Deloitte

2025 C-suite Sustainability Report

Switzerland insights





Table of Contents

© 2025. For information, contact Deloitte Global



Executive summary – Global report

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 – Global report (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



What does this mean for Switzerland?

The 2025 C-suite Sustainability Report reveals that sustainability continues to be a top priority for Swiss organisations, with a notable 87% reporting increased investments in sustainability over the past year, exceeding the global average.

Swiss executives place the highest emphasis on technology adoption and innovation (56%), followed by climate change and sustainability (47%) and talent-related challenges (40%). This prioritisation reflects a clear recognition of the critical role that advanced technologies, particularly artificial intelligence (AI), play in driving sustainability efforts. Most Swiss companies (88%) are already using AI to support their sustainability goals, a figure notably higher than the global average of 81%.

Swiss organisations predominantly embed sustainability considerations throughout their operations (43%), with 40% actively transforming their business models to address climate change. This demonstrates a strategic commitment to integrating sustainability into core business functions. Compared to global peers, Swiss companies are more likely to focus on compliance with regulatory requirements (12% versus 6%), highlighting the importance of governance in their sustainability approach.

Key sustainability actions in Switzerland include the use of more sustainable materials (55%), lobbying or making political donations in support of environmental initiatives (53%), and reducing operational emissions through efficiency measures (49%). While these actions show strong engagement, there has been a slight decline in the development of new sustainable products or services compared to 2024 (49% versus 57%), suggesting a potential area for renewed focus.

Swiss executives pinpoint difficulty in measuring environmental impact as the primary obstacle to advancing sustainability efforts, alongside near-term business pressures from investors and a lack of sustainable solutions. Despite these challenges, broader market conditions such as geopolitical uncertainty and economic factors have driven an increase in sustainability actions rather than a reduction.

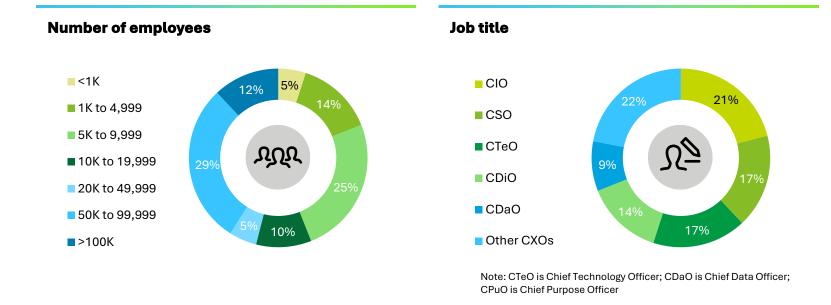
Looking ahead, 70% of Swiss executives expect climate change to significantly impact their company's strategy and operations over the next three years, a higher proportion than the global average of 60%. Stakeholder pressure to enhance sustainability efforts remains strong, particularly from consumers (56%) and banks or lenders (55%), although overall pressure has slightly decreased compared to previous years.

Overall Swiss organisations are advancing a clear sustainability roadmap focused on technology implementation, operational efficiency, and sustainable innovation. This approach positions them to create long-term value, enhance resilience, and navigate the evolving regulatory and environmental landscape effectively.

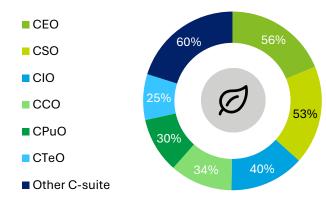


Switzerland country business profile

77 executives in Switzerland were surveyed



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 38% 16% 29% 19% 18% 17% 17% 38% ■ Energy, Resources & Industrials ■ Life Sciences & Health Care ■ US\$500M-999M ■ US\$1B-1.99B ■ US\$2B-4.99B ■ US\$5B-9.99B ■ > US\$10B ■ Financial Services Consumer ■ Technology, Media & Telecom

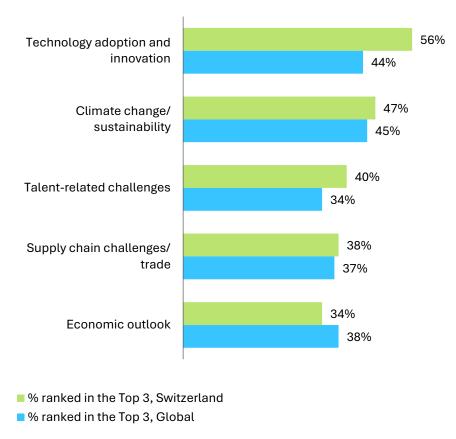
Sustainability as a business priority

Sustainability is a top priority for executives in Switzerland, with strong investment commitment over the last year.

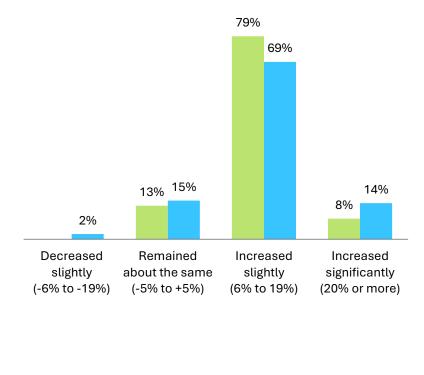
- Technology adoption and innovation is the top focus over the next 12 months (56%), up from 2024 and higher than the global average.
- Climate change and sustainability (47%) and talent-related challenges (40% - higher than 2024) are also top concerns, outpacing global levels.
- 87% of companies in Switzerland indicate they have increased sustainability investments over the last year.

What does your organisation see as the most pressing challenges to focus on over the next

year? (rank eight options in order of importance)



How have your sustainability investments changed over the last year?



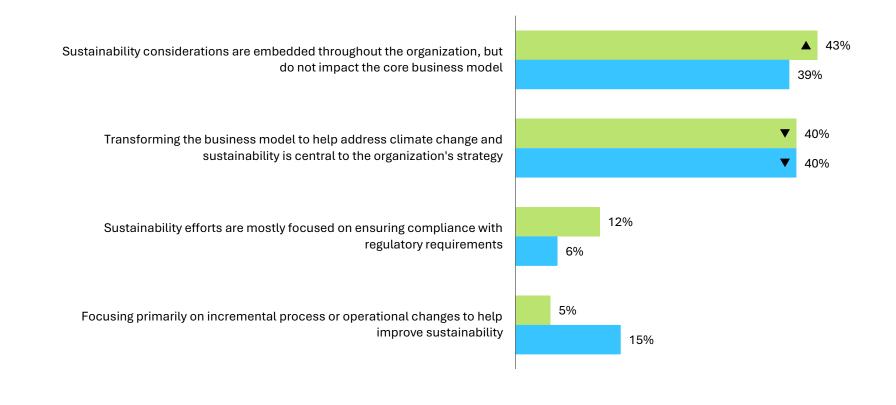
Switzerland Global

Company approach to sustainability

Embedding sustainability considerations throughout the organisation is the top way Swiss organisations approach climate change challenges.

- Another 40% indicate their approach involves transforming the business model to address climate change, a decrease from 2024.
- Swiss organisations are more likely to take an approach focused on compliance with regulatory requirements (12%) compared to the global average (6%).

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



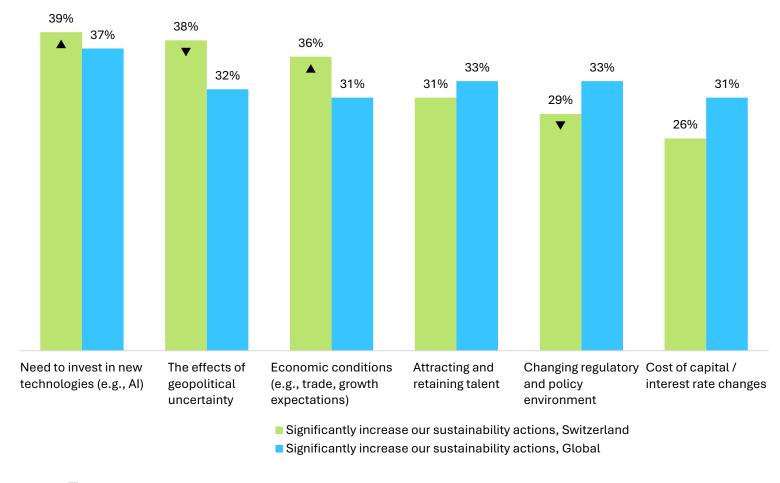
■ Switzerland ■ Global

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

Broader market conditions and competing priorities are not causing many Swiss companies to reduce sustainability actions.

- The need to invest in new technologies (39%, up from 2024), geopolitical uncertainty (38%, down from 2024), and economic conditions (36%, up from 2024) are the top matters cited by executives that prompted a significant increase in sustainability actions.
- The effects of a changing regulatory environment (29%) have lessened in that regard in 2025.

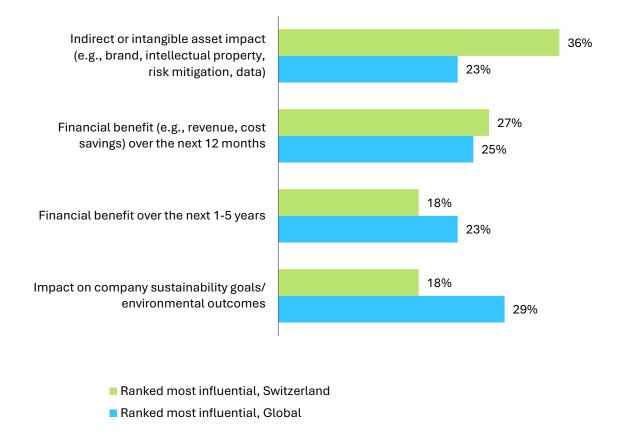
How have the following matters affected your organization's sustainability actions over the last year?



Business case and benefits from sustainability efforts

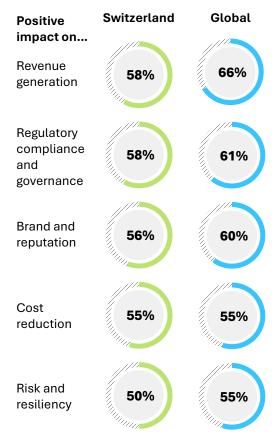
Executives in Switzerland cite indirect or intangible asset impact as the top decision-making driver at a notably higher level than the global average.

 Only 18% say impact on company sustainability goals and outcomes is a driver of decision-making, much lower than at the global level. When assessing potential sustainability actions and investments, which outcomes are most influential in driving decision-making? (rank in order of influence)



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

(positive, neutral, negative)



10

© 2025. For information, contact Deloitte Global. 2025 C-suite Sustainability Report

Sustainability actions undertaken to meet environmental goals

Using more sustainable materials is the top action taken by executives in Switzerland as part of their sustainability efforts.

- Lobbying for or making political donations in support of environmental initiatives (55%) is also a top action undertaken by Swiss organisations.
- Fewer indicate they have already developed new sustainable products or services than in 2024 (49% vs. 57%).

© 2025. For information, contact Deloitte Global.

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

Top actions taken - Switzerland

55%**♦**

Using more sustainable materials

In 2024 = 58%

53%

Lobbying for or making political donations in support of environmental initiatives

In 2024 = 49%

Decreasing operations emissions through efficiency In 2024 = 48%

Developing new sustainable products or services

In 2024 = 57%

Reconfiguring operations to be more climate-resilient

In 2024 = 49%

Top actions taken - Global

Implementing technology solutions to help achieve sustainability goals

In 2024 = 50%

Using more sustainable materials In 2024 = 51%

Decreasing operations emissions through efficiency

In 2024 = 49%

Developing new sustainable products or services

In 2024 = 48%

Tracking and analysing environmental metrics

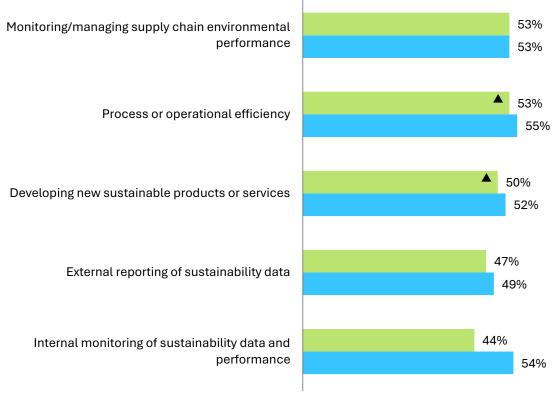
In 2024 = 44%

Technology as an enabler of sustainability efforts

Swiss organisations are implementing technology, with a heavy focus on Al, to support their sustainability goals.

- Monitoring sustainability data and performance (53%) along with process or operational efficiency (53%) are the top areas where executives in Switzerland are implementing technology solutions to help achieve goals.
- Developing new sustainable products or services (50%) has increased in 2025.
- The vast majority, 88%, are using Al to assist with sustainability efforts, higher than 81% globally.

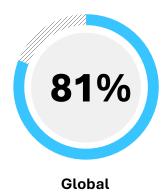
In which areas is your company implementing or planning to implement technology solutions to help achieve sustainability goals? (select all that apply) performance



Has your company used Al to further its sustainability efforts?



Switzerland



Switzerland Global

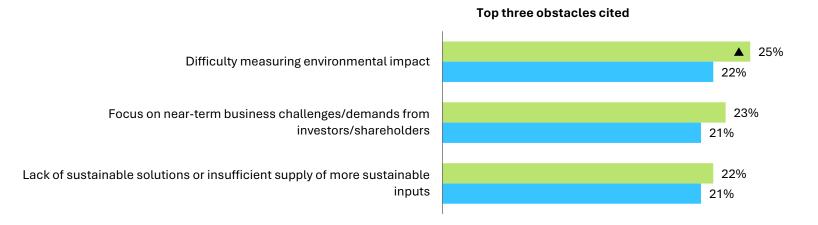
Note: Respondents include those that indicated their company has or plans to implement technology solutions

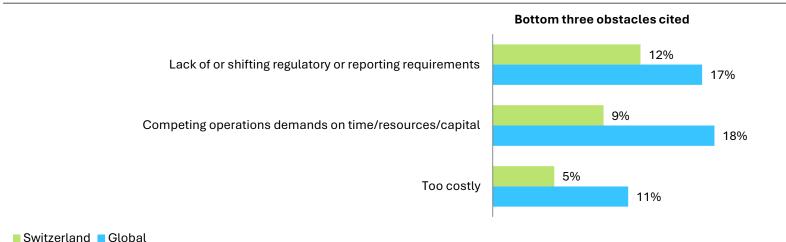
Obstacles to sustainability action

Difficulty measuring environmental impact is the top obstacle for Swiss organizations, an increase since 2024.

- Focus on near-term business challenges from investors and lack of sustainable solutions are other top challenges.
- Lack of or shifting regulatory requirements, competing operations demands, and cost are less concerning in Switzerland than at the global level.

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





Impacts on business strategy and operations

Executives in Switzerland are more likely to say they expect climate change to impact company strategy over the next 3 years compared to the global average.

- The most significant sustainability matters already impacting businesses are scarcity/cost of resources and the operational effects of extreme weather (36%).
- The top sustainability matters are impacting Swiss organizations are higher than the global level.

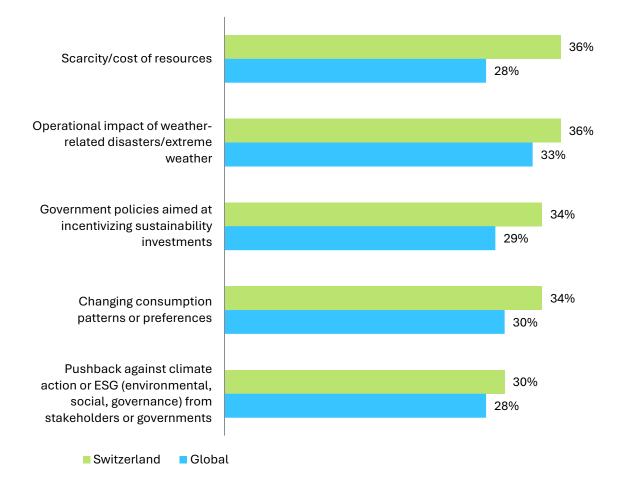
Executives who expect climate change to impact their company's strategy and operations to a high/very high extent over the next 3 years







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

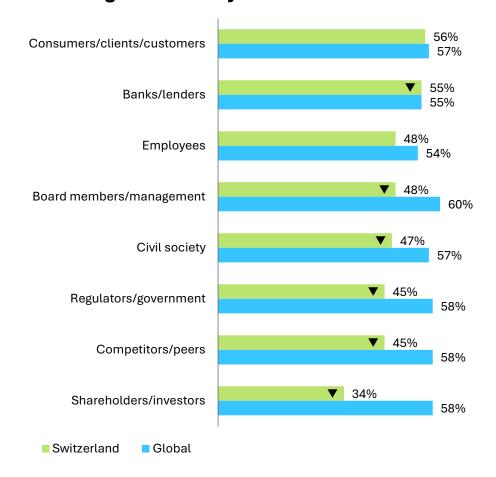


Stakeholder pressure on sustainability

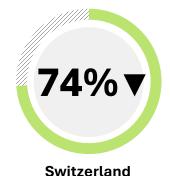
Executives in Switzerland are facing broad pressure to act on climate change.

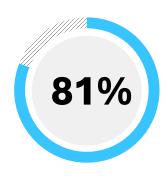
- Consumers/clients/customers (56%) and banks/lenders (55%) are the main sources of pressure.
- Several stakeholder groups exert less pressure on Swiss executives compared to the global especially board members, civil society, regulators, competitors, and shareholders.

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



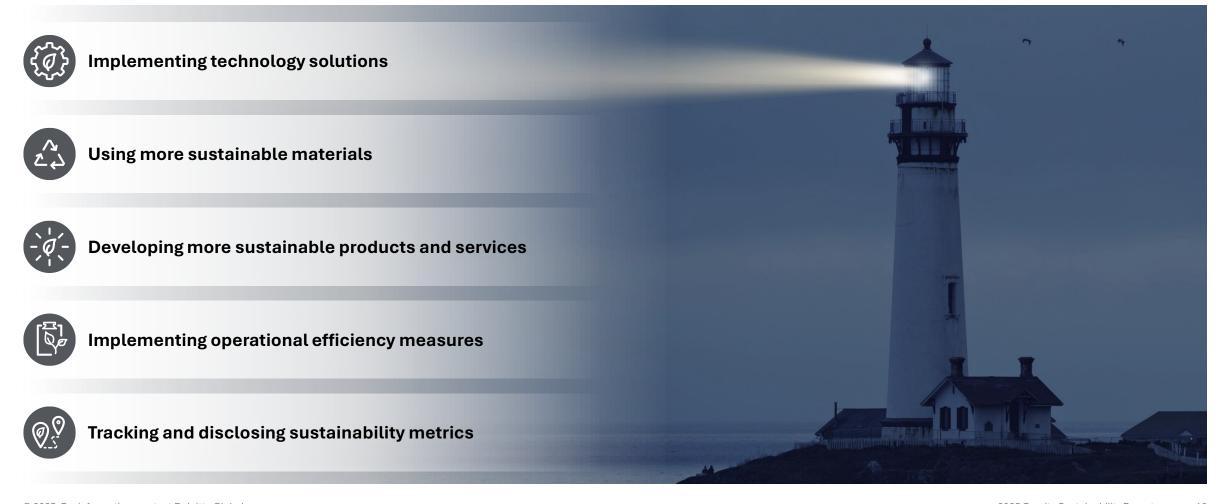


Global

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:



© 2025. For information, contact Deloitte Global. 2025 C-suite Sustainability Report

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:

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?

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

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?

17



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

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

© 2025. For information, contact Deloitte Global.

Contacts



Liza Engel
Deloitte Switzerland
Chief Sustainability Officer
lengel@deloitte.ch



Roberto Micelli Deloitte Switzerland Sustainability Lead rmicelli@deloitte.ch



Bastien Girod
Deloitte Switzerland
Climate & Net Zero
bvgirod@deloitte.ch



Abetare Zymeri
Deloitte Switzerland
Reporting & Assurance
azymeri@deloitte.ch



© 2025. For information, contact Deloitte Global.

Deloitte.

Together makes progress

This publication has been written in general terms and we recommend that you obtain professional advice before acting or refraining from action on any of the contents of this publication. Deloitte AG accepts no liability for any loss occasioned to any person acting or refraining from action as a result of any material in this publication.

Deloitte AG is an affiliate of Deloitte NSE LLP, a member firm of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"). DTTL and each of its member firms are legally separate and independent entities. DTTL and Deloitte NSE LLP do not provide services to clients. Please see www.deloitte.com/ch/about to learn more about our global network of member firms.

Deloitte AG is an audit firm recognised and supervised by the Federal Audit Oversight Authority (FAOA) and the Swiss Financial Market Supervisory Authority (FINMA).