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Press release

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Swiss companies are stepping up their sustainability investments and seeing higher returns

Many Swiss companies believe sustainability makes economic sense: considerably more companies than last year have substantially increased their investments, and many report higher returns than on other business investments. Deloitte's C-suite Sustainability Report 2026 also highlights two challenges: regulatory uncertainty makes sustainability initiatives harder to implement, and extreme weather poses a threat to facilities and business operations.

The proportion of executives from large Swiss companies who report increasing their organisation's sustainability investments by at least 20 per cent has more than tripled in relation to last year's survey, rising from 8 per cent to 28 per cent. This is one of the findings of the C-suite Sustainability Report 2026 by the audit and consulting company Deloitte.

Higher returns and competitive advantages
81 per cent of Swiss respondents state that their company's sustainability investments generate higher returns than other business investments. 31 per cent even report significantly higher returns. In addition, 82 per cent agree that their sustainability initiatives give their company a significant competitive advantage.

The benefits extend beyond financial returns, as respondents also see sustainability initiatives as a way to strengthen their organisation. There are positive effects on risk management and resilience according to 78 per cent, and on brand and reputation for 77 per cent.

"When sustainability initiatives are evaluated in a similar way to other business investments, the underlying data must also be reliable and traceable. This is the only way companies can make a sound assessment of returns, risks and environmental impacts and target their investments effectively," says Abetare Zymeri, Head of Sustainability Assurance at Deloitte Switzerland.

Regulatory uncertainty is hindering implementation
Despite the reported business benefits, regulatory uncertainty is making sustainability initiatives harder to implement. 26 per cent of Swiss respondents cite a lack of regulatory requirements and reporting obligations, or changes to them, as one of the two top obstacles to deploying sustainability initiatives. The figure was 12 per cent in last year's survey.

Deloitte's latest separate CFO Survey adds a financial perspective to these findings. Respondents cite requirements relating to sustainability, the environment and packaging as the area of regulation responsible for the highest costs or the greatest administrative demands – ahead of tariffs, sanctions or taxes.

"Reliable and internationally compatible regulations give companies the certainty they need to plan long-term investments. Frequent changes and unnecessary complexity increase administrative demands and tie up resources that could otherwise be used to put specific sustainability initiatives into practice," says Bastien Girod, Partner in Strategy & Sustainability at Deloitte Switzerland.

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Extreme weather tops the list of physical risks
Physical risks are another concern for companies alongside regulatory requirements. 24 per cent of Swiss executives rank damage to facilities and infrastructure caused by extreme weather, or the associated downtime, as the greatest physical risk to their organisation over the next three to five years. The global figure is 16 per cent.

In addition, the Swiss executives surveyed consider power outages and limited energy availability (18 per cent), as well as supply chain disruption due to extreme weather (15 per cent), to be further major physical risks to their organisations. The effects of extreme weather are also among the three most frequently cited sustainability matters already impacting Swiss companies.

For Liza Engel, Chief Sustainability Officer at Deloitte Switzerland, the overall findings point to a clear course of action: “Companies cannot wait for full regulatory clarity. They need to measure which initiatives deliver business and environmental benefits, and keep investing where the value is clear. This also strengthens their resilience to physical climate risks.”

About the study
For the fifth edition in the series, the C-suite Sustainability Report 2026 is based on a survey of 2,156 C-suite executives in 29 countries conducted in May and June 2026. In Switzerland, 74 executives from companies with annual revenue of at least US$500 million took part.

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