toward deeper customer involvement.*

TODAY — DRIVERS HAVE SHIFTED

Technology — e-commerce → social media → AI. The technology driver continues.

Climate change — has displaced innovation as the second driver. The new pressure is climate, regulation, and permacrisis.

Both drivers, working together, *now require a fundamental redesign of the supplier's proposition.*

Why climate has become the second driver

Seven of nine planetary boundaries are now breached. The Doughnut Economy names what is at stake.

In September 2025, the Stockholm Resilience Centre confirmed that seven of the nine planetary boundaries have now been breached. The Doughnut Economy (Raworth, 2017) takes the boundaries as an outer ring and adds a social foundation as an inner ring: twelve dimensions of human wellbeing.

The safe and just space for humanity is the doughnut between the two rings.

The implication for B2B: human needs must be met before populations will mobilise to address planetary needs. People who are food-insecure, energy-insecure, or income-insecure will prioritise their own survival over long-horizon planetary commitments. In Europe in 2026, sustainability survives commercially only where it serves both rings at once.

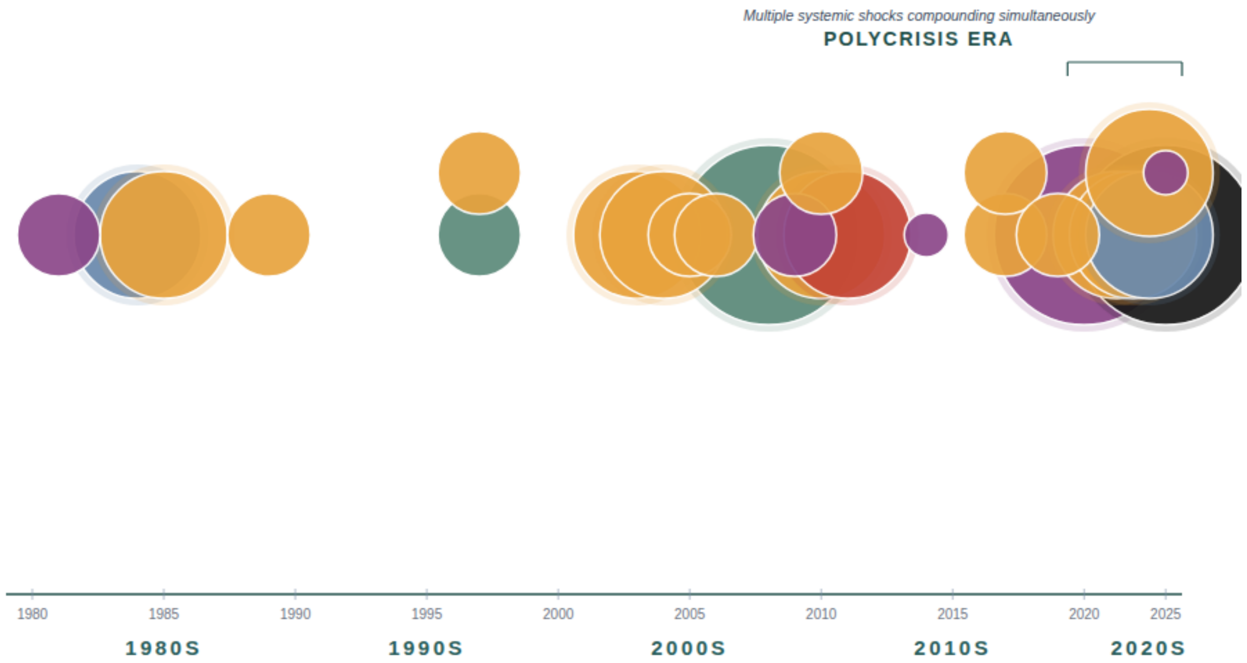
The Doughnut Economy (Kate Raworth)

Outer ring: 9 planetary boundaries (7 breached)

Inner ring: 12 dimensions of the social foundation

A new baseline of frequent and intense shocks

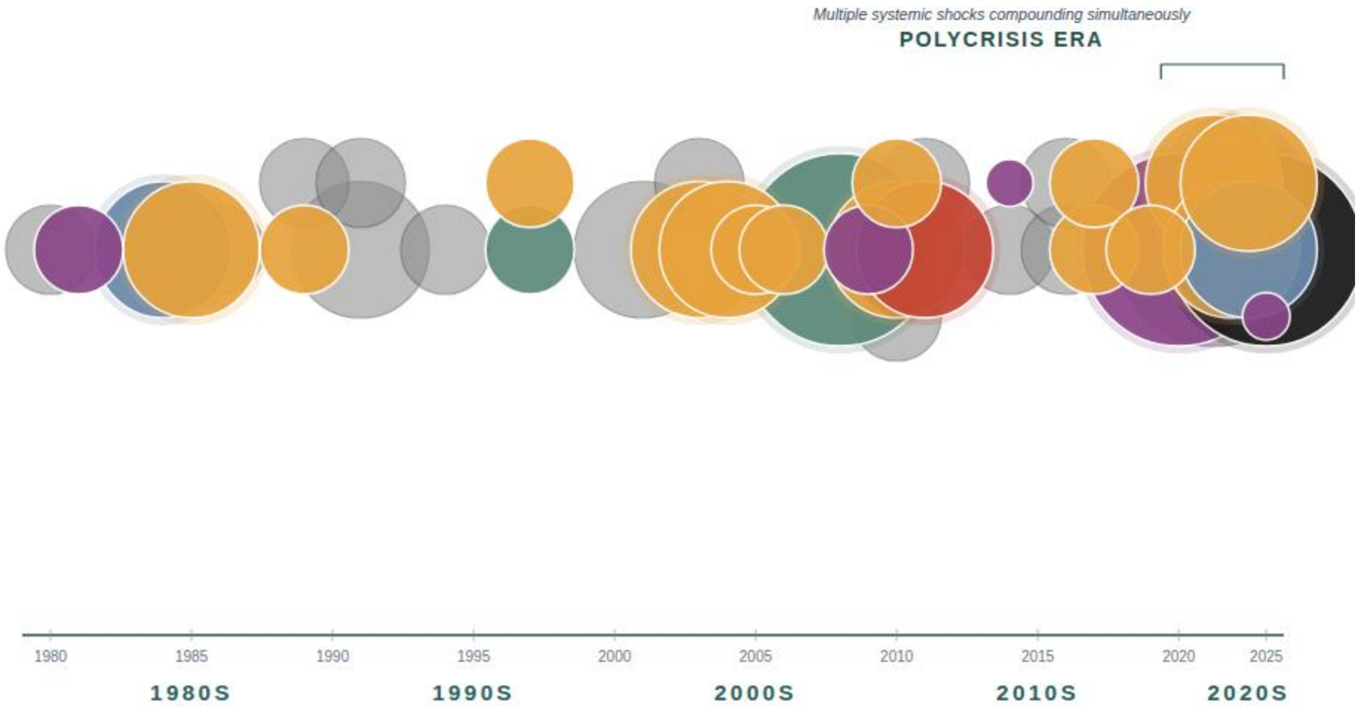
Externality-driven shocks 1980–2025: climate, ecological, pandemic, financial-system, technological-externality events.



The arithmetic: The 1980s recorded 4 externality-driven shocks (magnitude 14). The 2020s, only half-complete, have already recorded **7 shocks (magnitude 28)** — double the 1980s total. Climate-and-planetary-boundary shocks arrive more often and hit harder than at any point since the dataset begins.

All major global shocks 1980–2025

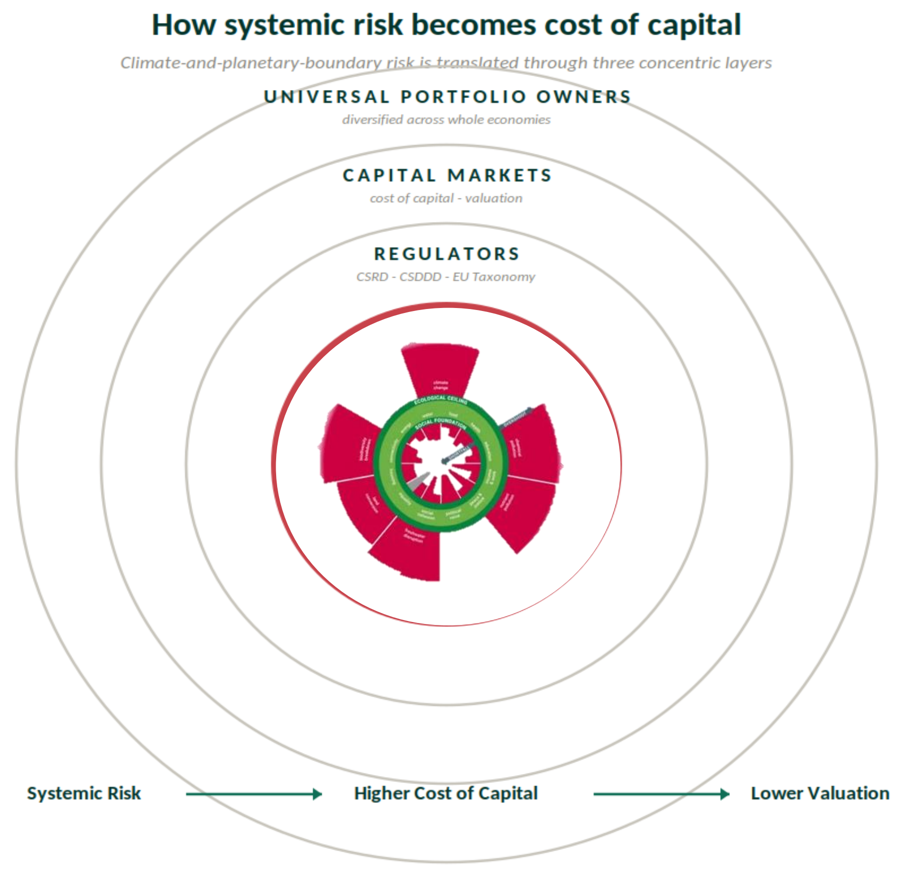
Externality shocks combine with geopolitical, political, and territorial events to produce permacrisis.



The decade-by-decade picture: The 1980s recorded 7 shocks (magnitude 23). The 2020s, only half-complete, have already recorded 11 shocks (magnitude 42) — **higher than any complete decade in the dataset.** Shocks no longer arrive independently. They form a chain.

Markets now price risk, not just performance

Climate and planetary risk are translated, through regulators and capital markets, into the cost of capital itself.



REGULATORS

Governments translate climate and planetary risk into mandated transparency. CSRD, CSDDD, EU Taxonomy. The Omnibus revisions of late 2025 adjusted some timelines — the direction is locked in.

CAPITAL MARKETS

Financial institutions translate disclosed information into cost-of-capital decisions. ING, BNP Paribas, KBC are translating ESG from compliance language into financing language. Sustainability is now a primary frame for credit decisions.

> *"We translate ESG from compliance language into financing language. Future access to capital, the cost of that capital, and the company's market valuation will all depend on it."*
>
> *Marc Carlier, ING — Head of Sustainability Business Banking Belgium*

From systemic risk to four trends

Each trend names one thing the supplier must now do: justify, design, sell, guarantee.

As systemic risk leads buyers to demand systemic value, four trends follow in B2B selling. Read as a job of work, they form one arc: the supplier must justify systemic value in financial terms, design a proposition that delivers it across the customer's whole system, sell it to an aligned coalition of stakeholders, and guarantee that the promised value is actually captured. Each trend is documented with cases from the research programme.

1. ***From moral claim to financial proof*** — JUSTIFY
2. ***From local solution to system improvement*** — DESIGN
3. ***From single buyer to aligned stakeholders*** — SELL
4. ***From promise to guarantee*** — GUARANTEE

TREND 1

From moral claim to financial proof: the Systemic Business Case

Customers buy sustainable solutions on financial grounds, not moral ones. Soft value must clear the same financial bar as any other investment.

Sustainability has been repositioned — from a values argument into a risk-management argument. The proposition that wins is the one that turns sustainability content into a measurable reduction of a different risk the customer is already worried about: energy security, talent retention, financial resilience, access to capital. The reframe is not cynical. The CFO who could not authorise a sustainability investment on environmental grounds can authorise the same investment on risk-reduction grounds.

CASE

Kaneka — the values-based limit

Marc Van Genechten and Danny Beyltiens, Kaneka Belgium

Green Planet, a fully compostable bioplastic, is technically superior on every environmental dimension. But mass-market customers will not pay the premium. It now sells only into premium and luxury segments, where the customer's own brand makes sustainability part of the value. Sustainability on its own merits no longer carries the case.

CASE

ING — sustainability as financing

Marc Carlier, Head of Sustainability Business Banking Belgium

ING is translating ESG from compliance language into financing language. Sustainability is no longer an after-sales add-on; it is now a primary frame for credit decisions. A customer who could not justify a sustainability investment on environmental grounds can justify the same investment on financing-cost grounds.

Employee wellbeing as the new People dimension

Translating human-need risk into a hard financial business case.

In B2B, the social-foundation needs a supplier can most directly act on are the needs of the customer's workforce. Human needs in B2B translate primarily to employee wellbeing. The People dimension becomes financially material at the moment an HR leader stops asking the board to believe in wellbeing and starts presenting the cost and risk of not investing in it.

CASE — SUCCESS

Hospital Group

HR director, four locations, ~4,000 employees

The HR director translated soft wellbeing arguments into hard data: turnover cost per departure, sick-leave cost per absent day, agency-staff premium, regulatory exposure, patient-safety correlation. She chose a wellbeing partner whose proposition matched the financial frame she was building. The business case was not a wellbeing business case. It was a financial business case in which wellbeing was the mechanism. The board approved.

CASE — COUNTER

Occupational health provider

Long-standing supplier, same hospital group

A long-standing OH supplier lost the account by delivering excellently against the historical contract — medical control, return-to-work, statutory occupational health. The HR director had stopped buying medical control and started buying systemic improvement of wellbeing. The supplier delivered to the wrong contract. The contract had been overtaken by a wider system change inside the customer.

TREND 2

From local solution to system improvement: the Systemic Value Proposition

Customers want an improvement to the system the problem sits in — because that is where their risk lives.

A justified business case is worthless if the proposition behind it is still a point solution. The customer is no longer optimising a single purchase; they are trying to make a fragile system more resilient. A proposition that addresses only the local problem leaves the systemic risk untouched — and systemic risk is what the customer now buys against. The proposition must be designed to improve the whole system, which is why Risk and Resilience rises from a supporting dimension of value to a primary one.

CASE — SYSTEM IMPROVEMENT

Colruyt Solucious

Foodservice wholesale — Horeca, public & health, B2B/SME

As routine ordering migrates to e-commerce, the supplier's value can no longer rest on taking and filling orders — a platform does that faster. The redesign reframes the proposition around lowering the customer's operational risk: helping a restaurant or kitchen run better, not merely supplying it. The value lies in stabilising what the customer depends on — price, supply continuity, and know-how they cannot staff at their scale.

CASE — SUPPLY SIDE

Kaneka — risk from the buyer's seat

Marc Van Genechten and Danny Beyltiens

The past decade: Brexit, Ever Given, COVID, Ukraine, Iran. Major suppliers closing plants. Two full-time legal advisers needed for US-China regulatory complexity. Just-in-time partially reversed. Strategic stock build-ups now legitimate. "It is always a combination of price, reliability, and trust. Never just price."

Four resilience mechanisms

How suppliers convert customer risk into a commercial proposition.

Across the cases in the research programme, four mechanisms emerge as the operational expression of Risk and Resilience value. Each is a way the supplier turns a customer risk into something the customer will pay for.

Price stability

The supplier absorbs commodity volatility on behalf of the customer, offering price guarantees the customer cannot otherwise hedge. The Belgian B2B food distributor guarantees prices to restaurants for six months while others reset monthly.

Supply guarantee

The supplier maintains delivery commitments even when individual orders are loss-making. Kaneka delivers when orders are unprofitable because the long-term relationship is worth more than the short-term margin loss.

Outcome guarantee

The supplier prices for delivered results rather than hours, units, or modules. Delaware has moved its SAP business to outcome-based pricing with bonus-malus contracts.

Capability replacement

The supplier offers capabilities the customer cannot develop in-house — kitchen staff, wellbeing programmes, benefits ecosystems — that the customer cannot operate at their own scale.

TREND 3

From single buyer to aligned stakeholders: Systemic Selling

System-level transformation is never decided by one person. It requires a coalition, aligned behind one business case.

The B2B market is splitting into two lanes. The direction has been visible for some time — already documented in From Selling to Co-Creating (Lemmens & Marcos, 2014). A decade later, the consequence is fully on display. The middle of the market — purchases that were neither fully commodity nor genuinely strategic — is hollowing out.

COMMODITY LANE

Migrates to platforms and traders

- Known products with comparable specs
- Single decision-maker, low switching cost
- Operational stage only — cost and ease
- Salesperson is too expensive for this work

HIGH-VALUE LANE

Multi-stakeholder system purchases

- Touches HR, sustainability, legal, IT, finance
- Buying coalition stretches outside the customer
- All four stages of value — strategic to usage
- Tendering as the procedural form of decision

Four stages where value can be added

Winning propositions add value at all four stages. The binding logic — not the components — is what the customer buys.

THE BUFFET WARNING Having products and services for each stage is not enough. Many suppliers believe it is — sincerely and incorrectly. **Two things convert a buffet into a winning proposition: a binding layer that joins the offering into a coherent super-value proposition, and a pitch that makes the binding visible to the customer.**

Cases for proposition redesign

Redesign the proposition itself, not just the sales pitch.

Robovision illustrates the redesign at its sharpest. Accent illustrates the binding-and-pitch discipline that converts a redesigned proposition into stakeholder alignment. Both did not learn to sell better — they redesigned what they sell.

CASE — REDESIGN

Robovision

Jonathan Berte, Founder

Berte stopped selling fixed AI solutions because customer use cases shift faster than fixed solutions can keep up. He now sells a LEGO box — a capability platform the customer's own operators configure as needs change. The binding layer is capability, not fixed solution. Engages all four stages: strategic, planning, operational, usage. The redesign was at the level of what the firm offered, not how the firm pitched.

CASE — BINDING + PITCH

Accent

Lien Byttebier, Chief Commercial Officer

Stakeholder-specific sub-value-propositions. CFO hears financial impact: cost of unfilled positions, hidden onboarding costs. HR director hears process improvement: industry benchmarks, recruitment-cycle redesign. Operations head hears hiring-cycle reliability: time-to-fill, retention. Different framings of the same underlying proposition. The proposition is one. The pitches are many.

TREND 4

From promise to guarantee: Systemic Value Success

Customers want assurance value will be captured. The salesperson's value moves from informing the decision to guaranteeing the outcome.

Two moments where the human role is irreplaceable. The first: during the sale, aligning stakeholders inside the customer behind the proposition. AI cannot run the meeting where four stakeholders disagree and shift in real time. The second: after the sale, driving the behavioural change that captures the promised value. AI cannot do change management.

CASE — TRUST AFTER THE SALE

Nexus

Luc Jacobs, CEO

In 2012, 80% of the sales process required physical presence at the customer site. Today the proportion is reversed. The capex-to-opex shift moved trust-building out of the pre-sale phase and into the post-sale phase. Pre-sale trust was demonstration and credibility. Post-sale trust is how the supplier behaves when something does not work.

CASE — TRANSLATION

Accent — the salesperson as translator

Lien Byttebier, Chief Commercial Officer

Salespeople create value by taking the same insight and expressing it in the language of operations, safety, the CFO, or the works council — depending on which stakeholder is in the room. AI can generate four framings on demand. AI cannot sit in the room with four stakeholders who disagree and shift in real time. The translation work is social. It survives automation.

The five dimensions of customer value

What the four trends produce. Each dimension answers: what's in it for me, and what do I have to sacrifice?

The four trends produce a single consequence: value can no longer be expressed in one dimension. It has expanded across five. Not all dimensions are activated in every deal — the framework is a diagnostic, not a checklist. Suppliers who can recognise which dimensions are activated, articulate value in each, and surface the hidden risk-of-inaction where each is being ignored, are operating in a different conversation than competitors who default to ROI alone.

1

ROI

Will this make or save money?

2

Risk & Resilience

Does this protect operations against shocks?

3

Strategic

Does this fit where we are going as a business?

4

People

Does this improve our workforce — engagement, retention, wellbeing?

5

Planet

Does this reduce our environmental and regulatory exposure?

Five dimensions in detail

What customers gain, what they sacrifice, and what they risk by leaving each dimension unmapped.

DIMENSION	GAIN	SACRIFICE	HIDDEN RISK IF IGNORED
1 ROI	Revenue growth, cost savings, margin improvement, productivity gains.	Budget, implementation effort, transition cost.	ROI that evaporates at implementation when hidden costs emerge.
2 Risk & Resilience	Reduced operational and supply risk, greater continuity, ability to absorb disruption.	Transition risk, new vendor dependencies, short-term loss of control.	Vendor lock-in, supply-chain fragility, regulatory exposure.
3 Strategic	Supports growth, differentiation, digitalisation, market positioning.	Strategic lock-in, opportunity cost, reputational exposure.	Erosion of competitive position; optimising the present at the cost of the future.
4 People	Better employee experience, safer work, stronger collaboration, reduced friction.	Learning curve, change fatigue, disruption to adjacent teams.	Adoption failure, hidden productivity loss, disengagement — invisible until post-implementation.
5 Planet	Reduced emissions, waste, and resource use; positive social impact; regulatory compliance.	Short-term cost of greener choices, supply-chain redesign.	Regulatory liability, stranded assets; externalised costs returning as regulation.

Value Engineering: a three-pillar discipline

Three connected capabilities: design the proposition, sell it, capture the value.

Value Engineering is the supplier's response to the four trends. It is broader than selling because it answers what happens before, during, and after the deal: redesign the proposition so it carries value across all five dimensions, sell it through a Layered Business Case the buying coalition can defend, and capture the value at the customer so the next deal can be proven.

1

DESIGN

Engineer the proposition

Redesign the offering across the five dimensions. Build evidence and traceability into the product itself, not retrofitted as marketing claims. Cover all four stages of value with a binding layer and an articulated pitch.

2

SELL

Articulate it across five layers

Run the SVS four-stage selling methodology — Discover, Design, Justify, Align — to articulate value across the dimensions each stakeholder weighs most heavily, and structure the Layered Business Case across the buying coalition.

3

CAPTURE

Deploy and prove value materialises

Run Deploy plus measurement and expansion post-sale. Without active capture, value identified during the sale does not show up at the customer — and the supplier loses the next deal because the first one was never proven.

PILLAR 2

Systemic Value Selling — the four-stage methodology

How a sales organisation operates the five-dimension framework in live engagements.

Selling runs across four sequential stages — diagnosis informs design, design informs justification, justification informs alignment. Deployment, the post-sale work, sits in Pillar 3 (Capture) and is presented separately.

1 DISCOVER

Surface value leaks across all five dimensions. Map what each stakeholder gains and sacrifices. Identify which costs and risks are still hidden.

2 DESIGN

Co-design the solution and value proposition jointly with the customer, shaped by the diagnostic before quantification begins.

3 JUSTIFY

Co-author the Layered Business Case: a named layer per activated dimension with FAB evidence, a stakeholder owner, and a risk-of-inaction argument.

4 ALIGN

Bring stakeholders not in the diagnostic on board. Tailor the sub-message per stakeholder to the dimensions they weight most heavily.

The Layered Business Case

Where the gap between mentioned value and embedded value is closed.

Salespeople know that non-financial benefits exist. They mention them. But when the formal business case is constructed, those benefits disappear — because they resist the spreadsheet. The case reverts to cost. The conversation collapses to price. Mentioning a benefit is not the same as embedding it. Only embedded benefits survive contact with a procurement committee.

WHAT THE LAYERED BUSINESS CASE DOES DIFFERENTLY

Non-financial dimensions become named layers — not a narrative appendix to the ROI calculation.

Each layer has its own evidence. Each has its own stakeholder owner. Each carries its own risk-of-inaction argument. Non-financial dimensions do not need to be fully quantified to be credible. What they need is to be *named precisely, owned by a specific stakeholder, connected to a risk the buyer already recognises,* and structured alongside the financial case so they are part of the decision architecture — not a footnote to it.

The goal is not to talk about sustainability, resilience, or people impact. ***The goal is to make them undeniable at the moment the decision is made.***

PILLAR 3

Value Capturing — Deploy, Measure, Expand

Ensuring the value identified at sale actually materialises at the customer.

A value proposition that is well-designed and well-sold still fails if the customer does not capture the value post-sale. Adoption fails. Internal champions move on. Promised outcomes never materialise. The hidden cost: it makes the next deal harder — the supplier no longer has a proven outcome to point to. Value Capturing closes the loop. It has its own three-stage structure.

1 DEPLOY

Manage the change required for the value to materialise — at individual, team, and project level. The People-dimension sacrifices surfaced during Discover (learning curve, change fatigue, hidden impact on adjacent teams) now require active management. Adoption failure is a People-dimension failure that was invisible in the value conversation.

2 MEASURE

Track the value promised at the sale against the value being captured at the customer. Create a feedback loop: which dimensions delivered, which under-delivered, and why. The data this generates is the evidence base for the next proposition redesign — and for the next deal.

3 EXPAND

A captured outcome is the strongest possible argument for the next deal — at the same customer (land-and-expand) or at a comparable one (reference selling). Without active capture, the supplier loses both the proof and the expansion opportunity. Value Capturing is not the end of the cycle; it is the beginning of the next one.

Diagnostic — questions to surface new value

ROI · Risk and Resilience · Strategic. Open questions for structured account reviews.

Each set probes one dimension. Each question is open. Each prompts a conversation with the customer rather than an answer from the supplier's existing knowledge.

ROI — economic value captured

- Which costs is the customer bearing that our proposition could eliminate?
- Which revenue streams could our proposition unlock that they are not capturing?
- Where in the customer's operations is value being lost that we could help recover?

Risk and Resilience — risks absorbed

- Which volatility — price, supply, demand, regulatory — could we absorb instead?
- Where does the customer carry single-source risk we could mitigate through redundancy?
- Which implementation risks could we absorb through outcome-based pricing?

Strategic — market position and advantage

- Where is the customer trying to go in three to five years, and which capabilities will they need?
- Which capability could we offer that the customer does not have or is struggling to build in-house?
- How could our proposition give the customer a differentiated position competitors cannot replicate?

Diagnostic — questions to surface new value

People · Planet. Plus a note on how to use the diagnostic.

People — the customer's workforce

- Where is the customer experiencing workforce pressure — recruitment difficulty, retention loss, productivity decline, wellbeing-related absence — that our proposition could relieve?
- Which roles at the customer are most strategically important and most vulnerable to talent loss?
- Is the customer's HR or wellbeing function trying to make the case for an investment we could support with data, frameworks, or business-case material?

Planet — environmental and regulatory

- Where does the customer carry environmental regulatory exposure — CSRD, CSDDD, EU Taxonomy, sector-specific rules — that our proposition could help reduce?
- Is the customer's cost of capital being affected by their ESG profile, and could our proposition improve the metrics their lenders are now scoring?
- Where could a regenerative redesign of our proposition open a price window the risk-only frame would not unlock?

How to use: Allocate one strategic account review session per dimension. The account team prepares questions in advance; the customer is engaged in a workshop or interview format. Answers populate the Layered Business Case across all five dimensions.

Continue the conversation

This deck is the executive companion to a longer research output. The full white paper develops each argument in depth, presents the underlying datasets, and includes the case studies in their complete form. The Systemic Value Selling framework explainer documents the five dimensions, the SVS four-stage selling methodology, and the Layered Business Case in full operational detail.

WHITE PAPER

From Value Selling to Value Engineering

futureofselling.eu/value-engineering

FRAMEWORK

Systemic Value Selling — Multi-Dimensional Value Framework

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