



2025 C-suite Sustainability Report

Energy, Resources & Industrials industry insights

October 2025



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Executive summary

In its fourth year, Deloitte Global's 2025 survey of more than 2,100 C-suite executives spanning 27 countries explores the current state of corporate sustainability and how companies are evolving their sustainability approach.

Sustainability remains a top business priority. Companies continue to increase investments, particularly in sustainability technologies. A large majority of executives say their approach to sustainability either involves transforming their business model or embedding sustainability throughout their organization. And respondents indicated that they are not reducing their sustainability actions on account of either broader market conditions like economic uncertainty or competing priorities such as the need to invest more heavily in technology.

- Forty-five percent of respondents identify climate change/sustainability as a top three challenge for their companies in the coming year, on par with technology adoption and AI, and ahead of economic outlook and trade-related challenges.
- Eighty-three percent of respondents reported increasing their sustainability investments in the last year. Of those, 69% say their investments increased somewhat (6 – 19%), with an additional 14% saying they increased significantly (>20%)—nearly identical to last year.

Leaders recognize the business case and related benefits from corporate sustainability efforts. Revenue generation was the most frequently cited business benefit across a range of sustainability actions, followed by compliance-related outcomes, brand and reputation and finally risk and cost savings.. Technology solutions have emerged as a key enabler of corporate sustainability efforts, and AI use is already ubiquitous.

- Across a range of sustainability initiatives respondents reported undertaking, very few (10% or less) said they had a negative impact on a variety of business outcomes, including revenue generation, cost reduction, brand and reputation, compliance and governance, and risk and resiliency.
- As it was last year, “Implementing technology solutions to help achieve sustainability goals” was one of the most-frequently cited action taken among respondents. Technology also came out on top when respondents were asked to rank their highest-priority initiatives.
- Eighty-one percent of respondents globally report they are already using AI to further their company's sustainability efforts.

Executive summary (continued)

There has been a slight decrease in the percentage of respondents that say they have undertaken a range of sustainability actions after several years of advancement.

- Compared to last year, fewer respondents say they are:
 - Tying senior leaders' compensation to sustainability performance: 36% vs. 43% (2025 vs. 2024)
 - Requiring suppliers and business partners to meet specific sustainability criteria: 38% vs. 47%
 - Decreasing operations emissions by purchasing renewable energy: 42% vs. 49%
 - Developing new sustainable products or services: 44% vs. 48%
 - Using more sustainable materials: 45% vs. 51%
 - Increasing energy efficiency: 45% vs. 49%
 - Implementing technology solutions: 46% vs. 50%

Both the obstacles and pressure for action have shifted from prior years. Relatively few executives said that cost or lack of policy support were key barriers to their sustainability efforts, instead pointing to challenges in measuring environmental impacts. Leaders report climate change as less disruptive to their business strategy and operations in the near term than they have in past years. In addition, respondents indicate pressure from various stakeholders has waned, and is not uniformly in the same direction, which may be a factor impacting companies.

- Executives indicate that most stakeholders continue to push for increased sustainability efforts, but there remains a minority that are pressing to reduce action, and pressure from stakeholders overall has decreased in recent years.
- Across nearly every major stakeholder group, fewer respondents today say they are feeling pressure to act on sustainability than in 2022. That includes shareholders (71% in 2022 to 58% in 2025), boards (75% to 60%), governments (77% to 58%), civil society (72% to 57%), customers (75% to 57%), and employees (65% to 54%).

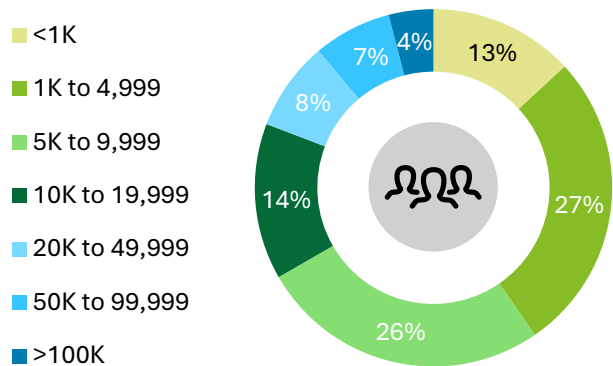
A set of sustainability actions is emerging as a de facto roadmap for leaders, based on multiple years of survey data, suggesting a path companies can follow to embed sustainability considerations into their strategy, operations, and innovation.

- Across multiple years, top actions taken have included:
 - Implementing technology solutions
 - Using more sustainable materials
 - Developing more sustainable products and services
 - Implementing operational efficiency measures
 - Tracking and disclosing sustainability metrics

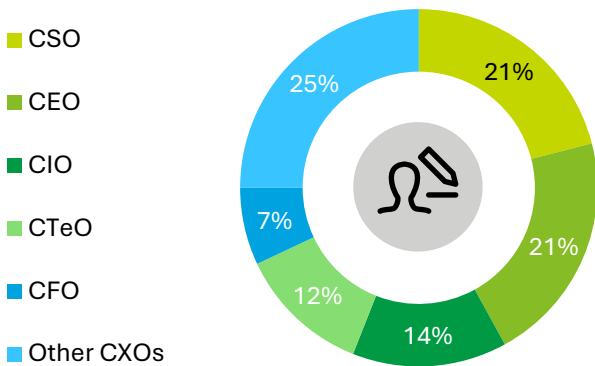
Energy, Resources & Industrials business profile

422 executives in the Energy, Resources & Industrials (ER&I) industry were surveyed

Number of employees

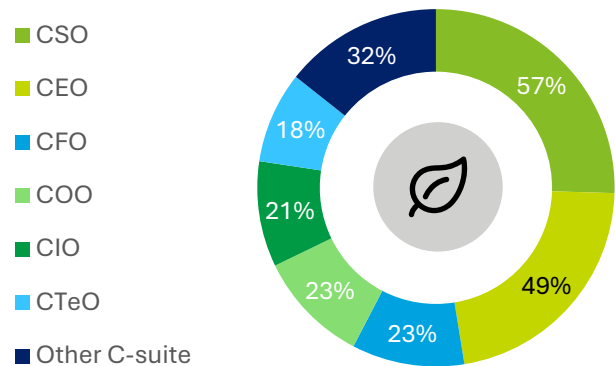


Job title



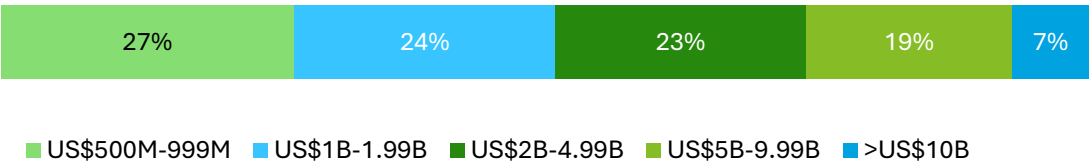
Note: CTeO is Chief Technology Officer

Position(s)* at your company responsible for sustainability goals



*Some respondents indicated multiple roles within the company have responsibility, resulting in the total percentage across roles exceeding 100%.
Note: CTeO is Chief Technology Officer

Revenue (US\$)



Industry

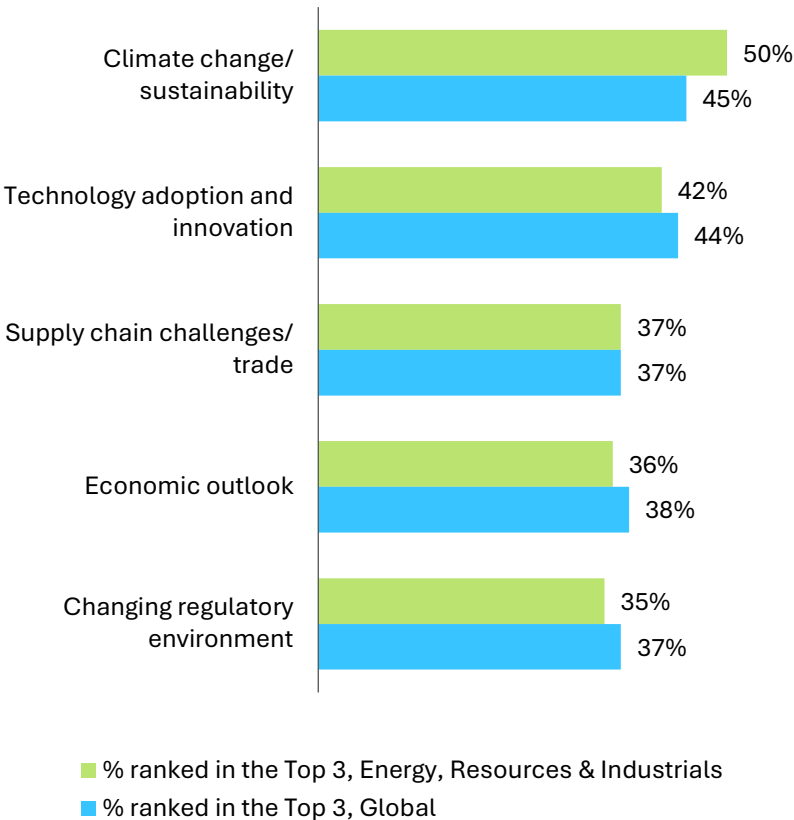


Sustainability as a business priority

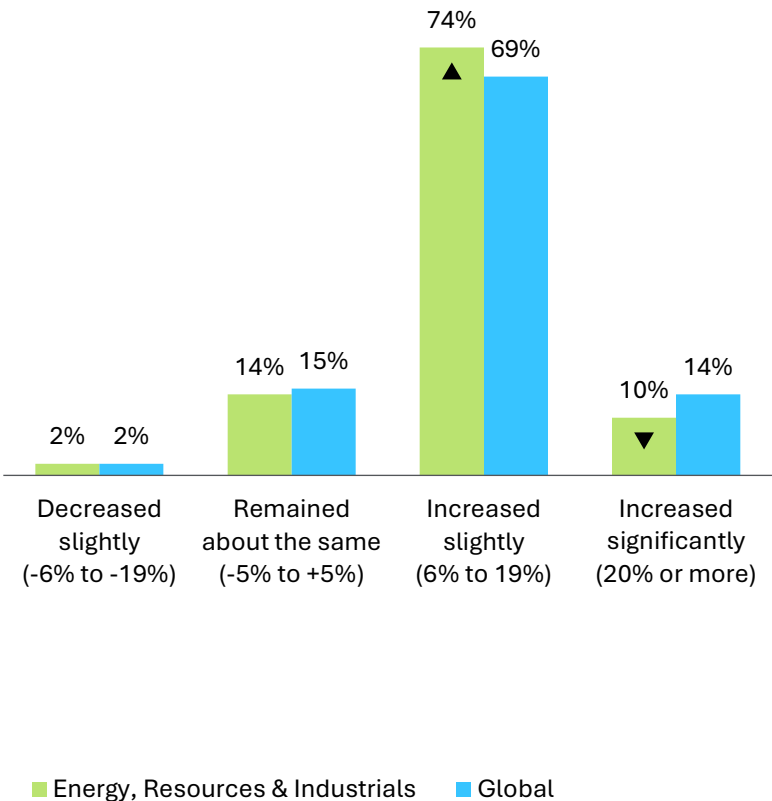
Climate change/sustainability was cited as the most pressing challenge by ER&I industry executives surveyed, and 84% indicate they have increased sustainability investments over the last year.

- One-half of respondents say climate change/sustainability is the most pressing challenge, higher than the global average.
- Technology adoption & innovation (42%) and supply chain challenges/trade (37%) are also important matters.
- While fewer indicate their sustainability investments have increased significantly in 2025 (10%), there is an increase in those saying investments increased slightly (74%).

What does your organization see as the most pressing challenges to focus on over the next year? (rank eight options in order of importance)



How have your sustainability investments changed over the last year?

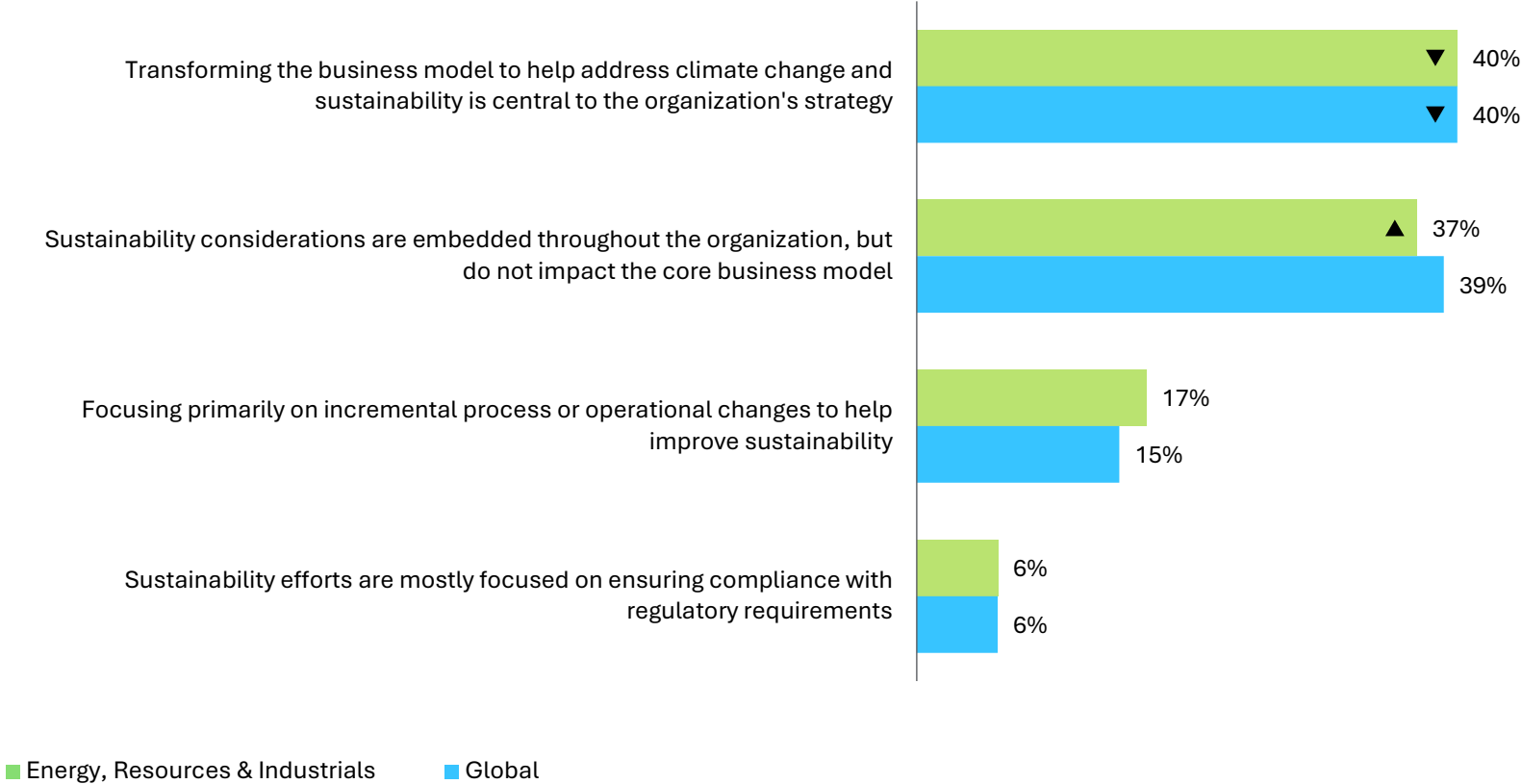


Company approach to sustainability

Transforming the business model was cited as the approach to sustainability by 40% of ERI executives surveyed, down from 2024.

- A similar amount cite embedding sustainability considerations throughout their organizations (37%) as their approach.
- Only 17% indicate they are primarily focused on incremental process or operational changes.

Which of the following statements best describes your company’s current approach to sustainability? (select one)

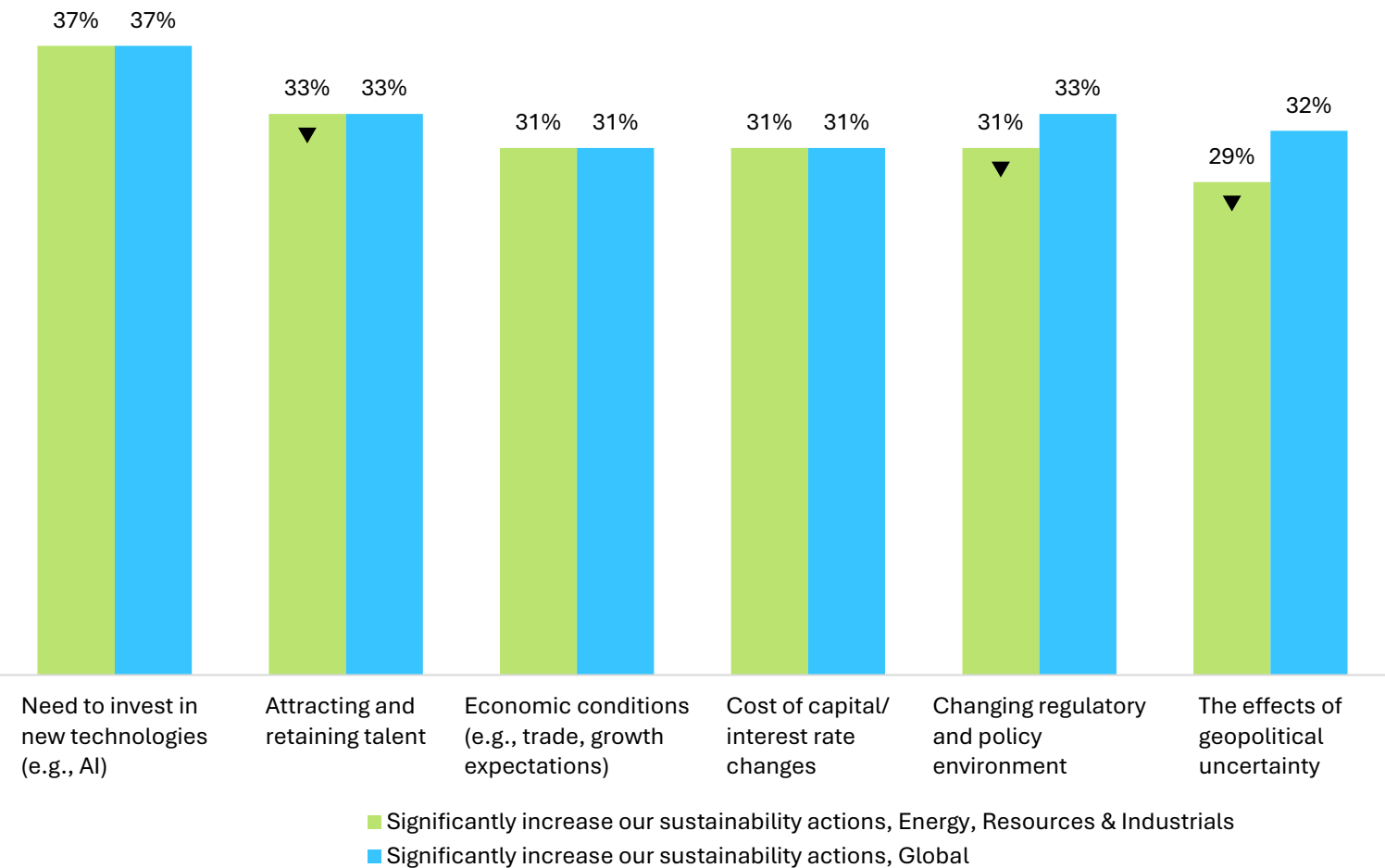


Broader market conditions’ and competing priorities’ effects on sustainability actions

For Energy, Resources and Industrials executives, similar to global averages, broader market conditions and competing priorities are not causing most companies to reduce sustainability actions.

- The need to invest in new technologies such as AI has not caused a decrease in sustainability action. In fact, it was cited more than other matters as having the effect of significantly increasing sustainability actions (37%).
- Though attracting and retaining talent (33%), changing regulatory and policy environment (31%), and the effects of geopolitical uncertainty (29%) are affecting organizations currently, these have all decreased since 2024.

How have the following matters affected your organization's sustainability actions over the last year?



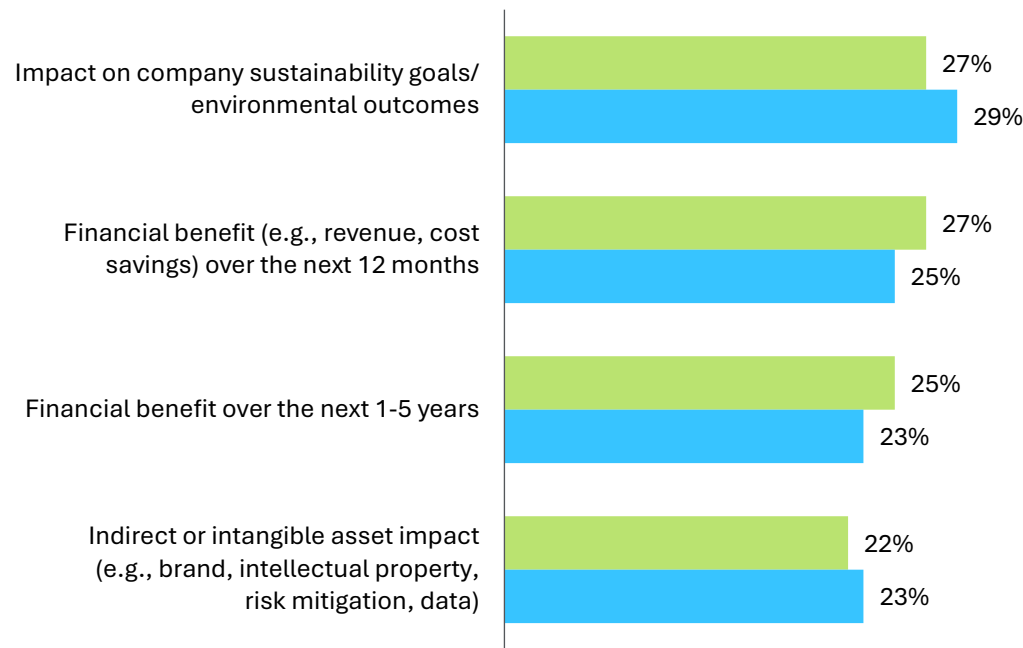
Business case and benefits from sustainability efforts

Impact on sustainability goals and financial benefit over the next 12 months are each cited by 27% of ER&I executives as top drivers of sustainability decision-making.

- Financial benefit over the next 1-5 years (25%) and indirect or intangible asset impact (22%) are also influential.
- Revenue generation is positively impacted by sustainability efforts for 65% of ER&I organizations.

When assessing potential sustainability actions and investments, which outcomes are most influential in driving decision-making?

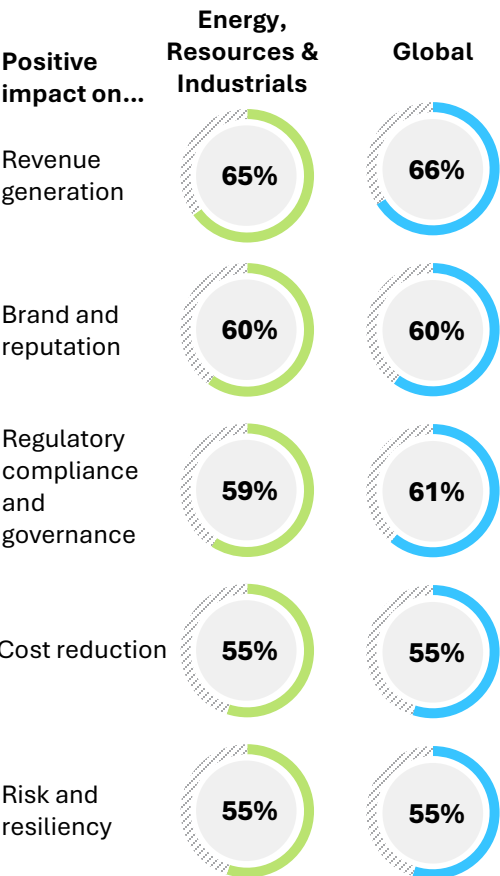
(rank in order of influence)



■ Ranked most influential, Energy, Resources & Industrials
■ Ranked most influential, Global

How would you assess sustainability efforts impact on the following dimensions?

(positive, neutral, negative)



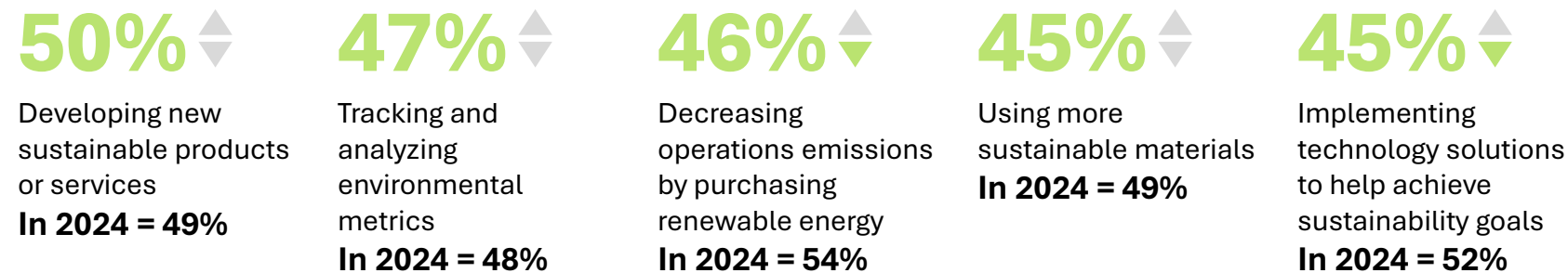
Sustainability actions undertaken to meet environmental goals

Developing new sustainable products or services is the top action taken by ER&I executives surveyed (50%).

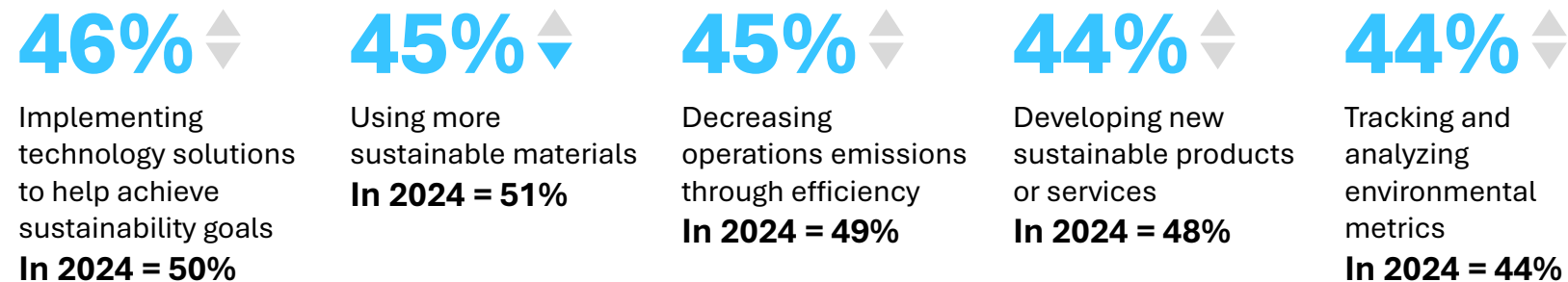
- While decreasing emissions by purchasing renewable energy (46%) and implementing technology solutions to help achieve sustainability goals (45%) are also top actions, they have decreased since 2024.

Which of the following actions has your company already undertaken as part of its sustainability efforts? (select all that apply)

Top actions taken - Energy, Resources & Industrials



Top actions taken - Global

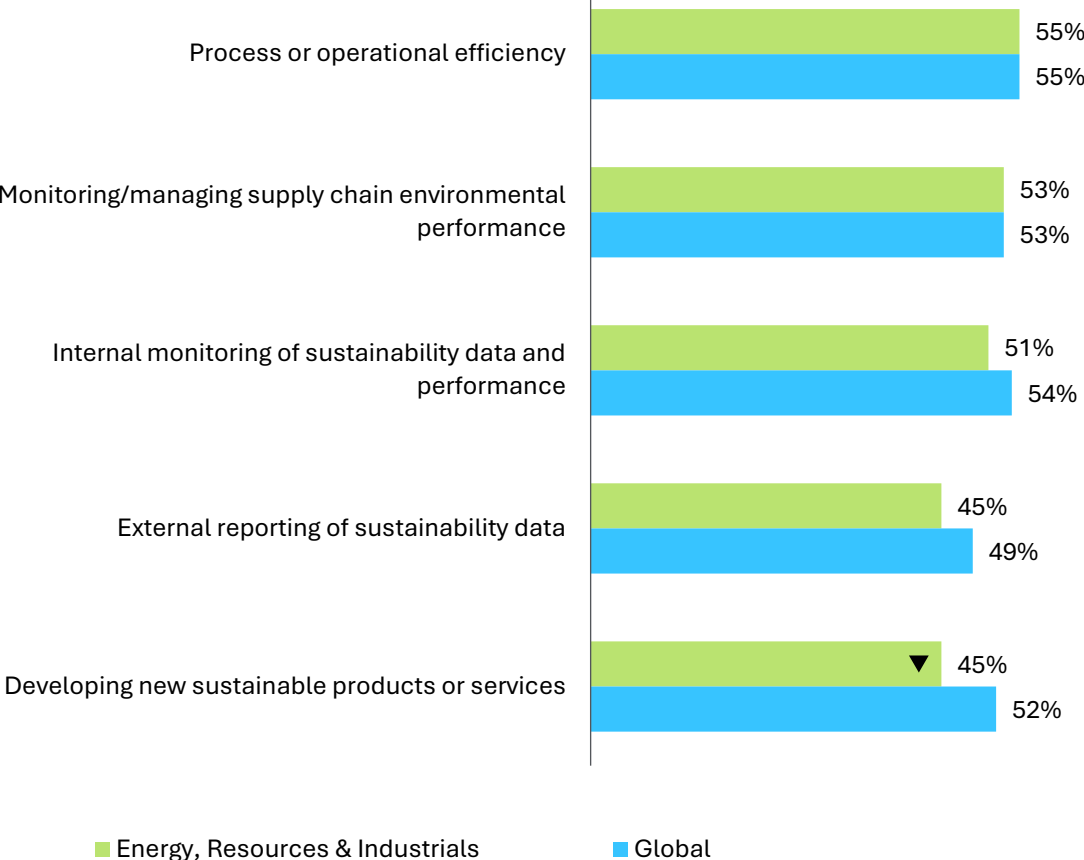


Technology as an enabler of sustainability efforts

For ER&I executives, the most cited area where technology is being implemented is for process or operational efficiency (55%).

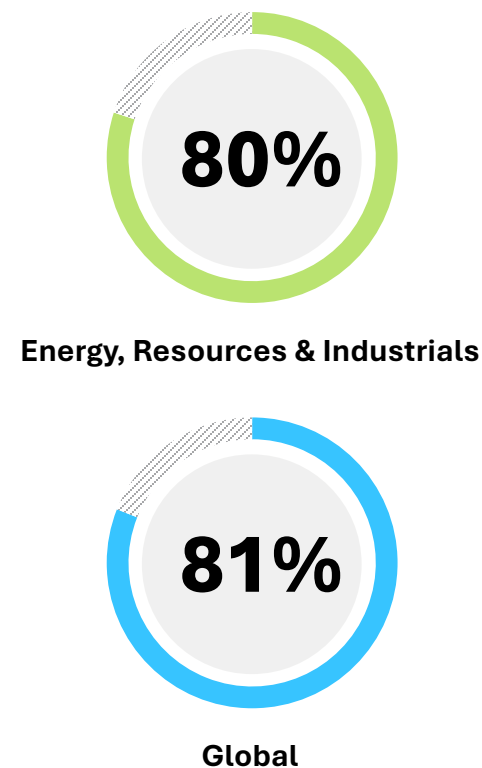
- Monitoring supply chain performance (53%) and internal monitoring of sustainability data (51%) are also top areas.
- Implementing technology to help develop new sustainable products or services (45%) has decreased from 2024.
- Of ER&I executives surveyed, 80% are using AI towards sustainability, similar to the global total.

In which areas is your company implementing or planning to implement technology solutions to help achieve sustainability goals? (select all that apply)



Note: Respondents include those that indicated their company has or plans to implement technology solutions

Has your company used AI to further its sustainability efforts?

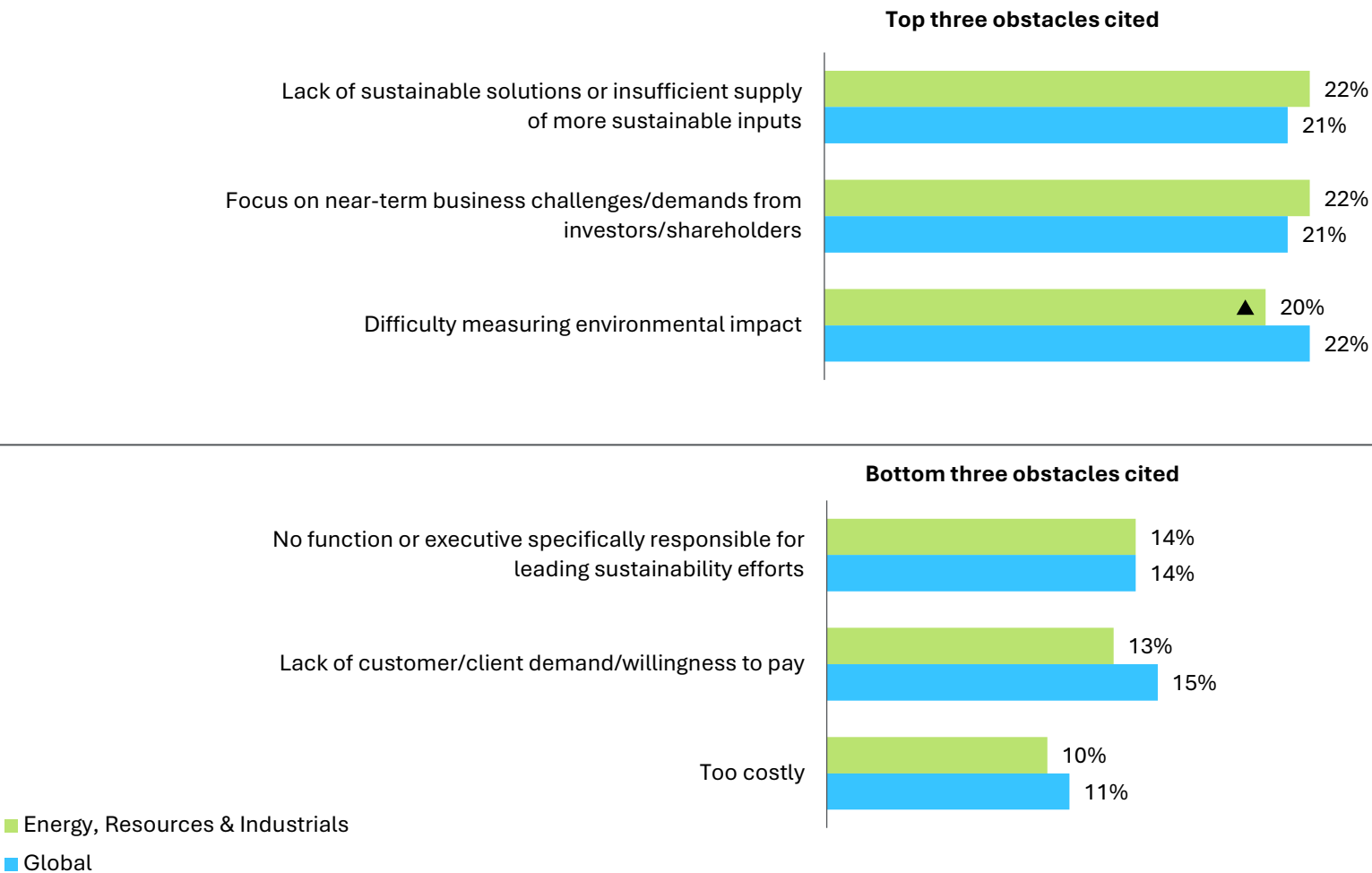


Obstacles to sustainability action

Lack of sustainable solutions or inputs and focus on near-term business challenges were both cited by 22% of ERI executives as top obstacles.

- Difficulty measuring environmental impact was also cited as a barrier by 20%, an increase from 2024.
- No one specifically responsible for sustainability (14%), lack of customer demand/willingness to pay (13%), and cost (10%) are at the bottom of barriers cited.

What are the top obstacles to deploying sustainability efforts at your organization? (select top two)

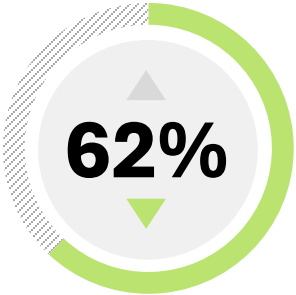


Impacts on business strategy and operations

Of the ER&I executives surveyed, **62% feel their company strategy will be highly impacted by climate change over the next three years, down from 2024.**

- Regulations aimed at decreasing emissions or environmental impacts (32%) and operational impact of extreme weather (30%) are the most cited matters affecting businesses currently.

Executives who expect climate change to impact their company’s strategy and operations to a high/very high extent over the next 3 years

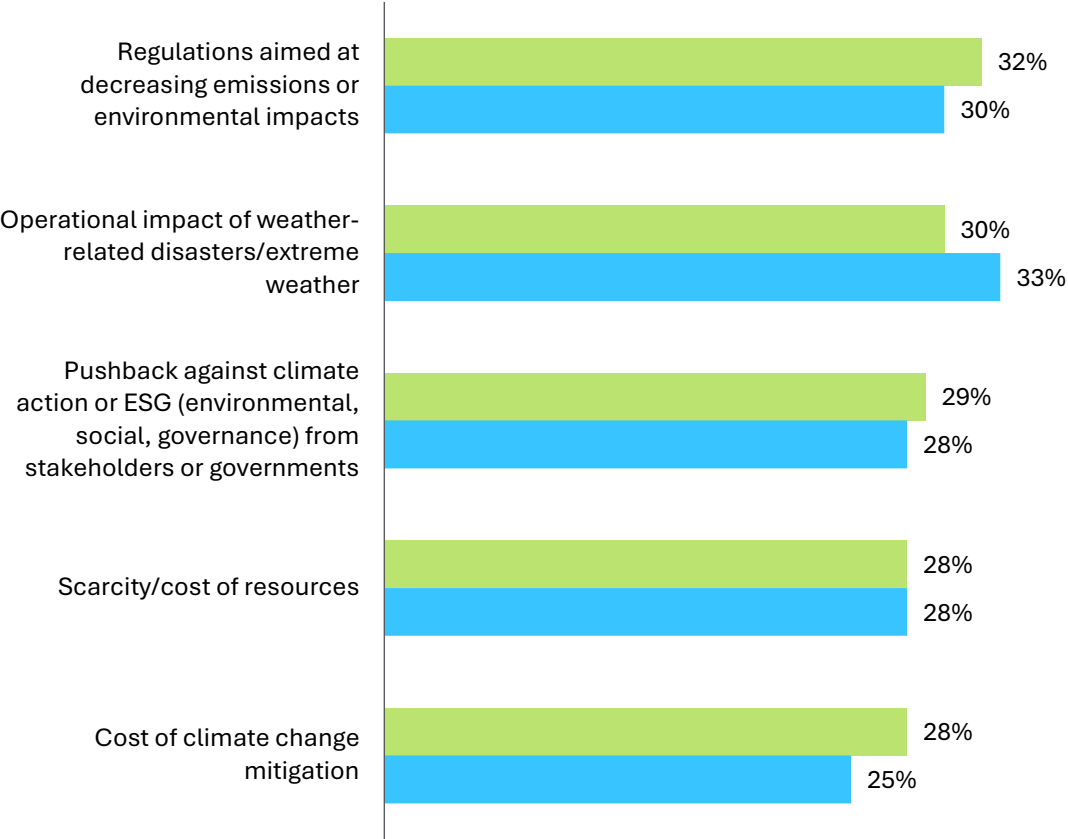


Energy, Resources & Industrials



Global

What are the top sustainability matters that are already impacting your business? (select top three)



Energy, Resources & Industrials

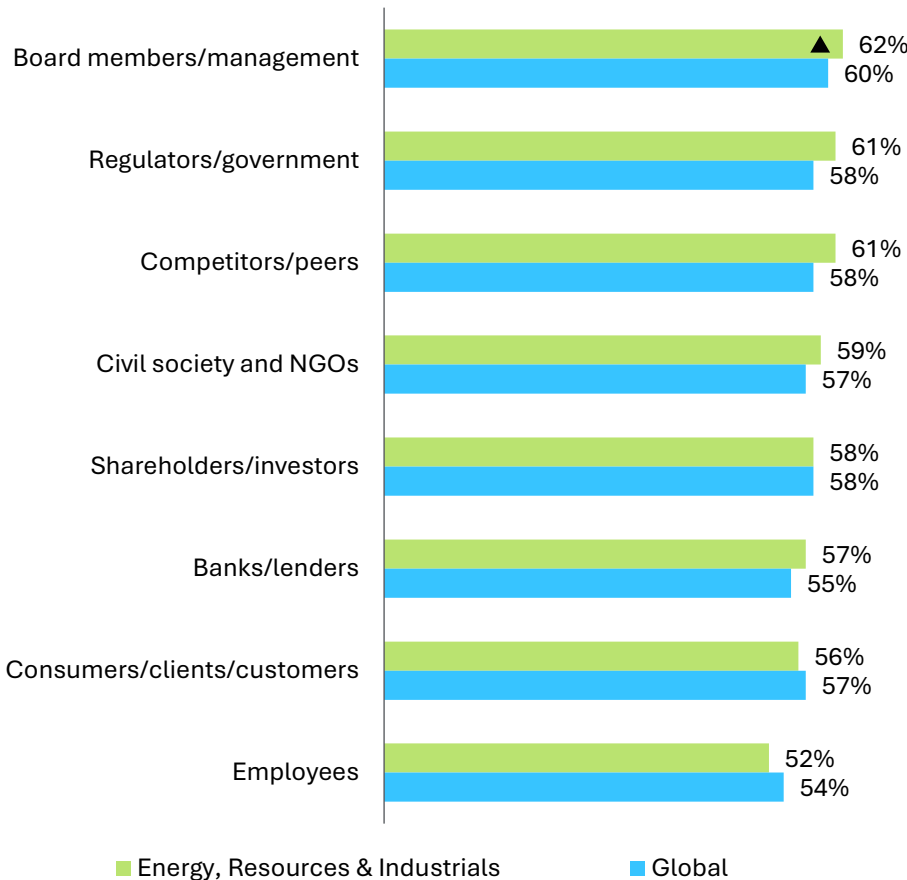
Global

Stakeholder pressure on sustainability

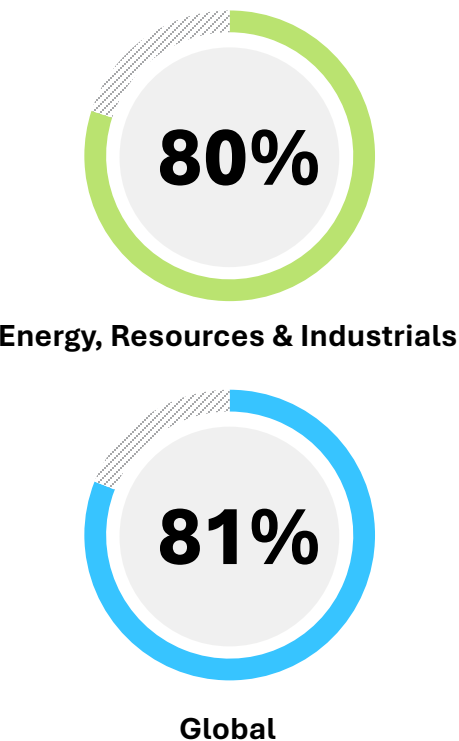
Four out of five executives in the ER&I industry on average are feeling stakeholder pressure to increase sustainability action.

- Board members/management (62%, up from 2024), regulators/government (61%), and competitors/peers (61%) are the top sources of pressure around efforts in addressing sustainability.

Executives who feel pressure from the following stakeholders to a moderate/large extent to increase or decrease their efforts in addressing sustainability



Average percentage of organizations feeling pressure across stakeholders' groups to increase action



Number represents average across all stakeholder groups of those who selected Somewhat or Significantly increase sustainability action.

A roadmap of sustainability actions is emerging

Based on multiple years of survey data, a de facto roadmap appears to be emerging around a set of sustainability actions, offering companies a potential path to embed sustainability considerations into strategy, operations, and innovation. Across multiple years, top actions taken have included:



Implementing technology solutions



Using more sustainable materials



Developing more sustainable products and services



Implementing operational efficiency measures



Tracking and disclosing sustainability metrics

Navigating the future of corporate sustainability: Key questions for c-suite leaders

The current corporate sustainability landscape is dynamic. Policy and regulatory conditions are changing around the world, the economics of key sustainability solutions continue to shift, and the impacts of a changing environment are growing more acute—set against a backdrop of changes in the broader business environment.

Today’s dynamic conditions provide an opportunity for organizations to reevaluate their sustainability ambition, strategy, investments, initiatives, and execution to help ensure they both meet their sustainability goals and further build resilience into their organizations. To guide that effort, leaders can consider:

1 Which sustainability matters are material for their business and stakeholders? Where can the organization create real value and impact? Where are they best positioned to move the needle on key metrics?

2 What resources is their organization willing and able to commit? Budget, talent, executive support, organizational capital—what is the level of support available?

3 How patient is their organization? How patient are their key stakeholders? Are they prepared to wait 5–10 years for results, and/or are short-term wins needed?

4 What level of risk and uncertainty can their business tolerate? What volatility (regulatory, reputational, physical) can the organization absorb?

5 What are the dependencies? Would this action require policy shifts, technology breakthroughs, demand guarantees, and/or ecosystem alignment?

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