2026 C-suite Sustainability Report

Sustainability in focus

Switzerland insights



Deloitte.

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Global summary

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

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

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

Corporate sustainability has moved from aspirational to operational

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

Sustainability's business benefits accompany value discipline

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

Technology remains a top enabler of sustainability execution

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

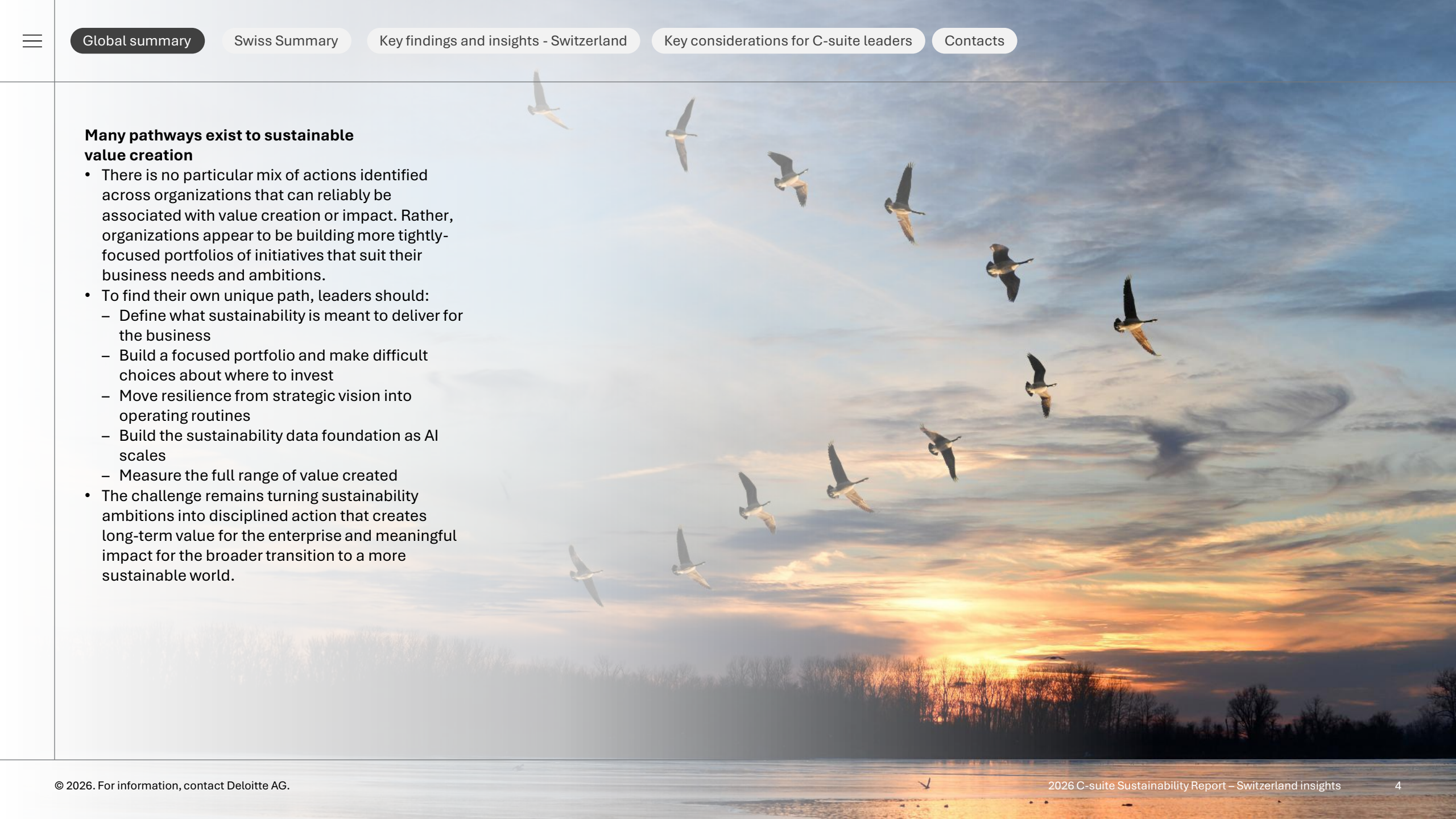
Resilience is becoming a sustainability focal point

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

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Many pathways exist to sustainable value creation

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



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

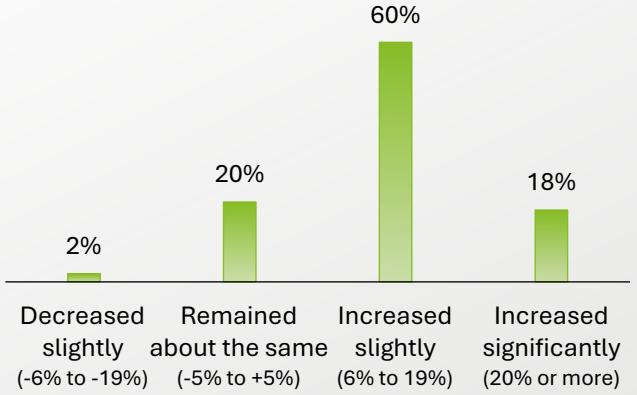
Top 3

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



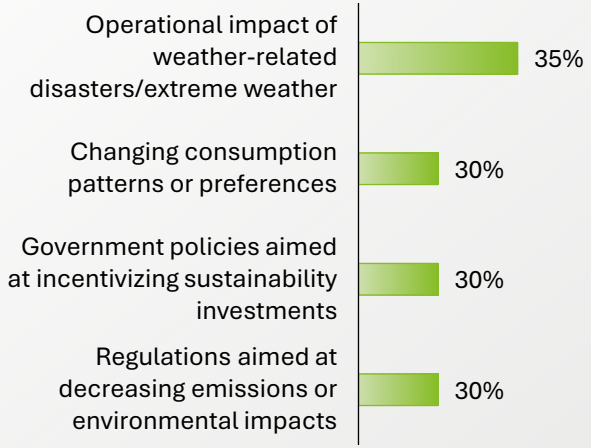
78%

have increased sustainability investments in the last year



Impacts

Top sustainability matters already impacting business



63%

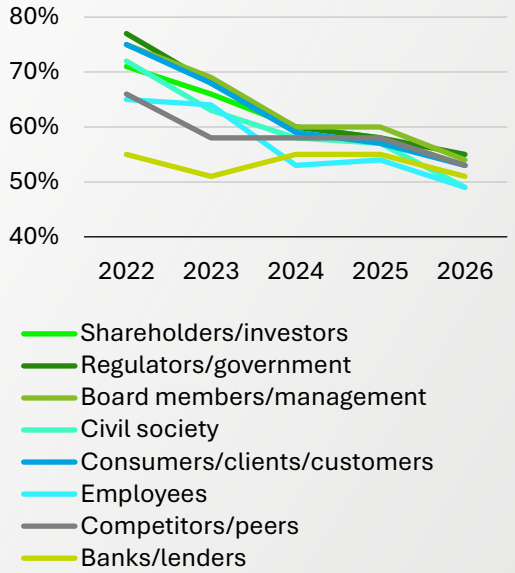
of organizations expect effects of climate change to have a high/very high impact on strategy and operations over the next three years

83%

agree sustainability initiatives create competitive advantage for their organization

Stakeholder Pressure

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



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Swiss summary

The 2026 C-suite Sustainability Report reveals a turning point: Swiss organisations are moving beyond sustainability as a priority to sustainability as a strategy. 83% have increased their investments in 2026, down slightly from 87% in 2025, but still above the global average rise of 78%. The rapid growth signals a shift from compliance to core business investment.

Strategic priorities change
Swiss executives' most pressing priorities in the next year are climate change and sustainability (49%), talent-related challenges (42%), and regulatory navigation (42%). Technology adoption is less of a priority than before, mentioned by only 32% of executives, compared to 56% in 2025.

Embedding sustainability into core operations
Swiss organisations are building sustainability from the bottom up. A substantial 45% have embedded sustainability into core operations, and 24% are actively transforming their business models. Execution is disciplined: governance first, then transformation; embedding, then scaling. Compared to their global peers, Swiss companies are prioritising compliance and regulatory requirements (7% of Swiss companies versus 5% globally), reflecting a broader trend towards a governance-first approach that focuses on mitigating risk and building long-term resilience.

Many obstacles are blocking implementation
Swiss organisations are shifting resources towards operational ownership. Key actions in Switzerland include adopting more sustainable products and services (39%), reconfiguring supply chains and infrastructure for climate resilience (31%) and transitioning to sustainable materials (31%). Political donations supporting environmental initiatives have declined from 53% to 30%. Extreme weather is the most-cited physical risk for Swiss organisations, with 24% ranking damage to facilities and infrastructure or downtime as their greatest concern, versus 16% globally.

However, execution of sustainability strategy remains limited: only 24% of companies are actively transforming. While 67% of Swiss executives expect climate change to reshape their company's strategy, obstacles to deployment persist: 28% cite stakeholder sensitivity about taking a climate stance, 26% face regulatory uncertainty, 23% name near-term business challenges or investor pressure, and 19% struggle to measure their environmental impact. These barriers explain why board commitment has not yet translated into widespread business model transformation. Closing the gap between intention and implementation requires two moves: embedding stakeholders' voice in strategy design and investing in impact measurement infrastructure.

Board-level commitment driving transformation
Two thirds of Swiss executives (67%) expect climate change to reshape their company's strategy and operations over the next three years – slightly above the global average of 63%. This expectation is translating into a surge in investment: 83% have increased their sustainability investments, exceeding the global average. Swiss respondents report higher levels of stakeholder pressure on their climate strategy than the global average across every category shown, including regulators (68%) and board members/management (66%). Sustainability has become a board-level imperative. The financial case is also emerging more strongly: 31% of Swiss respondents report significantly greater returns from sustainability investments than from other business investments, compared with 23% globally.

A model for sustainable competitive advantage
Swiss organisations have a clear sustainability roadmap built on three pillars: governance-first strategy, operational efficiency, and sustainable innovation. By embedding sustainability into core functions before scaling transformation, they are positioning themselves to build resilience, mitigate regulatory risk, and focus on long-term value. This is a pragmatic climate model – disciplined, compliance-aligned, and built to last. But implementation needs to move ahead more rapidly.

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Key findings and insights



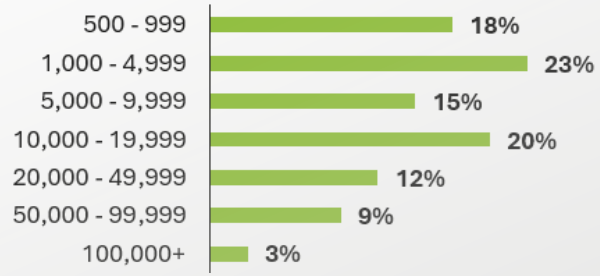
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Methodology and Swiss business profile

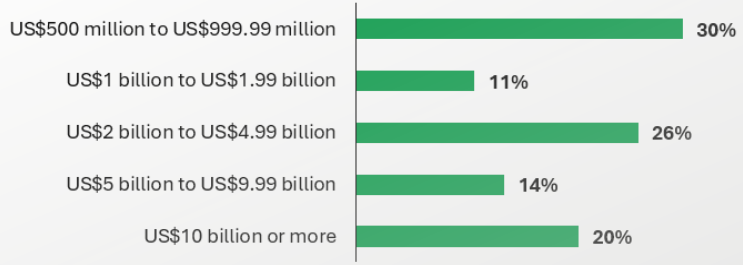
74 executives in Switzerland were surveyed

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

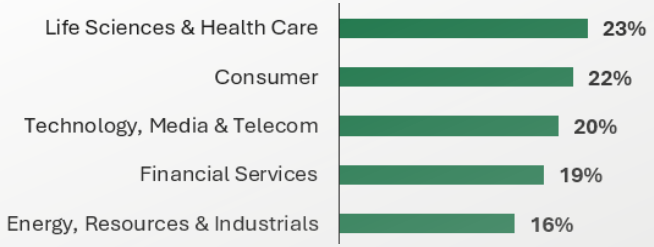
Number of employees



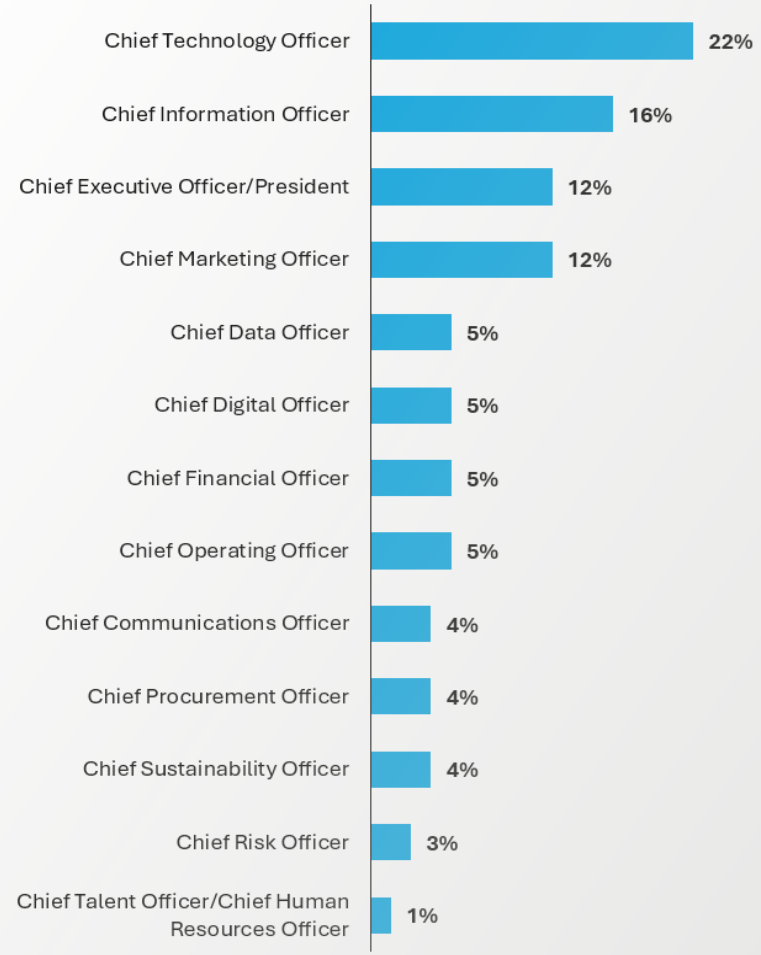
Annual Revenue ($US)



Industry



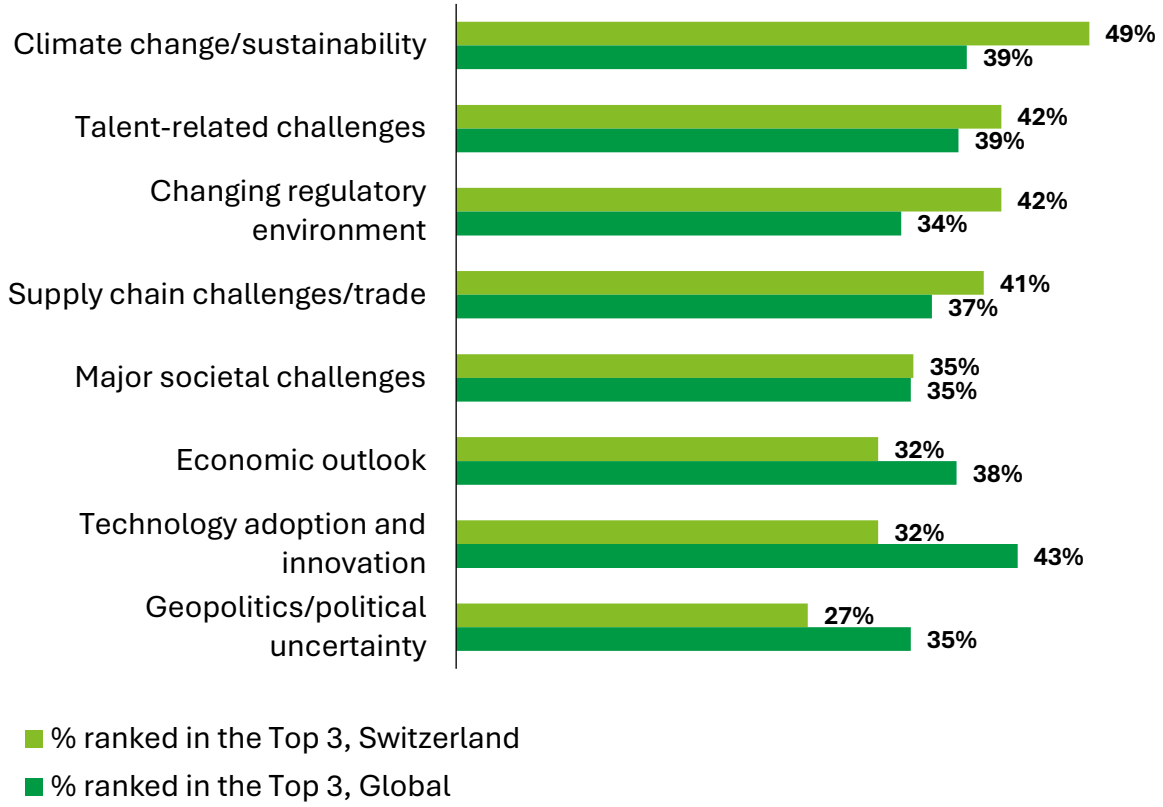
Job title



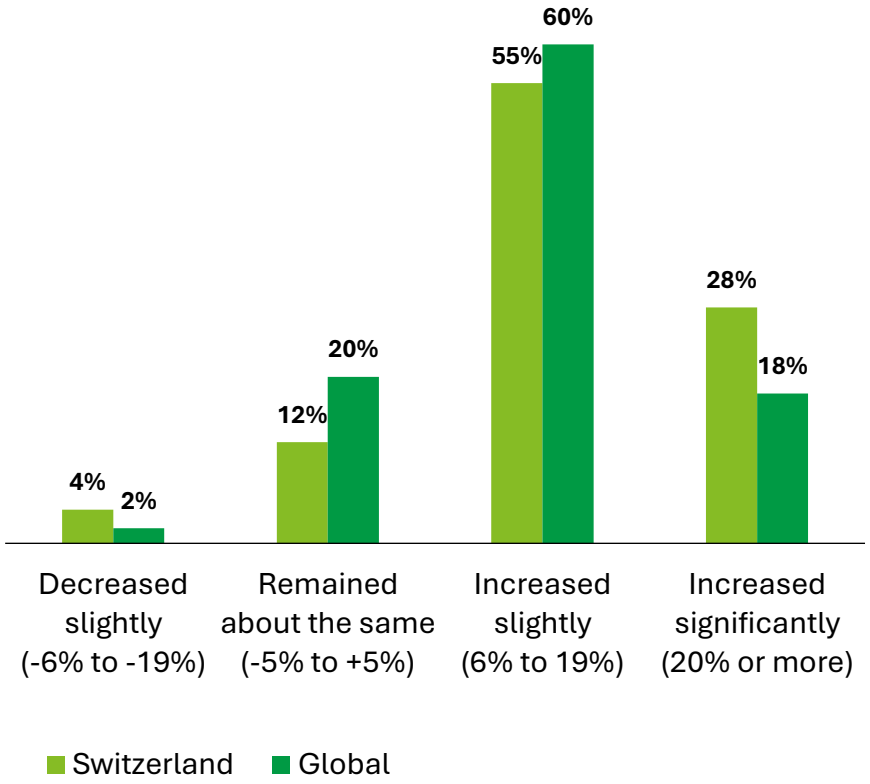
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Sustainability as a business priority

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



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

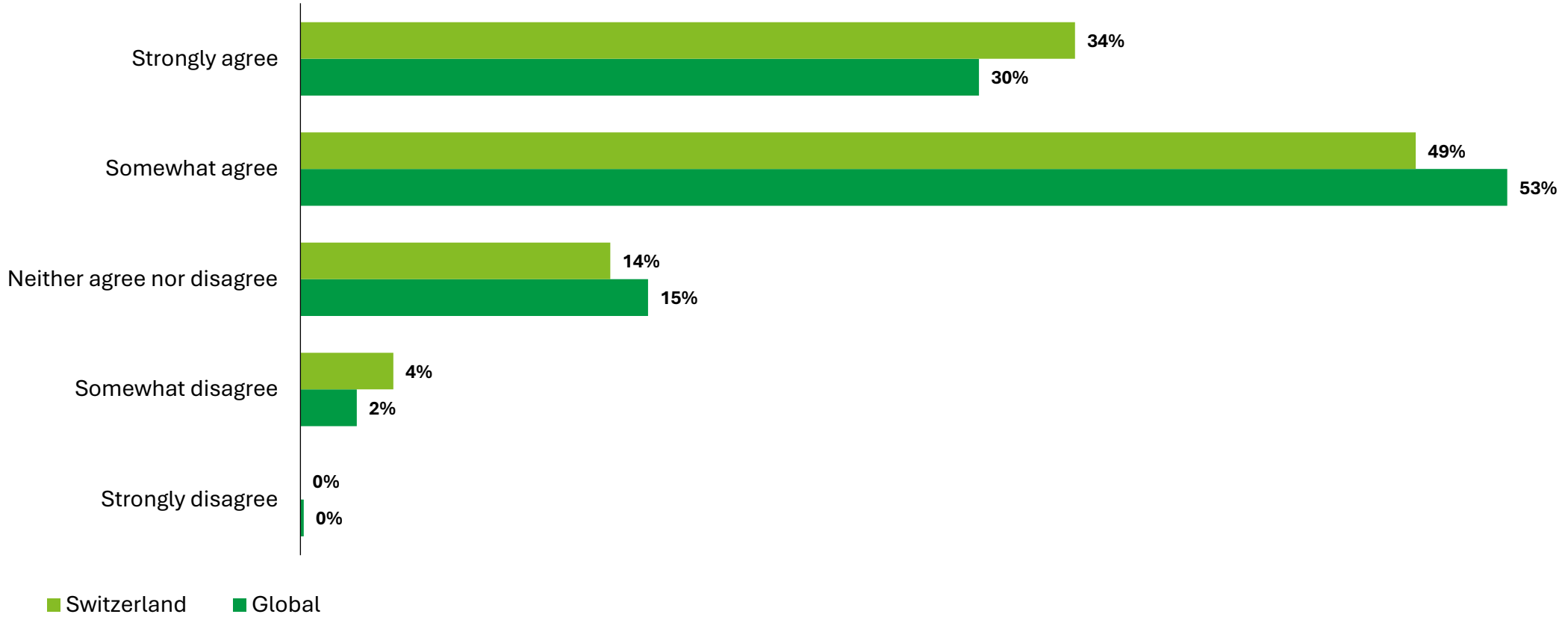


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Sustainability as a competitive advantage

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

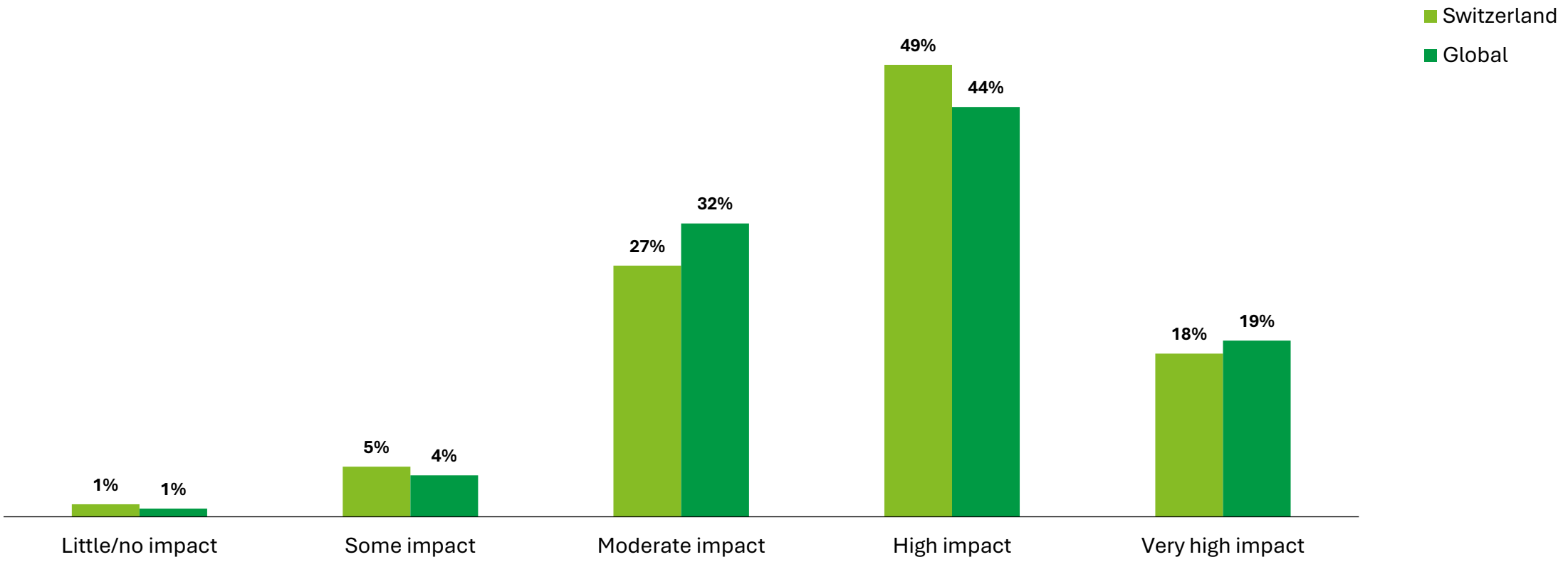


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Expected impact of climate change on business operations

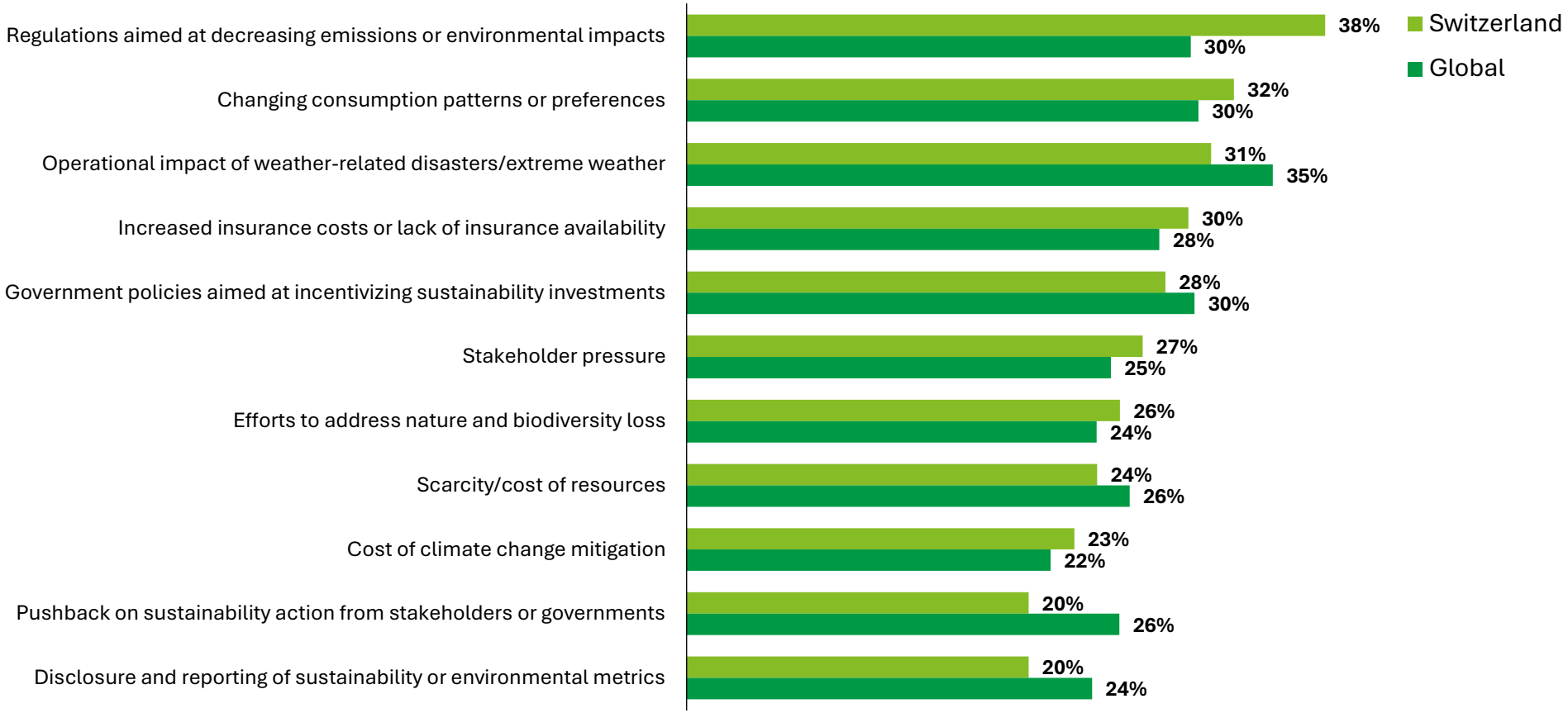
To what degree do you expect the effects of climate change to impact your organization's strategy and operations over the next 3 years?



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Top sustainability impacts on business strategy and operations

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

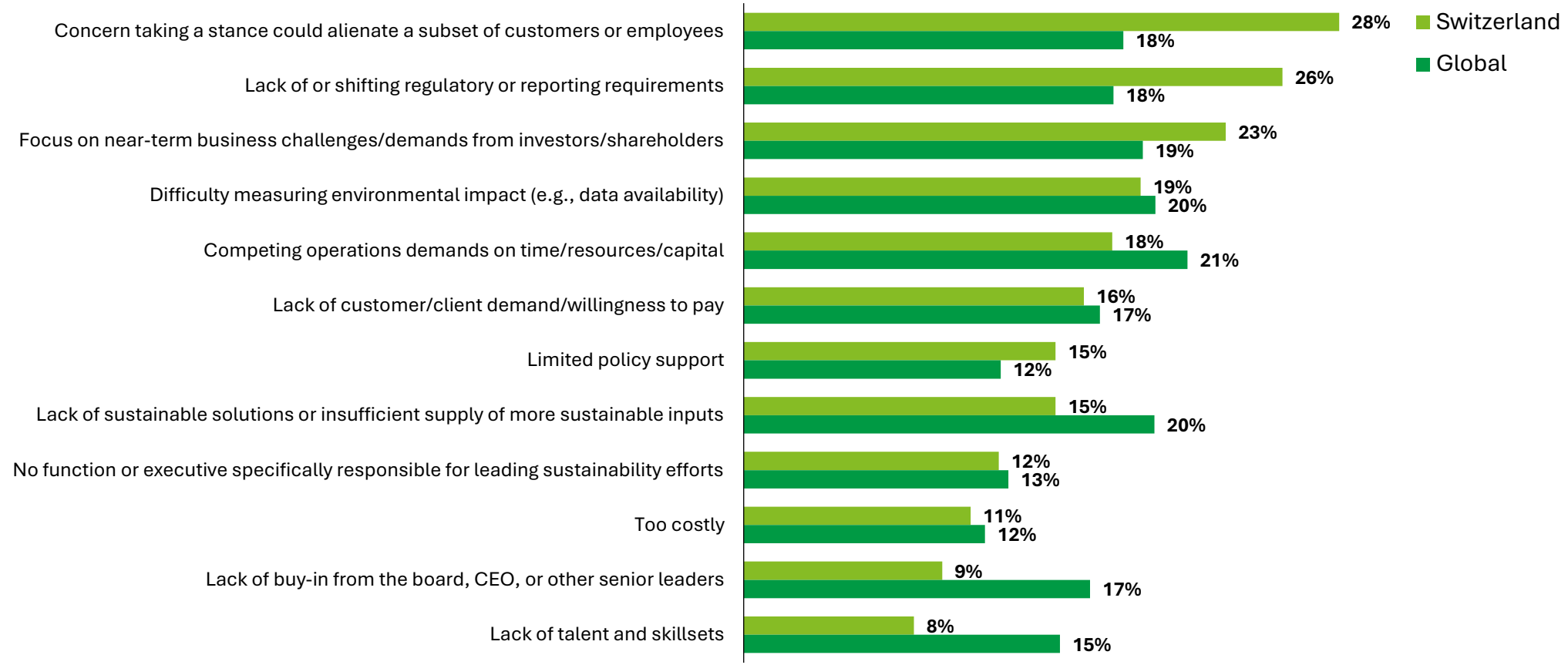


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Obstacles to sustainability action

What are the top 2 obstacles to deploying sustainability initiatives at your organization?

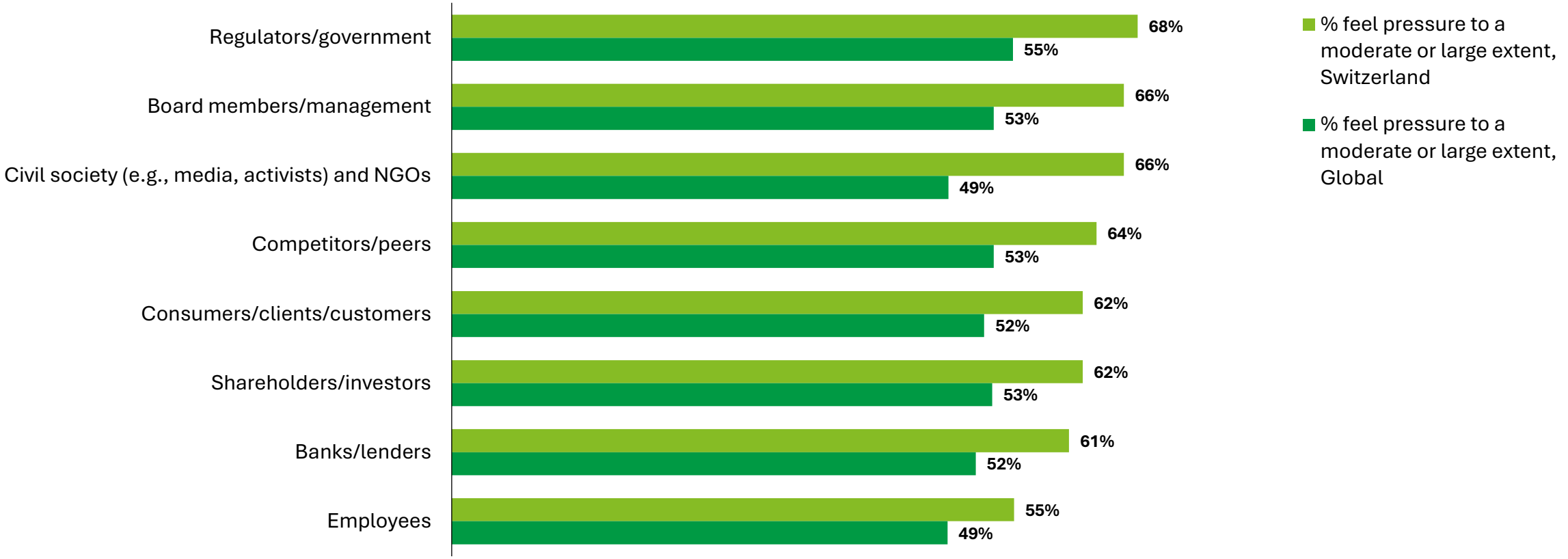
(select top two)



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Stakeholder pressure on sustainability

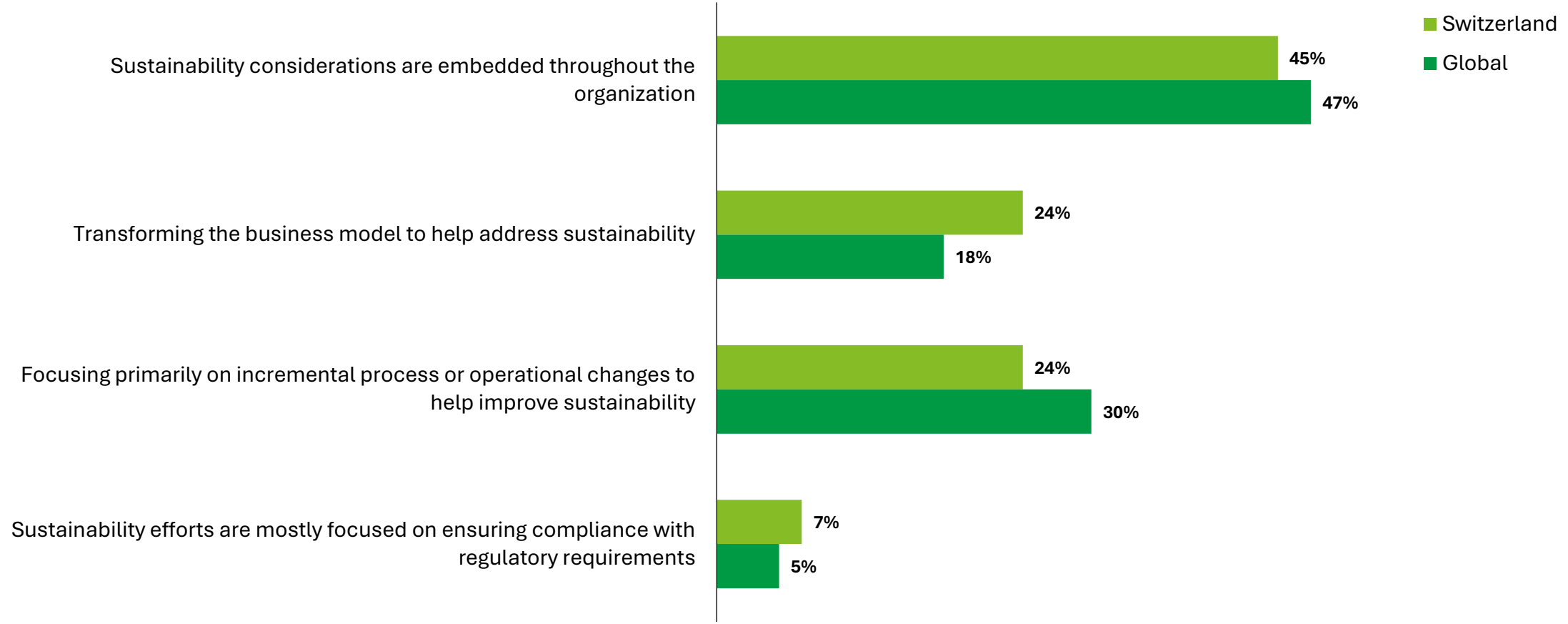
To what extent does your organization feel pressure from stakeholders to increase or decrease its efforts in addressing sustainability? (% feel pressure to a moderate or large extent)



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Organization’s approach to sustainability

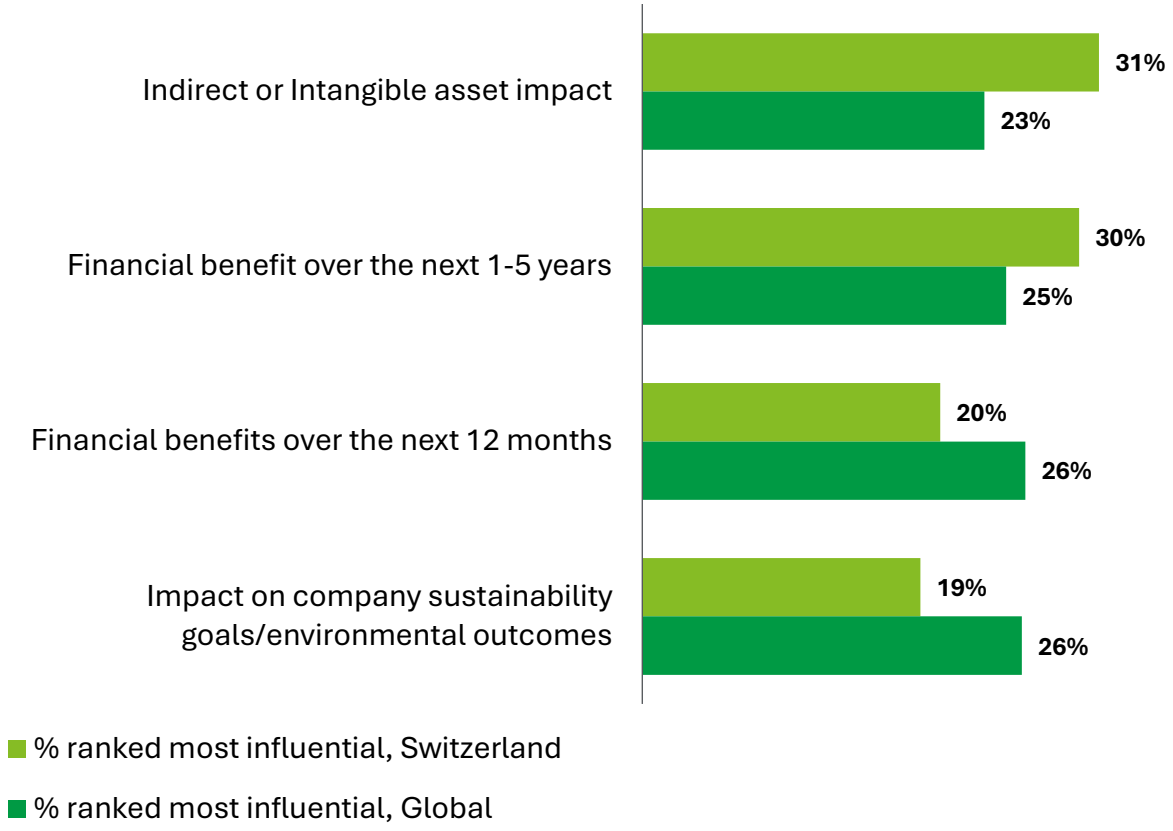
Which of the following statements best describes your organization’s current approach to sustainability?



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Business case and benefits from sustainability efforts

When assessing potential sustainability initiatives and investments, which outcomes are most influential in driving decision-making?
(rank in order of influence)



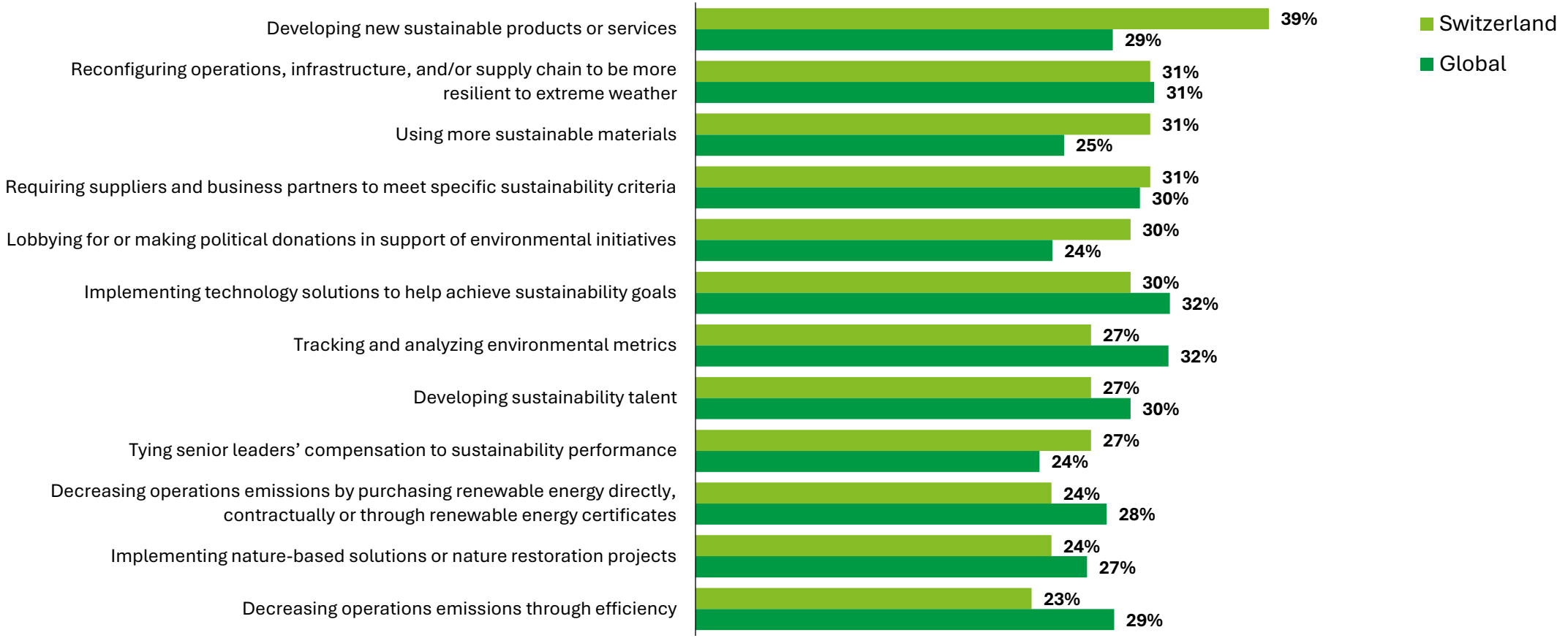
Thinking about your organization's strategic sustainability initiatives last year, how would you assess their impact on the following dimensions?
(% indicating strongly positive or somewhat positive)

Positive impact on...	Switzerland	Global
Revenue generation	80%	78%
Risk and resiliency	78%	80%
Regulatory compliance and governance	77%	81%
Brand and reputation	76%	79%
Cost reduction	73%	79%

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Sustainability actions undertaken

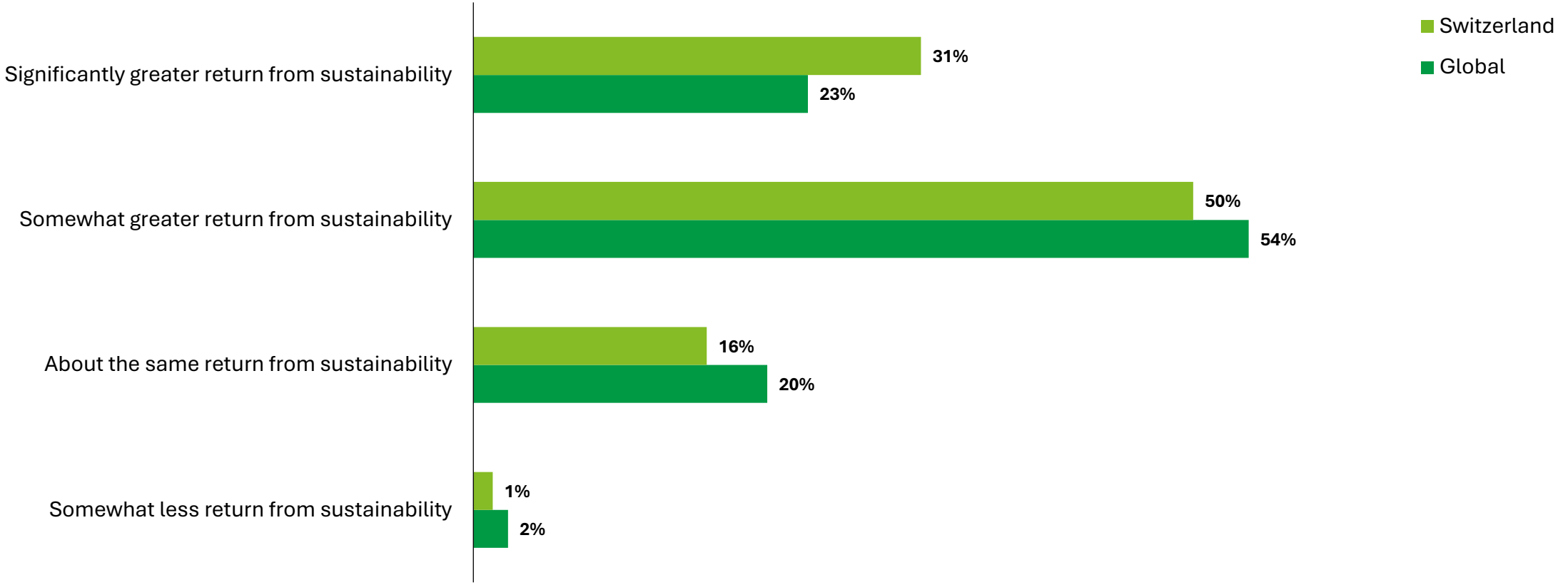
Which of the following initiatives has your organization undertaken as part of its sustainability strategy? (select all that apply)



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Sustainability investments expected return

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



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Technology as an enabler of sustainability efforts

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

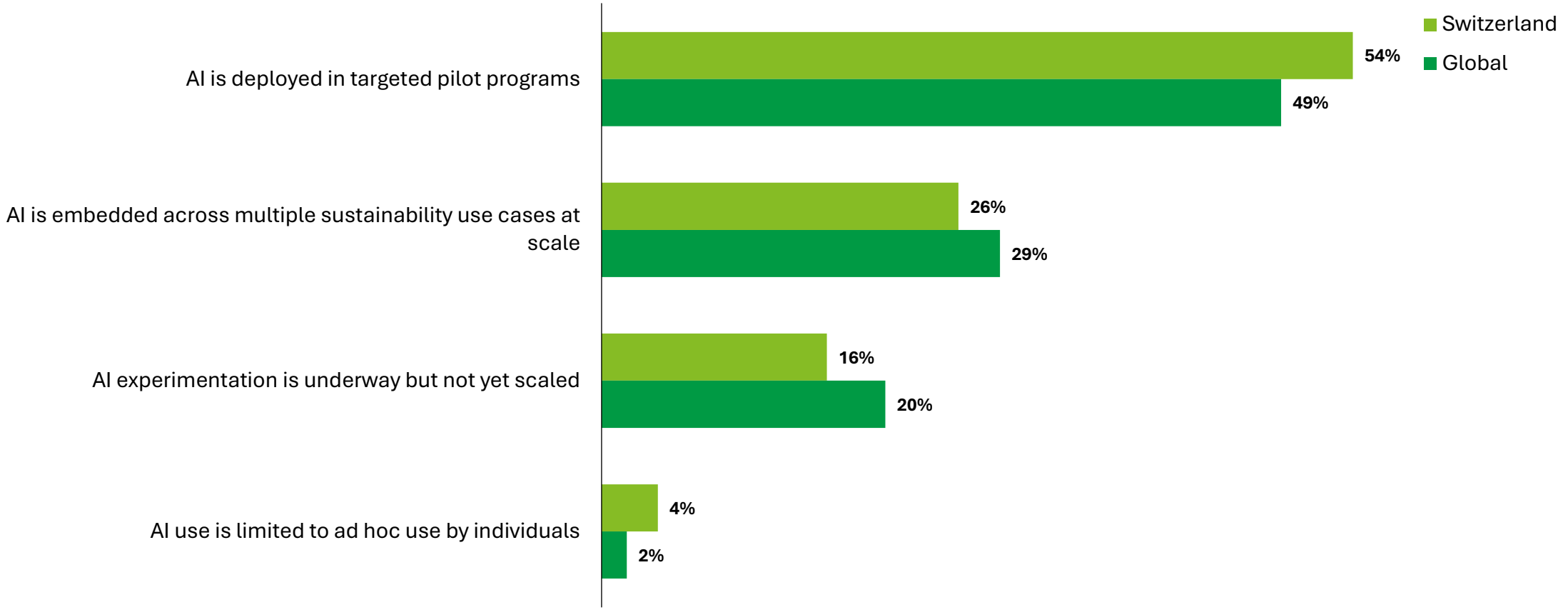
(select all that apply)



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Maturity in applying AI to sustainability initiatives

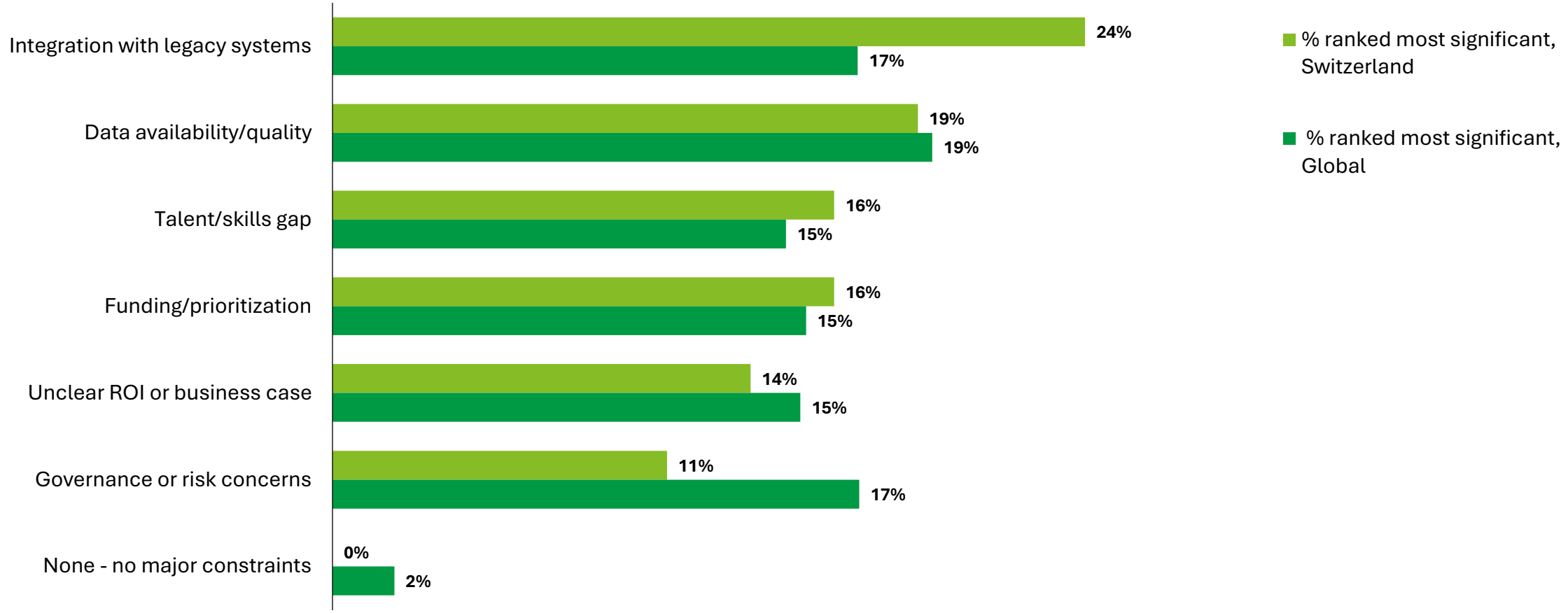
How would you describe your organization's maturity in applying AI (all types) to sustainability initiatives?



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Factors limiting AI use in sustainability

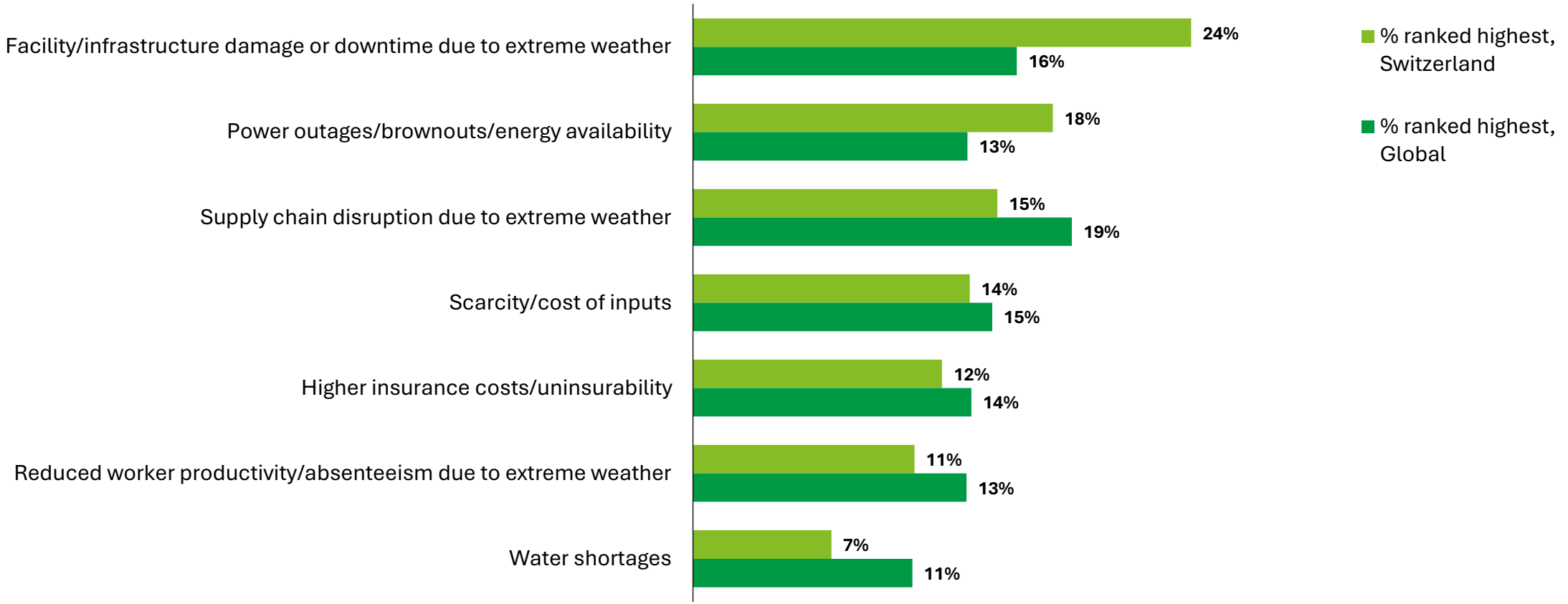
What factors most limit your organization's ability to use AI in sustainability initiatives? (rank from most to least significant)



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Sustainability-related physical risks impacting organizations

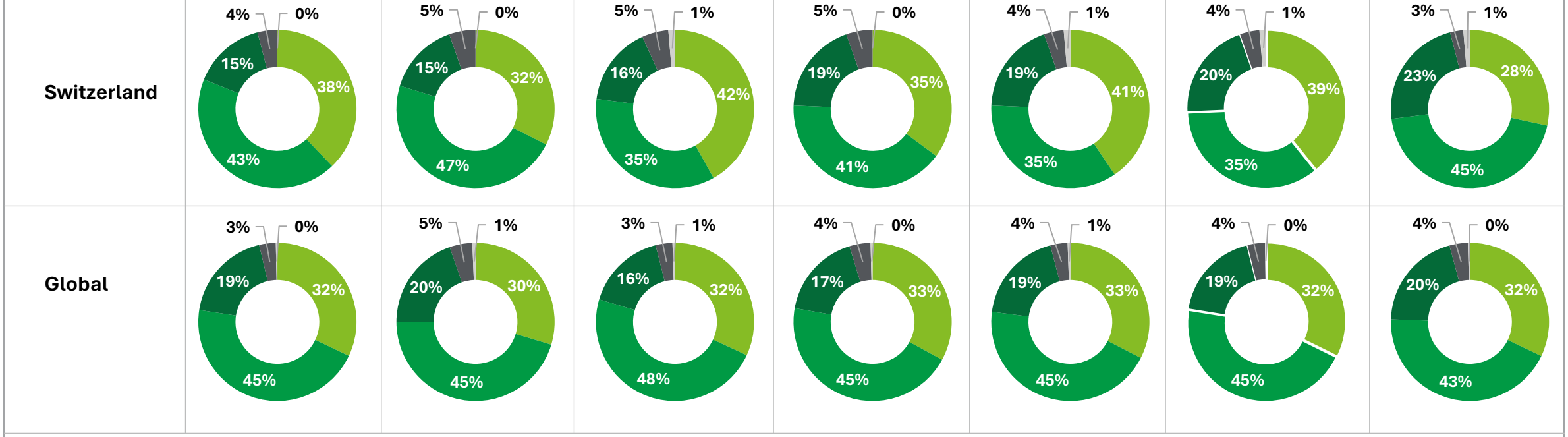
What do you see as the greatest sustainability-related physical risks to your organization over the next 3-5 years?
(rank order)



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Degree of preparedness for sustainability-related physical risks

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

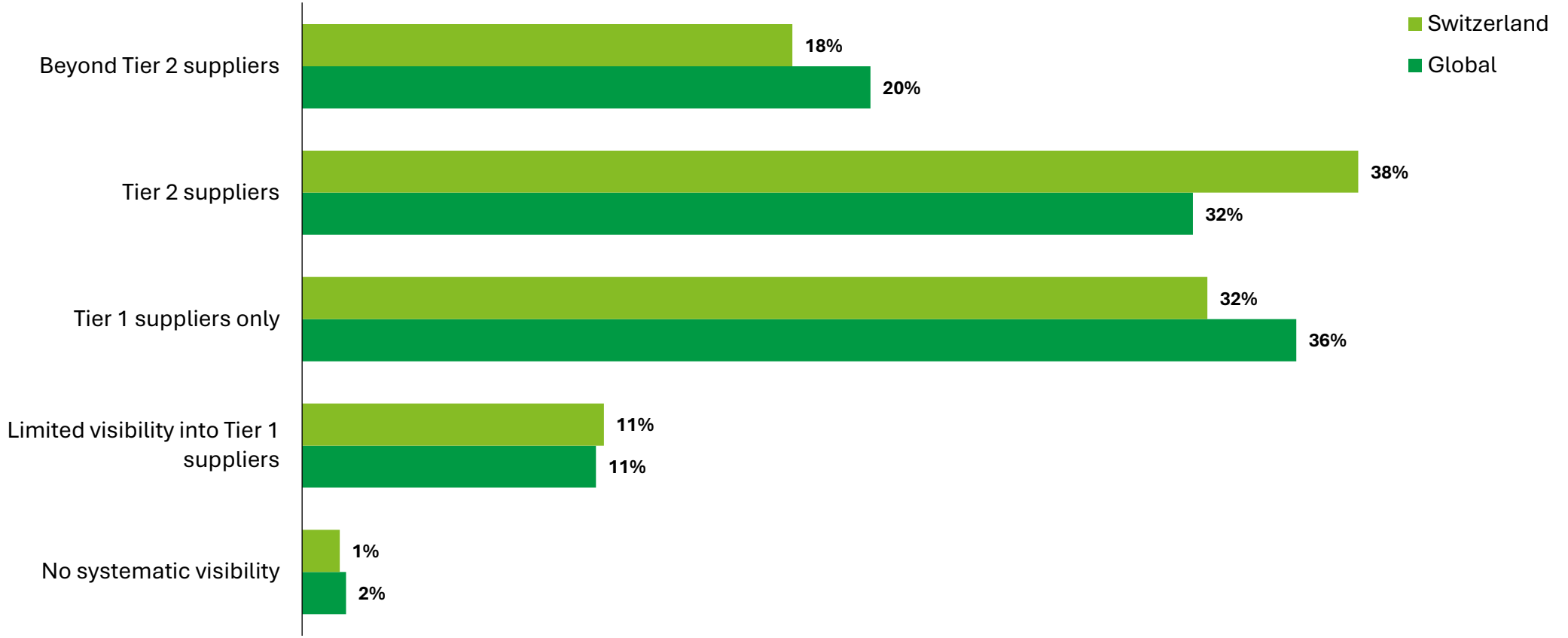


Note: Percentages may not sum to 100% due to rounding decimal.

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Sustainability supply chain visibility

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



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Key considerations for C-suite leaders



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

Given the many ways sustainability efforts can translate into enterprise impact, the leadership task should be to identify the pathway that fits the business, understand its 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 program and individual efforts.

2

Build a focused portfolio and make difficult choices

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

3

Move resilience from strategic vision into operating routines

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

4

Build the sustainability data foundation as AI scales

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

5

Measure the full range of value created

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

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