








2025 C-suite Sustainability Report

APAC insights

December 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, and finally cost savings and brand and reputation. 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

Asia Pacific Report (Executive Summary)

Now in its fourth year, Deloitte Global's 2025 survey explores the current state of corporate sustainability and how companies are evolving their sustainability approach. Drawing on insights from 546 Asia Pacific executives, this report highlights the region's growing focus on sustainability amid market conditions and competing priorities.

Respondents indicated that they are not reducing their sustainability efforts due to broader market conditions such as economic uncertainty or competing priorities like increased technology investment. Furthermore, the effects of geopolitical uncertainty are driving sustainability action at a higher rate in APAC compared to the global average.

- Sustainability was ranked as the most pressing challenge for executives in APAC in 2025 with nearly one-half citing climate change/sustainability as a top three challenge, up from 36% in 2024.
- Despite global economic uncertainties, more than four out of five executives indicated that their sustainability investments have increased over the last year (87%).
- Nearly one-third of executives indicate the most influential factor in sustainability-related decision-making is impact on sustainability goals and outcomes while another 24% cite financial benefit over the next 5 years.
- 84% of APAC executives on average feel pressure from stakeholder groups to increase sustainability action, similar to the global level.
- 68% indicate that sustainability efforts positively impact revenue generation, similar to the global average.

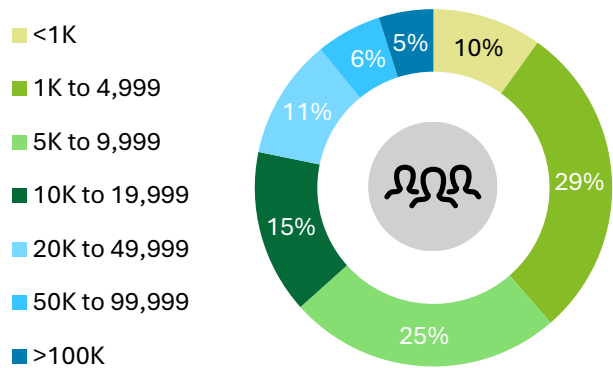
Companies across APAC continue to prioritise sustainability-related investments, with our 2025 survey showing an increasing focus on technology.

- The need to invest in new technologies has not caused a decrease in sustainability action. In fact, 41% reported that they have significantly increased sustainability actions prompted by the need to invest, higher than the global average (37%) and up from 2024.
- Increased efficiency and monitoring/managing supply chain performance (both 58%) are the top areas where companies in APAC are implementing technology solutions.
- Implementing technology to develop new sustainable products or services has increased since 2024 and is higher for APAC compared to the global average (57% vs. 52%).
- 82% are using AI to assist with sustainability efforts, on par with the global average.

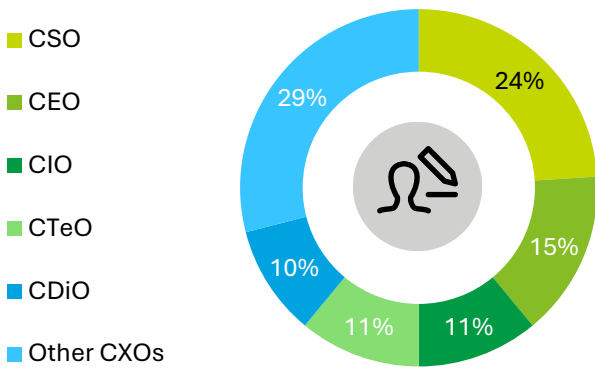
APAC region business profile

546 executives in APAC were surveyed

Number of employees

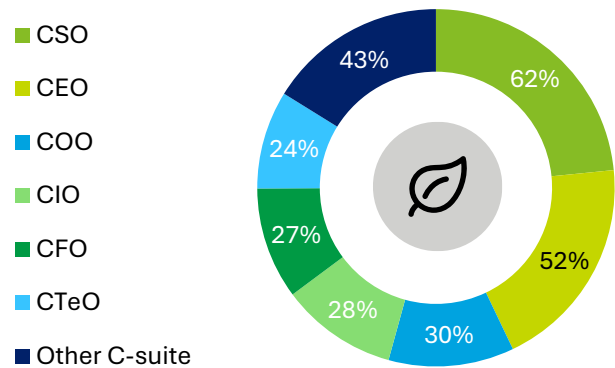


Job title



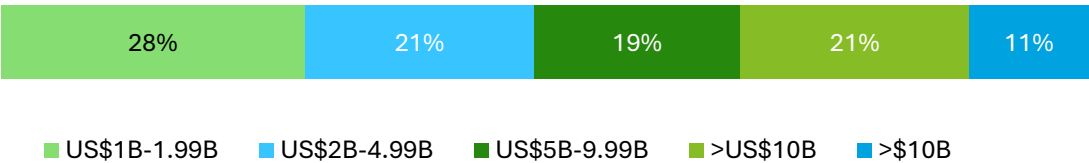
Note: CTeO is Chief Technology Officer; CDiO is Chief Digital Officer

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

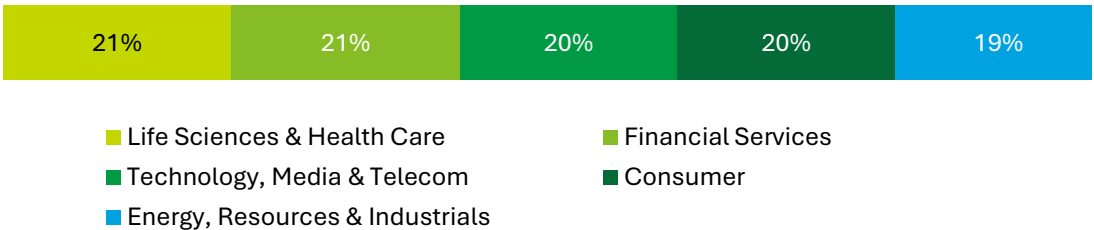


*Some respondents indicated multiple roles within the company have responsibility, resulting in the total percentage across roles exceeding 100%.

Revenue (US\$)



Industry

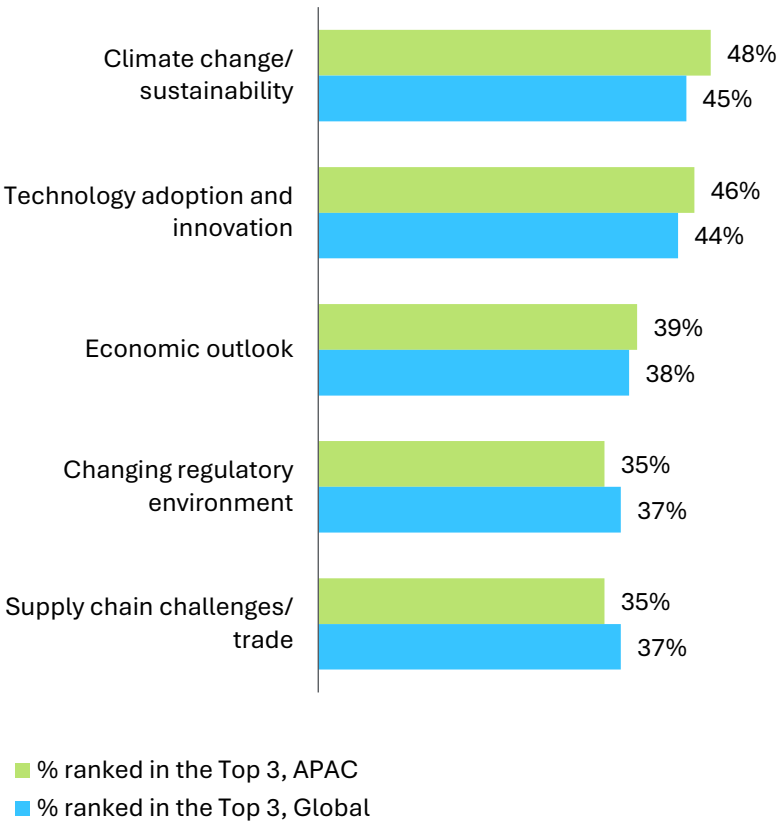


Sustainability as a business priority

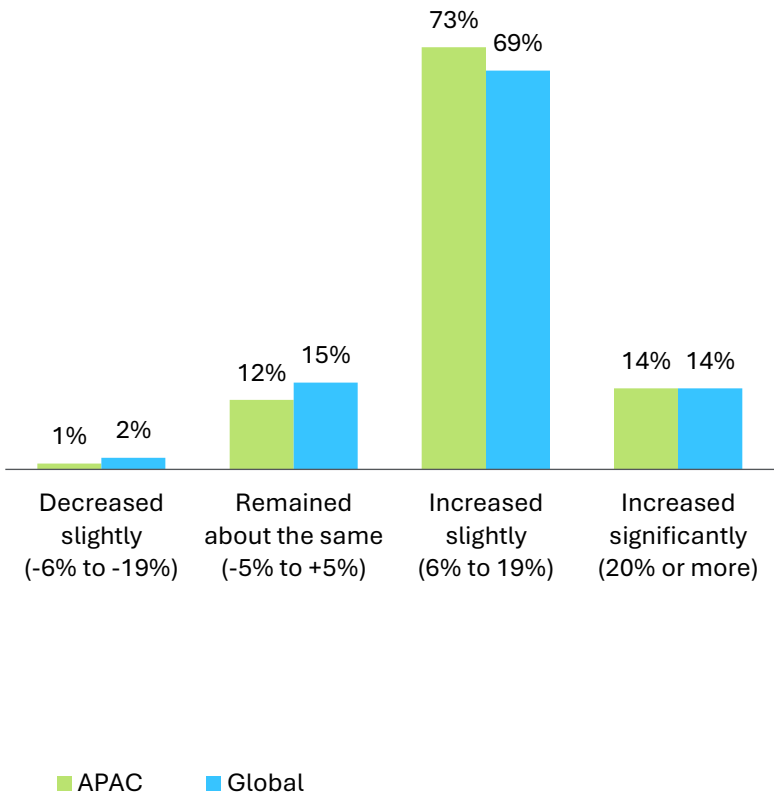
Sustainability ranked as the most pressing challenge for executives in APAC and the vast majority indicated an increase in investments over the last year.

- Nearly one-half cited climate change/sustainability as a top three challenge.
- Technology adoption and innovation (46%) also ranked as a top matter in APAC, ahead of economic outlook, changing regulatory environment and supply chain challenges.
- More than 4 out of 5 executives indicate their sustainability investments increased over the last year (87%).

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



How have your sustainability investments changed over the last year?

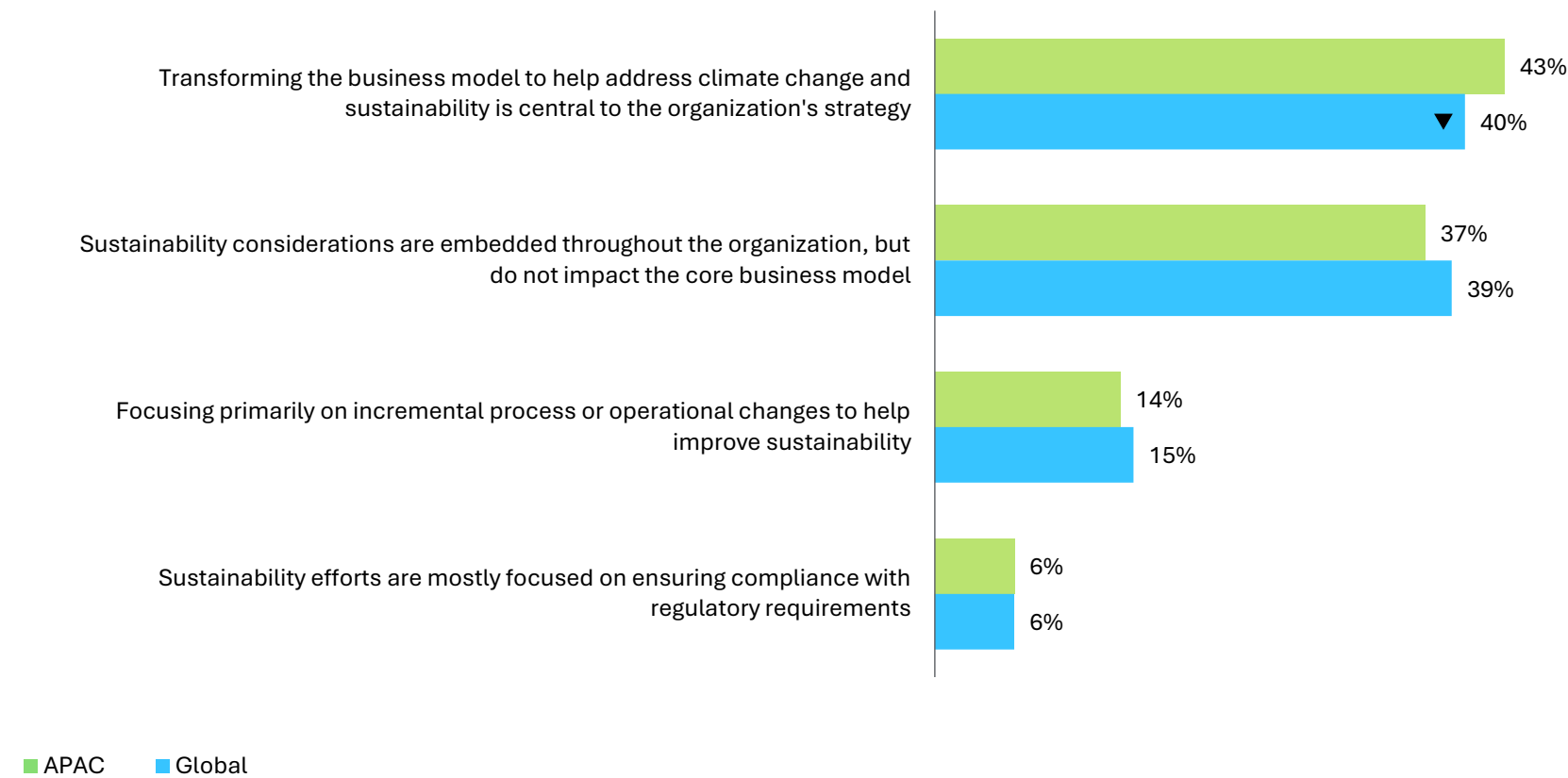


Company approach to sustainability

Executives in APAC typically approach sustainability by transforming business models or embedding sustainability considerations throughout the organization.

- These approaches are similar to 2024 and on par with the global average.
- Much smaller proportions of executives indicated focusing on incremental changes or ensuring compliance as their primary approach.

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

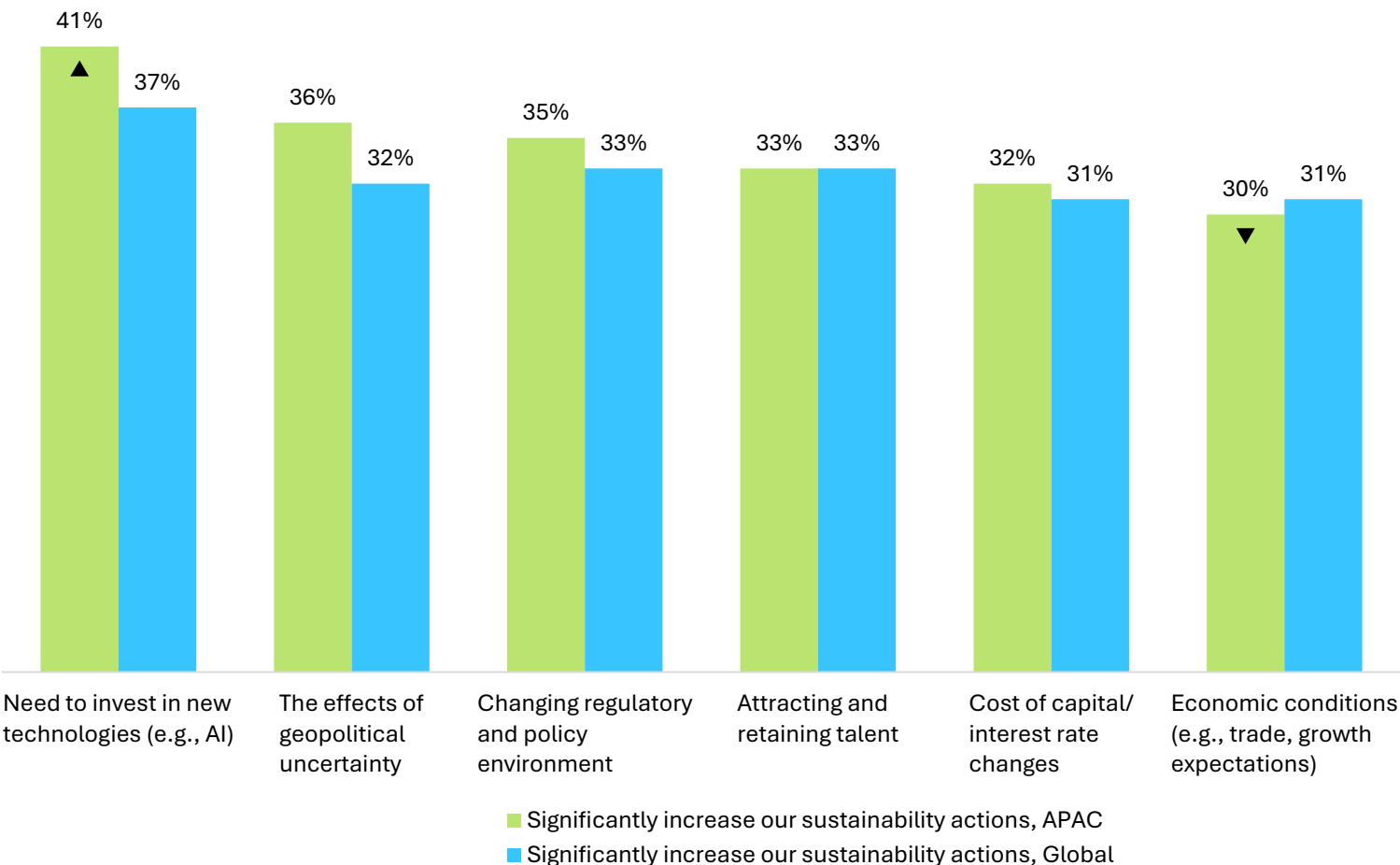


Broader market conditions’ and competing priorities’ effects on sustainability actions

In APAC, broader market conditions and competing priorities are not causing most companies to reduce sustainability actions.

- The need to invest in new technologies has not caused a decrease in sustainability action. In fact, 41% reported that they’ve significantly increased sustainability actions prompted by the need to invest, higher than the global average (37%) and up from 2024.
- The effects of geopolitical uncertainty are also prompting sustainability action at a higher rate in APAC compared to the global average.
- The effects of economic conditions have lessened in that regard in 2025 compared to 2024.

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



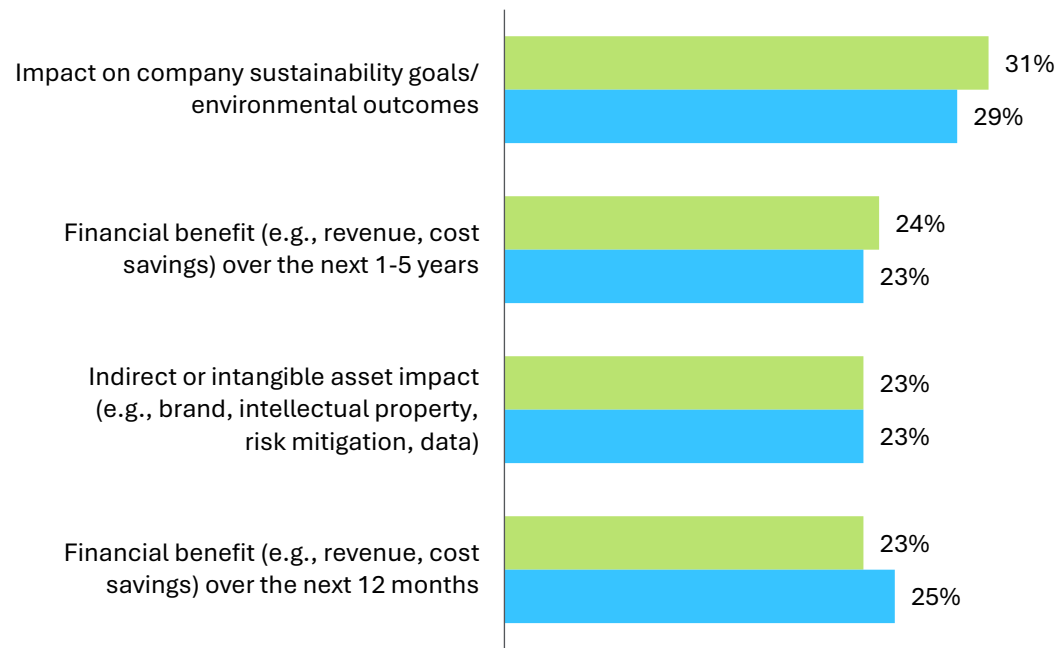
Business case and benefits from sustainability efforts

For APAC executives, the impact on sustainability goals is highly influential to decision-making, followed by financial benefit in the next 1-5 years.

- Nearly one-third of executives indicate the most influential factor in sustainability-related decision-making is impact on sustainability goals and outcomes while another 24% cite financial benefit over the next 5 years.
- 68% indicate that sustainability efforts positively impact revenue generation, similar to the global average.

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

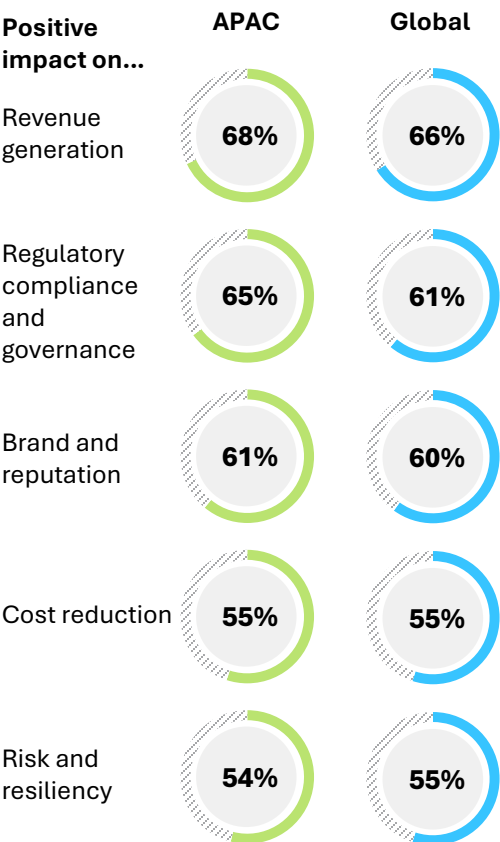
(rank in order of influence)



■ Ranked most influential, APAC
■ Ranked most influential, Global

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

(positive, neutral, negative)



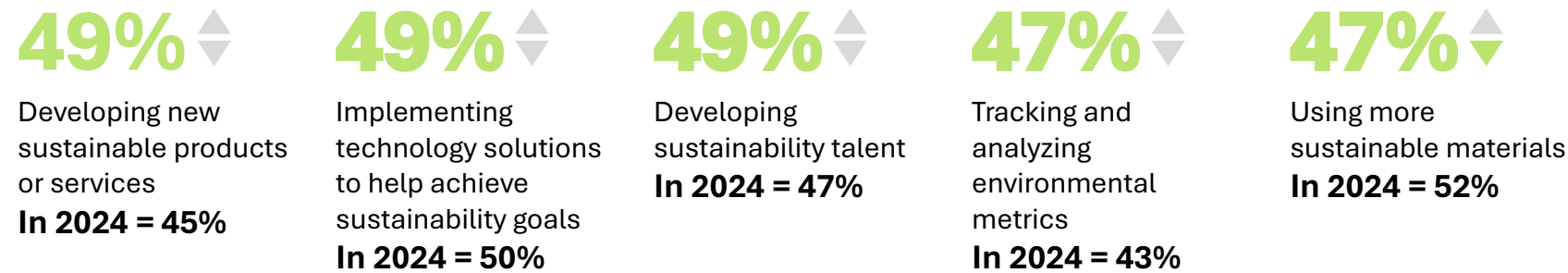
Sustainability actions undertaken to meet environmental goals

In APAC, organizations are implementing a range of sustainability actions to meet environmental goals at a slightly higher rate than global counterparts.

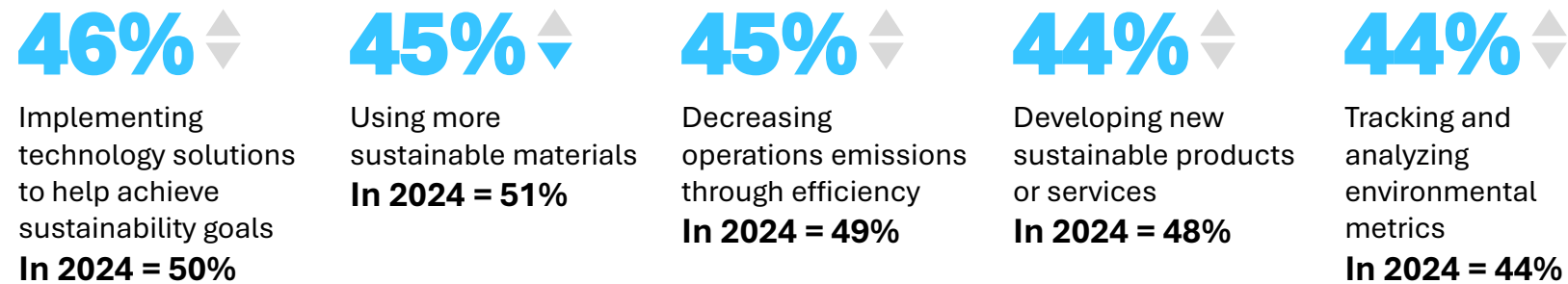
- Developing new sustainable products or services, implementing technology, and developing sustainability talent are the top actions taken in APAC towards sustainability efforts (49%).
- 47% each indicate they are tracking and analyzing environmental metrics and using more sustainable materials (down from 52% in 2024).

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

Top actions taken - APAC



Top actions taken - Global

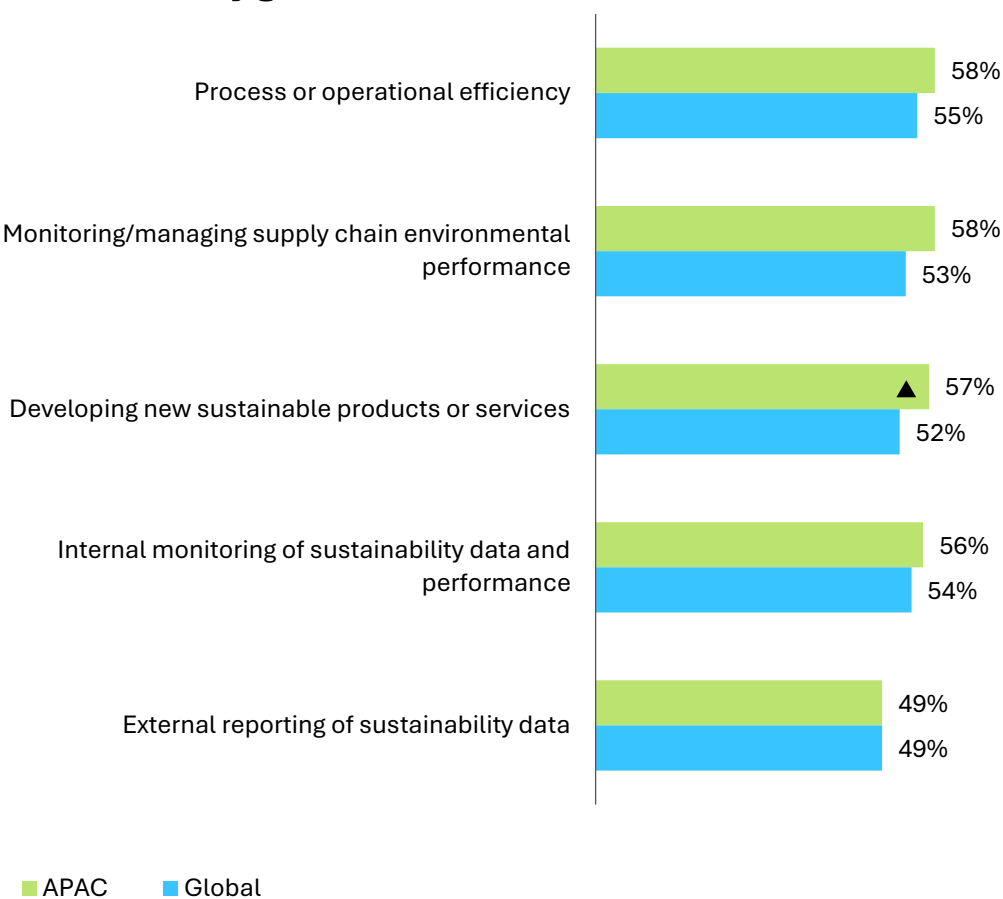


Technology as an enabler of sustainability efforts

Technology has emerged as a key enabler of corporate sustainability efforts, and AI use is already ubiquitous.

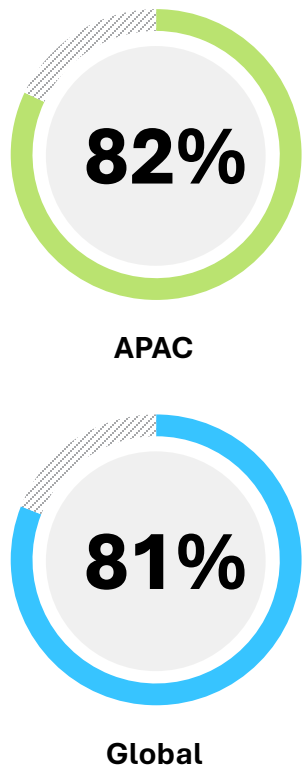
- Increased efficiency and monitoring/managing supply chain performance (both 58%) are the top areas where companies in APAC are implementing technology solutions.
- Implementing technology to develop new sustainable products or services has increased since 2024 and is higher for APAC compared to the global average (57% vs. 52%).
- 82% are using AI to assist with sustainability efforts, on par with the global average.

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?

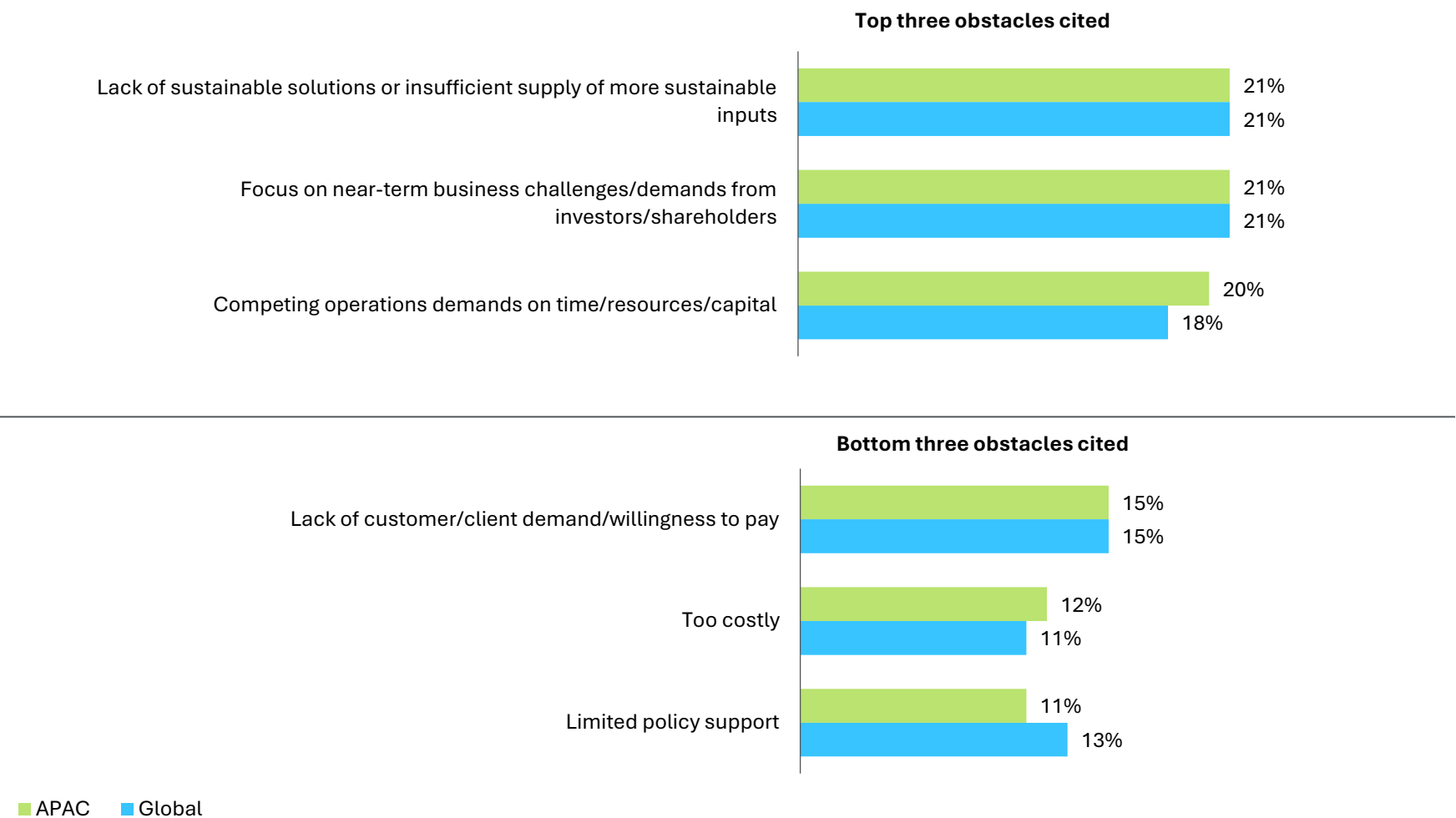


Obstacles to sustainability action

Two of the top obstacles to sustainability actions in APAC are organizational focus on the near-term business challenges (21%) and competing operations demands (20%).

- Rounding out the top three obstacles cited by one in five executives in APAC, is the lack of sustainable solutions (21%).
- Notably, areas that are less likely to be barriers to sustainability actions include lack of customer demand (15%), cost (12%), and limited policy support (11%).

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



Impacts on business strategy and operations

In APAC, leaders view climate change as less disruptive to business strategy and operations in the near term versus last year.

- The expectation that climate change will continue to impact strategy over the next 3 years has decreased, in line with the global average.
- Operation impacts of extreme weather, regulations and scarcity of resources are cited as the top sustainability matters already impacting businesses by 31% of respondents.

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

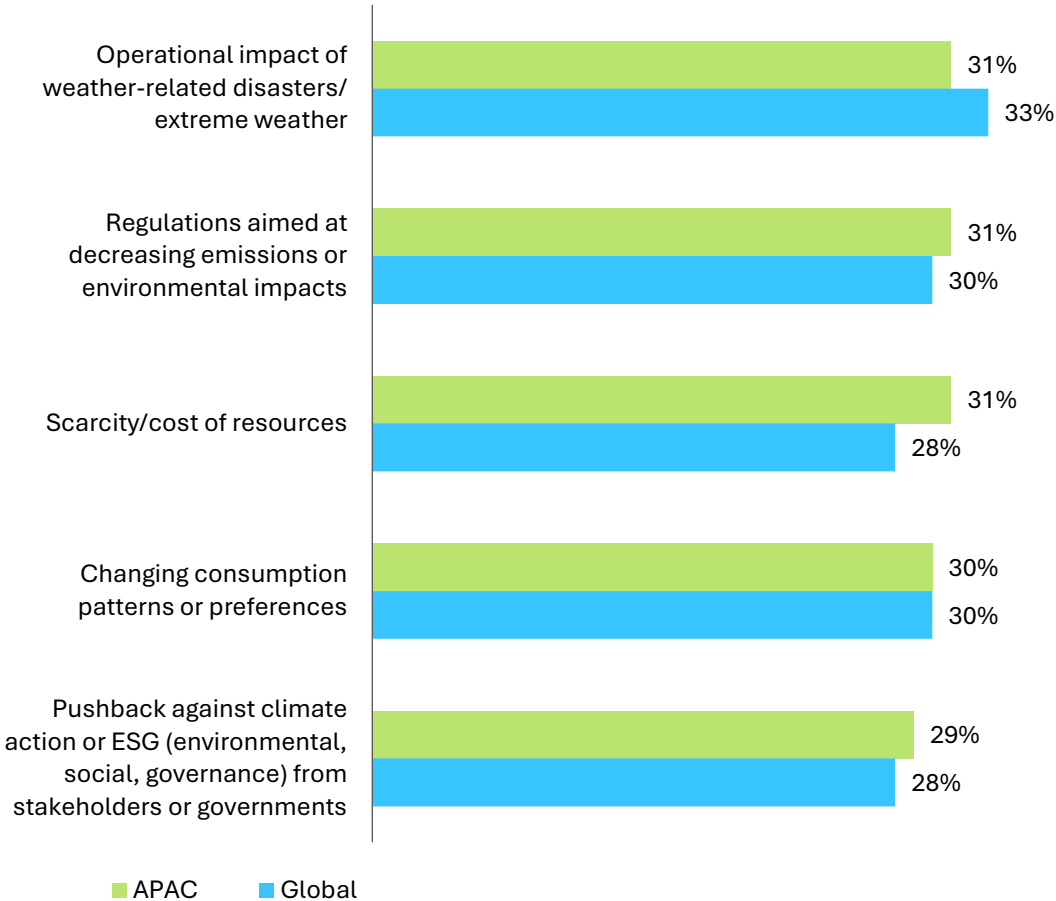


APAC



Global

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

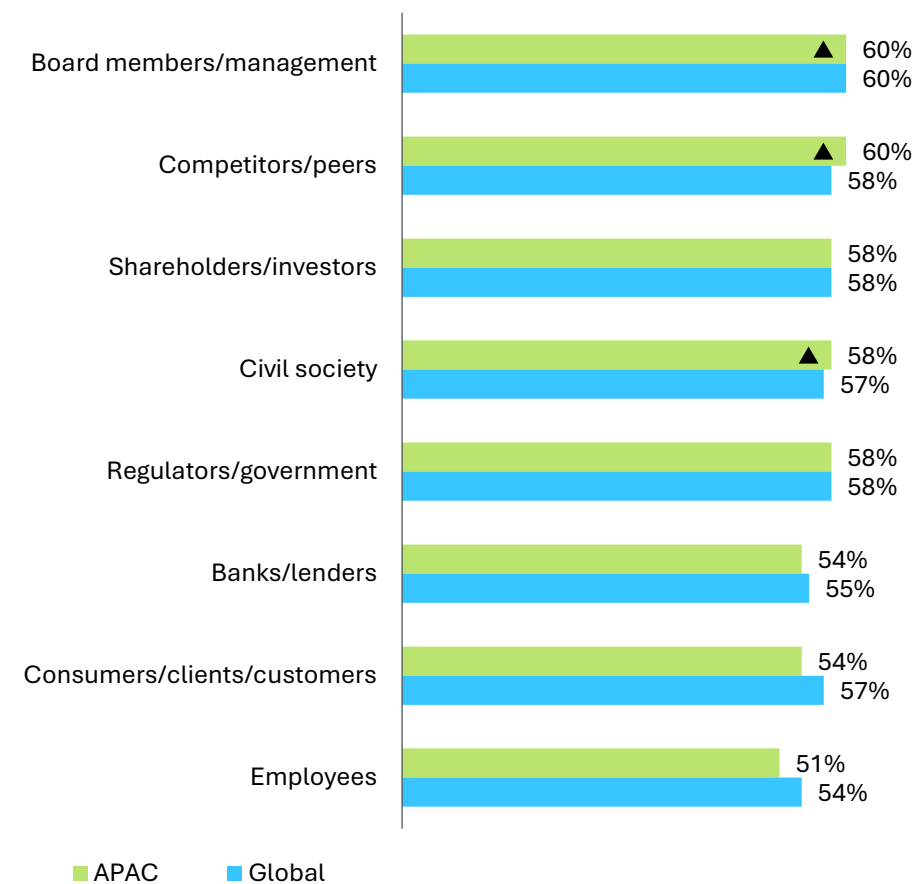


Stakeholder pressure on sustainability

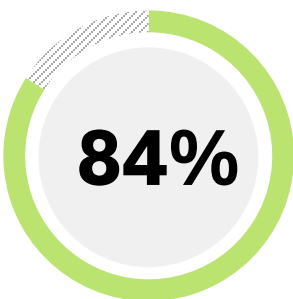
Companies in APAC face broad stakeholder pressure around their efforts in addressing sustainability.

- Pressure from board members/management (60%), competitors/peers (60%), and civil society (58%) have all increased in 2025.
- 84% of APAC executives on average feel pressure from stakeholder groups to increase sustainability action, similar to the global level.

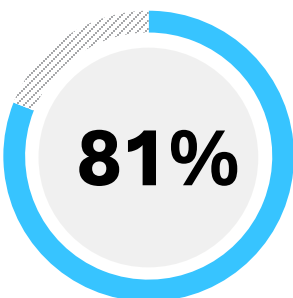
Executives who feel pressure from the following stakeholders to a moderate/large extent to increase or decrease their efforts in addressing sustainability



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



APAC



Global

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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