2026 C-suite Sustainability Report

Sustainability in focus

Europe insights



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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: organisations are moving from broad sustainability ambition to more focused execution embedded across the organisation, with greater attention to ROI, resilience, and technology as an enabler.

Sustainability remains a top business priority, and most organisations 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 organisation.
- 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 organisations 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.
- Organisations report applying technology across a range of use cases, including internal performance monitoring, supply-chain environmental data, risk modelling, 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

- Organisations report sustainability-related physical risks as the greatest sustainability matter currently impacting them.
- Around 20 – 25% of respondents on average said their organisation 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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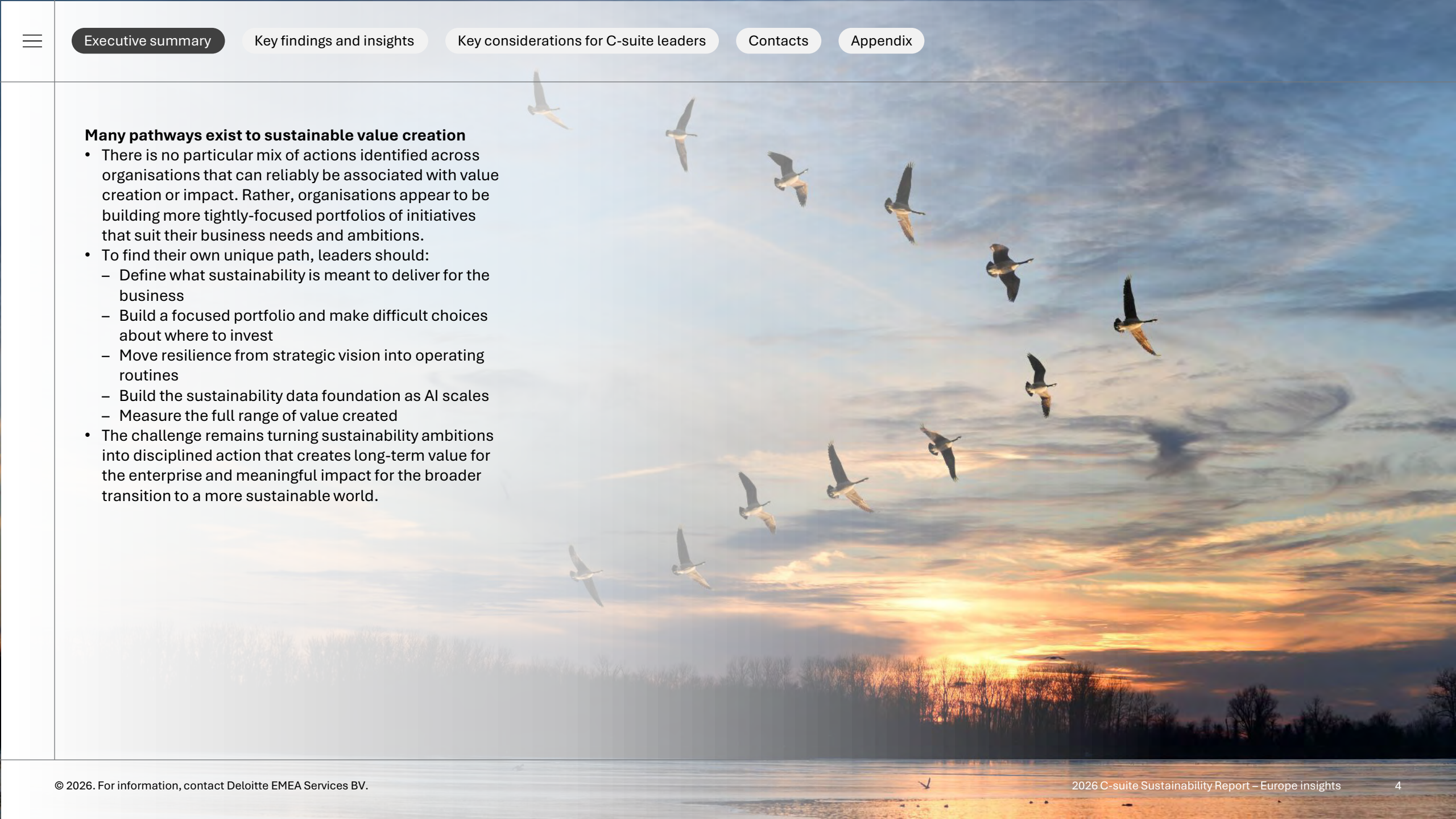
Many pathways exist to sustainable value creation

- There is no particular mix of actions identified across organisations that can reliably be associated with value creation or impact. Rather, organisations 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. Organisations continue to invest in sustainability, and most respondents see sustainability as a source of competitive advantage. A wide range of sustainability matters are impacting organisations, and stakeholder pressure has ebbed over the last five years.

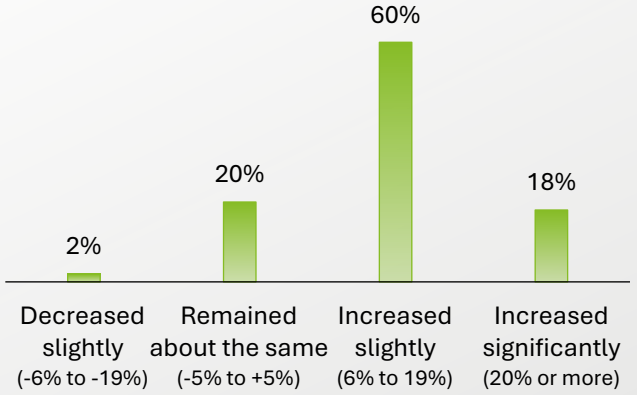
Top 3

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



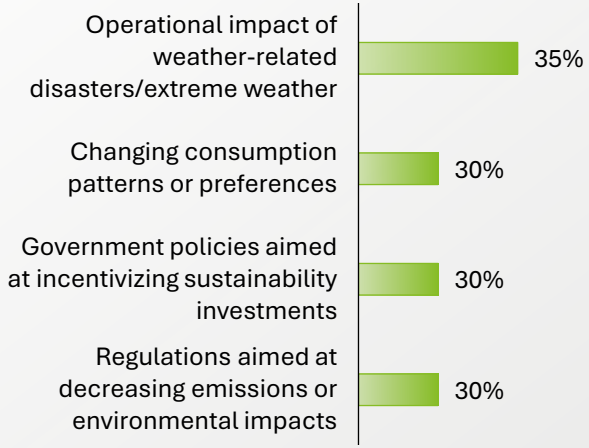
78%

have increased sustainability investments in the last year



Impacts

Top sustainability matters already impacting business



63%

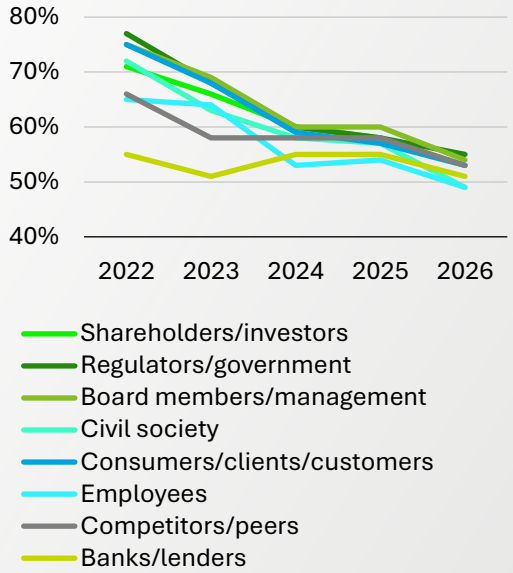
of organisation expect effects of climate change to have a high/very high impact on strategy and operations over the next three years

83%

agree sustainability initiatives create competitive advantage for their organisation

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.

Europe summary

Deloitte Global's 2026 survey of 837 European C-suite executives finds sustainability operating within a crowded enterprise agenda where priorities, barriers and value considerations are tightly distributed. Yet many European organisations report embedding sustainability throughout their operations and gaining competitive advantage from their efforts. As the regulatory agenda extends beyond reporting into operational and supply chain decisions, sustainability is becoming a business imperative. The opportunity for leaders is to use that momentum to embed sustainability in core operations and strengthen resilience. The challenge is to coordinate these decisions across competing priorities rather than pursue them as separate initiatives.

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

- Technology adoption and innovation ranks first among near-term priorities with 42% of European executives citing it in the top three, followed by supply-chain challenges (40%), talent-related challenges (39%), and climate change/sustainability (38%).
- 79% say their organisations increased sustainability investment over the past year, and 82% say sustainability initiatives create significant competitive advantage.

Sustainability is moving closer to business operations, and top obstacles are tightly clustered

- 46% say sustainability considerations are embedded throughout the organisation, while another 31% focus primarily on incremental operational improvements and 18% are pursuing business-model transformation.
- Technology, environmental measurement and sustainability talent lead current initiatives at approximately 32% each, closely followed by resilience and sustainable product or service development at approximately 31%.
- Operational demands, regulatory/reporting requirements, environmental measurement and sustainable inputs each rank at about 19%–20% among the leading barriers, while cost ranks lowest at 12%.
- Stakeholder pressure is perceived as broad, ranging from 51% to 58% across all groups measured and led by competitors/peers 58%, regulators/government 57%, and shareholders/investors 56%.
- Together, these findings point to coordination as a central execution challenge. Leaders need to decide who owns the dependencies between operational capacity, regulatory requirements, measurement and supply-chain inputs, rather than manage each as a sequential project.

The business case for sustainability spans multiple forms of value rather than relying on a single return

- 78% say sustainability investments deliver greater financial returns than other business investments.
- Positive effects of sustainability efforts across revenue, cost, risk and resiliency, brand and reputation, and regulatory compliance and governance range from 77% to 83%.
- Near-term financial benefits and sustainability/environmental outcomes are each selected as the most influential consideration by approximately 26% of respondents, with intangible and longer-term financial value close behind at approximately 24%.
- **These varied benefits call for clear investment criteria** that reflect near-term returns, environmental outcomes, resilience and longer-term business value.

Technology remains a key enabler across a range of sustainability efforts, while AI remains in pilot stages for many European organisations

- Risk mitigation leads technology applications at 48%, followed closely by supply-chain environmental monitoring 47%, external reporting 47%, internal monitoring 45%, sustainable product development 44%, and operational efficiency 43%.
- 50% report using AI in targeted pilots, while 27% say it is embedded at scale across multiple sustainability use cases.

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- Governance or risk concerns 19%, legacy-system integration 18%, and data availability/quality 18% are the leading AI constraints, indicating that broader adoption will likely involve several organisational capabilities moving together.
- **AI can only be as reliable as the sustainability data behind it.** The opportunity is to improve the quality and governance of that data, and only then, connect it to enterprise systems, so technology can inform compliance, physical-risk and supply-chain decisions, and priority AI use cases can move beyond isolated pilots, and only then connected to enterprise.

Sustainability-related physical exposure in Europe spans supply chains, insurance and energy, pointing to the need for coordinated resilience planning

- 66% expect climate change to have a high or very high impact on strategy and operations over the next three years.
- Extreme weather is the most frequently cited sustainability matter affecting Europe organisations at 34%.
- 18% rank supply-chain disruption as their greatest future physical risk, followed by insurance exposure 16%, energy availability 15%, and facility/infrastructure disruption 15%.
- Across the physical risks measured, only 29%–34% of European respondents say their organisation is **very prepared**. Most report being **somewhat prepared** (41%–49%) or **minimally prepared** (17%–21%), underscoring the need to plan for interconnected supply-chain, insurance, energy and infrastructure risks.
- Reliable environmental-performance visibility reaches Tier 2 suppliers or beyond for 52% of Europe organisations, leaving nearly half without reliable visibility beyond Tier 1.
- **The opportunity is to improve transparency and coordinate decisions across the value chain**, so organisations can better identify interconnected exposures and strengthen resilience.

Defining orchestration is a key challenge and opportunity for leaders in Europe

European respondents report sustained investment, deeper integration and business value from sustainability efforts. The next challenge is to turn that momentum into coordinated choices about what sustainability should deliver, which initiatives to scale, how to manage physical exposure and how to measure value. The following actions provide a practical starting point.

1. Define what sustainability is meant to deliver for the business

Define the financial value each initiative is expected to create, through lower costs, protected or increased revenue, or reduced risk, and how its sustainability impact supports that value. Use those expectations to guide capital allocation, review progress and decide what to scale.

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 thresholds that trigger specific sourcing, insurance, site or investment decisions.

4.Build the sustainability data foundation as AI scales

Reliable, governed sustainability data is essential to measuring value, managing risk and meeting reporting needs, not just deploying technology such as AI. Connect that data to core business systems, then scale AI use cases that improve specific decisions where data quality and ownership are in place..

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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Key findings and insights



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Europe region business profile

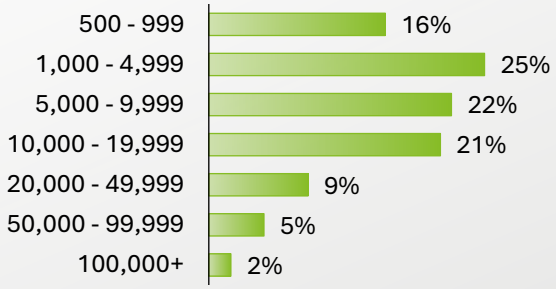
837 executives in the Europe were surveyed

The Europe sample represents a broad cross-section of large organisations and C-suite leaders across all five industry sectors, with Financial Services accounting for the largest share at 21%. Just over half of respondents represent organisations with US$1 billion to just under US$5 billion in annual revenue, while nearly half work at companies with 1,000 to 9,999 employees.

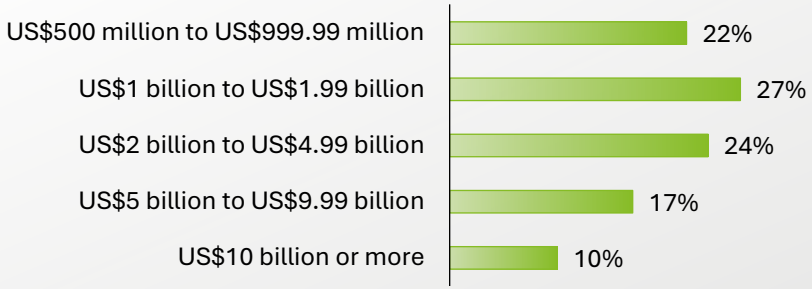
The executive mix is similarly broad, led by Chief Information Officers at 16%, followed by CEOs/Presidents and Chief Sustainability Officers at approximately 15% each, with representation across a range of other senior leadership functions.

The countries surveyed were Belgium, Netherlands, France, Germany, Ireland, United Kingdom, Italy, Denmark, Finland, Iceland, Norway, Sweden, Spain, Switzerland and Türkiye

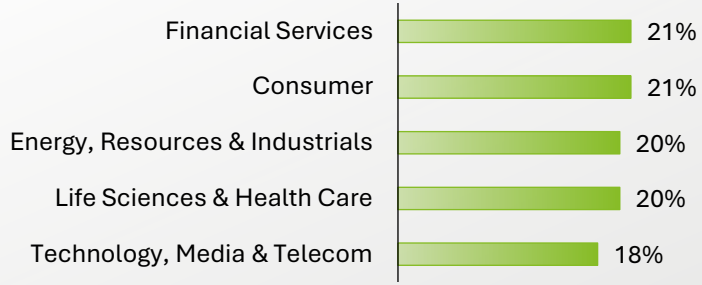
Number of employees



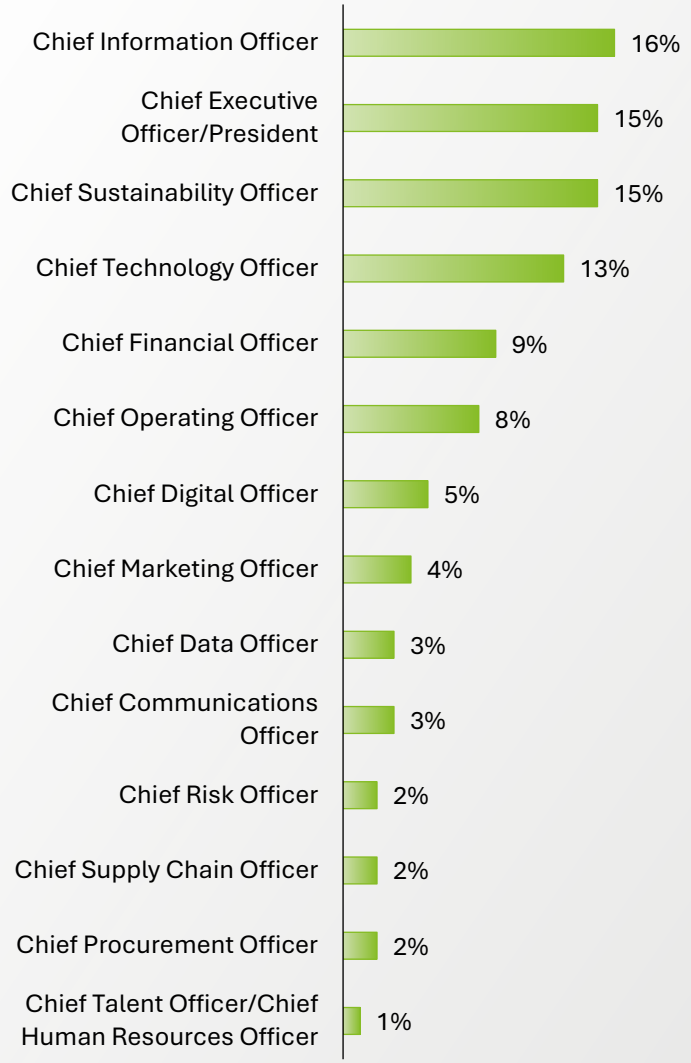
Annual revenue ($US)



Industry



Job title



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Overview

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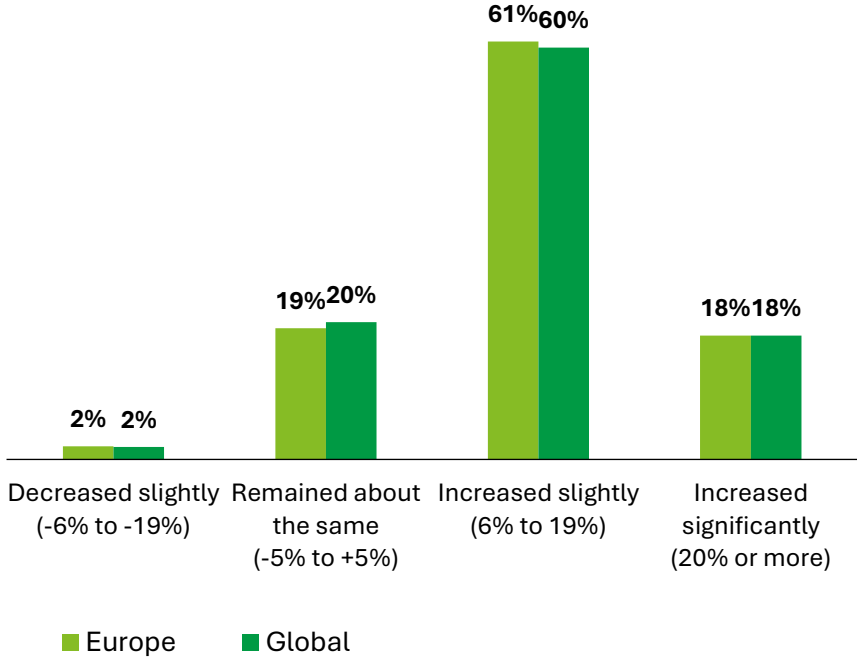
Sustainability as a business priority

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



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



Investment rises amid competing priorities

European executives name several pressing matters among their priorities for the coming year. Even with these competing demands, **79%** say their organisation increased sustainability investment over the past year. **The European opportunity is to connect that investment to business decisions.** For organisations in scope, sustainability requirements add to the need to understand supply chains and manage regulatory change. Leaders can use that work to strengthen operational resilience and focus investment on outcomes that matter to the business—rather than treat compliance and sustainability as separate programmes.

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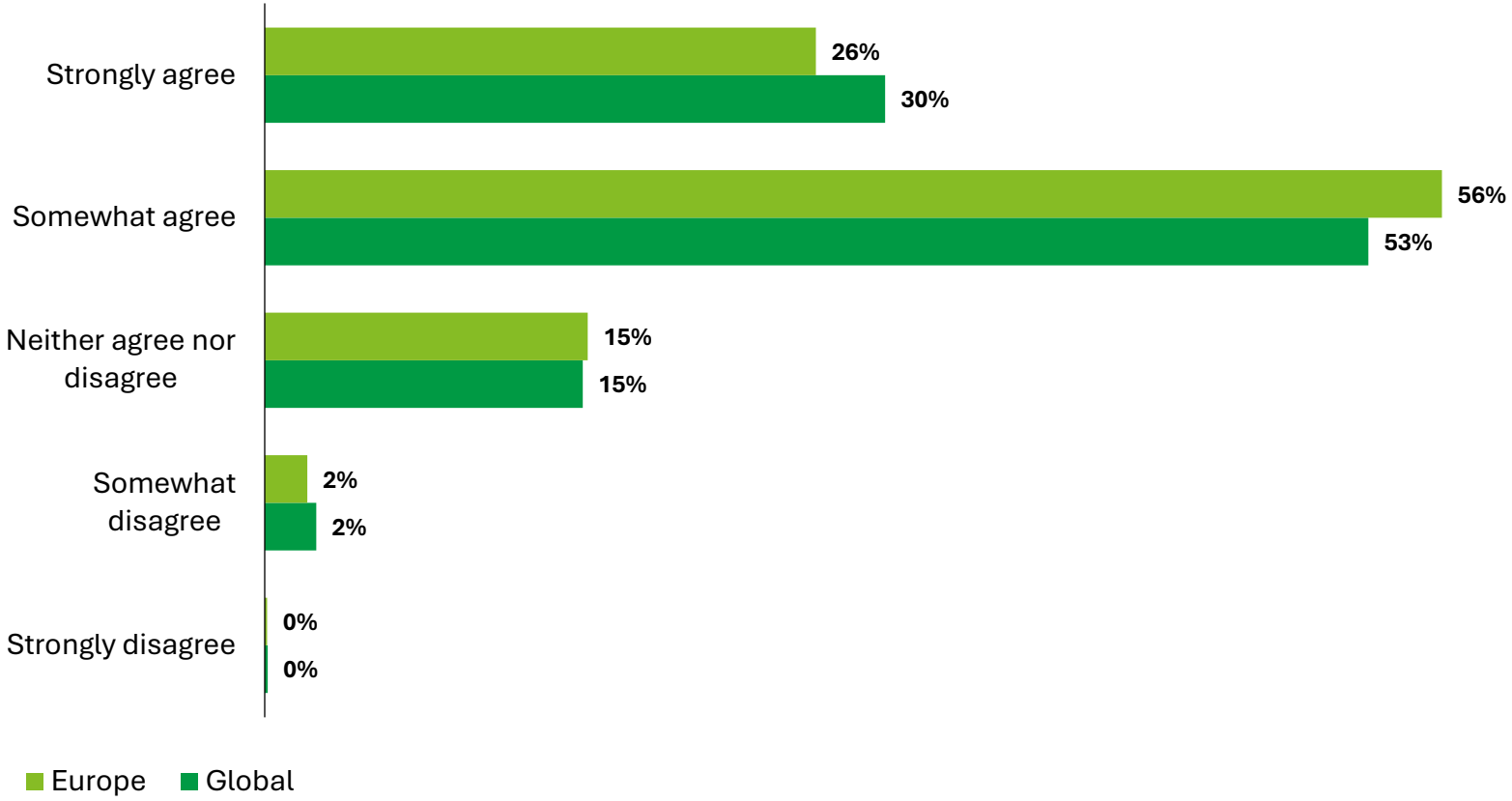
Sustainability as a competitive advantage

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



Sustainability is widely seen as a competitive advantage

82% of European respondents agree that their organisation's sustainability initiatives create significant competitive advantage: **26% strongly agree** and **56% somewhat agree**. This is broadly in line with the global result (**83%**).

The opportunity is to make that advantage tangible. In Europe, organisations can look beyond meeting applicable regulatory requirements and identify where sustainability also strengthens resilience, supports customers or improves operations. Measuring those outcomes would help leaders show *how* sustainability contributes to competitive position.

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

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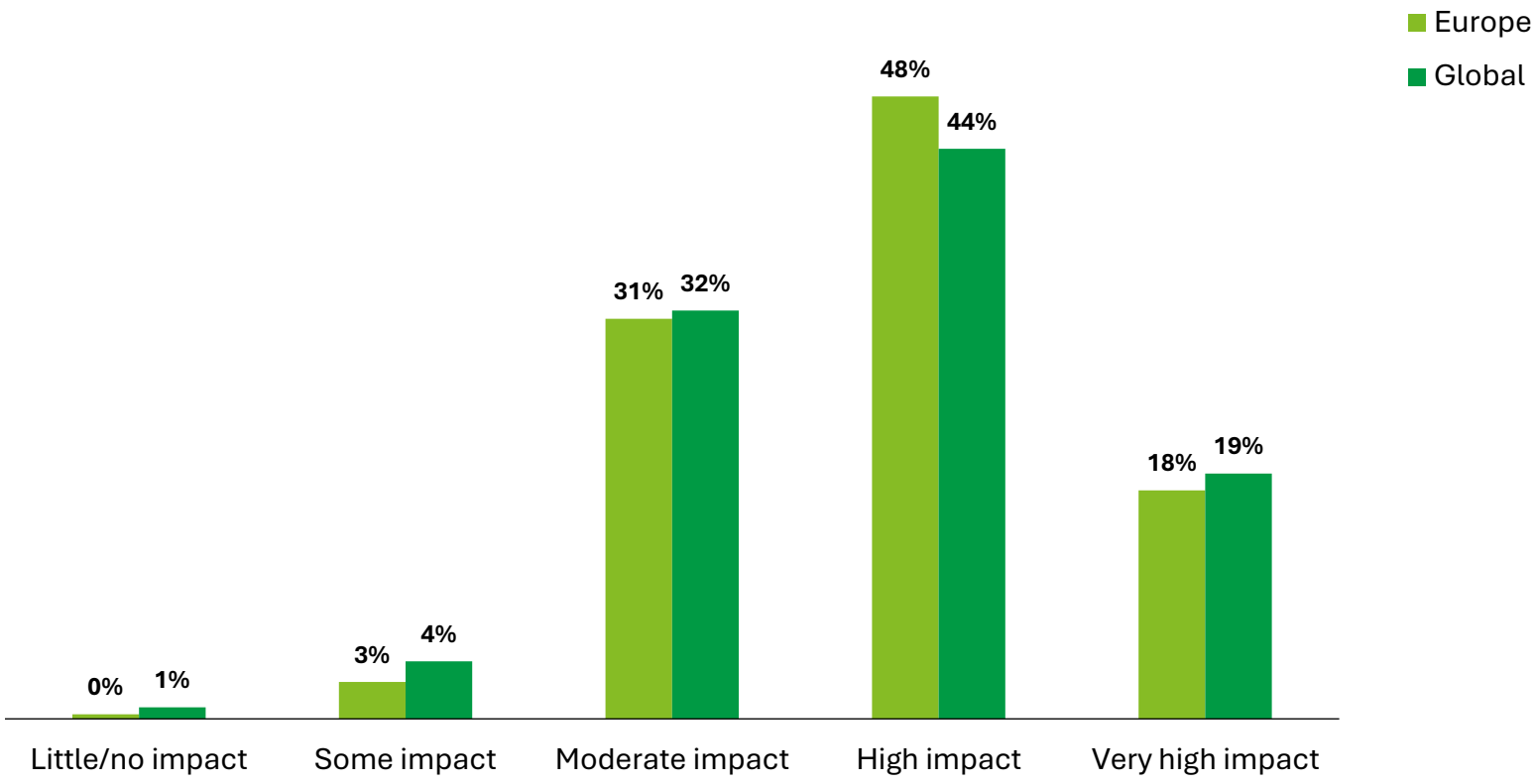
Expected impact of climate change on business operations

To what degree do you expect the effects of climate change to impact your organisation's strategy and operations over the next 3 years?



Climate impact is a near-term planning concern

66% of European respondents expect climate change to have a high or very high impact on their organisation's strategy and operations over the next three years, compared with 63% globally.

Separately, the EEA reports that Europe has warmed at twice the global average rate since the 1980s[1] and estimates €822 billion in EU losses from weather- and climate-related extremes during 1980–2024.[2]

Together, these findings strengthen the case for assessing physical exposure in operating, supply-chain and investment decisions.

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

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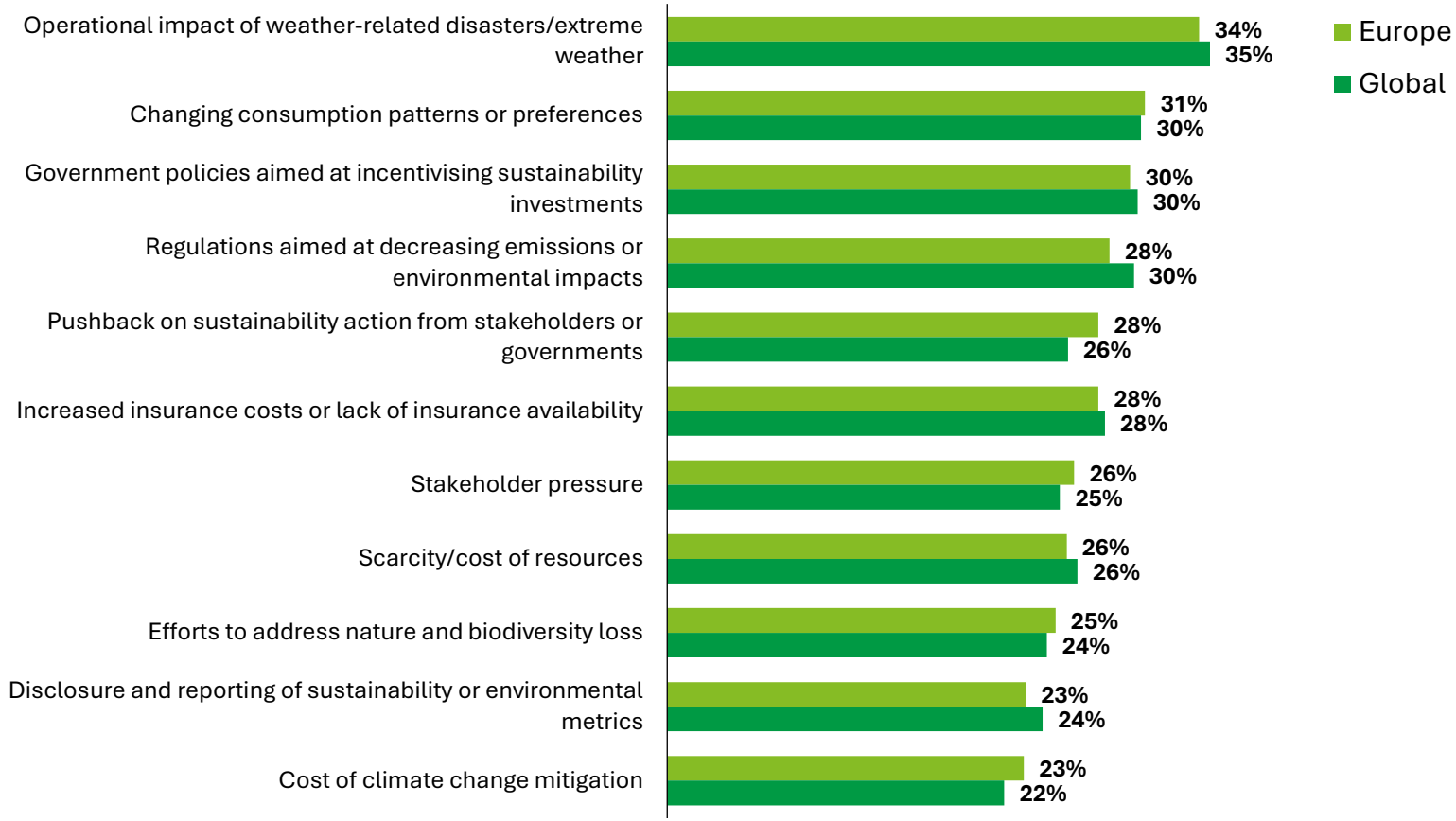
Sources:
1. European Environment Agency, "Extreme weather and uneven climate adaptation challenge Europe's resilience," press release, 11 June 2026.
2. European Environment Agency, *Economic losses from weather- and climate-related extremes in Europe*, 14 October 2025.

Top sustainability impacts on business strategy and operations

What are the top 3 sustainability matters that are already impacting your business? (select top three)



Weather related risk is reshaping business strategy

European organisations are navigating a dual climate challenge: physical risk and regulatory mandate. Weather-related disruption is the most frequently cited current impact (34%).

Europe's regulatory landscape is likely to shape how organisations respond. For companies in scope, reporting and other sustainability requirements create reasons to strengthen data, review operations and engage suppliers.

The opportunity is to connect that regulatory work with responses to physical risk so the same effort supports compliance, operational resilience and better-informed investment decisions.

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

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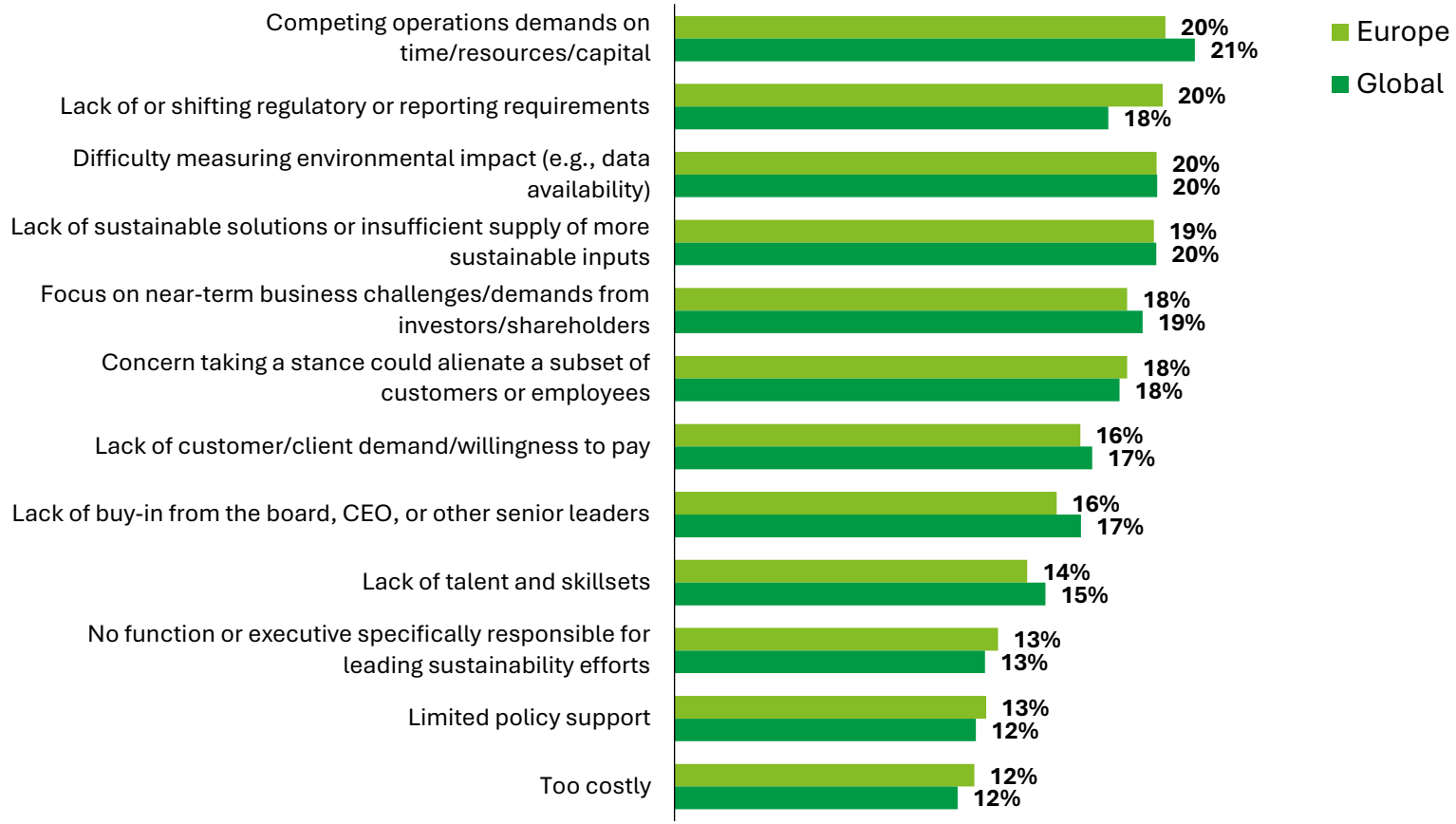
Obstacles to sustainability action

What are the top 2 obstacles to deploying sustainability initiatives at your organisation? (select top two)



Execution barriers are closely clustered

European respondents place competing operational demands, regulatory or reporting requirements, and difficulty measuring environmental impact equally among their leading obstacles (**20% each**). Limited access to sustainable solutions or inputs follows closely (**19%**). No single obstacle dominates.

The leadership question is who owns the dependencies. Operational capacity, regulatory requirements, measurement and access to sustainable inputs sit across different functions. Leaders should assign responsibility for the trade-offs between them, rather than assume that resolving one obstacle will clear the path for execution.

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

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Stakeholder pressure on sustainability

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



Stakeholder pressure is broad, but expectations may differ

Between 51% and 58% of European respondents report moderate or substantial pressure from each stakeholder group measured. Competitors and peers (58%), regulators and government (57%), and shareholders and investors (56%) rank highest.

The survey measures the extent of perceived pressure, not its direction or what each group expects.

Leaders therefore need to understand the different concerns behind that pressure, make deliberate choices where expectations compete, and explain those choices consistently.

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

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Operational discipline and value

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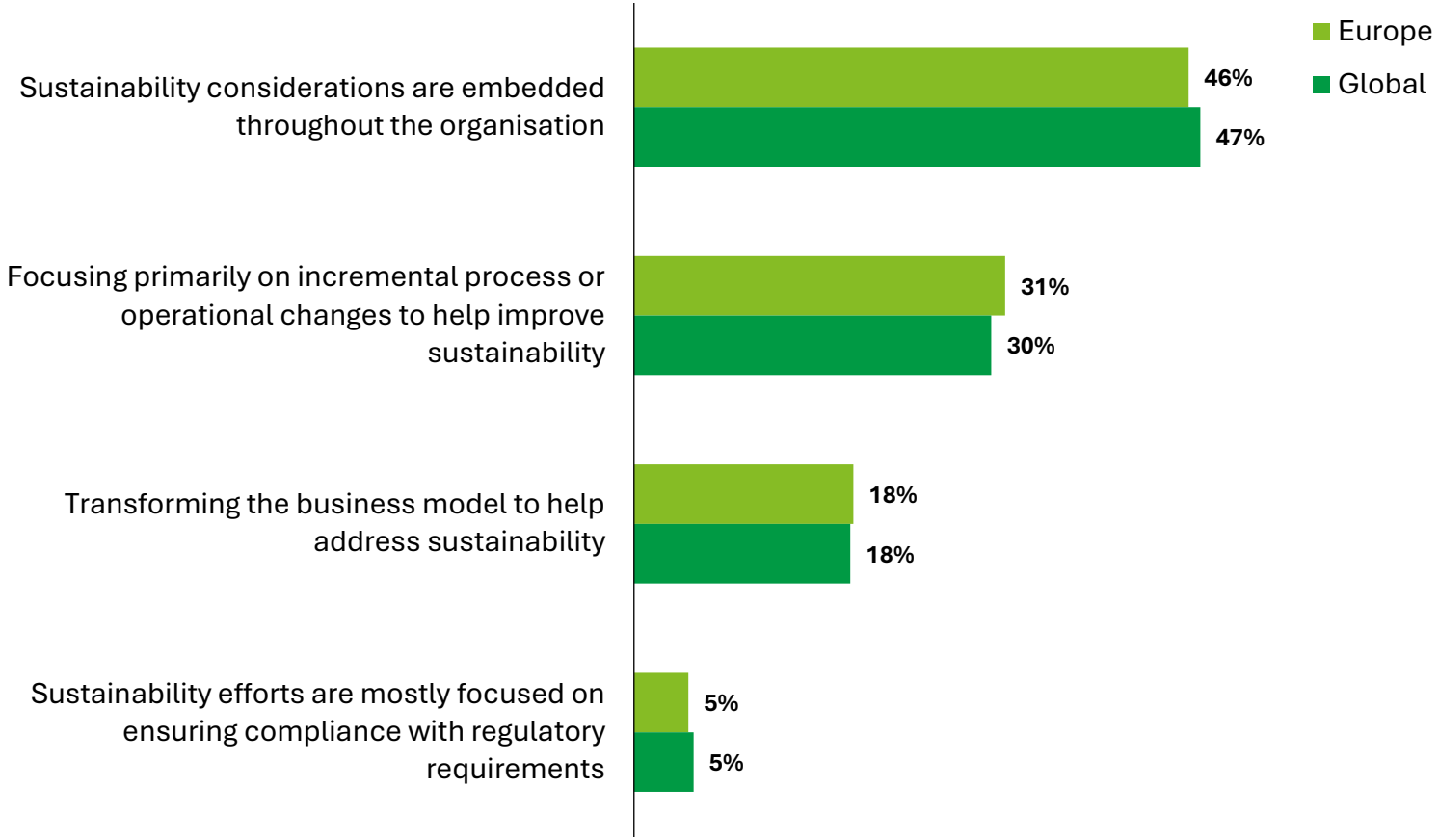
Organisation's approach to sustainability

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



Embedding is widespread; business-model transformation is less common

46% of European respondents say sustainability considerations are embedded throughout their organisation, while **18%** are transforming their business model to address sustainability.

The opportunity is to make integration purposeful. Leaders should be clear about the business outcome they want sustainability to deliver, then decide where operational improvements are sufficient and where resilience, market opportunities or other strategic considerations warrant deeper change.

Embedding sustainability and transforming a business model are not mutually exclusive in practice, even though respondents selected the *one statement* that best describes their current approach.

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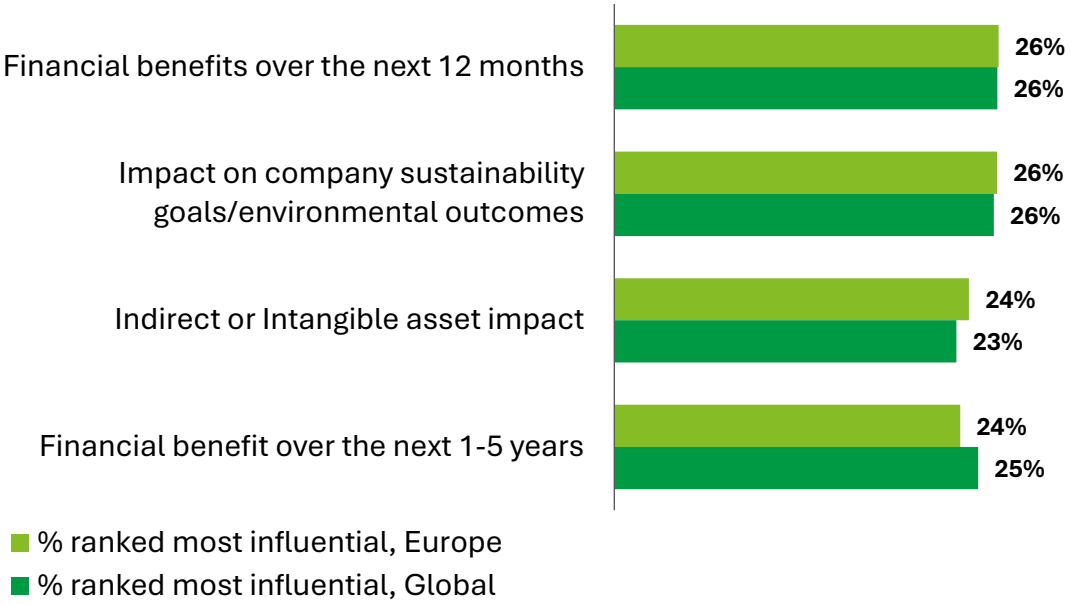
Business case and benefits from sustainability efforts

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

(rank in order of influence)



Investment decisions need to reflect the full range of value

European respondents rank financial benefits over the next 12 months and environmental outcomes equally as the most influential considerations. Intangible value and financial benefits over the next one to five years follow closely. Yet reported benefits span more than these decision criteria from effects on regulatory compliance and governance to cost reduction and revenue generation. With investment rising and respondents also reporting stronger returns, the opportunity is to make these different sources of value explicit when selecting and scaling initiatives.

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

(% indicating strongly positive or somewhat positive)

Positive impact on...	Europe	Global
Regulatory compliance and governance	83%	81%
Risk and resiliency	81%	80%
Cost reduction	80%	79%
Brand and reputation	79%	79%
Revenue generation	77%	78%

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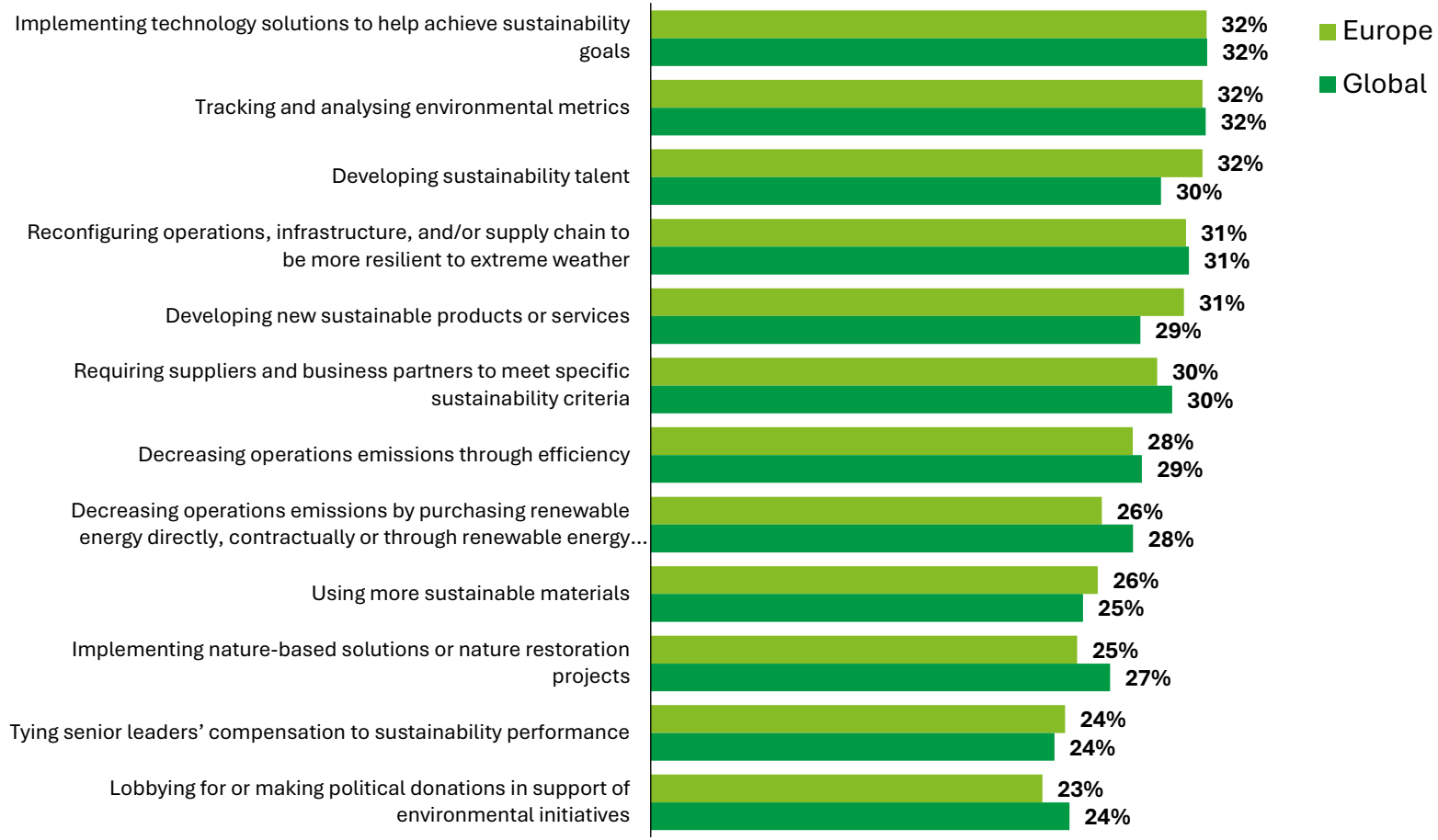
Sustainability actions undertaken

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



A broad mix of initiatives calls for clear priorities

European organisations report activity across technology, environmental measurement and sustainability talent (**32% each**), followed closely by resilience measures and sustainable product or service development (**31% each**). No single initiative dominates the responses.

The opportunity is to connect these activities to defined business outcomes. Leaders can assess which initiatives reinforce one another, assign clear ownership and focus resources where the business case and sustainability impact are strongest—rather than assume that the most commonly adopted initiatives are necessarily the most valuable.

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

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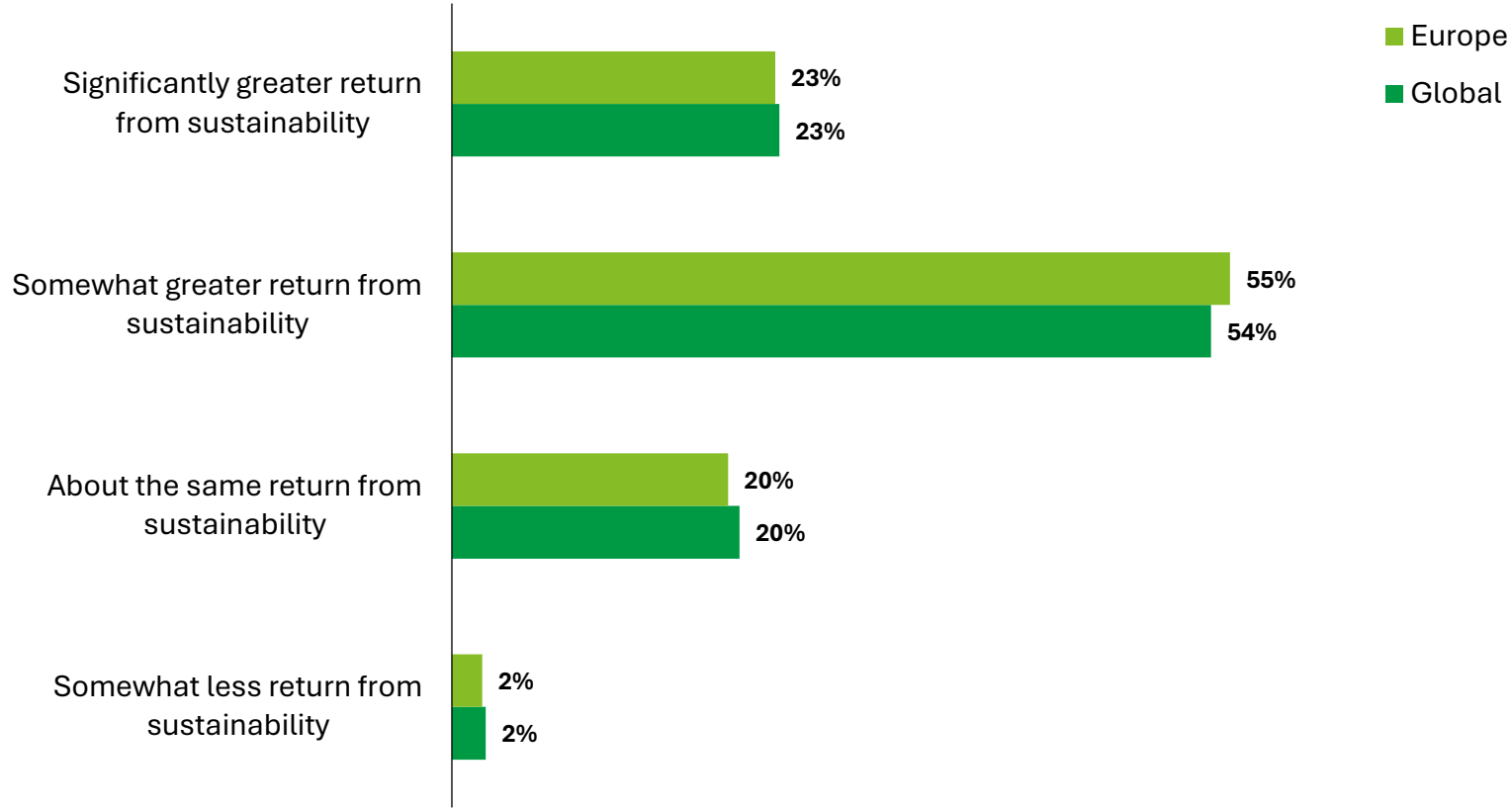
Sustainability investments expected return

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



Investment is rising, and respondents report stronger returns

78% of European respondents say their organisation's sustainability investments deliver greater financial returns than its other business investments. That sits alongside rising investment: **79%** say their organisation increased sustainability investment over the past year.

The value respondents report extends beyond financial ROI. On the preceding benefits chart, **77%–83%** report positive effects across revenue, cost reduction, risk and resiliency, brand and reputation, and regulatory compliance and governance. The opportunity is to measure these outcomes consistently and use them to guide which initiatives to scale.

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

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Technology and artificial intelligence

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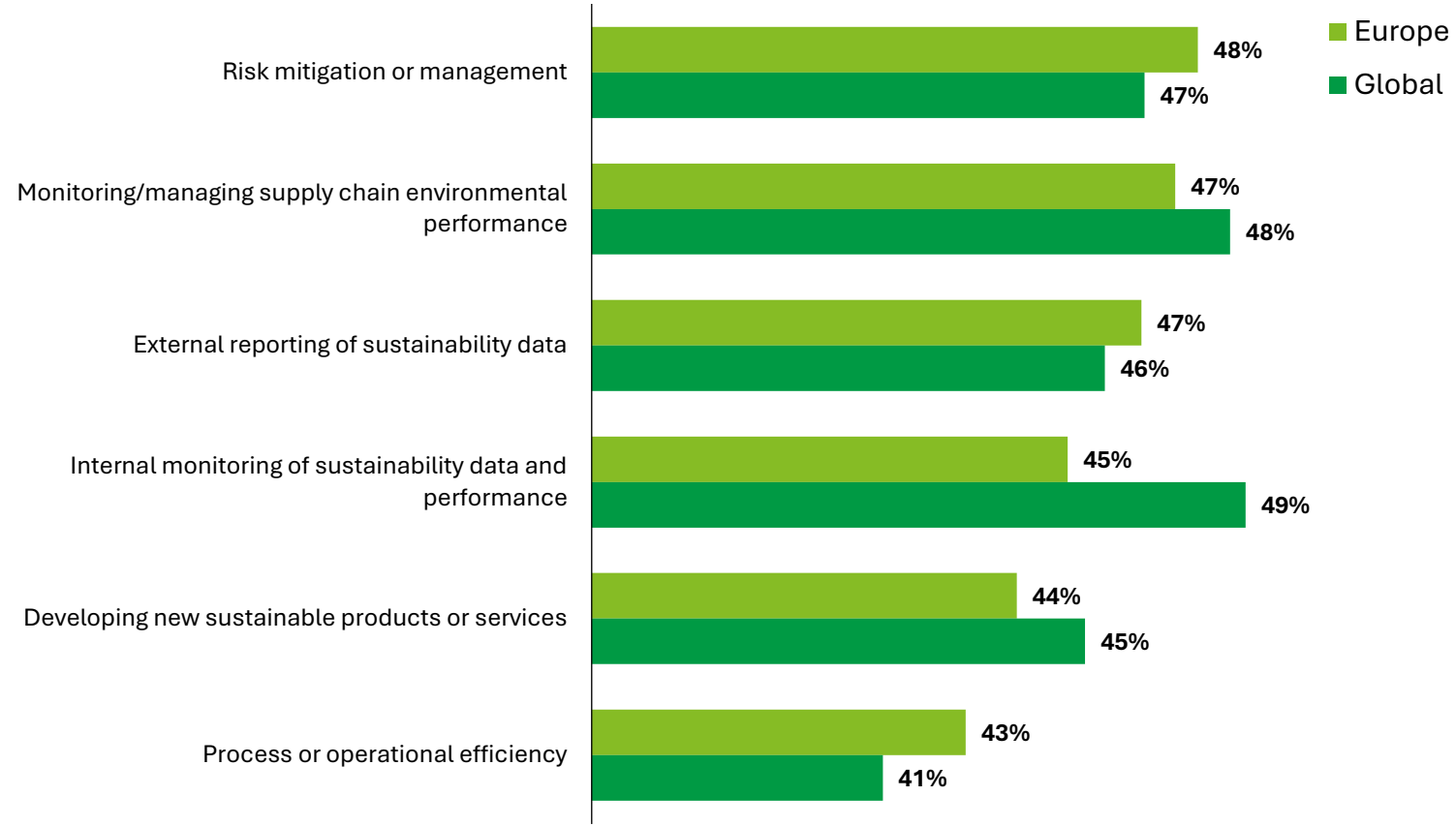
Technology as an enabler of sustainability efforts

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



Technology supports several sustainability priorities

European organisations report using technology most often for risk mitigation (48%), supply-chain environmental monitoring and external reporting (47% each). Internal monitoring (45%), sustainable product or service development (44%) and operational efficiency (43%) follow closely. No single application dominates.

The opportunity is to connect these uses and measure the value they create. Data gathered for monitoring and reporting can also inform risk, supply-chain and operational decisions. Linking those decisions to financial and operational outcomes would help organisations assess whether technology is contributing to the returns they report from sustainability investment.

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

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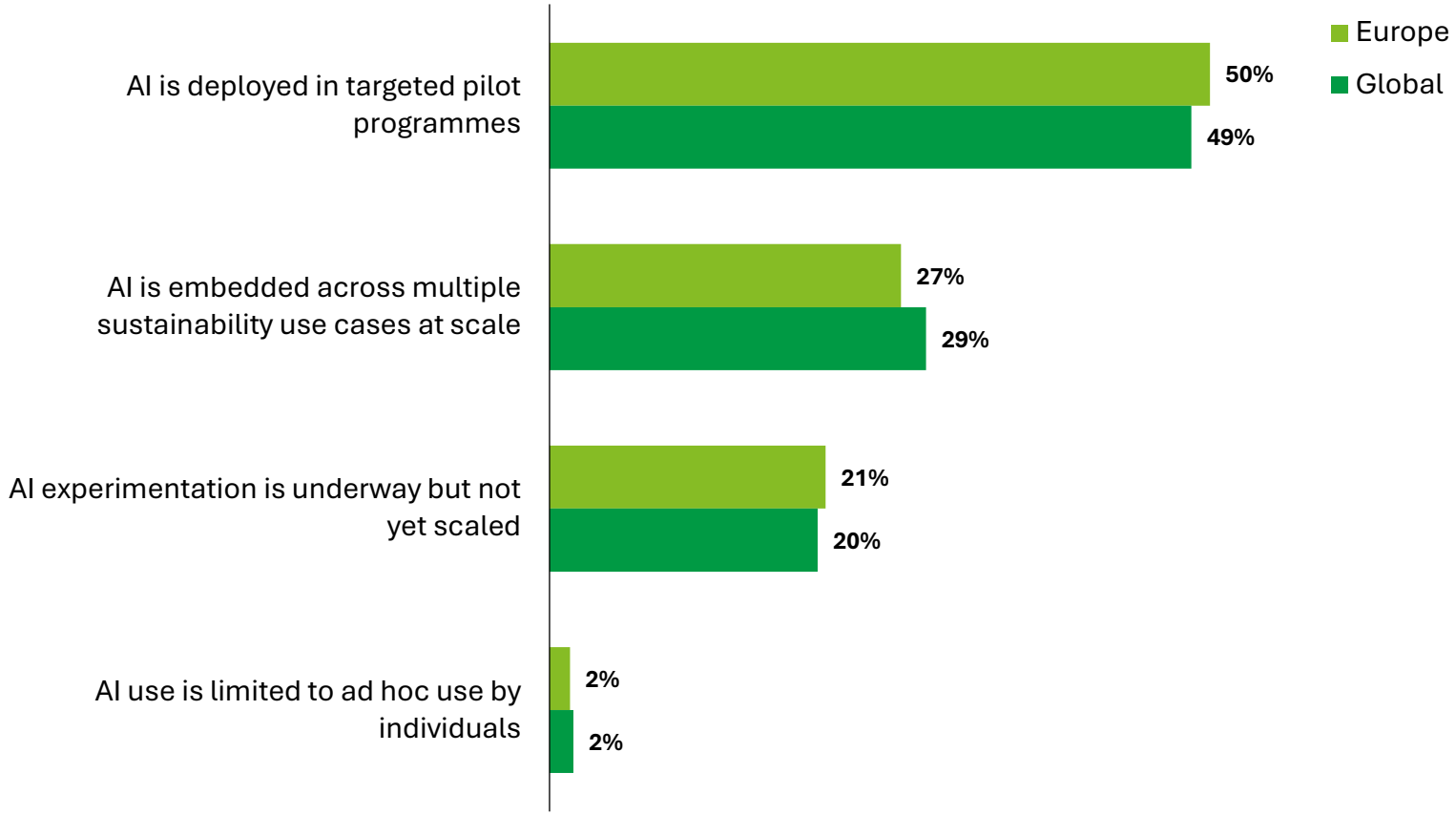
Maturity in applying AI to sustainability initiatives

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



AI pilots are widespread; deployment at scale is less common

Half of European respondents report targeted sustainability pilots, while 27% report AI embedded across multiple use cases at scale. A further 21% are experimenting but have not yet scaled.

The next decision is which use cases to scale and what shared data, governance and systems foundations they require, not simply whether to launch more pilots.

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

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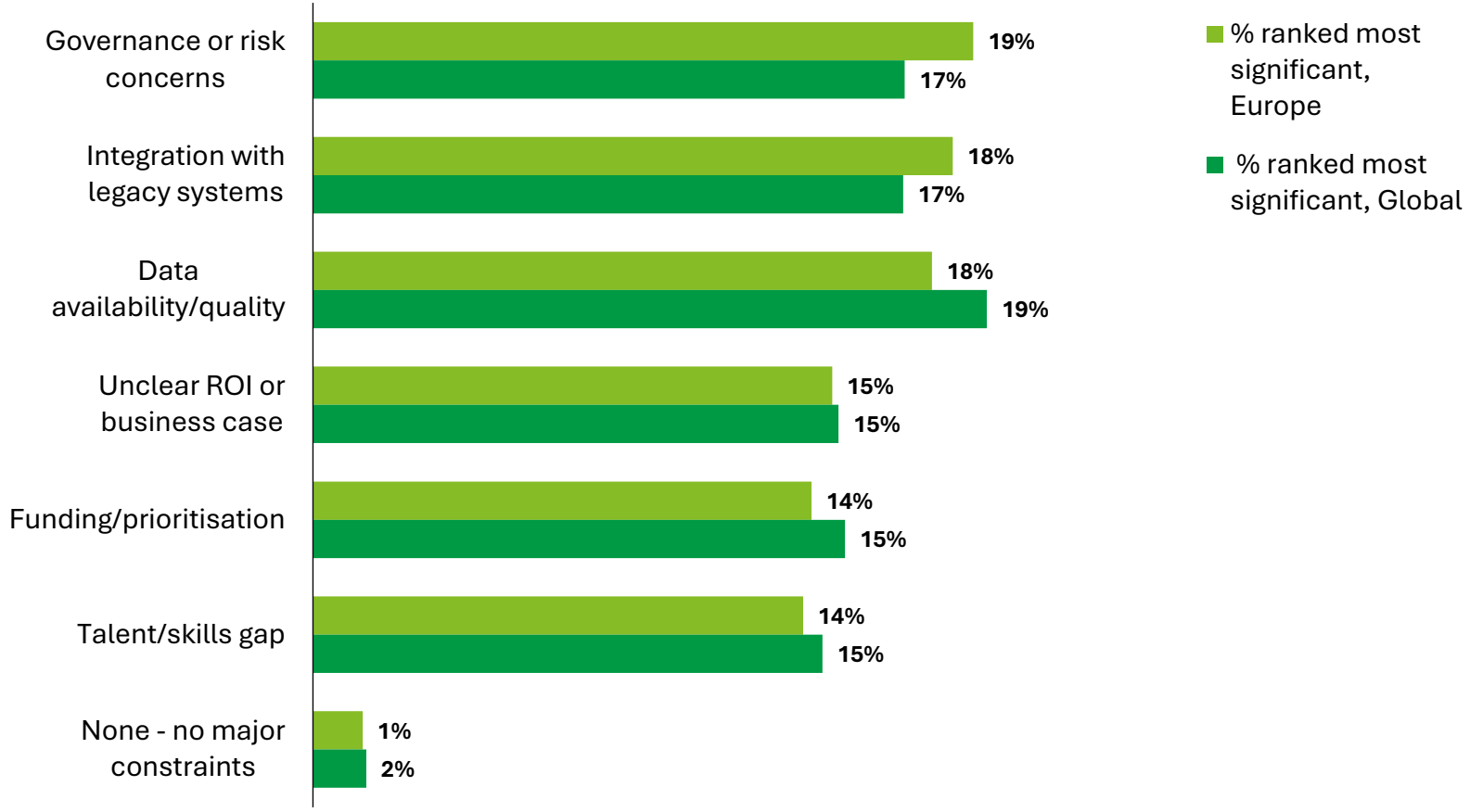
Factors limiting AI use in sustainability

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



Scaling AI requires more than better technology

European respondents rank governance or risk concerns (19%), legacy-system integration (18%) and data availability or quality (18%) as their leading constraints on using AI in sustainability initiatives. No single barrier stands out.

The opportunity is to address these constraints together: set clear governance for priority use cases, improve the data feeding them and connect AI tools to existing systems. This can give organisations a stronger foundation for moving beyond isolated pilots. As applicable EU AI Act requirements take effect, that foundation also supports responsible AI governance.

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

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Resilience and physical risk

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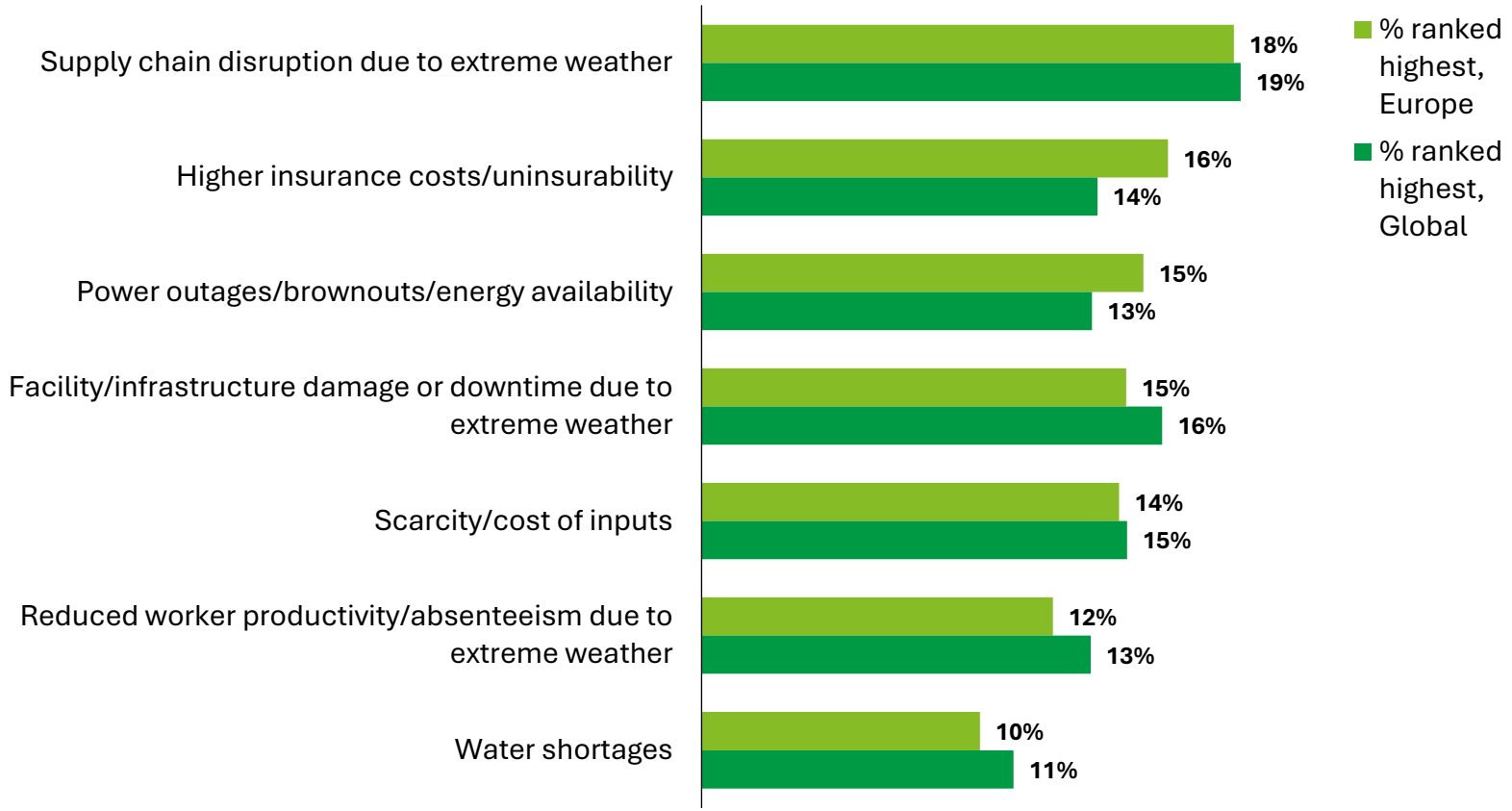
Sustainability-related physical risks impacting organisations

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



Physical risks span supply chains, insurance, energy and infrastructure

No single risk dominates European respondents' rankings for the next 3–5 years. Supply-chain disruption due to extreme weather is most frequently ranked highest (**18%**), followed by higher insurance costs or uninsurability (**16%**), energy availability (**15%**) and facility or infrastructure damage (**15%**).

The planning decision is where a disruption should trigger a response across functions. Test how supply-chain interruption could affect insurance, energy or facilities decisions, and identify the owners and thresholds for acting on those dependencies.

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

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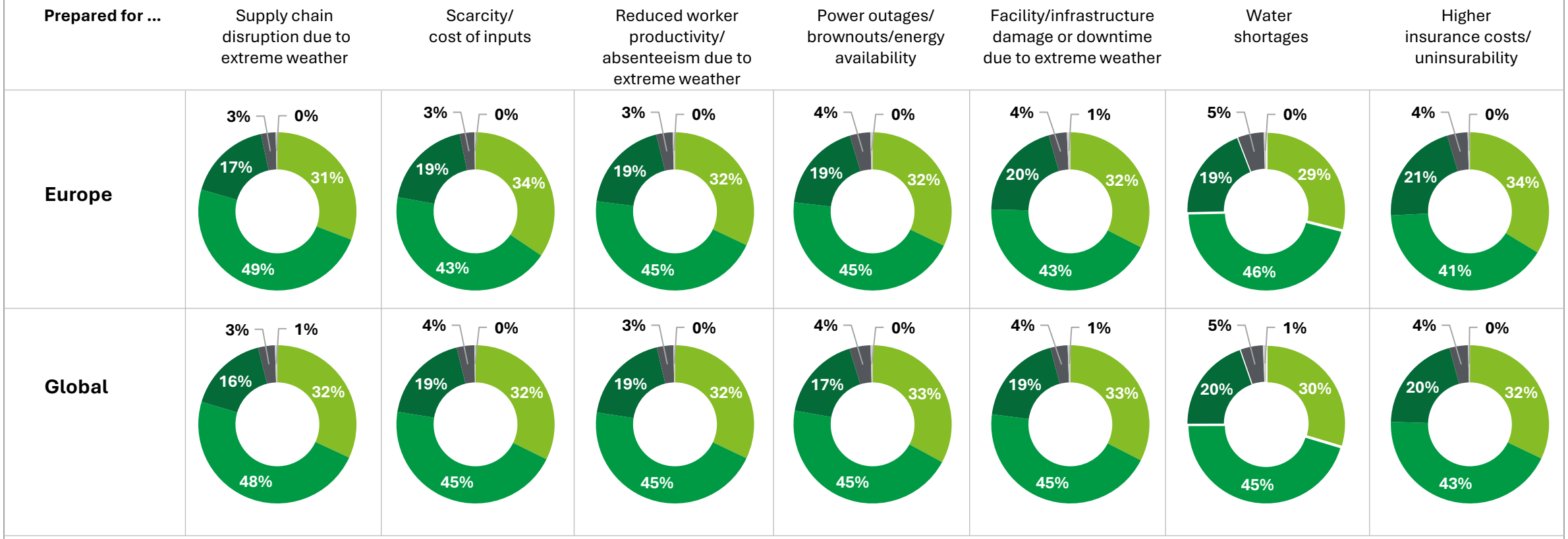
Degree of preparedness for sustainability-related physical risks

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



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

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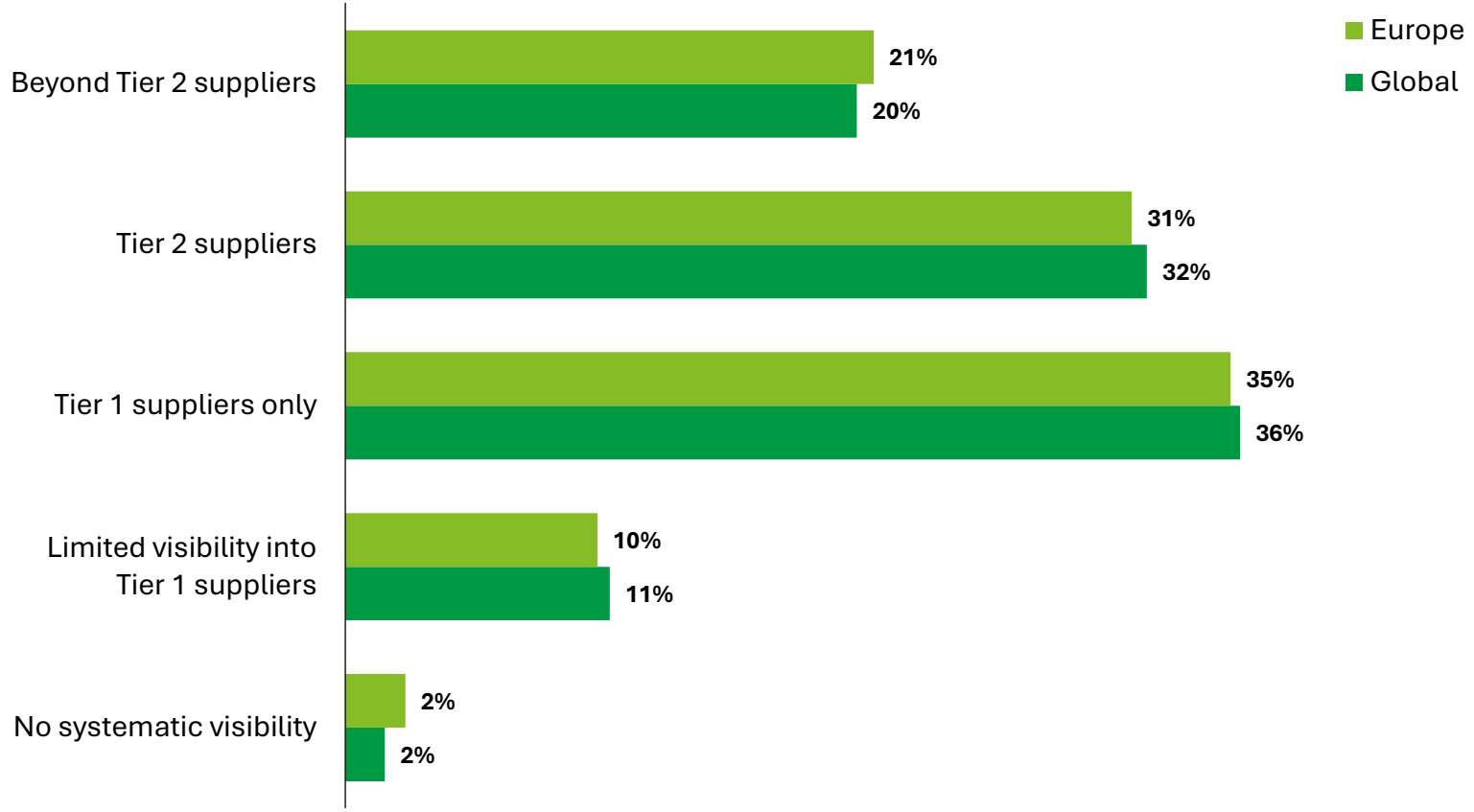
Sustainability supply chain visibility

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



Value-chain visibility is a business and regulatory priority

Only **52%** of European respondents report reliable environmental-performance visibility to Tier 2 suppliers or beyond. **35%** reach Tier 1 only, while a further **12%** have limited Tier 1 visibility or no systematic visibility.

For organisations in scope, EU reporting, deforestation and due-diligence rules create **different, risk- and product-specific information needs** across the value chain. Improving supplier mapping, data quality and governance can help organisations meet applicable obligations **and** make better-informed resilience decisions.

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

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Understanding variations within Europe

While Europe's aggregate data reveals a region moving toward disciplined sustainability execution, the underlying picture is more nuanced. Across the countries surveyed, meaningful variations emerge in investment, maturity and market drivers.

Business model maturity and transformation

Spanish organisations lead (31%) of those pursuing fundamental business model transformation to help address sustainability, with France (27%) and Switzerland (24%) following. Italy (12%), Belgium/Netherlands (7%) and Türkiye (4%) have a lower number of respondents selecting business-model transformation as their current approach. While a few markets are looking at business model innovation as a source of competitive advantage, respondents in most European countries are focusing primarily on embedding sustainability considerations throughout their organisations or making incremental operational improvements.

Sustainability matters already impacting business

Operational impacts from weather-related disasters rank highest in Spain (40%), France (38%), and Belgium/Netherlands (37%). Government policies aimed at incentivising sustainability investments are driving strategy in Türkiye (38%), while pushback on sustainability action from stakeholders or governments affects organisations in the Nordics (33%) and Germany (32%). Scarcity and cost of resources are acute in Italy (40%), and changing consumption patterns are impacting strategy in Ireland/UK (34%) and Switzerland (32%).

Investments and ROI

Across the full European sample, 79% of respondents say their organisation increased sustainability investment over the past year. The share reporting significantly greater financial returns from sustainability than from other business investments varies across the markets shown: 34% in Spain and 31% in Switzerland. In Germany, 86% of respondents say their organisation increased sustainability investment over the past year, while 75% say sustainability investments deliver somewhat or significantly greater financial returns than other business investments. Germany's reported advantage is more often somewhat greater (62%) than significantly greater (13%). The question for leaders is which initiatives can sustain that advantage and how to measure their contribution to business outcomes.

AI maturity

At 36%, Germany and Italy have the highest number of organisations with AI embedded across multiple sustainability use cases at scale, followed by Belgium/Netherlands (31%), Spain (29%) and France (28%). Most countries are piloting AI in targeted programmes. Factors limiting the use of AI vary across countries but governance concerns are top of mind in the Nordics (22%), Spain (22%) and France (20%), with integration into legacy systems being the top barrier in Germany (25%) and Switzerland (24%), data availability being a challenge in Türkiye (30%) and Ireland/UK (23%), whereas unclear ROI is main factor in Italy (28%).

Execution obstacles

Respondents in Türkiye and Switzerland are primarily concerned with alienating customers or employees (34% and 28% respectively), despite high regulatory pressure. Ireland/UK faces measurement capability gaps (24%), indicating a need for better data infrastructure and measurement tools. Germany cites lack of customer demand (28%), perhaps correlating with lower ROI perception. Belgium/Netherlands (27%) and Italy (26%) struggle with sustainable input availability pointing to supply-side constraints, whereas the Nordics (24%) and France (26%) are dealing with competing priorities.

European sustainability strategies are not uniform. Across the region, 82% of respondents agree that their organisation's sustainability initiatives create significant competitive advantage. Yet respondents in the surveyed markets differ in the sustainability matters affecting their businesses, the returns they report and the obstacles they identify as most pressing.

For organisations operating across several European markets, the practical question is what to standardise and what to tailor: which sustainability objectives and data standards should be shared, and where do investment choices, risk responses and stakeholder approaches need to reflect local conditions?

Market bases: Belgium and the Netherlands (n=75); France (n=98); Germany (n=116); Ireland and the UK (n=160); Italy (n=50); Spain (n=94); Switzerland (n=74); Türkiye (n=50); Nordics—Denmark, Finland, Iceland, Norway and Sweden—(n=120). Total: n=837.

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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 trade-offs, 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 programme 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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What this means for European organisations

The European context adds urgency to the five recommendations on the previous page. EU sustainability requirements reach beyond reporting into imports, sourcing and value-chain decisions, although they apply to different organisations on different timetables. That regulatory landscape intersects with what European executives report: closely ranked execution barriers, pressure from multiple stakeholders and physical risks reported across supply chains, insurance, energy and infrastructure.

For European leaders, the risk is treating connected challenges as separate compliance projects. Reporting, procurement, risk, technology and capital decisions need to work together: **supplier-data gaps, for example, can limit both regulatory responses and visibility into physical exposure.** Organisations that bring these decisions into core business operations will be better positioned to meet applicable requirements and build resilience.

The opportunity is not merely to comply, but to make sustainability part of how the business operates and competes.

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Appendix: Global methodology

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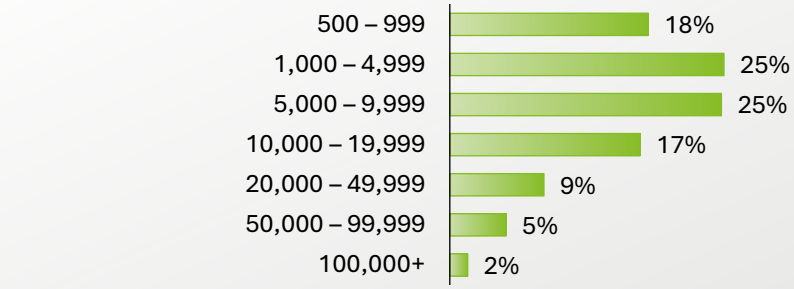
Global methodology and business profile

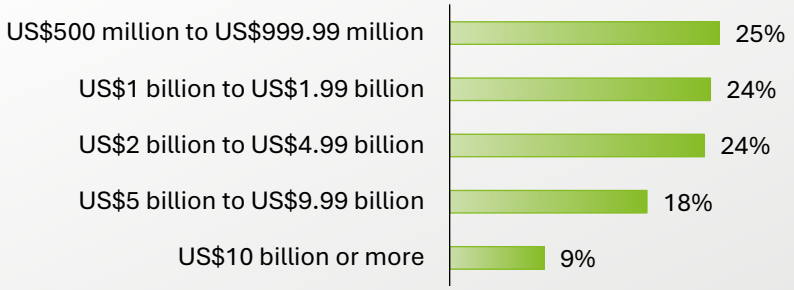
The report is based on a survey of 2,156 C-suite executives, conducted by KS&R Inc. on behalf of Deloitte Global, and was administered in a double-blind manner during May and June 2026, ensuring impartiality and confidentiality for both respondents and researchers. The survey polled respondents from 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.

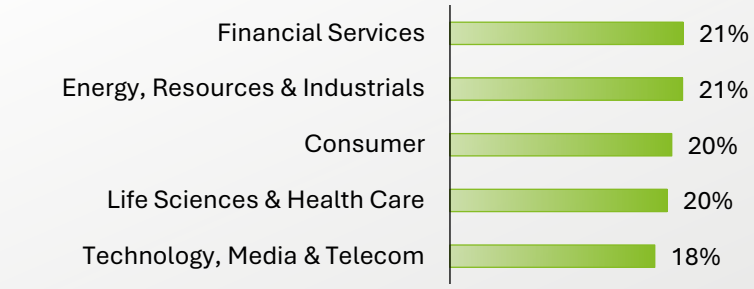
Number of employees



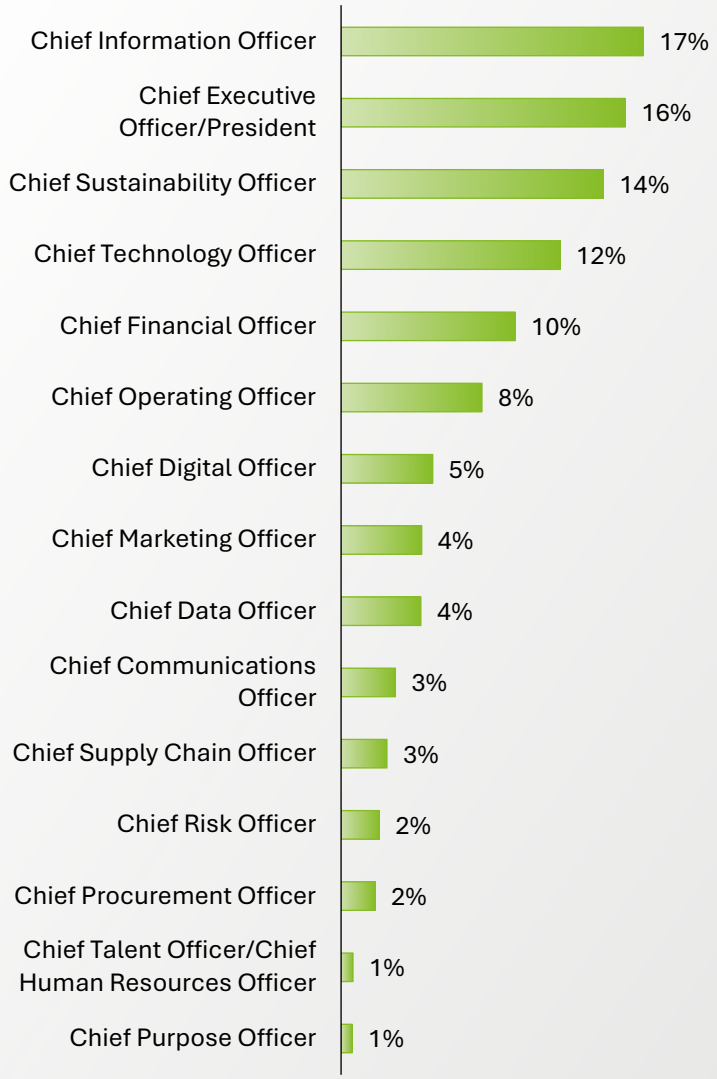
Annual Revenue ($US)



Industry



Job title



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