



**Strategic sustainability drivers:**  
A framework for adaptive sustainability strategies

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# Executive Summary

Sustainability is not a one-size-fits-all imperative. While 83% of companies globally increased their sustainability investments last year, the *reasons* they pursue it, and the *intensity* with which they invest, vary dramatically based on their ownership structure, maturity stage, and business model.

A listed pharmaceutical company faces regulatory mandates and investor pressure. A family-owned manufacturing firm prioritises legacy preservation and intergenerational stewardship. A B2B software company must respond to sustainability requirements in proposal requests from enterprise customers. A startup in the cleantech space makes sustainability core to its value proposition.

These are not variations on a theme, they are fundamentally different strategic imperatives.

This article decodes the **three-variable framework** that determines why companies pursue sustainability:

**Ownership Structure** (Listed | Privately-held | Family-owned)

**Company Maturity** (Startup | Growth | Mature)

**Business Model** (B2C | B2B | B2G)

By understanding your company's profile across these three dimensions, you can move beyond generic sustainability advice to make targeted, high-impact investment decisions. This framework helps C-level executives and sustainability officers answer the critical question: "*Why should WE invest in this, given our specific context?*"

## The Problem:

### Why Generic Sustainability Messaging Fails

The sustainability discourse has become increasingly prescriptive. Industry associations, consultants, and regulators publish lengthy frameworks outlining what companies *should* do: reduce carbon emissions, improve diversity, strengthen governance, enhance supply chain transparency, and so on. All pertinent and important topics that society must mitigate and adapt.

Yet this advice often misses the mark.

A startup with \$5 million in revenue cannot implement the same sustainability infrastructure as a \$50 billion multinational. A family business with a 50-year horizon has different priorities than a private equity-backed company preparing for exit. A B2C consumer brand faces customer pressure that a B2B industrial supplier does not.

**The core problem:** Generic sustainability messaging treats all companies as if they face identical pressures and have identical resources. In reality, the drivers of sustainability investment are highly differentiated.

## Evidence of Differentiation

While there is a consensus that many companies are increasing their sustainability investments, the highest priority for making effort differs across companies.

Deloitte Global's research, surveying over 2,100 C-suite executives, indicates that most are approaching sustainability by either transforming their business model or embedding it throughout their organisation<sup>1</sup>. Eighty-three percent of respondents increased their sustainability investments in the last year. This commitment is driven by the recognition that sustainability makes sound business sense, rather than being pursued merely for its own sake. However, what constitutes "business sense" varies significantly from one company to another.

Looking ahead in Switzerland, 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%<sup>2</sup>. This heightened executive concern is well-justified, given Switzerland's greater vulnerability to severe climate impacts compared to the global average<sup>3</sup>. Globally, when assessing the impact of sustainability efforts on their business, executives primarily identify revenue generation, followed by compliance, brand and reputation, cost reduction, and risk and resilience (see Figure 1). However, the perceived positive impact in Switzerland is lower than the global average, suggesting unique market dynamics are at play.

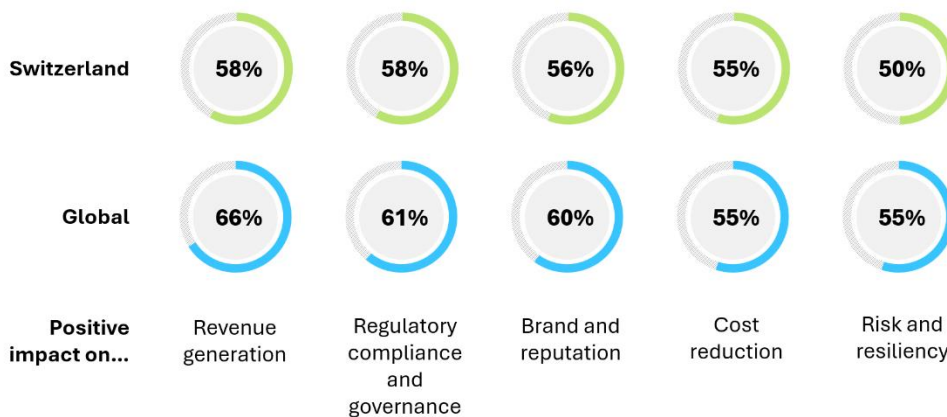


Figure 1. The ways in which companies evaluate the impact of sustainability on each dimension<sup>2</sup>.

<sup>1</sup> [2025 C-suite Sustainability Report | Deloitte Global](#)

<sup>2</sup> [2025 C-suite Sustainability Report | Deloitte Switzerland](#)

<sup>3</sup> [Climate CH2025 | Federal Office of Meteorology and Climatology MeteoSwiss](#)

There is a geographic variation reflecting different regulatory environments, stakeholder pressures, and business model exposures. A Swiss or European company faces Swiss Ordinance on Climate Disclosures (CH-OCD) or Corporate Sustainability Reporting Directive (CSRD) compliance deadlines, while an Asian company may prioritise climate resilience due to physical climate risks.

Similarly, earlier-stage companies may face internal barriers, such as a lack of ESG strategy, skills gaps, and measurement challenges. In contrast, mature companies may cite external barriers like government policy gaps or geo-eco-political uncertainty. These are not the same problem: early-stage companies need foundational capability building, whereas mature companies need policy clarity and external support.

**The implication:** One-size-fits-all sustainability strategies fail because they ignore the specific drivers, constraints, and opportunities facing different company profiles.

## The Framework:

### Ownership × Maturity × Business Model

Sustainability drivers are determined by the intersection of three variables (Figure 2). Understanding your position across these dimensions reveals your true sustainability imperative.



Figure 2. The framework: ownership, maturity, and business model.

## Variable 1: Ownership Structure

Ownership structure fundamentally shapes sustainability motivations because it determines who holds decision-making power and what outcomes they prioritise.

Variable	Listed Companies	Privately-Held Companies	Family-Owned Companies
<b>Primary Driver</b>	Compliance and License to Operate	Flexibility with Strategic Optionality	Legacy and Intergenerational Stewardship
<b>Description</b>	Listed companies face multiple external stakeholders with competing interests: institutional investors, regulators, customers, employees, and activist groups. Sustainability is often a <i>requirement</i> rather than a choice.	Privately-held companies have greater flexibility in sustainability timing and investment. They are not subject to public scrutiny or institutional investor pressure. However, many are preparing for eventual exit (IPO or acquisition), which creates a secondary driver: de-risking.	Family businesses operate on a different time horizon than institutional investors. The goal is not to maximise short-term returns but to preserve and grow family wealth across generations. This creates a unique sustainability driver: stewardship.
<b>Key characteristics</b>	<p><b>Regulatory mandates:</b> Ordinance on Climate Disclosures and Art. 964 (CH), CSRD (EU), Sustainability Reporting Standards (UK), IFRS adoption in Asian countries (China), create mandatory reporting requirements</p> <p><b>Supply chain pressure:</b> Large customers demand sustainability data from suppliers (via CDP, EcoVadis)</p> <p><b>Reputational risk:</b> Public companies face immediate market consequences for sustainability failures</p> <p><b>Investor pressure:</b> Institutional investors increasingly demand ESG disclosure and performance</p>	<p><b>Timing flexibility:</b> Can delay or accelerate sustainability investments based on business priorities</p> <p><b>IPO preparation:</b> Companies preparing for public markets may accelerate ESG maturity to increase pre-IPO valuation</p> <p><b>Supply chain exposure:</b> Private companies in B2B supply chains face sustainability demands from larger customers, even without direct regulatory pressure</p> <p><b>Owner priorities:</b> Sustainability investment reflects owner values and long-term vision</p>	<p><b>Long-term horizon:</b> Multi-generational perspective creates incentive to invest in sustainable practices</p> <p><b>Values-driven:</b> Sustainability often reflects family values and legacy aspirations</p> <p><b>Stakeholder relationships:</b> Family businesses often prioritise employee and community relationships, creating social sustainability drivers</p> <p><b>Flexibility:</b> Can make long-term investments without quarterly earnings pressure</p>
<b>Strategic Implication</b>	For listed companies, sustainability is a <b>license to operate</b> . The question is not whether to invest, but how to invest efficiently to meet regulatory requirements and investor expectations while managing costs.	For privately-held companies, sustainability is a <b>strategic option</b> . The decision to invest depends on exit timeline, supply chain exposure, and owner priorities. Companies preparing for IPO should accelerate ESG maturity; others can optimise timing.	For family-owned companies, sustainability is a <b>legacy investment</b> . The question is not ROI in the next 3-5 years, but impact across generations. This creates opportunity for deeper, more transformative sustainability investments than institutional investors typically support.

## Variable 2: Company Maturity

Company maturity determines the *capacity* to implement sustainability and the *barriers* that constrain progress.

Variable	Startups	Growth Companies	Mature Companies
<b>Primary Driver</b>	Sustainability is a Minor Contributor (Unless Core to Business Model)	Sustainability as Differentiation and RfP Responsiveness	Sustainability as Embedded Systems Transformation
<b>Description</b>	Startups face existential constraints: limited capital, small teams, and focus on product-market fit. Sustainability is typically a secondary concern unless it is core to the business model (e.g., a cleantech startup).	Growth companies are scaling operations and entering new markets. Sustainability becomes strategically important for three reasons: (1) differentiation in competitive markets, (2) RfP (Request for Proposal) responsiveness in B2B sales, and (3) talent attraction	Mature companies have established operations, legacy systems, and entrenched processes. Sustainability requires transformation of these embedded systems. The barriers are not primarily financial but organisational and technical.
<b>Key characteristics</b>	<p><b>Resource constraints:</b> Limited budget and headcount for sustainability initiatives</p> <p><b>Survival focus:</b> Priority is product development and customer acquisition</p> <p><b>Investor expectations:</b> Venture capital investors increasingly expect ESG governance, but not comprehensive sustainability programs</p> <p><b>Opportunity:</b> Startups can build sustainability into operations from the beginning, avoiding legacy transformation costs</p>	<p><b>Scaling operations:</b> Sustainability becomes embedded in operational systems</p> <p><b>RfP requirements:</b> Large customers increasingly require sustainability data and certifications</p> <p><b>Talent attraction:</b> Sustainability commitment becomes a recruiting and retention tool</p> <p><b>Competitive differentiation:</b> Sustainability can be a market differentiator in crowded categories</p>	<p><b>Regulatory compliance:</b> Mature companies face the full weight of regulatory requirements (CH-OCD, CSRD, etc.)</p> <p><b>Legacy systems:</b> Existing operations, supply chains, and processes require transformation</p> <p><b>Organisational inertia:</b> Changing embedded practices is difficult and slow</p> <p><b>Stakeholder complexity:</b> Multiple stakeholders (investors, customers, employees, regulators) have competing sustainability demands</p>
<b>Strategic Implication</b>	For startups, sustainability is a <b>foundational decision</b> . If sustainability is core to the business model, invest early. If not, focus on basic governance and avoid legacy technical debt. Plan for sustainability scaling as the company grows.	For growth companies, sustainability is a <b>competitive advantage</b> . Invest in RfP-ready sustainability capabilities, embed ESG into operational systems, and use sustainability as a talent attraction tool.	For mature companies, sustainability is a <b>systems transformation</b> . Success requires embedding ESG into core business functions (finance, operations, supply chain), not treating it as a separate initiative. Focus on operationalising targets and measuring impact.

### Variable 3: Business Model

Business model determines the *source* of sustainability pressure and the *type* of sustainability investment that creates value.

Variable	B2C (Business-to-Consumer)	B2B (Business-to-Business)	B2G (Business-to-Government)
<b>Primary driver</b>	Customer Expectations and Brand Reputation	Supply Chain Mandates and RfP Requirements	Government Mandates and Policy Alignment
<b>Description</b>	B2C companies sell directly to consumers, who increasingly demand sustainable products and practices. Sustainability is a brand and reputation issue.	B2B companies sell to other businesses, which increasingly require sustainability data and certifications from suppliers. Sustainability is a <i>procurement requirement</i> .	B2G companies (including government contractors, utilities, and regulated industries) must align with government sustainability targets and procurement requirements. Sustainability is a <i>policy requirement</i> .
<b>Key characteristics</b>	<p><b>Customer demand:</b> Consumers increasingly prefer sustainable brands</p> <p><b>Brand vulnerability:</b> Sustainability failures create immediate reputational damage</p> <p><b>Transparency demands:</b> Consumers expect clear communication about sustainability practices</p> <p><b>Social media amplification:</b> Sustainability issues spread rapidly through social channels</p>	<p><b>RfP requirements:</b> Large customers require sustainability certifications and data</p> <p><b>Supply chain mandates:</b> Customers demand supplier sustainability performance</p> <p><b>Vendor scorecards:</b> Sustainability performance affects supplier relationships and pricing</p> <p><b>Regulatory cascade:</b> Regulations on large companies create requirements for their suppliers</p>	<p><b>Government procurement:</b> Government contracts increasingly require sustainability performance (or the opposite in a fragmented world)</p> <p><b>Regulatory compliance:</b> Utilities, energy companies, and regulated industries face mandatory sustainability requirements</p> <p><b>Policy alignment:</b> Companies must align with government climate targets and sustainability goals</p> <p><b>Public accountability:</b> Government-facing companies face public scrutiny and accountability</p>
<b>Strategic Implication</b>	For B2C companies, sustainability is a <i>brand and reputation driver</i> . Invest in transparency, authentic sustainability practices, and customer communication. Avoid greenwashing, which creates reputational risk.	For B2B companies, sustainability is a <i>procurement requirement</i> . Invest in RfP-ready sustainability capabilities, supply chain transparency, and third-party certifications (ISO, EcoVadis, etc.). Sustainability is a competitive requirement, not a differentiator.	For B2G companies, sustainability is a <i>policy requirement</i> . Invest in regulatory compliance, government relations, and policy alignment. Sustainability is a license to operate, not a competitive advantage.

## Framework in action: What Is Your Sustainability Imperative?

To illustrate the diverse paths companies take in addressing sustainability, we present two distinct case studies (Figure 3). Despite facing similar industry challenges, a privately-owned manufacturing company and a family-owned med tech company demonstrate fundamentally different strategic actions. Their unique profiles, shaped by ownership structure, organisational maturity, and business model, directly influence their strategic imperatives, actions, and investment priorities, underscoring the critical need for tailored sustainability strategies rather than a one-size-fits-all approach.

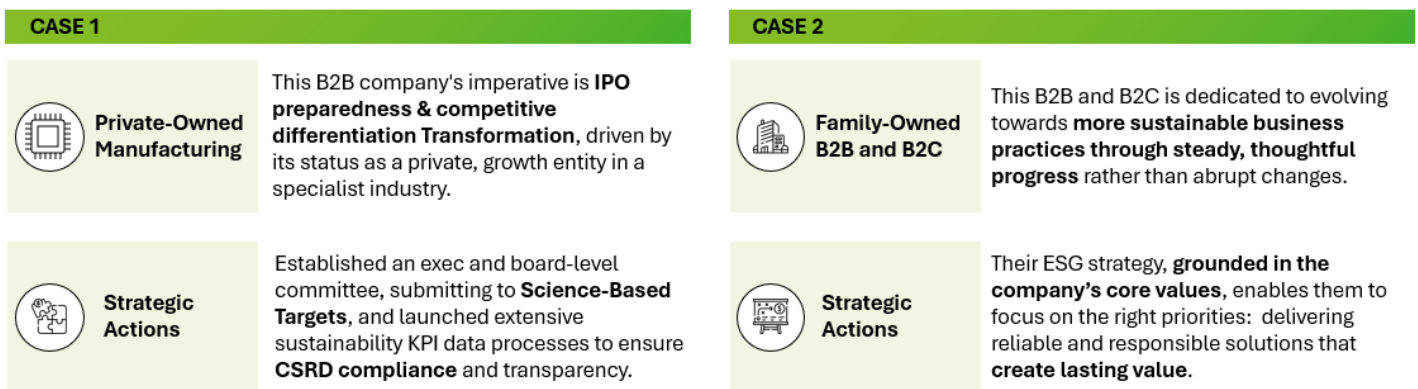


Figure 3. Examples of different corporate ownership types, the strategic sustainability priorities and differentiated actions.

## Conclusion: Tailored Strategy Drives Results

The sustainability imperative is not universal. It is determined by the intersection of ownership structure, company maturity, and business model.

A listed pharmaceutical company must prioritise regulatory compliance and supply chain transparency. A family-owned manufacturer can invest in long-term operational transformation aligned with family values. A growth-stage B2B company must focus on RfP readiness and competitive differentiation. A B2C consumer brand must invest in authentic sustainability practices that build customer loyalty.

**The strategic implication is clear:** Sustainability strategy must be tailored to your company's specific profile.

## For C-Level Executives, Board Members, and Sustainability Officers

Use this framework to:

1. **Diagnose your sustainability imperative:** Identify your position across the three variables (ownership, maturity, business model)
2. **Prioritise investments:** Focus on the top 3 sustainability investments for your profile
3. **Set realistic timelines:** Understand that different profiles require different implementation timelines
4. **Measure success:** Track metrics that matter for your profile (compliance, RfP win rate, brand reputation, legacy impact)
5. **Avoid generic advice:** Reject one-size-fits-all sustainability frameworks; tailor strategy to your context

## Contacts

Let's start a conversation



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