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2025 C-suite Sustainability Report

Italy insights

October 2025



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Executive summary

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 (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%).

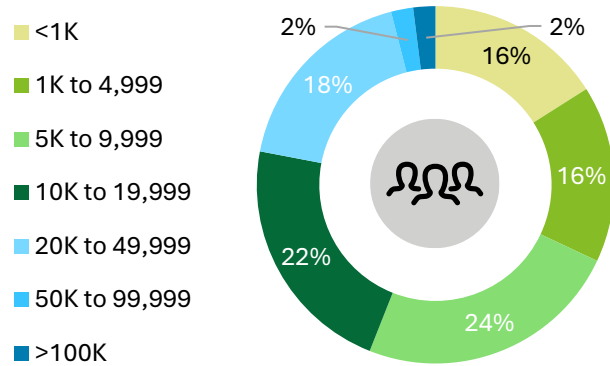
A set of sustainability actions is emerging as a de facto roadmap for leaders, based on multiple years of survey data, suggesting a path companies can follow to embed sustainability considerations into their strategy, operations, and innovation.

- 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

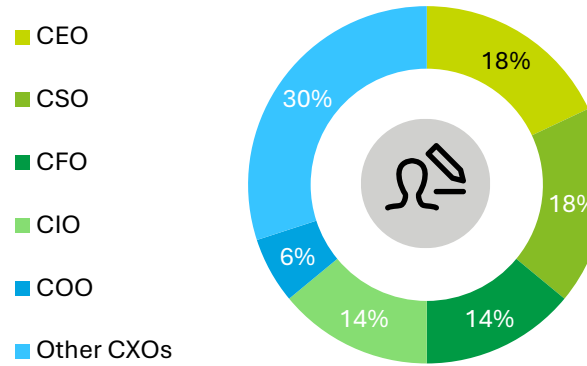
Italy country business profile

50 executives in Italy were surveyed

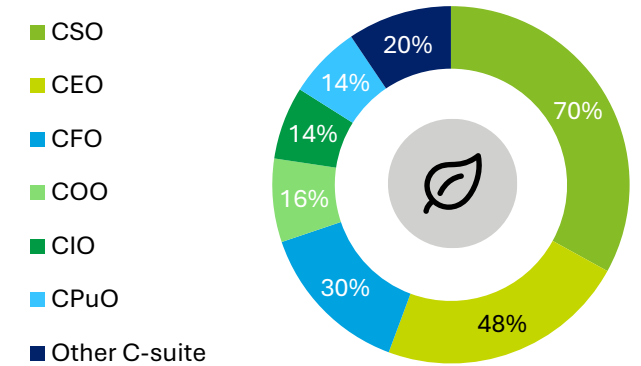
Number of employees



Job title

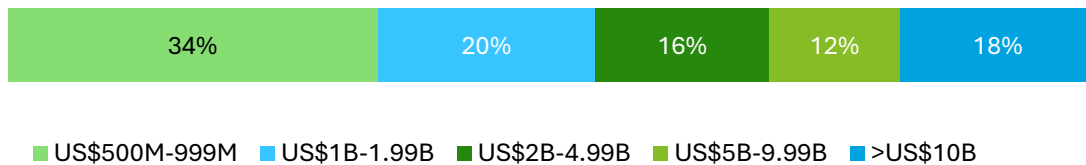


Position(s)* at your company responsible for sustainability goals

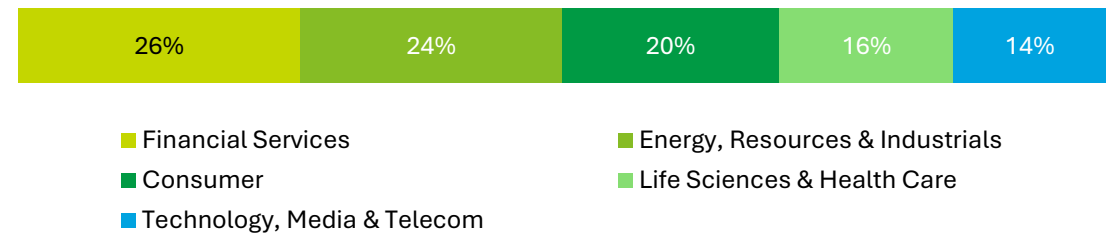


*Some respondents indicated multiple roles within the company have responsibility, resulting in the total percentage across roles exceeding 100%.
Note: CPuO is Chief Purpose Officer

Revenue (US\$)



Industry

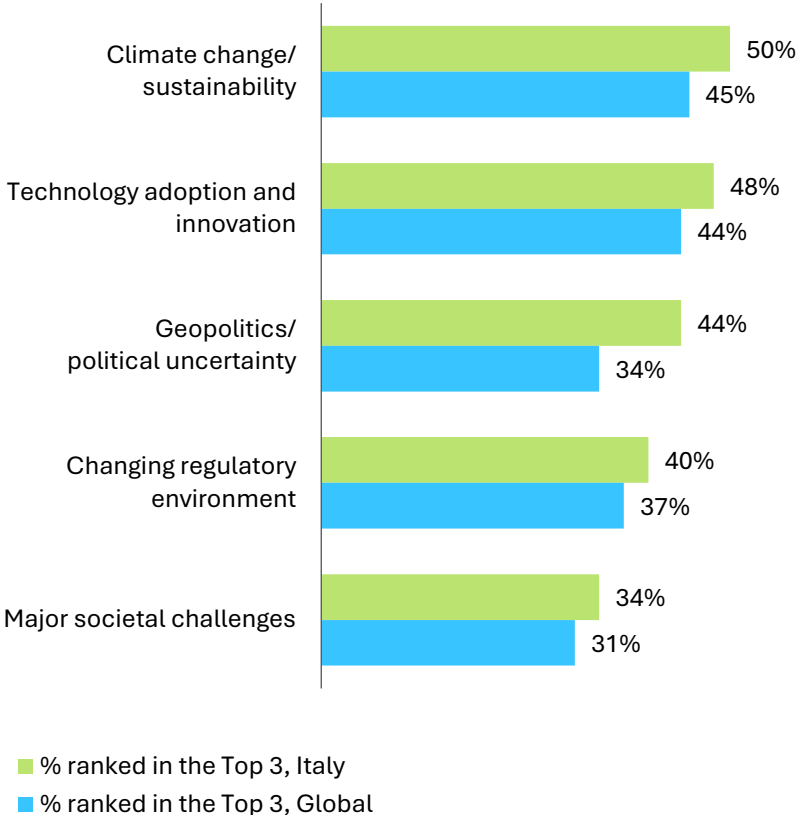


Sustainability as a business priority

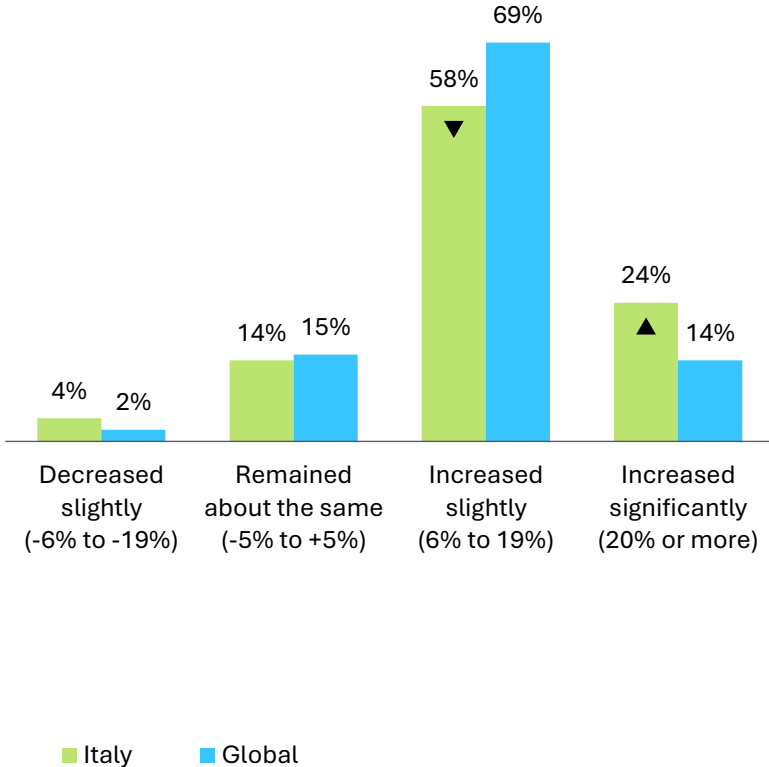
Italian companies place sustainability and technology at the center of their priorities, with strong momentum in sustainability investments.

- Half of Italian executives (50%) identify climate change and sustainability as one of their top three pressing challenges for the year ahead, ahead of the global average (45%). Technology adoption and innovation (48%) also ranks highly, alongside geopolitical uncertainty (44%), both above global levels.
- Regulatory pressures (40%) and major societal challenges (34%) are also more pronounced concerns for Italy compared to their global peers.
- Nearly one in four Italian companies (24%) significantly increased sustainability spending, up from 2024 and at a higher rate than the global average.

What does your organization 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?

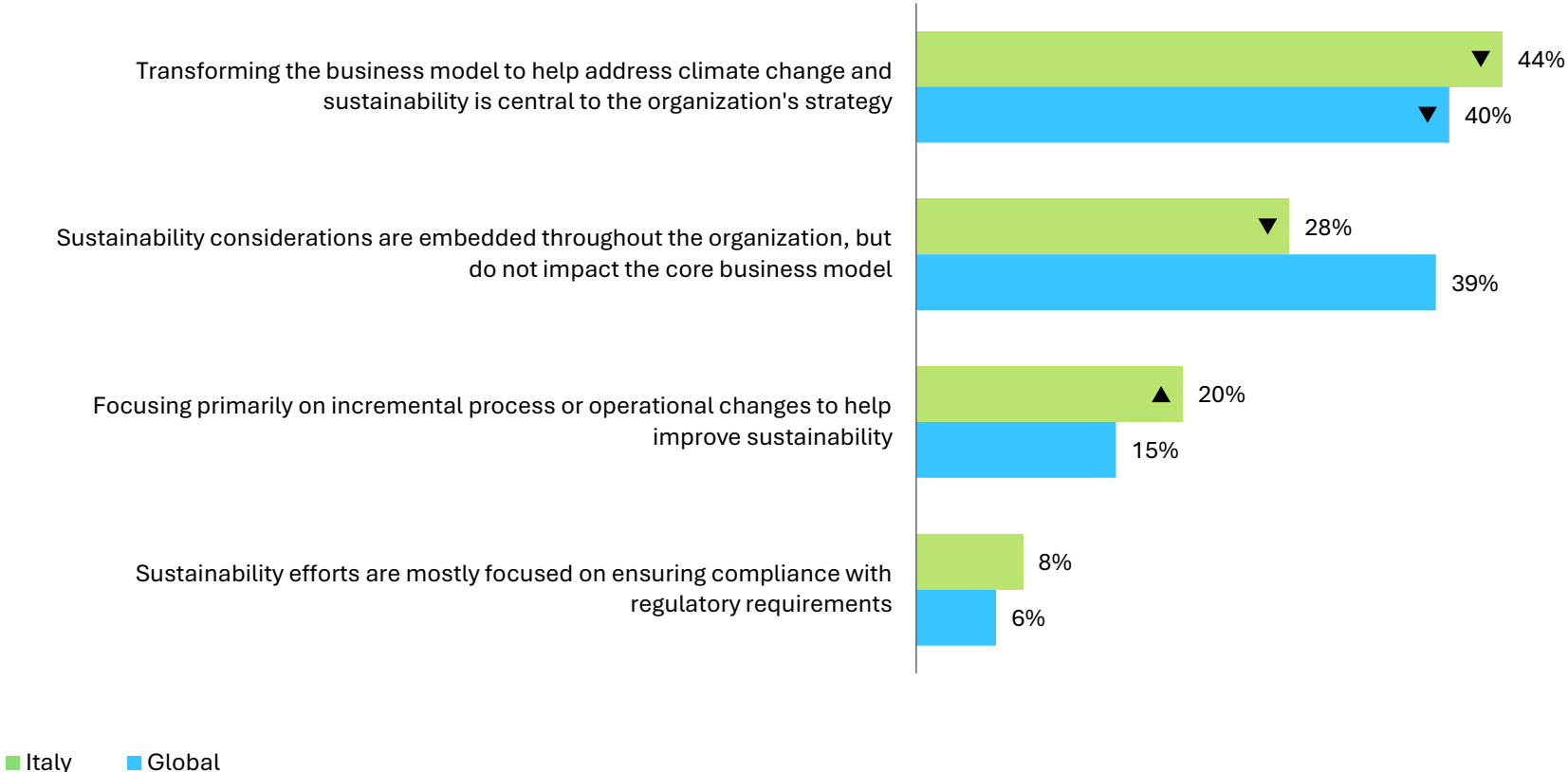


Company approach to sustainability

Italian companies remain more likely than their global peers to take a transformational approach to sustainability, though decreased from 2024.

- Italian companies see broad, organization-wide involvement in climate change and sustainability as their main approach, with 72% reporting that they have transformed their business model or have sustainability considerations embedded throughout the organization.
- However, there has been a drop from last year in this integration, with an increased focus on incremental process/operational changes taking place.

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

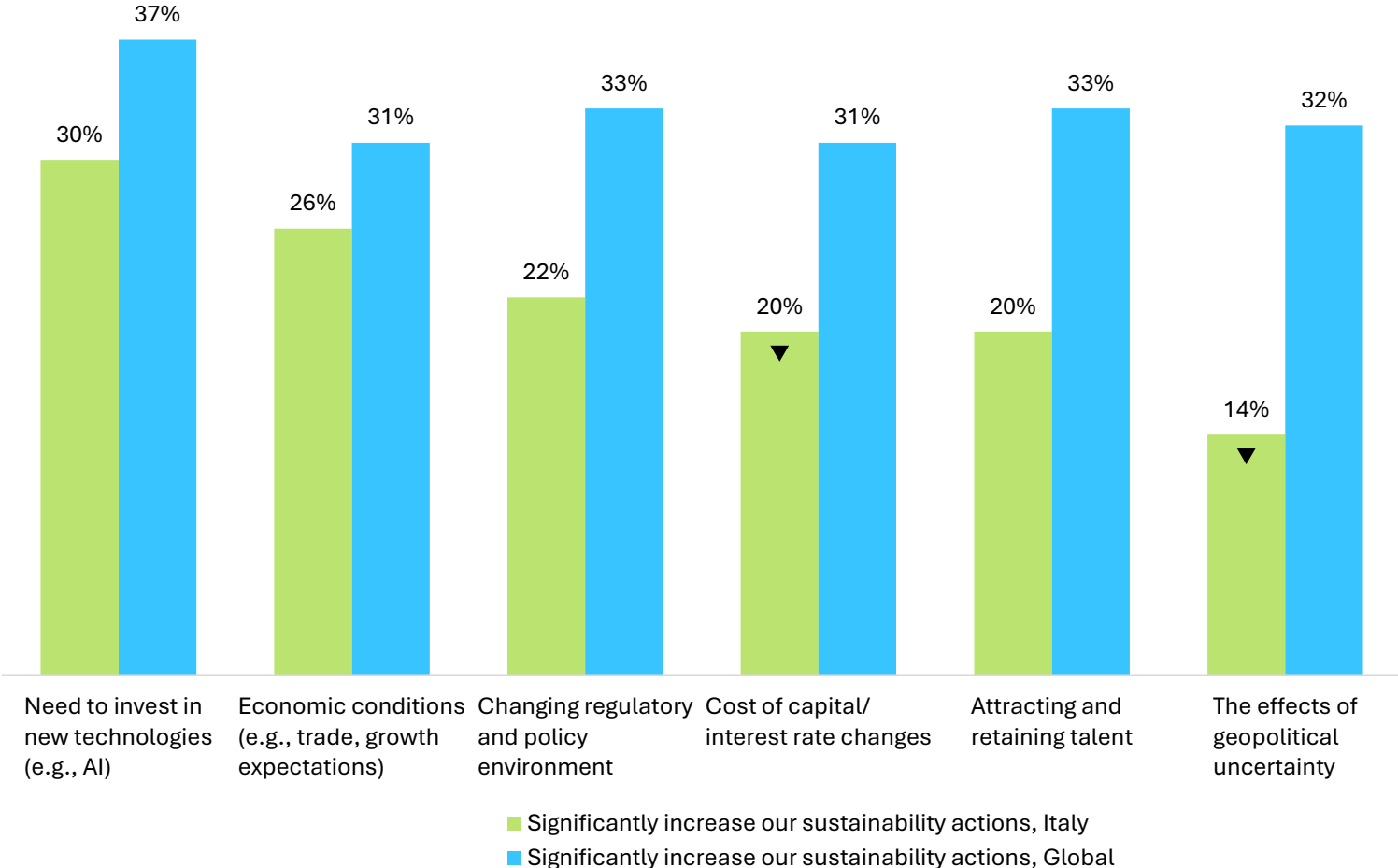


Broader market conditions' and competing priorities' effects on sustainability actions

Italian companies are less influenced by external pressures compared to the global average.

- For Italian organizations, the need to invest in new technologies such as AI is the top matter cited by executives that prompted a significant increase in sustainability actions (30%), below the global average (37%).
- The effects of cost of capital/interest rate changes and the geopolitical uncertainty have lessened in that regard in Italy in 2025.

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



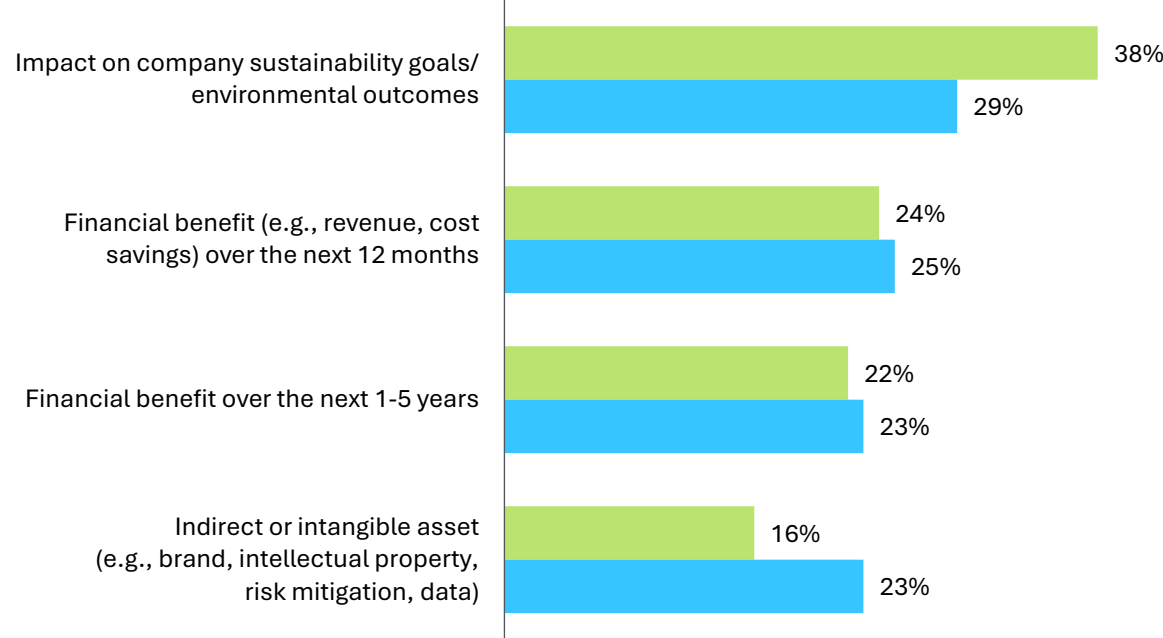
Business case and benefits from sustainability efforts

Sustainability goals and environmental outcomes are highly influential to decision-making for executives in Italy.

- 38% indicate the most influential factor in sustainability-related decision-making is the impact on environmental and sustainability goals, considerably higher than the global average of 29%.
- Despite financial benefits being similarly influential in sustainability decision-making compared to global counterparts (24% vs 25%), Italian executives are more likely to note the impact sustainability efforts have on revenue generation (74% vs 66%).

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

(rank in order of influence)



■ Ranked most influential, Italy
■ Ranked most influential, Global

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

(positive, neutral, negative)



Sustainability actions undertaken to meet environmental goals

Emissions reduction and implementing technology solutions are the top actions taken in Italy towards sustainability goals.

- Decreasing emissions through efficiency, the top action cited, and by purchasing renewable energy have both decreased since 2024 (56% vs. 62% and 46% vs. 55% respectively).
- Implementing technology solutions and developing sustainability talent have both increased in 2025 (52% vs. 47% and 46% vs. 38%).

Which of the following actions has your company undertaken as part of its sustainability efforts?

(select all that apply)

Top actions taken - Italy

56% 

Decreasing operations emissions through efficiency
In 2024 = 62%

52% 

Implementing technology solutions to help achieve sustainability goals
In 2024 = 47%

46% 

Decreasing operations emissions by purchasing renewable energy
In 2024 = 55%

46% 

Developing sustainability talent
In 2024 = 47%

46% 

Implementing nature-based solutions or nature restoration projects
In 2024 = 49%

Top actions taken - Global

46% 

Implementing technology solutions to help achieve sustainability goals
In 2024 = 50%

45% 

Using more sustainable materials
In 2024 = 51%

45% 

Decreasing operations emissions through efficiency
In 2024 = 49%

44% 

Developing new sustainable products or services
In 2024 = 48%

44% 

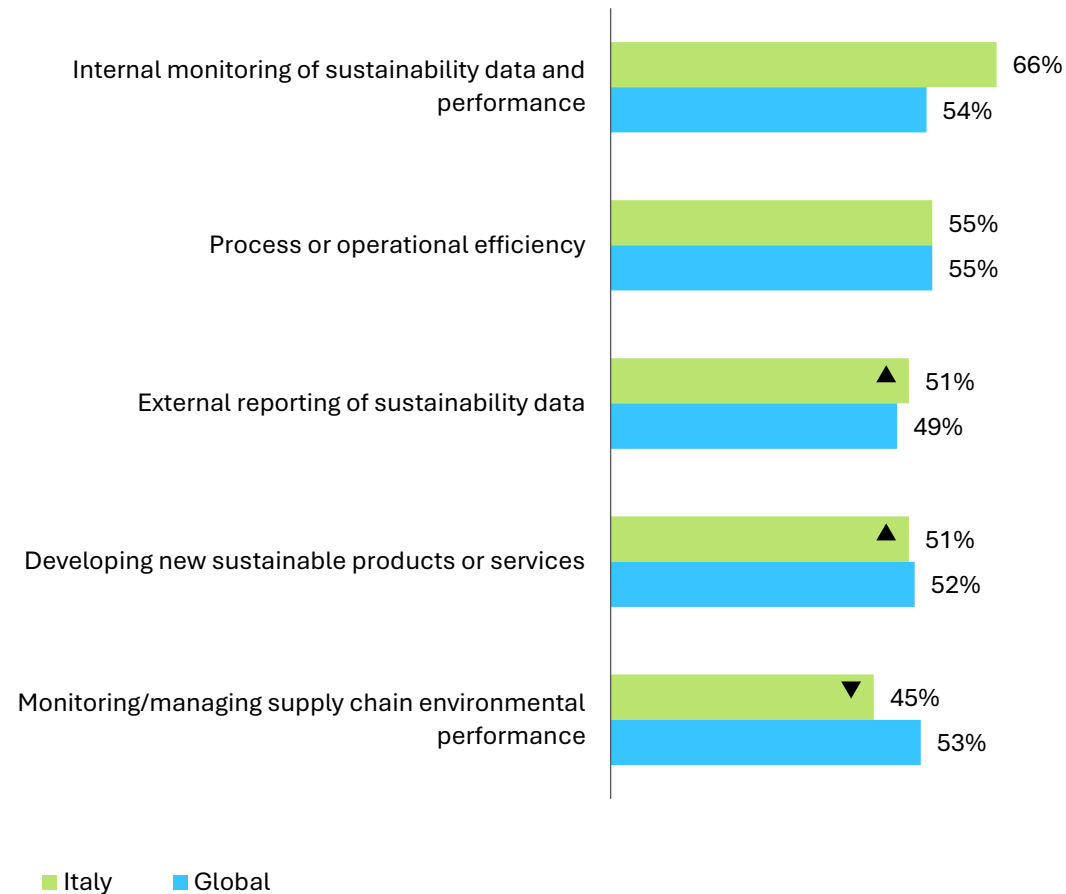
Tracking and analyzing environmental metrics
In 2024 = 44%

Technology as an enabler of sustainability efforts

While Italian leaders are implementing technology to support their sustainability goals, AI use to date is not as high as with their global counterparts.

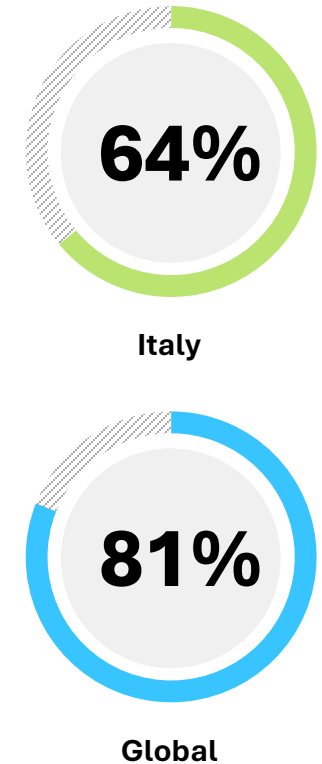
- Monitoring sustainability data and performance is the top area where companies in Italy are implementing technology solutions to help achieve goals, more so than the global average (66% vs. 54%).
- Implementing technology solutions to help with external reporting of sustainability data and developing new sustainable products or services have both increased in 2025.
- 61% say they are using AI to assist with sustainability efforts, much lower 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)



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

Has your company used AI to further its sustainability efforts?

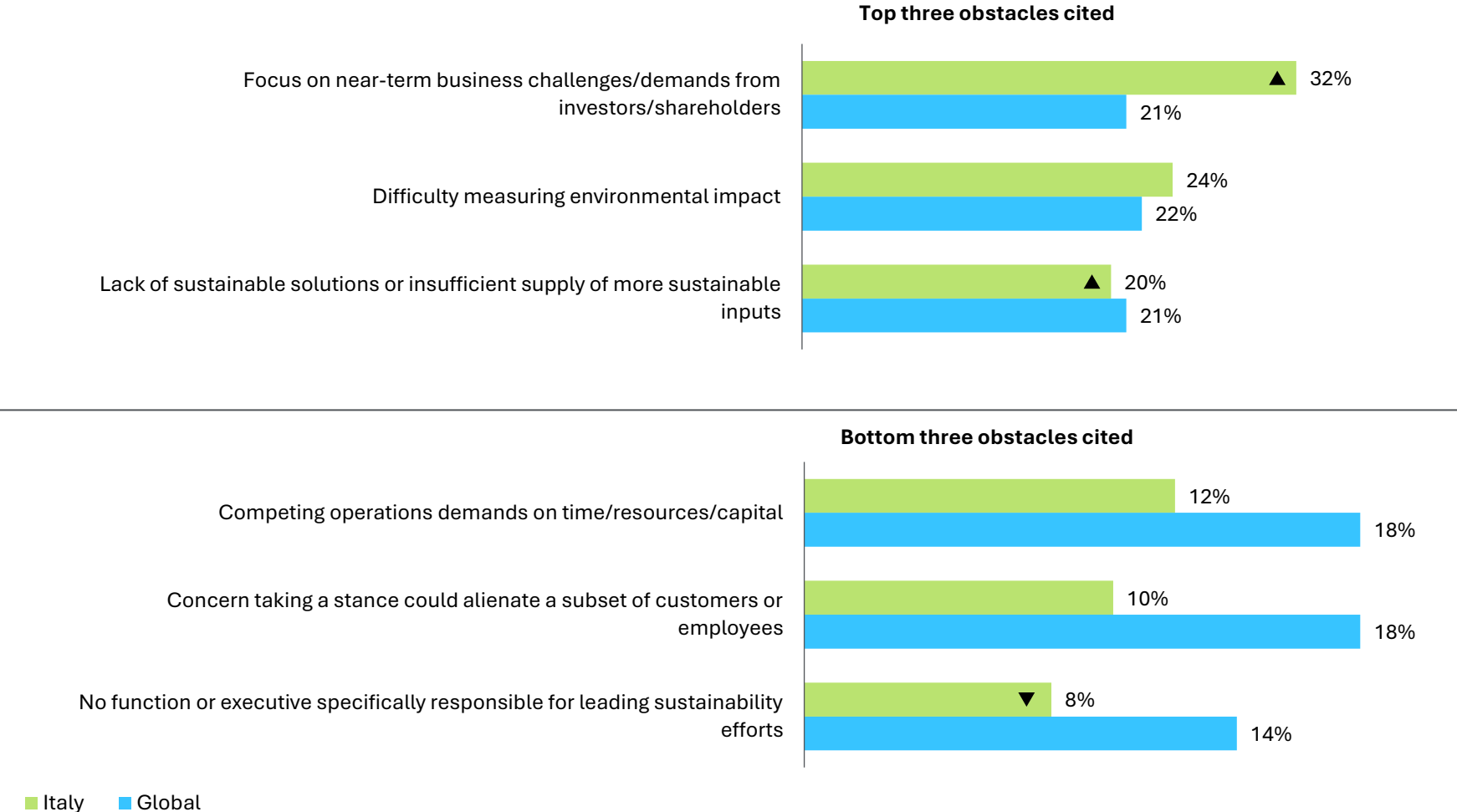


Obstacles to sustainability action

Near-term business challenges/demands from investors and shareholders is the top obstacle for sustainability deployment in Italy – higher than in 2024 and the global average.

- Lack of sustainable solutions and resources has increased as an obstacle since 2024.
- In Italy, demands on time, resources, and capital, concerns about alienating customers or employees, and lack of a sustainability function are less concerning than globally.

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

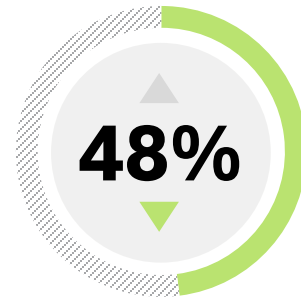


Impacts on business strategy and operations

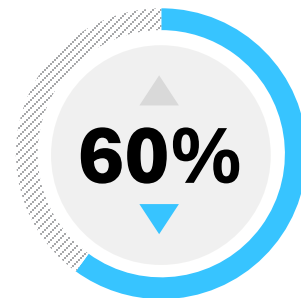
While Italian executives are currently being impacted by sustainability matters, less than half expect strategy to be highly impacted over the next 3 years.

- Italian executives are less likely than their global peers to expect climate change to be highly impactful over the next 3 years (48% vs. 60%).
- While sustainability matters are impacting Italian organizations currently, each of the top 5 have decreased since 2024.

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

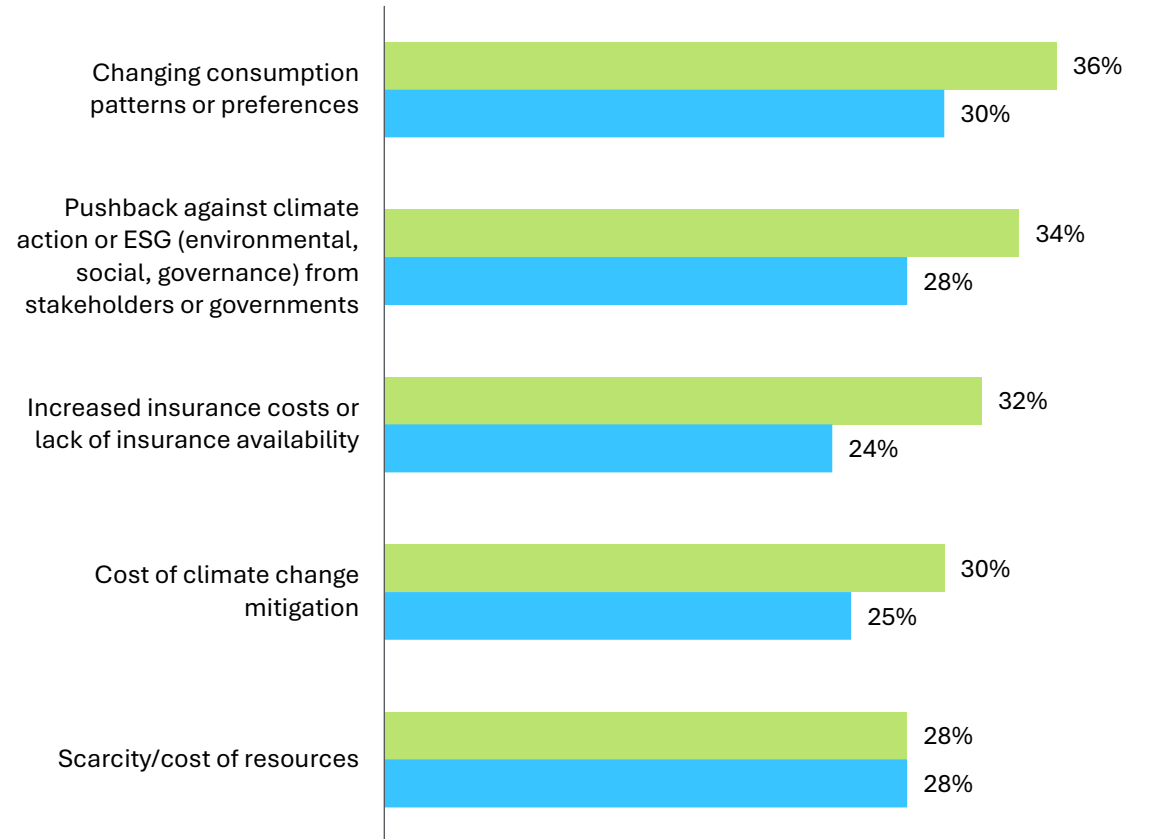


Italy



Global

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



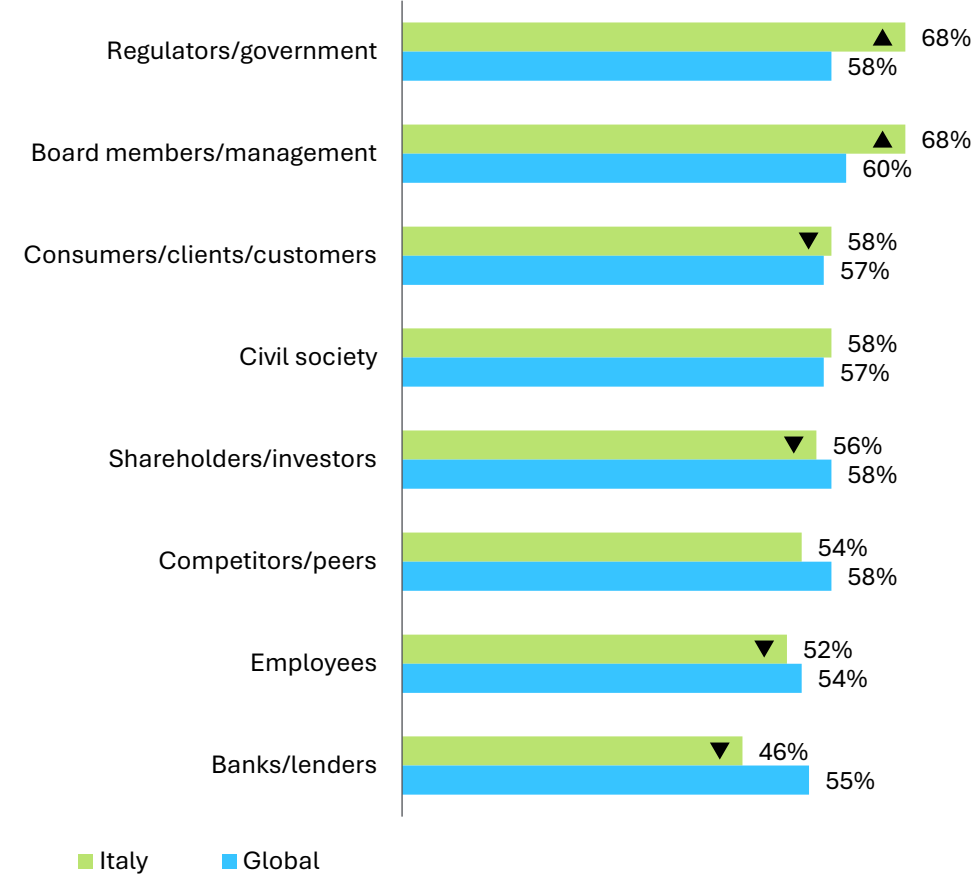
■ Italy ■ Global

Stakeholder pressure on sustainability

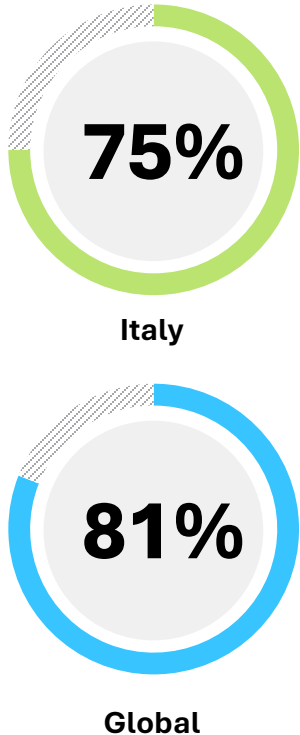
Italian companies are facing pressure across a number of sources to act on climate change.

- Regulators/government (68%) and board members/management (68%) are not only the top source of pressure, but it has increased in 2025 (58%, 60% respectively).
- There was a decrease in pressure from consumers/clients/customers, shareholders/investors, employees, and banks/lenders in 2025.
- Executives in Italy indicate a lower level of pressure across stakeholder groups to increase climate action compared to the global level (75% vs. 81%).

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



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:



Implementing technology solutions



Using more sustainable materials



Developing more sustainable products and services



Implementing operational efficiency measures



Tracking and disclosing sustainability metrics

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:

1 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?

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

3 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?

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

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

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