2026 C-suite Sustainability Report

Sustainability in focus

Financial Services insights

Deloitte.

Together makes progress

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Global summary

In its fifth year, Deloitte Global's 2026 survey of more than 2,100 C-suite leaders suggests corporate sustainability has entered a more disciplined phase. Sustainability remains a top priority on the business agenda, but there has been a notable shift: organizations are moving from broad sustainability ambition to more focused execution embedded across the organization, with greater attention to ROI, resilience, and technology as an enabler.

Sustainability remains a top business priority, and most organizations continue to increase their sustainability investments

- Thirty-nine percent of respondents rate sustainability as a top three business priority.
- Seventy-eight percent of respondents reported increasing their sustainability investments in the last year.
- A majority of respondents (83%) see sustainability as a source of competitive advantage.

Corporate sustainability has moved from aspirational to operational

- Almost half of respondents (47%) describe their approach as embedding sustainability considerations across the organization.
- The average number of sustainability actions has decreased from 5.0 out of 12 options in 2025 to 3.4 out of 12 in 2026. The result is a more focused sustainability agenda.
- The most cited obstacles organizations report facing in their sustainability efforts include competing demands on time, resources, and capital; difficulty measuring environmental impacts; a lack of sustainable solutions or insufficient supply; and a need to focus on near-term business challenges and demands from investors and shareholders.

Sustainability's business benefits accompany value discipline

- Seventy-seven percent say sustainability investments deliver greater ROI than other business investments.
- Large majorities say their strategic sustainability initiatives have had positive effects on revenue generation, cost reduction, risk and resiliency, brand and reputation, and regulatory compliance and governance.

Technology remains a top enabler of sustainability execution

- Implementing technology solutions to advance sustainability is the most-commonly cited action.
- Organizations report applying technology across a range of use cases, including internal performance monitoring, supply-chain environmental data, risk modeling, external reporting, sustainable product development, and operational efficiency.
- More than 70% say artificial intelligence (AI) use for sustainability remains in pilots, experimentation or ad hoc stages. The most common barriers to scaling AI for sustainability include data quality, governance, integration with legacy systems, and unclear ROI.

Resilience is becoming a sustainability focal point

- Organizations report sustainability-related physical risks as the greatest sustainability matter currently impacting them.
- Around 20 – 25% of respondents on average said their organization was minimally prepared to deal with their greatest sustainability-related physical risk.
- Nearly half say their visibility into supply chain environmental performance doesn't extend beyond their immediate suppliers.

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Many pathways exist to sustainable value creation

- There is no particular mix of actions identified across organizations that can reliably be associated with value creation or impact. Rather, organizations appear to be building more tightly-focused portfolios of initiatives that suit their business needs and ambitions.
- To find their own unique path, leaders should:
  - Define what sustainability is meant to deliver for the business
  - Build a focused portfolio and make difficult choices about where to invest
  - Move resilience from strategic vision into operating routines
  - Build the sustainability data foundation as AI scales
  - Measure the full range of value created
- The challenge remains turning sustainability ambitions into disciplined action that creates long-term value for the enterprise and meaningful impact for the broader transition to a more sustainable world.

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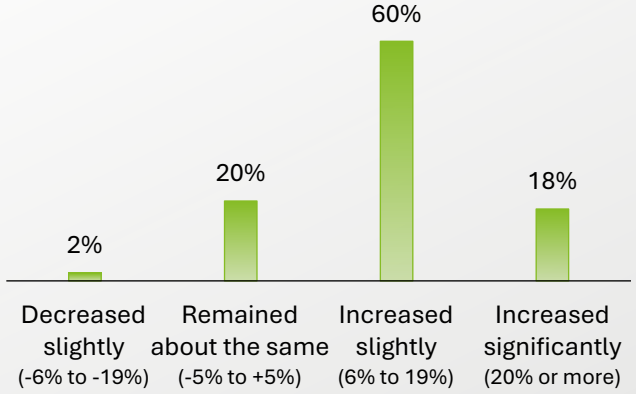
Deloitte Global's 2026 survey of more than 2,100 C-suite leaders shows that sustainability remains a top business priority. Organizations continue to invest in sustainability, and most respondents see sustainability as a source of competitive advantage. A wide range of sustainability matters are impacting organizations, and stakeholder pressure has ebbed over the last five years.

Top 3

Organizations' most pressing matters to focus on over the next year

78%

have increased sustainability investments in the last year

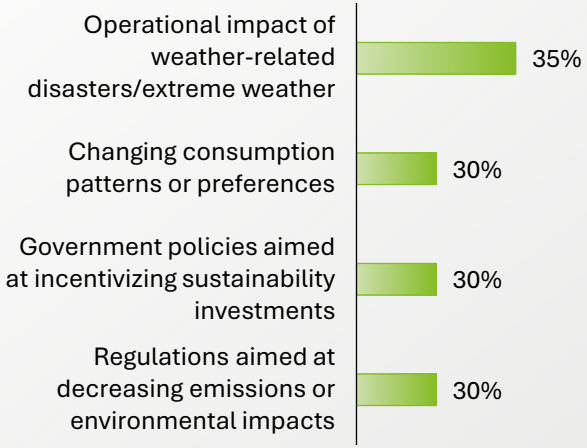


83%

agree sustainability initiatives create competitive advantage for their organization

Impacts

Top sustainability matters already impacting business

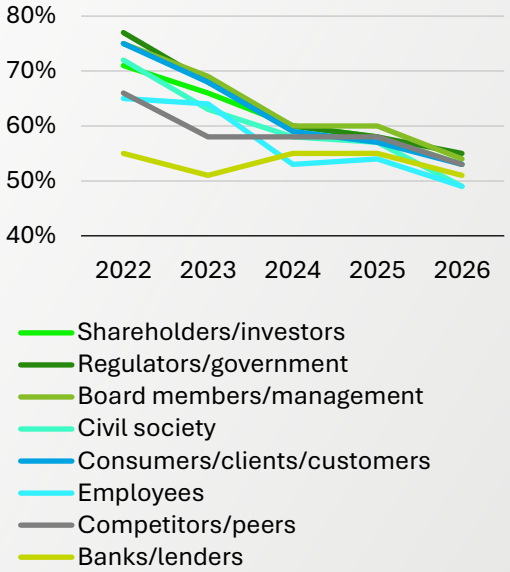


63%

of organizations expect effects of climate change to have a high/very high impact on strategy and operations over the next three years

Stakeholder Pressure

Pressure felt from stakeholders around sustainability efforts (to a moderate / large extent)



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Note: source for all charts is Deloitte Global.

Industry summary

Deloitte Global's survey of 453 C-suite leaders in Financial Services finds investment in sustainability remains resilient and business value is broad, while execution calls for balancing competing priorities, stakeholder expectations, and multiple risks.

Sustainability investment remains resilient even as other business priorities compete for attention

- Technology adoption and innovation and talent-related challenges topped the near-term agenda with 41% of Financial Services executives citing those matters in the top three, followed by the changing regulatory environment (39%), economic outlook (38%), and sustainability (36%).
- Three quarters of Financial Services organizations increased sustainability investment over the past year, and 80% say sustainability creates a competitive advantage.

Sustainability is moving closer to business operations, and more obstacles to execution come from competing demands than cost

- Similar to global findings, 47% in Financial Services say sustainability considerations are embedded throughout the organization.
- Near-term business and investor demands and competing operational demands are leading barriers with 20% ranking each in the top two. Cost was the least cited at 9%.
- Stakeholder pressure around sustainability is distributed, led by board members/management (57%), shareholders/investors (56%), regulators/government (55%), and banks/lenders (54%).

The value case spans multiple dimensions, and no single value lens dominates investment decisions

- Similar to global findings, 77% report greater returns from sustainability than from other business investments, and 75%–78% report positive effects across revenue, cost, risk and resiliency, brand and reputation, and regulatory compliance and governance, a slightly lower range that global (78%–81%).
- Sustainability investment considerations are relatively balanced: near-term financial benefits rank first at 27%, followed by indirect or intangible impact at 26%, sustainability or environmental outcomes at 24%, and one-to-five-year financial benefits at 23%.

Technology remains an enabler of sustainability across a range of uses, and AI use is more concentrated in pilot stages

- Technology is used most often to monitor supply-chain environmental performance (51%) and internal sustainability performance (49%), followed by external reporting (45%) and risk management (44%).
- AI maturity remains concentrated in targeted pilots: 48% report targeted pilots versus 27% with AI embedded across multiple sustainability use cases at scale.
- Organizations cite a range of barriers to scale AI in sustainability. Data availability and quality, legacy-system integration, and governance or risk concerns are each cited by 18% as a top barrier.

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Physical risk is spread across multiple exposures, while deeper environmental visibility remains incomplete

- Similar to global findings, Financial Services organizations report sustainability-related physical risks as the greatest sustainability matter currently impacting them.
- Rather than a single dominant physical risk, Financial Services leaders rank scarcity or cost of inputs (16%), workforce disruption (16%), supply-chain disruption (15%), infrastructure disruption (15%), and insurance exposure (15%) at similar levels.
- Slightly more than half say their visibility into supply chain environmental performance does not extend to Tier 2 suppliers or beyond.

Many pathways exist to sustainable value creation

- The research points to a set of choices for financial services organizations across business priorities, stakeholder expectations, value creation, technology readiness, and physical risk. Leaders should evaluate their organization's sustainability goals and initiative portfolios to help ensure choices are deliberate and consistent across the enterprise.

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Key findings and insights

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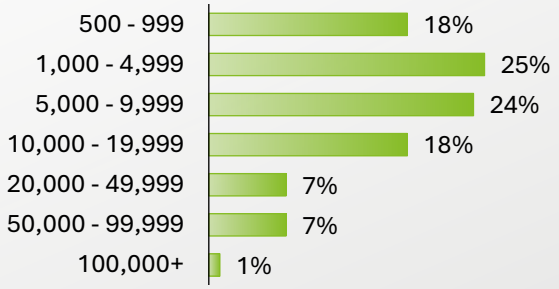
Methodology and Financial Services business profile

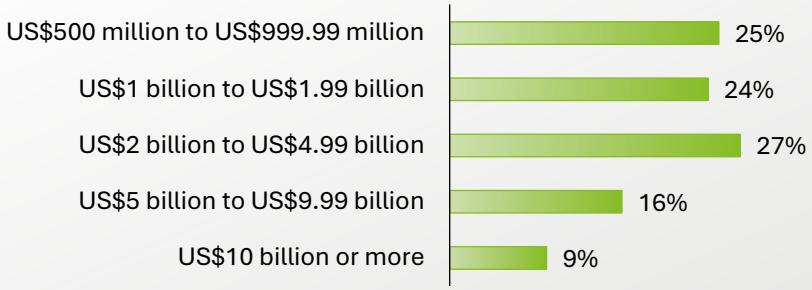
453 executives in financial services organizations were surveyed

The global findings are based on a survey of 2,156 C-suite executives, conducted by KS&R Inc. on behalf of Deloitte Global, and was administered in a double-blind manner during May and June 2026, ensuring impartiality and confidentiality for both respondents and researchers. The survey polled respondents from 29 countries: 39% from Europe; 17% from North America; 27% from Asia-Pacific; 7% from Middle East and Africa; 10% from Central and South America. Each of the major commercial industry sectors were represented in the sample. Additionally, Deloitte Global conducted select, one-on-one interviews with C-suite executives globally.

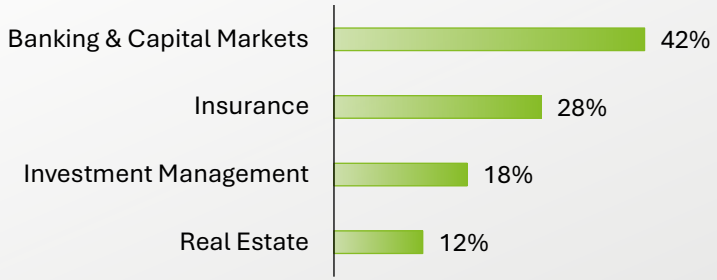
Number of employees



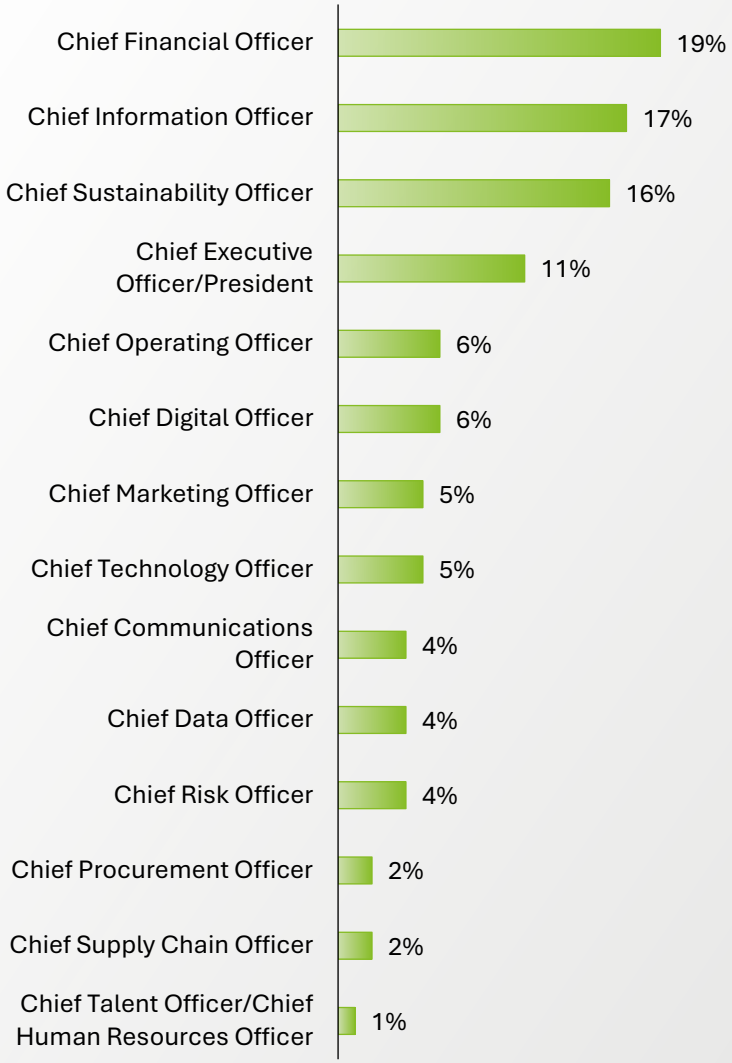
Annual Revenue (US$)



Sector



Job title



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Overview

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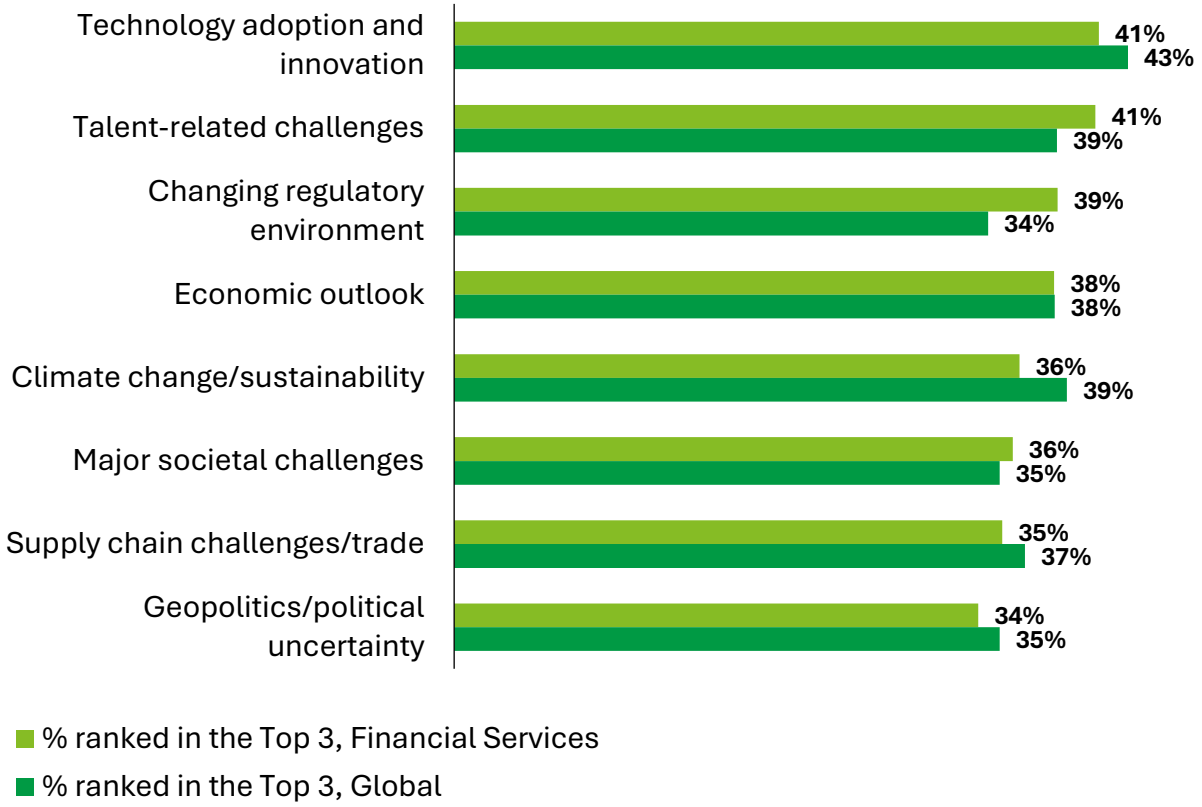
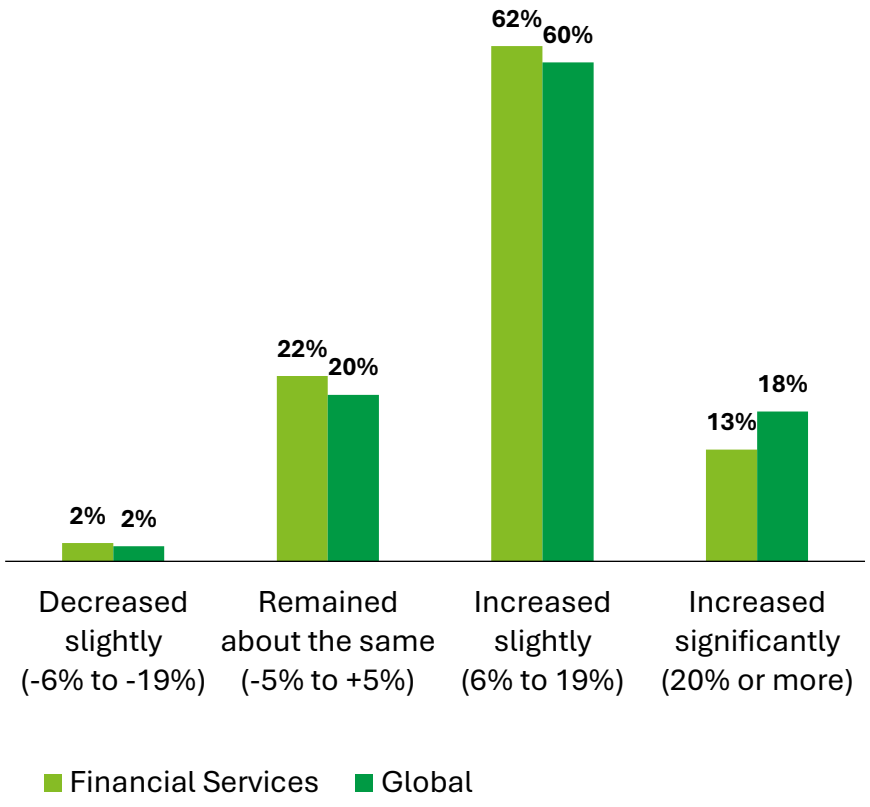
Sustainability as a business priority

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



How have your organization's sustainability investments changed over the last year?



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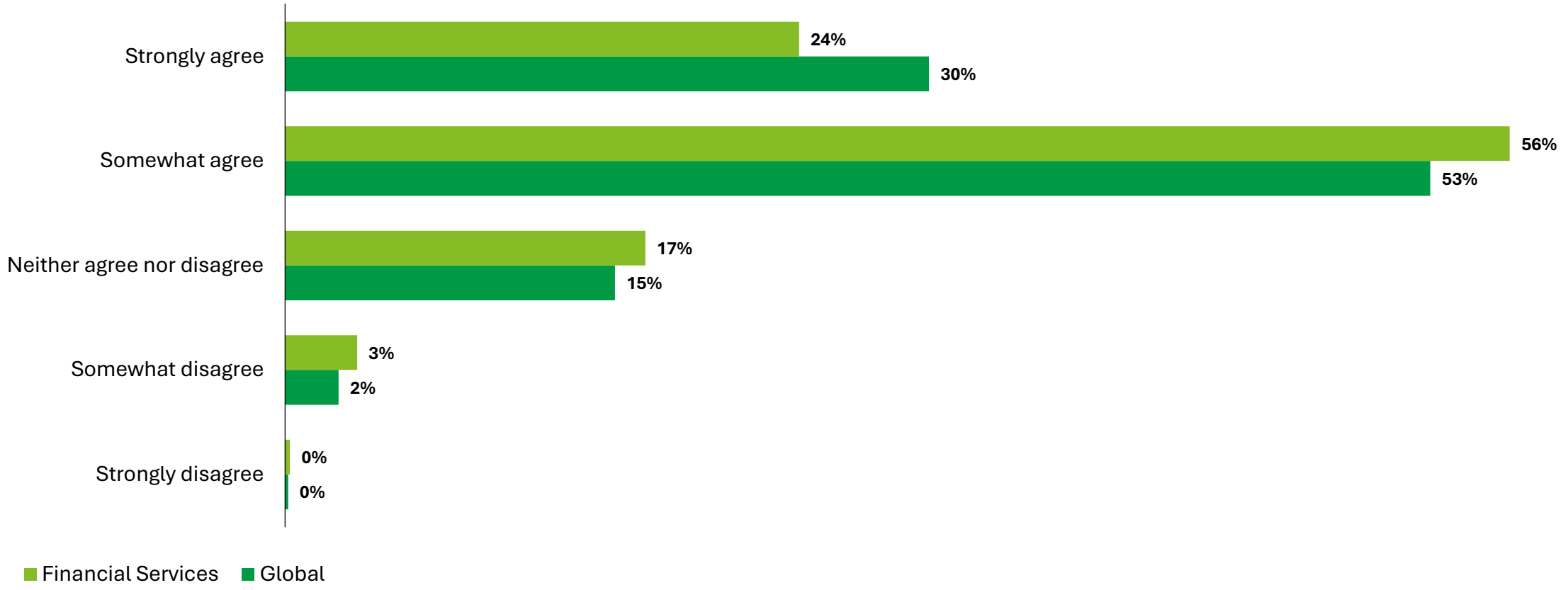
Sustainability as a competitive advantage

To what extent do you agree with the statement: "Our organization's sustainability initiatives create a significant competitive advantage for our business."



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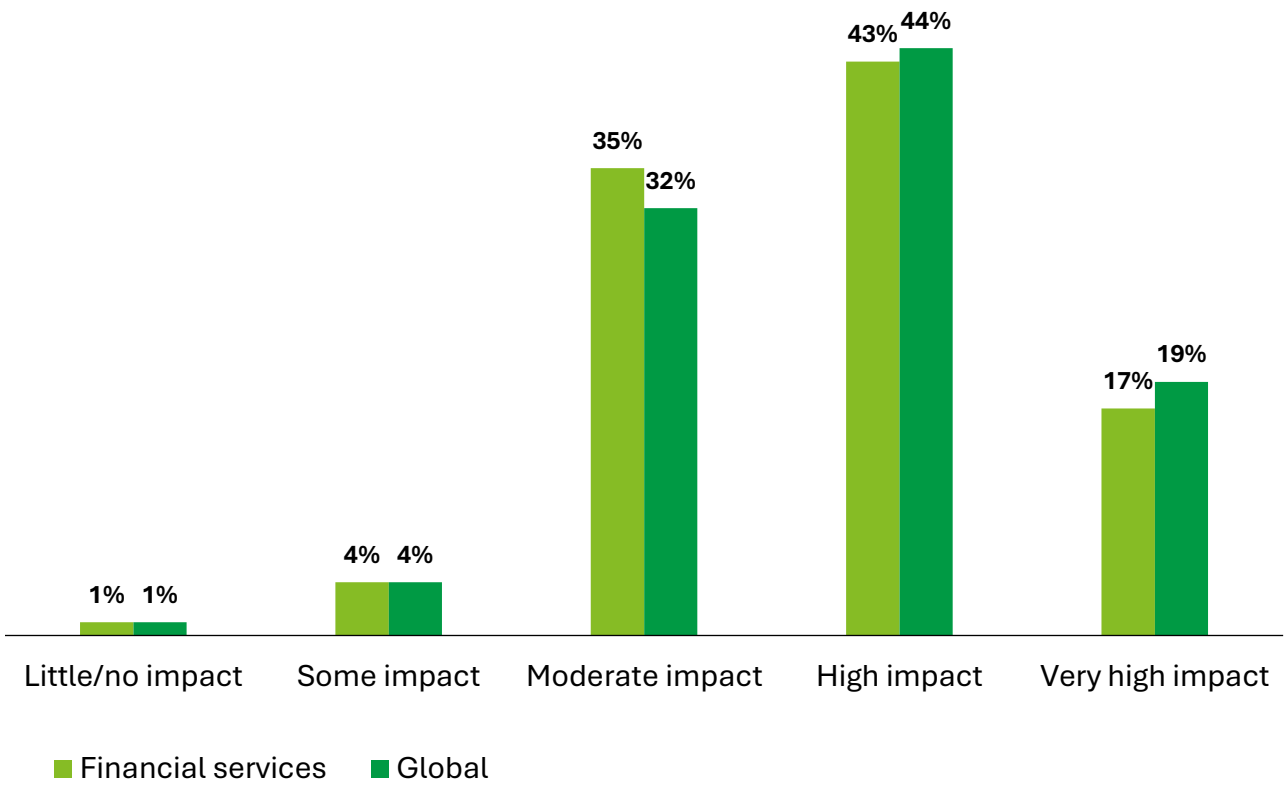
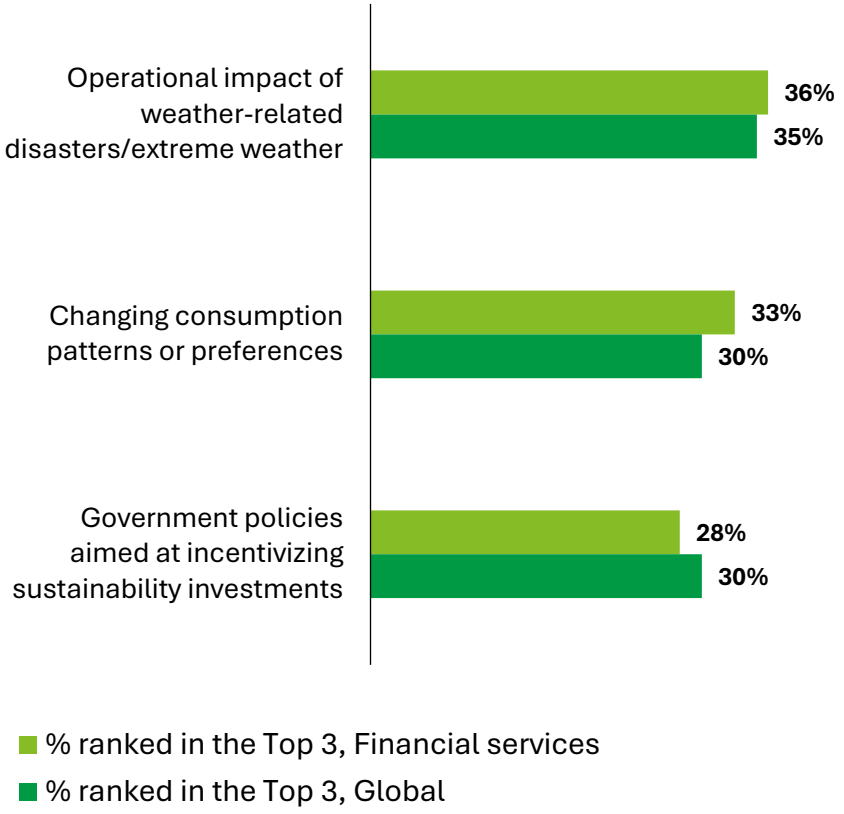
Sustainability-related impacts on business strategy and operations

To what degree do you expect the effects of climate change to impact your organization's strategy and operations over the next three years?



Note: Percentages may not sum to 100% due to rounding.

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



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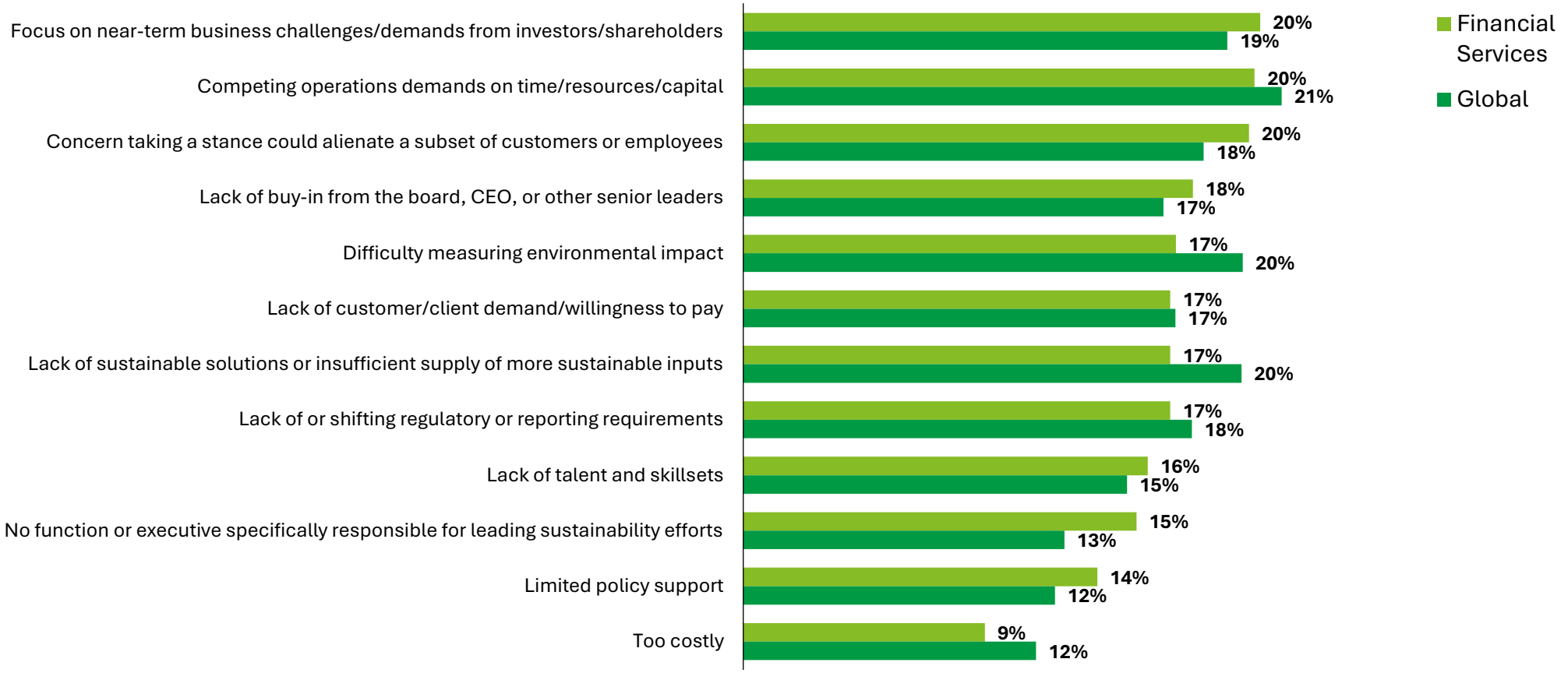
Obstacles to sustainability action

What are the top two obstacles to deploying sustainability initiatives at your organization?

(select top two)



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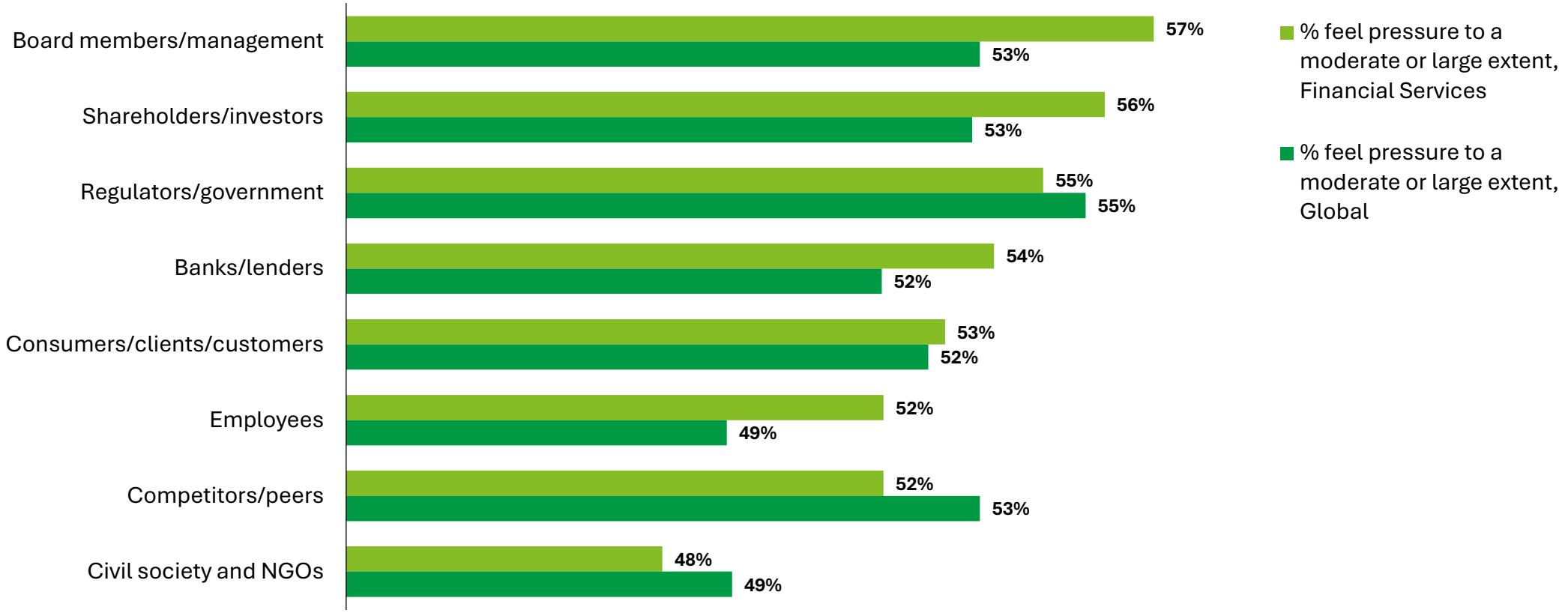
Stakeholder pressure on sustainability

To what extent does your organization feel pressure from stakeholders to increase or decrease its efforts in addressing sustainability? (% feel pressure to a moderate or large extent)



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Operational discipline and value

- Financial return of sustainability investments
- Strategic sustainability initiatives effects on revenue generation, cost reduction, risk and resiliency, brand and reputation, and regulatory compliance and governance

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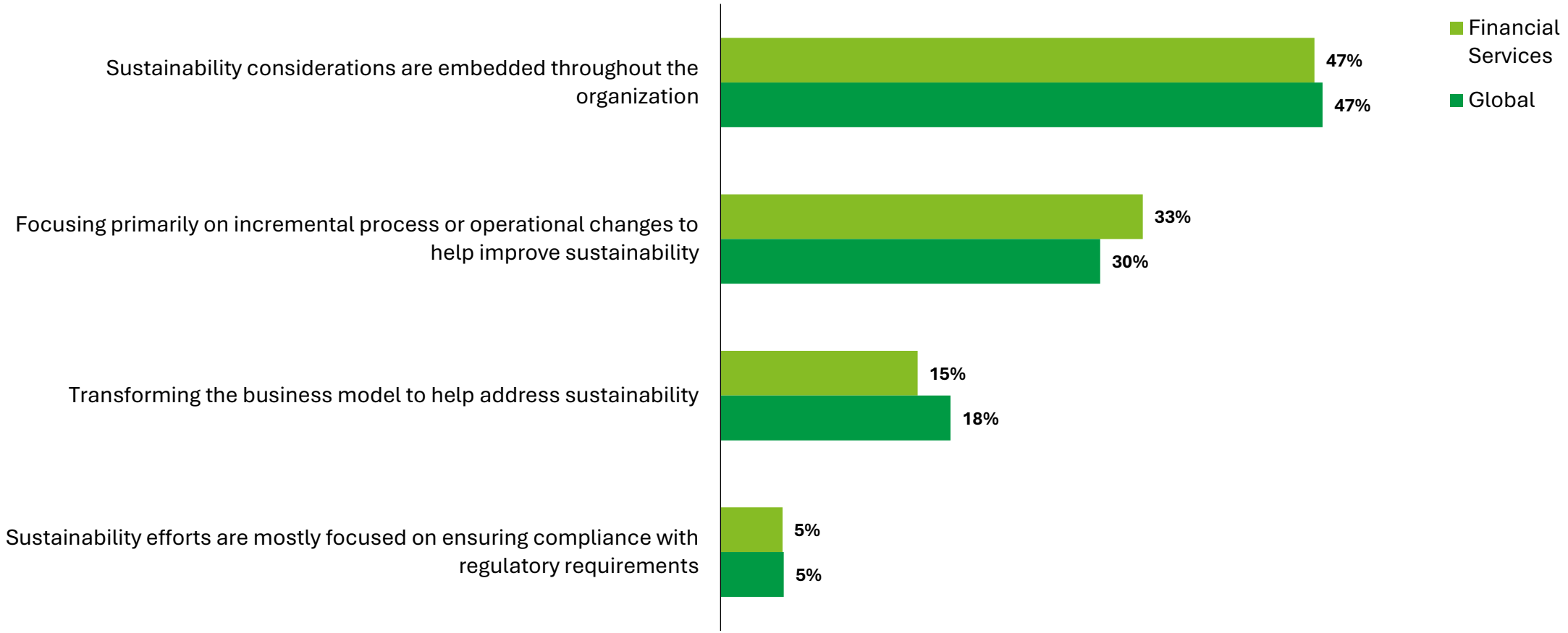
Organization's approach to sustainability

Which of the following statements best describes your organization's current approach to sustainability?



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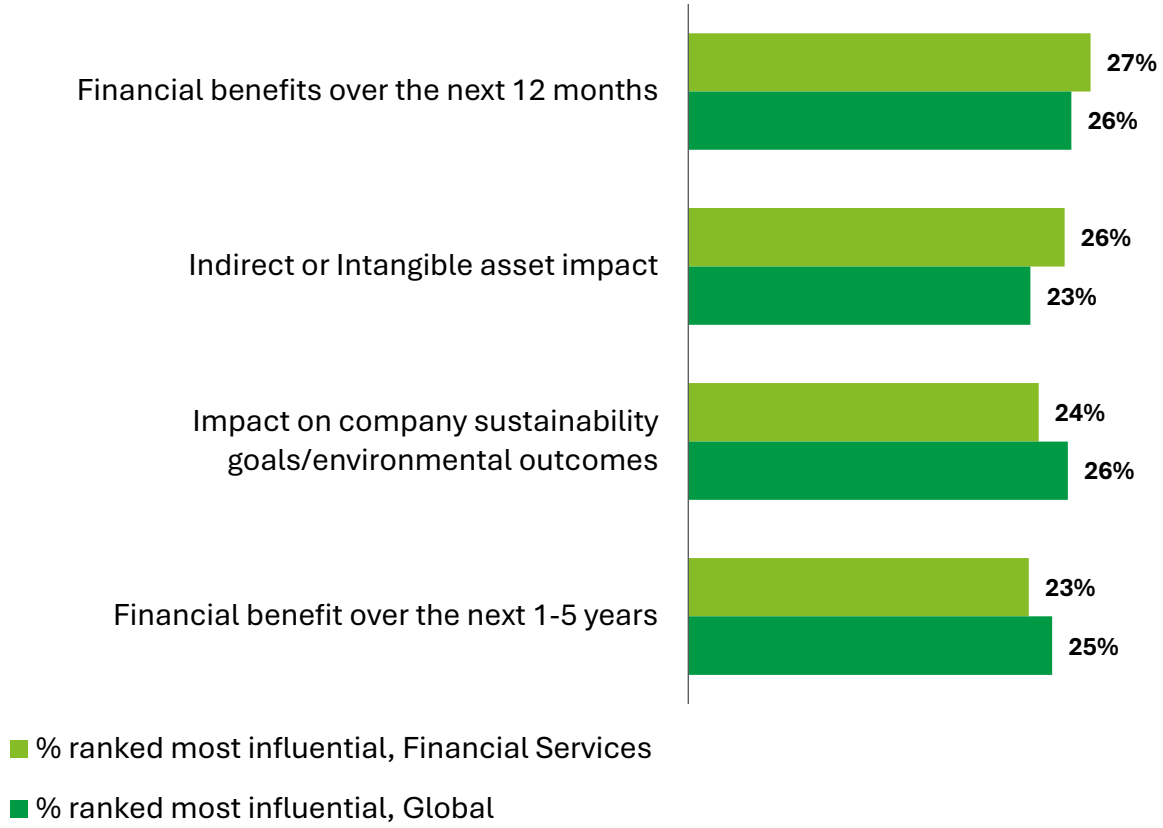
Business case and benefits from sustainability efforts

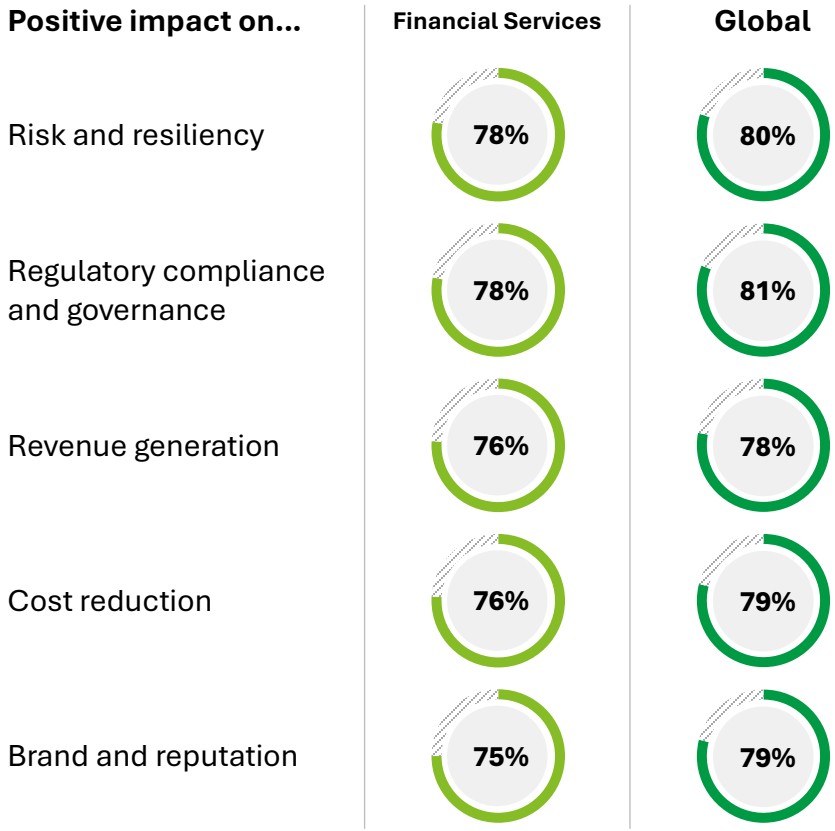
When assessing potential sustainability initiatives and investments, which outcomes are most influential in driving decision-making?

(rank in order of influence)



Thinking about your organization's strategic sustainability initiatives last year, how would you assess their impact on the following dimensions?

(% indicating strongly positive or somewhat positive)



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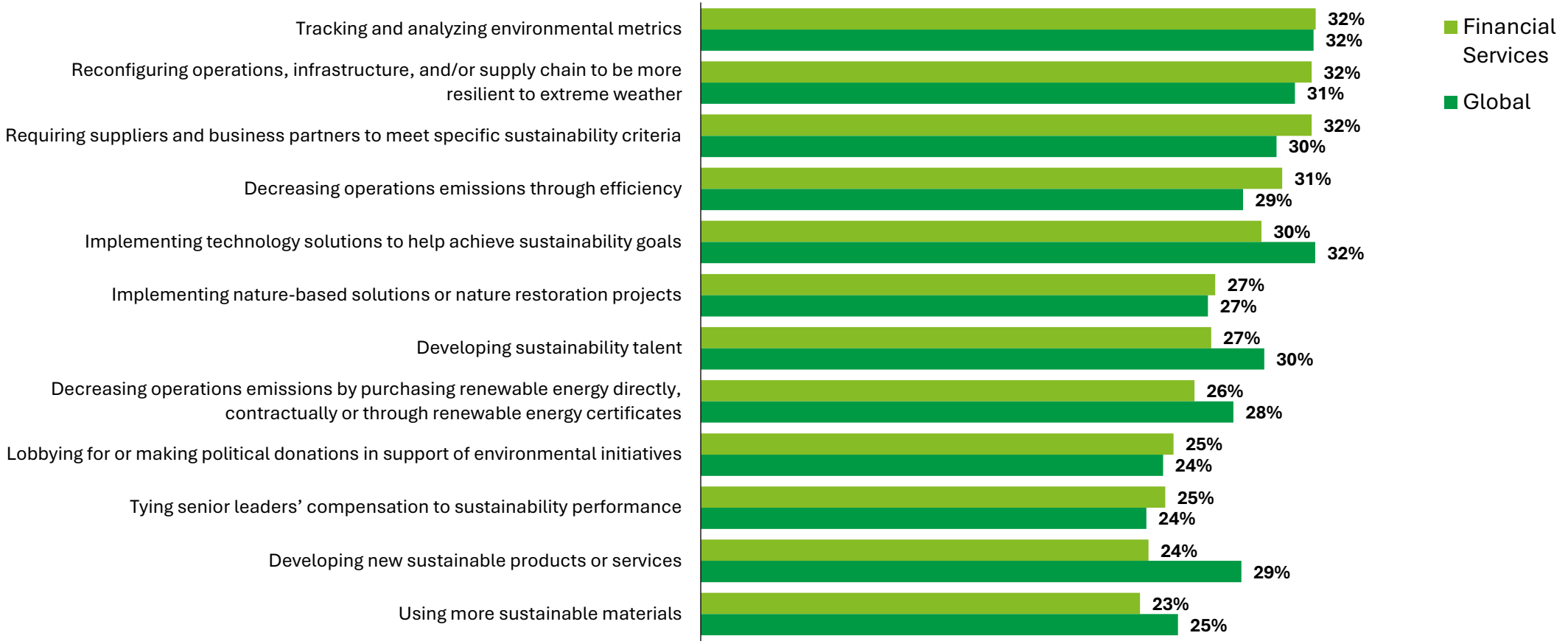
Sustainability actions undertaken

Which of the following initiatives has your organization undertaken as part of its sustainability strategy? (select all that apply)



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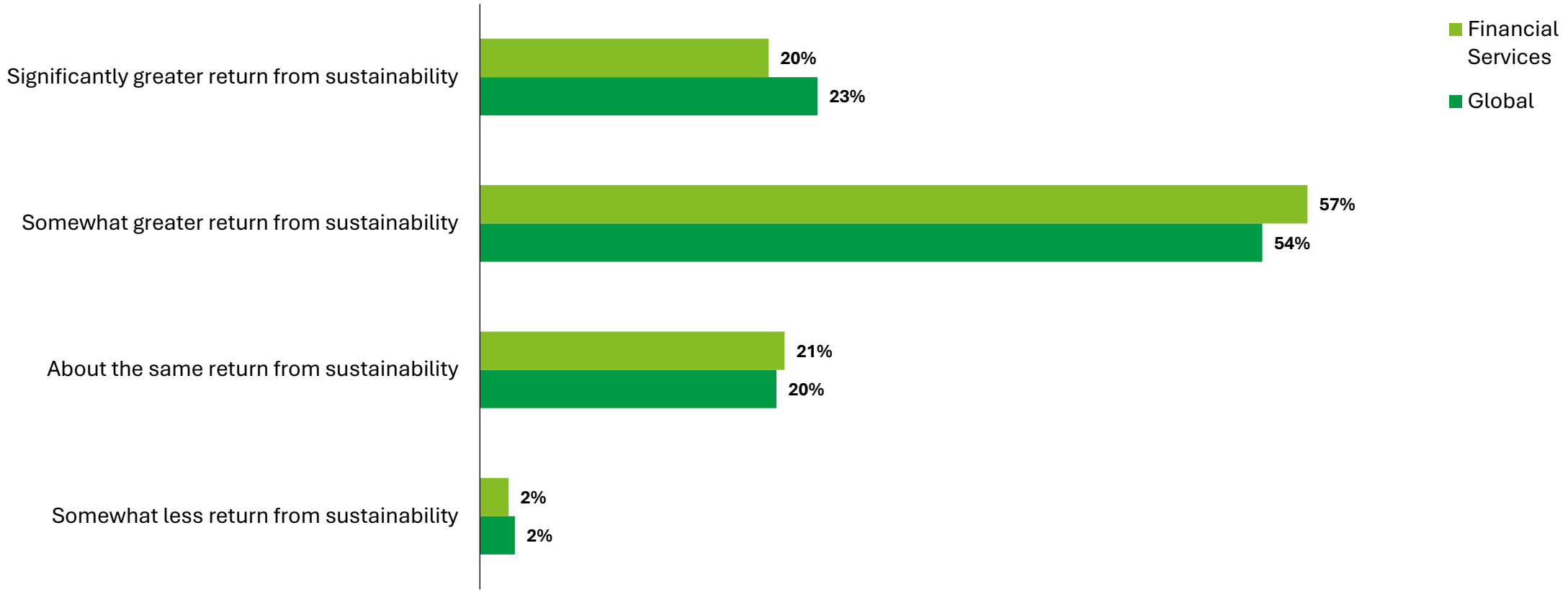
Sustainability investments expected return

On average, how would you assess the financial return on investment (ROI) of your organization's sustainability investments compared to its other business investments?



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Technology and artificial intelligence

- Uses
- Maturity of AI
- Barriers to AI

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Technology as an enabler of sustainability efforts

In which areas is your organization implementing technology solutions to help achieve sustainability goals?

(select all that apply)

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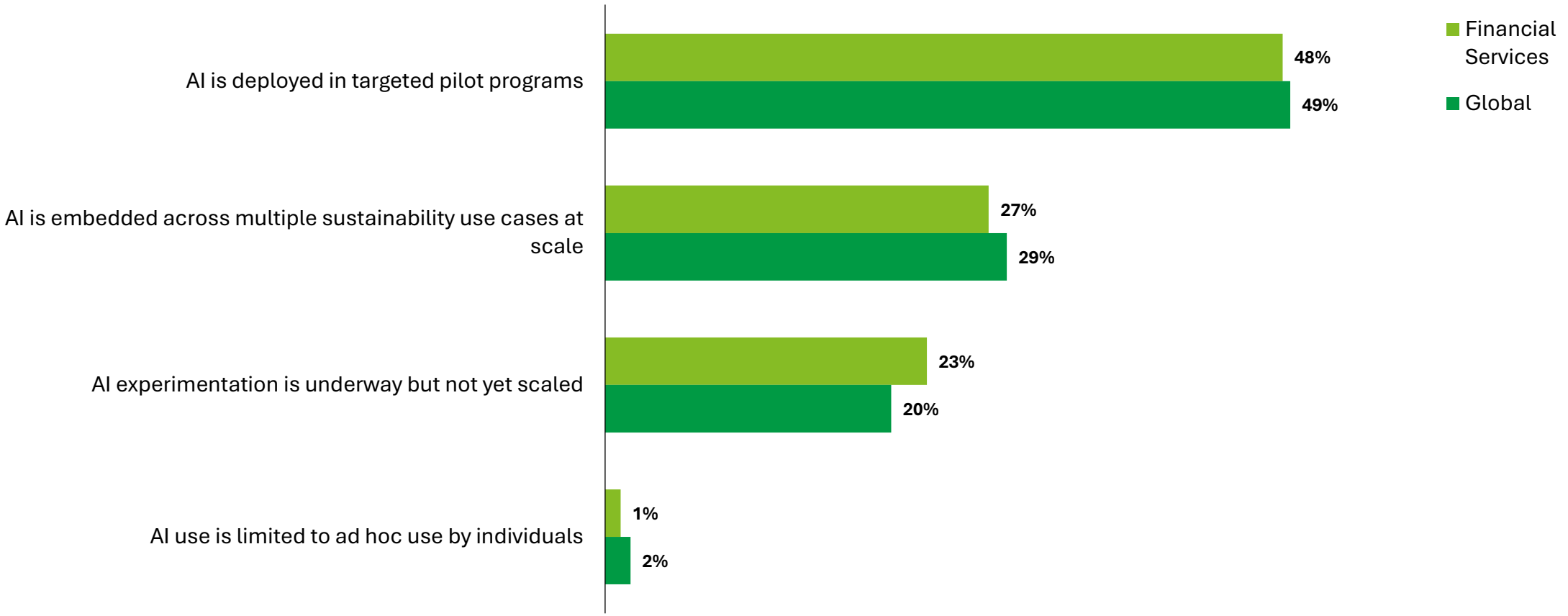
Maturity in applying AI to sustainability initiatives

How would you describe your organization's maturity in applying AI (all types) to sustainability initiatives?



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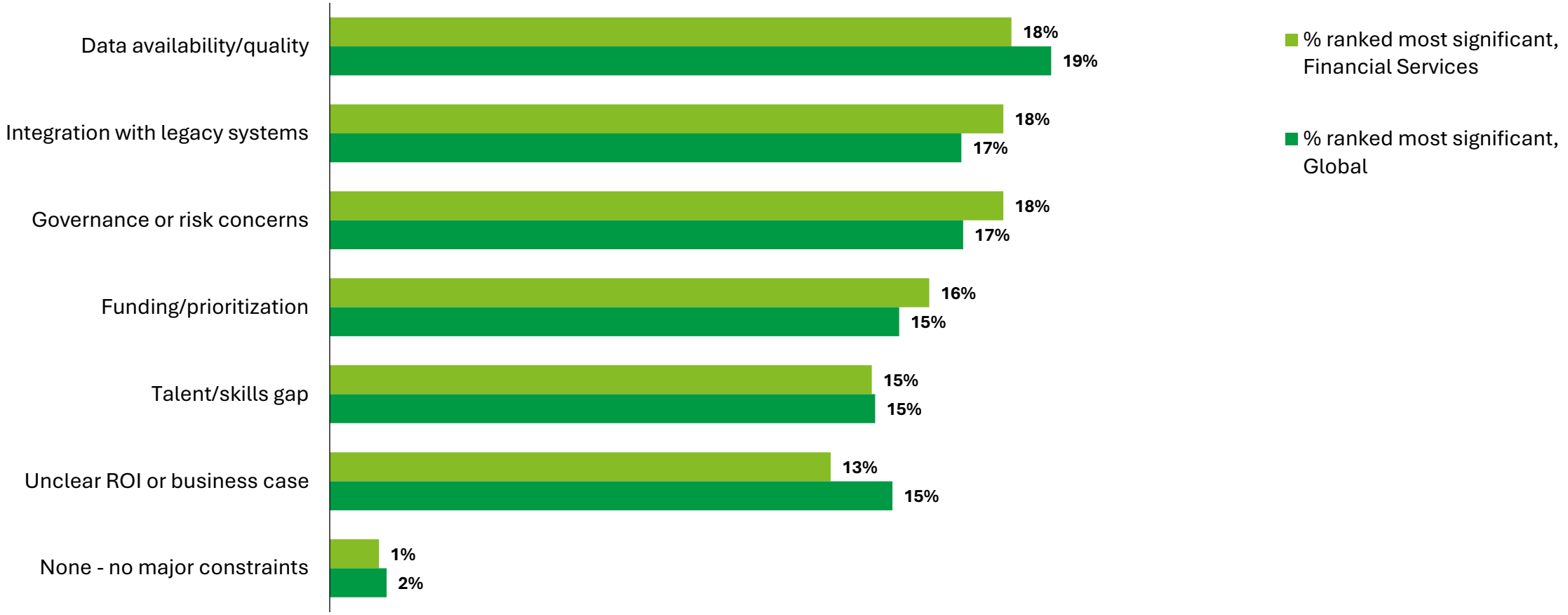
Factors limiting AI use in sustainability

What factors most limit your organization's ability to use AI in sustainability initiatives? (rank from most to least significant)



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Resilience and physical risk

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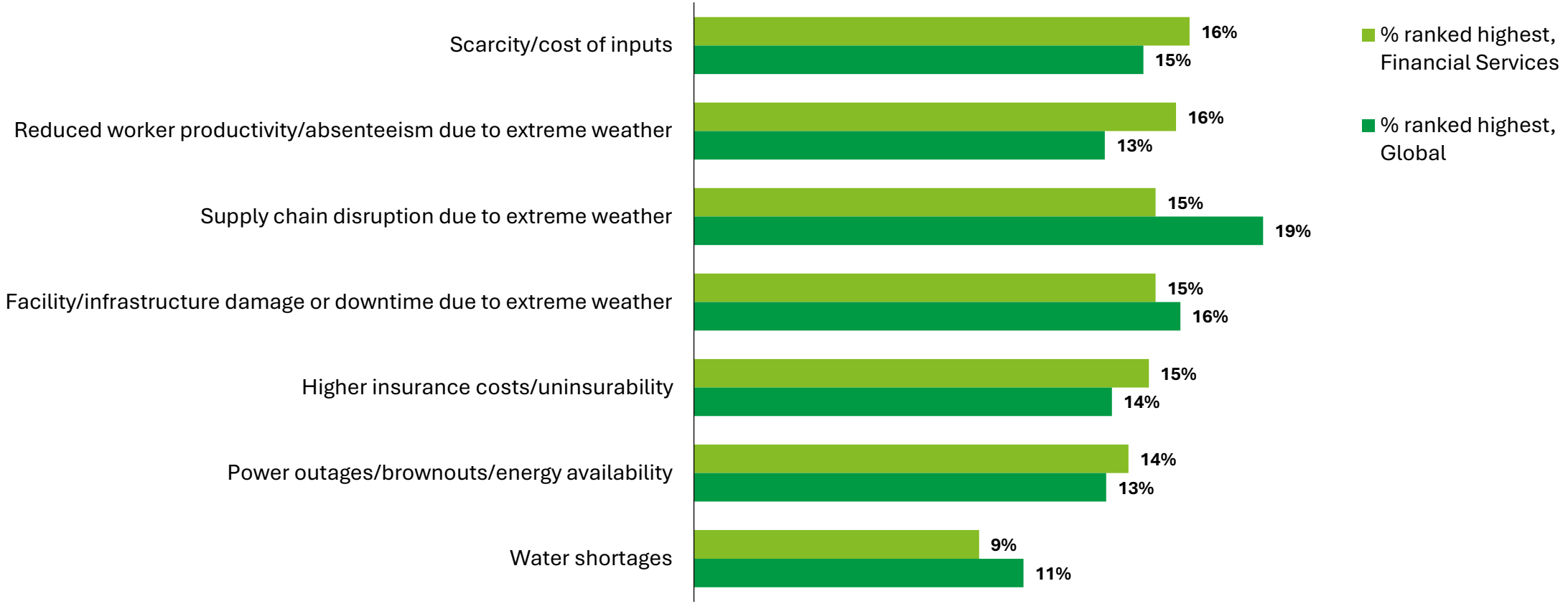
Sustainability-related physical risks impacting organizations

What do you see as the greatest sustainability-related physical risks to your organization over the next 3-5 years?
(rank order)



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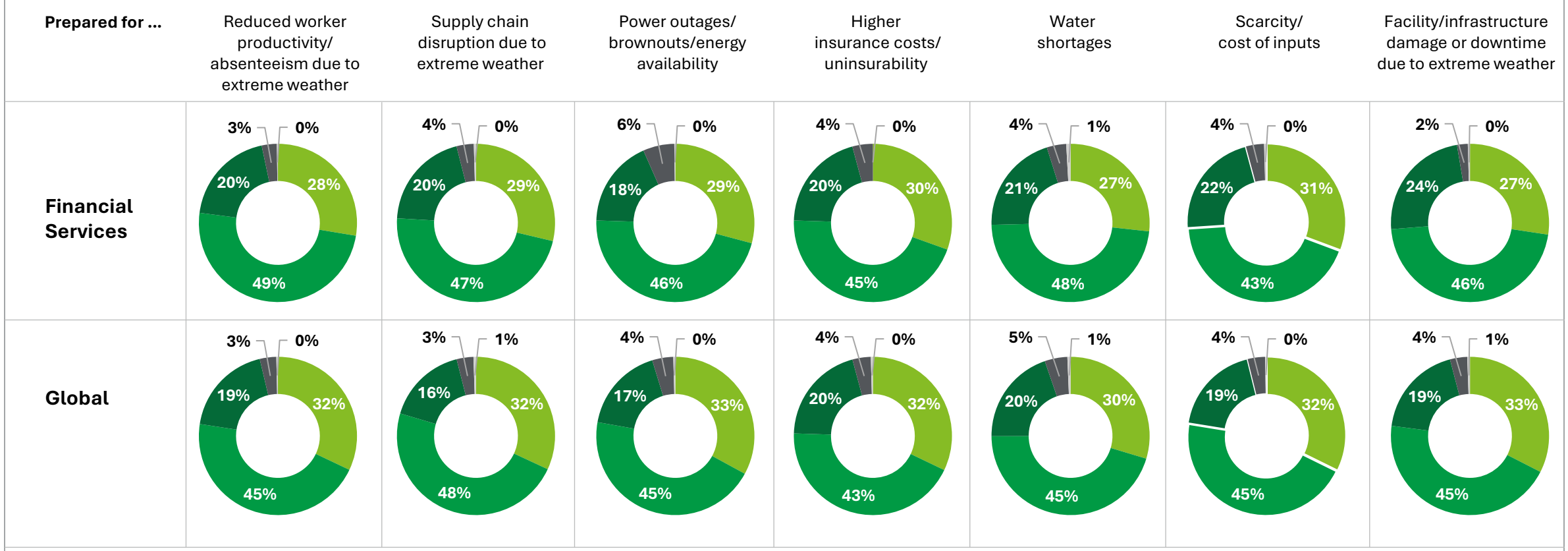
Degree of preparedness for sustainability-related physical risks

How prepared is your organization to avoid, withstand, and recover from the following sustainability-related physical risks over the next 3–5 years?



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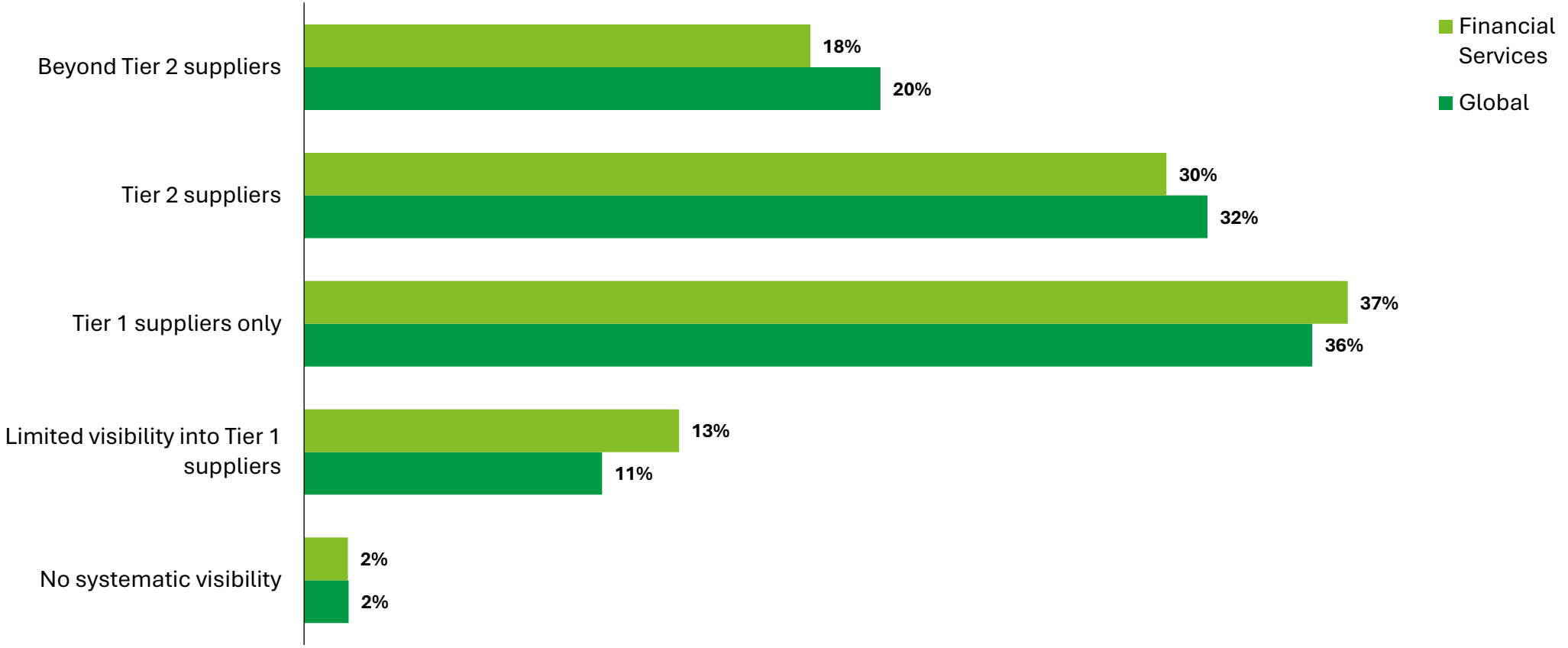
Sustainability supply chain visibility

To what level of your organization's supply chain do you have reliable visibility into environmental performance data?



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Key considerations for C-suite leaders

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Navigating sustainable value creation: key considerations for C-suite leaders

Given the many ways sustainability efforts can translate into enterprise impact, the leadership task should be to identify the pathway that fits the business, understand its tradeoffs, and build the capabilities required to execute on that portfolio, whether through efficiency, growth, resilience, governance, data, or broader integration. To that end, executives should:

1

Define what sustainability is meant to deliver for the business

Decide what the primary objective is, whether reducing or avoiding costs, protecting revenue, or driving growth. Apply that lens to both the overall program and individual efforts.

2

Build a focused portfolio and make difficult choices

Scale actions with a clear business case and sustainability impacts, pause those without a defined owner or measurable objective, and reserve selective funding for longer-term opportunities.

3

Move resilience from strategic vision into operating routines

Assign clear ownership for physical risks, integrate those risks into enterprise risk management and capital planning, and define risk thresholds that could trigger action.

4

Build the sustainability data foundation as AI scales

Define priority use cases, govern and connect sustainability data to enterprise systems, and scale tools that improve decision-making.

5

Measure the full range of value created

Track how sustainability affects areas like revenue, costs, risk, resilience, compliance, customer relationships, brand, supply chain performance, and competitive positioning.

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Appendix: Global methodology

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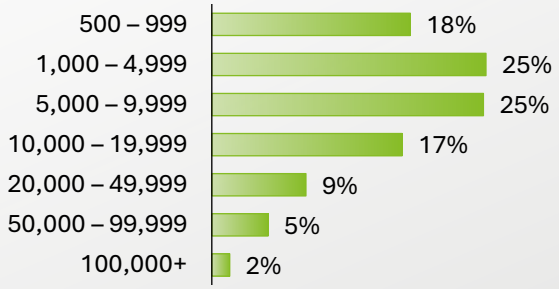
Global methodology and business profile

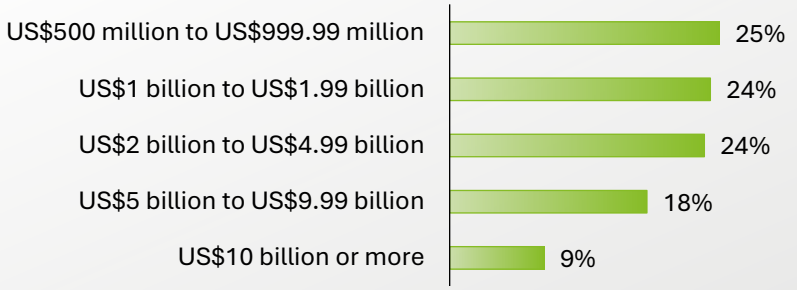
The report is based on a survey of 2,156 C-suite executives, conducted by KS&R Inc. on behalf of Deloitte Global, and was administered in a double-blind manner during May and June 2026, ensuring impartiality and confidentiality for both respondents and researchers. The survey polled respondents from 29 countries: 39% from Europe; 17% from North America; 27% from Asia-Pacific; 7% from Middle East and Africa; 10% from Central and South America. Each of the major commercial industry sectors were represented in the sample. Additionally, Deloitte Global conducted select, one-on-one interviews with C-suite executives globally.

Countries polled: Australia, Belgium, Brazil, Canada, China, Denmark, Finland, France, Germany, Iceland, Ireland, India, Italy, Japan, Korea, Mexico, Netherlands, Norway, Qatar, Saudi Arabia, Singapore, South Africa, Spain, Sweden, Switzerland, Türkiye, United Arab Emirates, United Kingdom, United States.

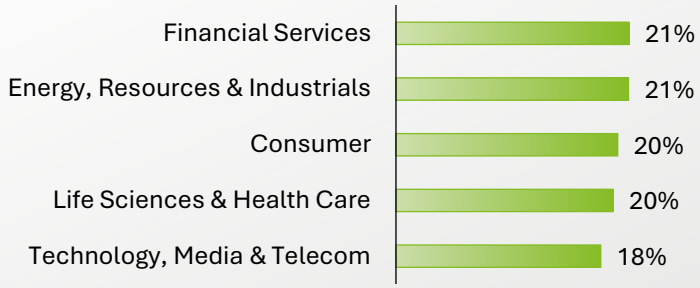
Number of employees



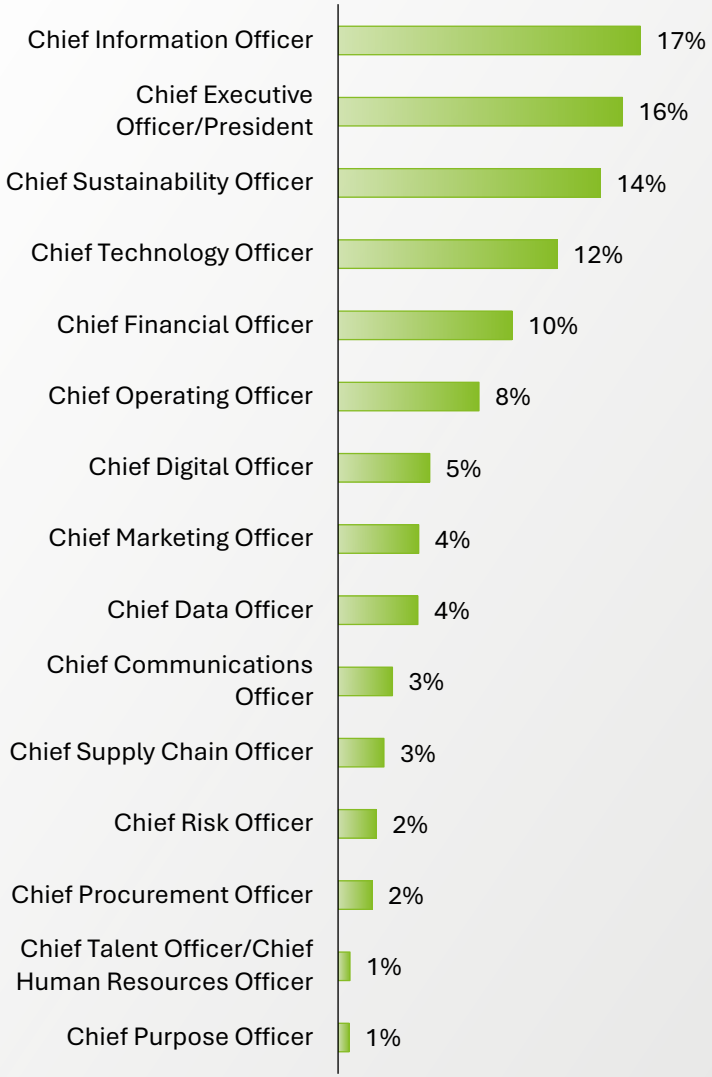
Annual Revenue (US$)



Industry



Job title



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