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2026 C-suite sustainability report

Sustainability in focus

Middle East insights



Years in the Middle East

Introduction

The Middle East continues to navigate a period of significant transformation. Against a backdrop of geopolitical uncertainty, evolving economic conditions, and shifting global priorities, businesses across the region are facing increasingly complex decisions about where to invest, how to build resilience, and how to sustain long-term growth.

In this environment, sustainability remains an important strategic priority. Far from being a standalone ambition, it is increasingly connected to the decisions organizations make to strengthen operational efficiency, manage risk, drive innovation, and create lasting business value.

Across the Middle East, governments continue to advance ambitious economic diversification and sustainability agendas, while businesses increasingly recognize the role sustainability plays in supporting competitiveness and long-term resilience. Although immediate challenges may influence the pace and scale of investment, the underlying business case for sustainability remains compelling.

For the third consecutive year, Deloitte has gathered insights from more than 100 C-suite executives across Saudi Arabia, the United Arab Emirates, and Qatar, as part of Deloitte Global's 2026 C-suite Sustainability Survey. Their perspectives offer a valuable view into how organizations across the region are navigating competing priorities while continuing to advance their sustainability ambitions.

This year's findings point to an important evolution. Sustainability is moving beyond broad commitments toward a more disciplined, business-focused approach. Organizations are increasingly embedding sustainability into their operations, prioritizing initiatives that deliver measurable returns, and leveraging technology and artificial intelligence to accelerate progress.

This shift is particularly relevant for the Middle East, where economic transformation, technological advancement, and long-term national ambitions are creating opportunities to integrate sustainability into the foundations of future growth.

The path ahead will undoubtedly bring further challenges and uncertainty. Yet it also presents an opportunity for business leaders to rethink how sustainability contributes to organizational performance, resilience, and value creation.

At Deloitte, we believe that organizations that successfully connect their sustainability ambitions with business strategy will be better positioned to navigate uncertainty, seize emerging opportunities, and contribute to a more resilient and prosperous future for the region.



Dorian Reece
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Deloitte Middle East

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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.

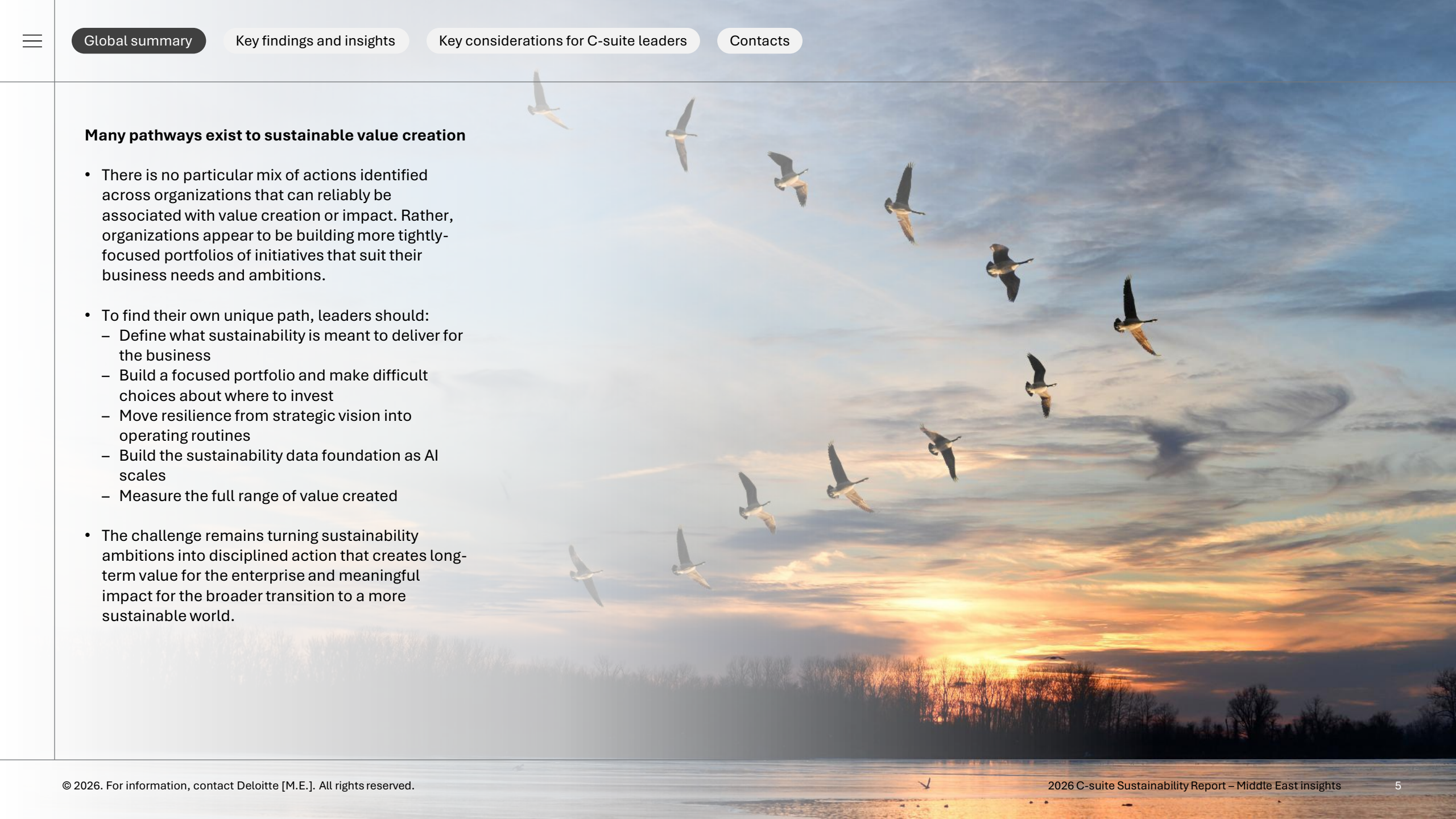
Technology remains a top enabler of sustainability execution

- 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.

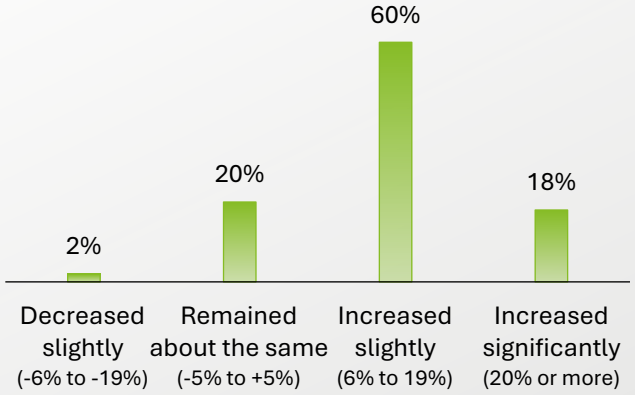
Top 3

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



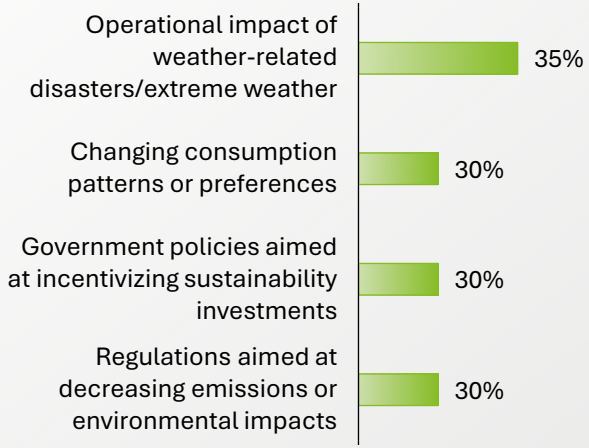
78%

have increased sustainability investments in the last year



Impacts

Top sustainability matters already impacting business



63%

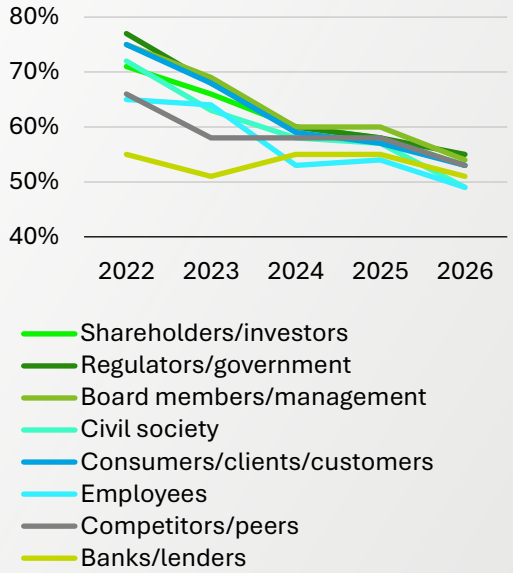
of organizations expect effects of climate change to have a high/very high impact on strategy and operations over the next three years

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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Middle East key findings & insights

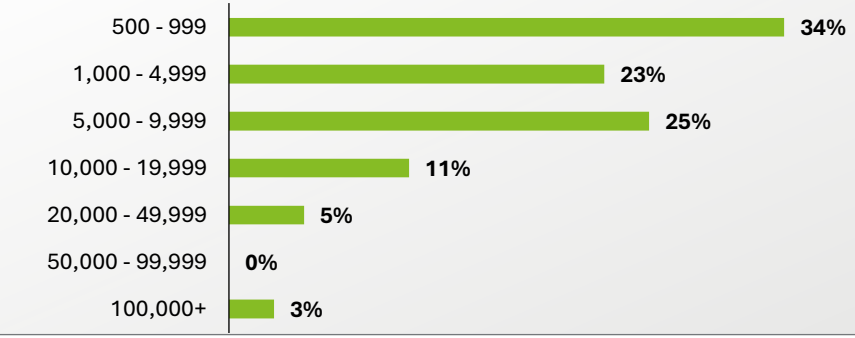


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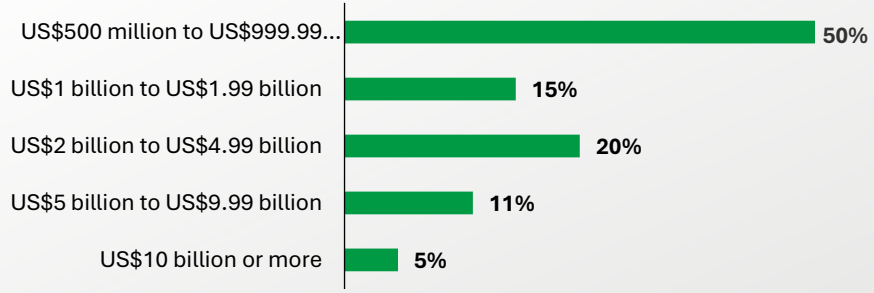
Methodology and Middle East business profile

110 executives in KSA, UAE & Qatar were surveyed

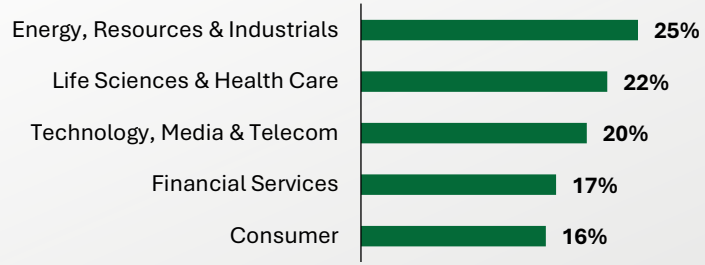
Number of employees



Annual Revenue ($US)



Industry



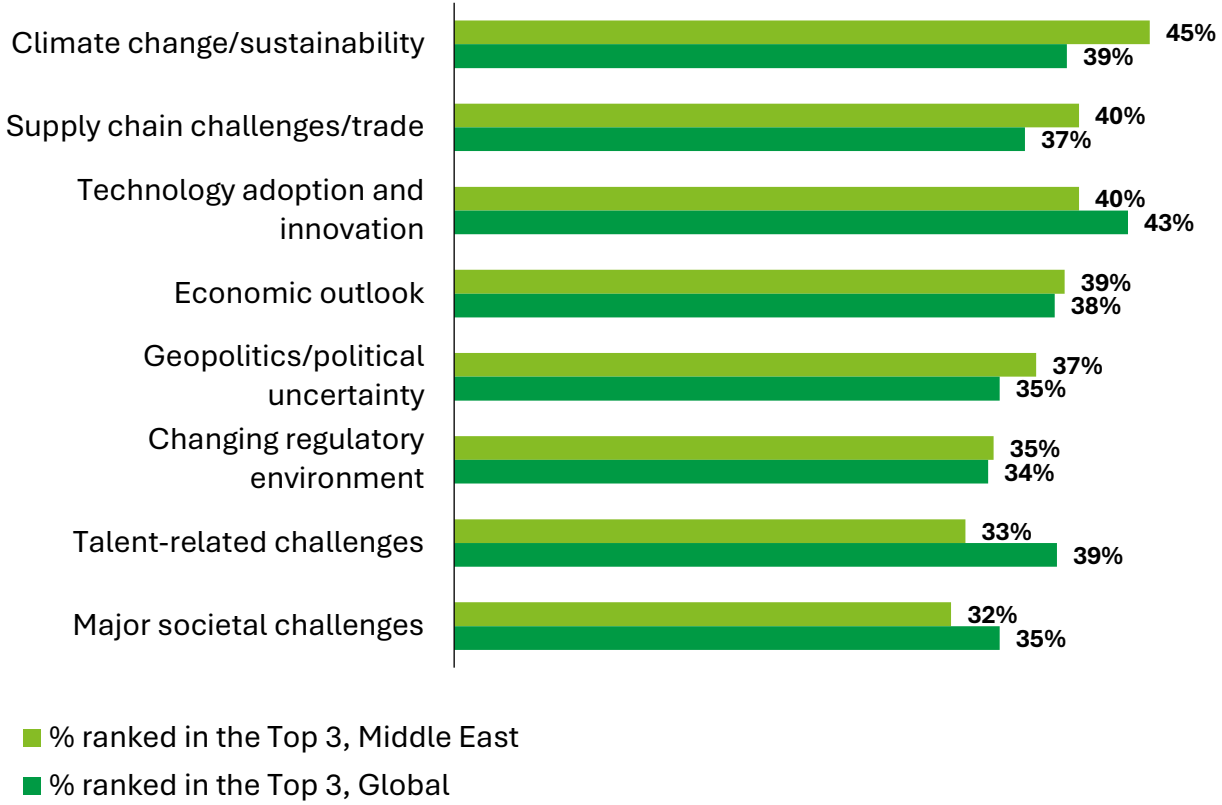
Job title



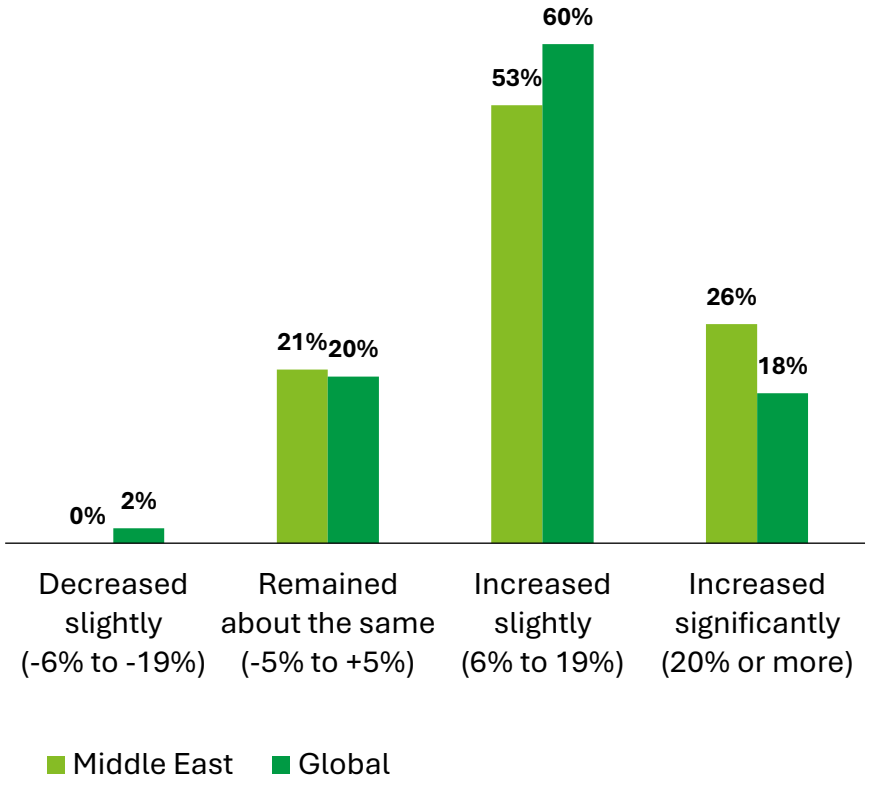
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Sustainability is holding its place at the top of the business agenda and attracting greater investment across the Middle East.

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



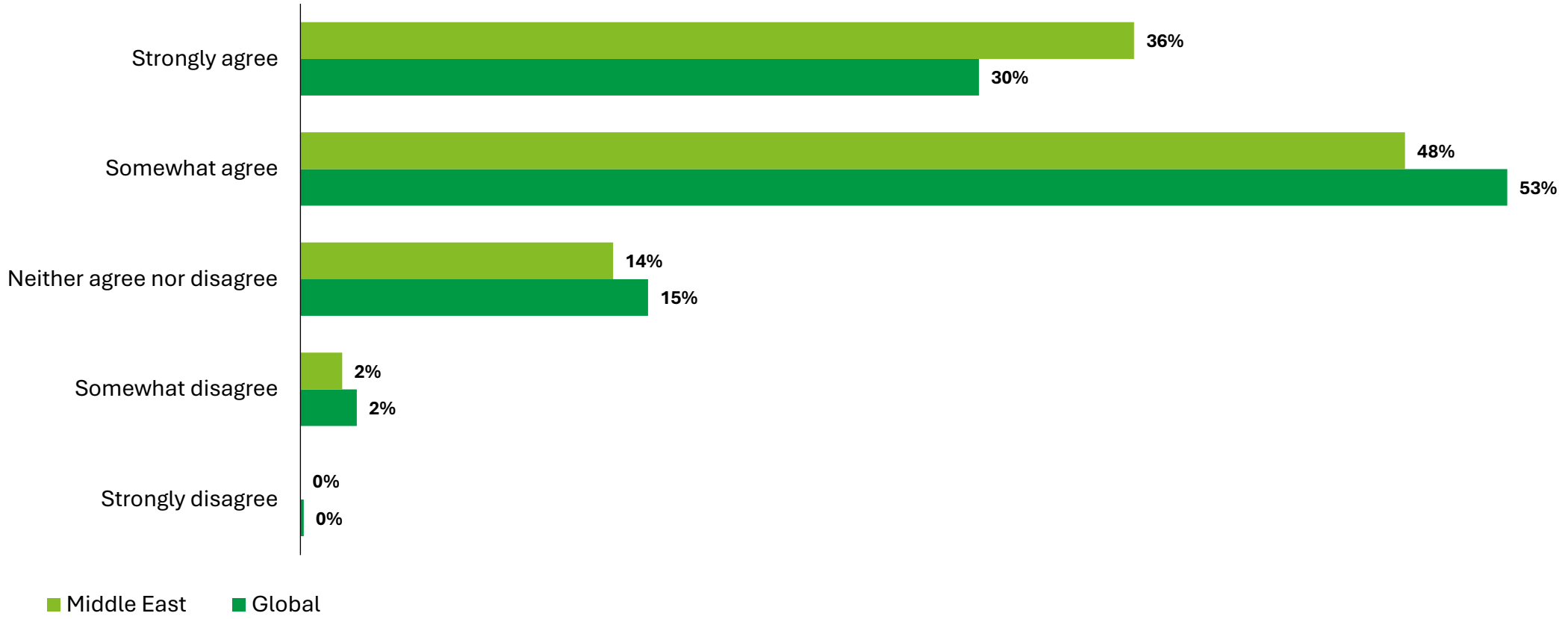
How have your organization's sustainability investments changed over the last year?



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Sustainability is increasingly seen as a source of competitive advantage in the Middle East.

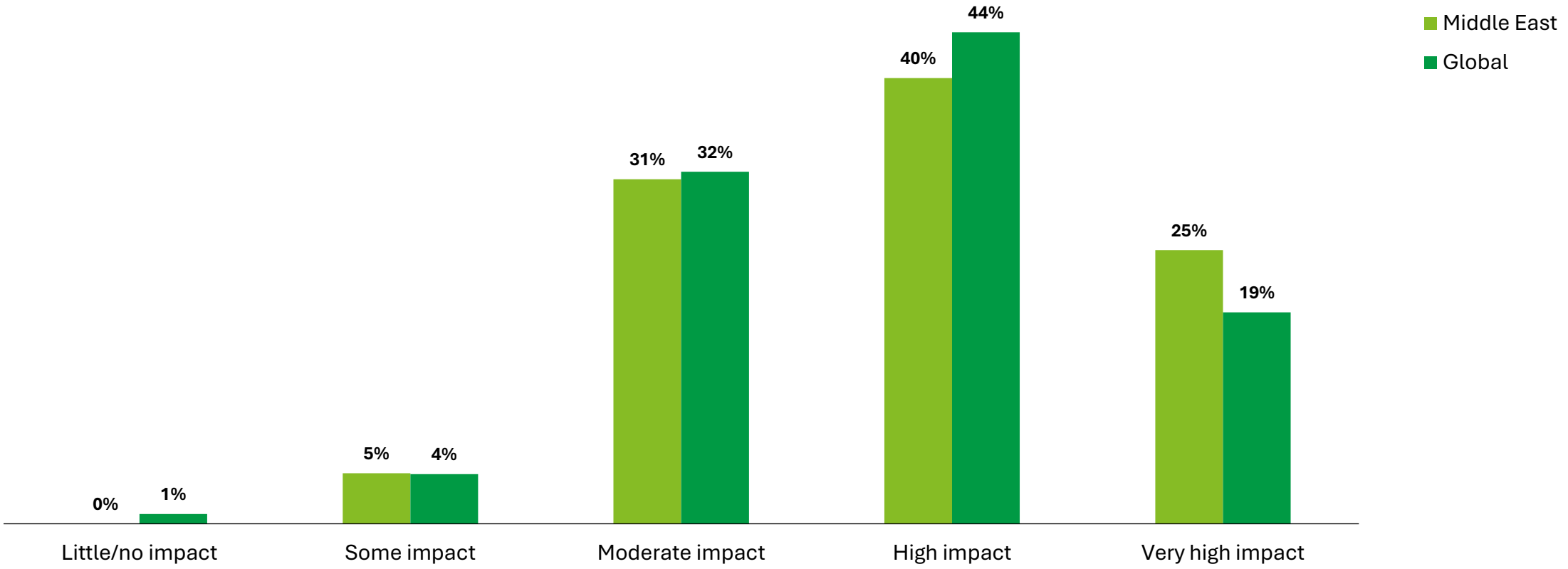
To what extent do you agree with the statement: "Our organization's sustainability initiatives create a significant competitive advantage for our business."



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Middle East leaders anticipate significant climate impact, with greater concern at the most severe end.

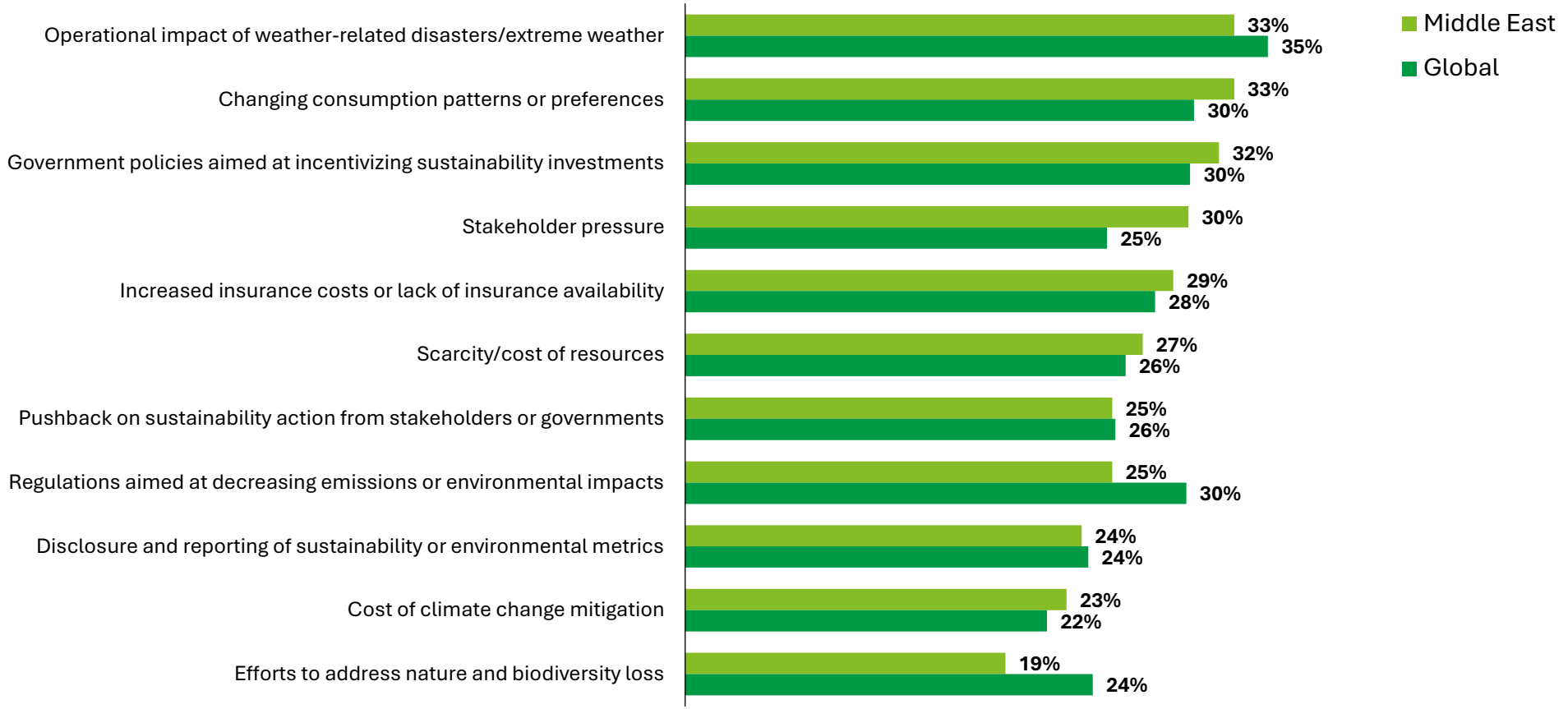
To what degree do you expect the effects of climate change to impact your organization's strategy and operations over the next 3 years?



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Sustainability impacts are increasingly shaping core business decisions in the Middle East.

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

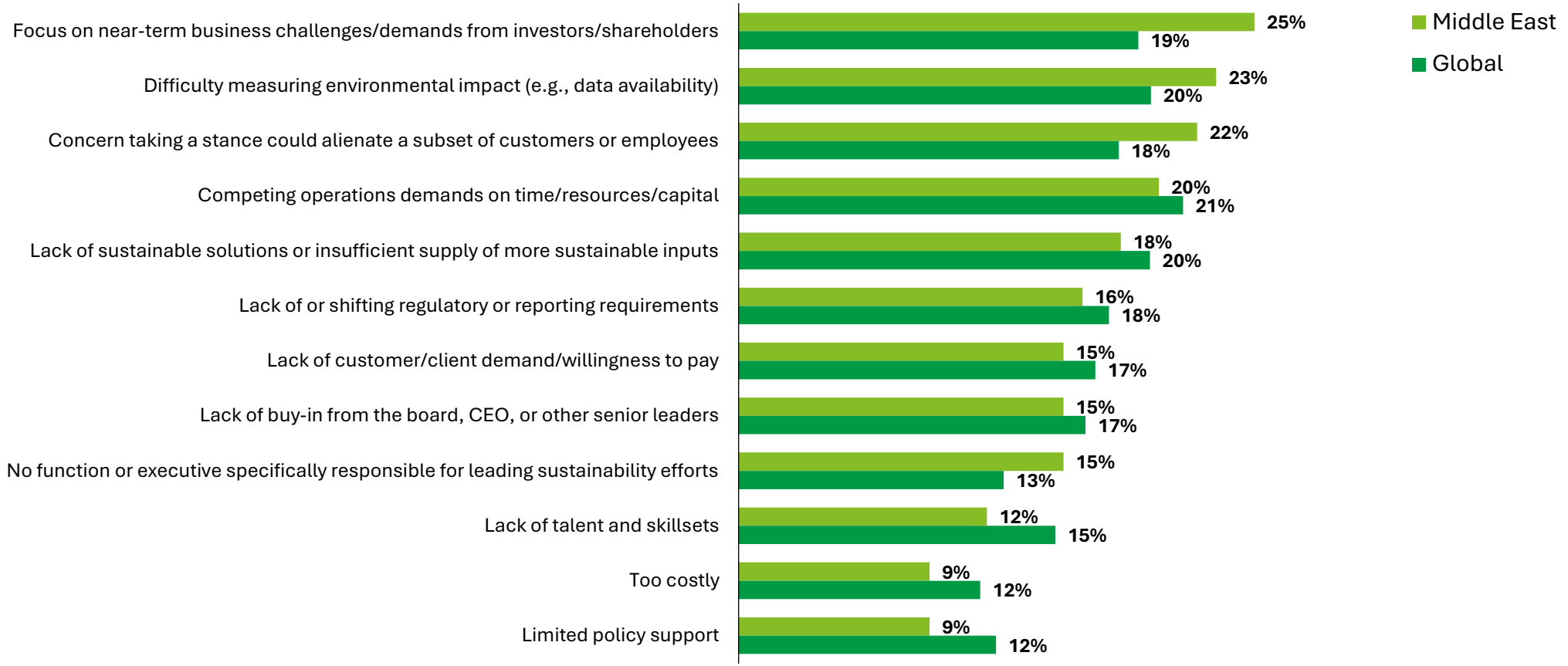


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Near-term business pressures are the biggest barrier to sustainability action in the Middle East.

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

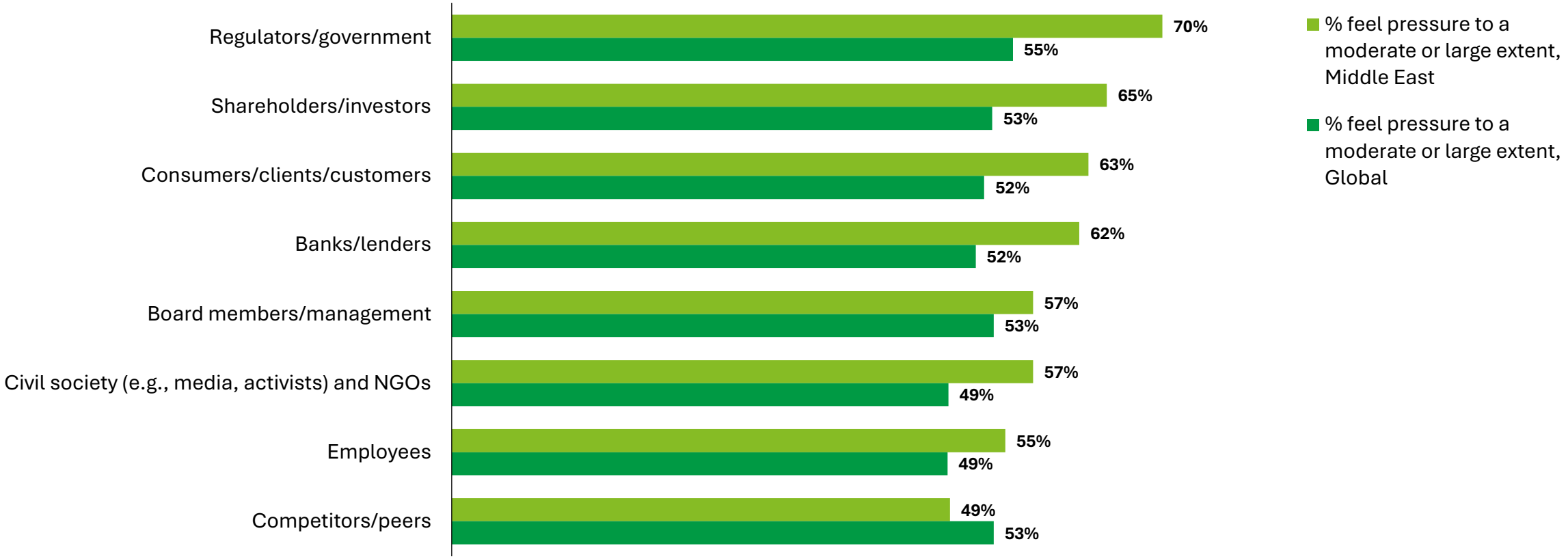
(select top two)



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Middle East organizations face stronger sustainability pressure from nearly every stakeholder group.

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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Operational discipline and value

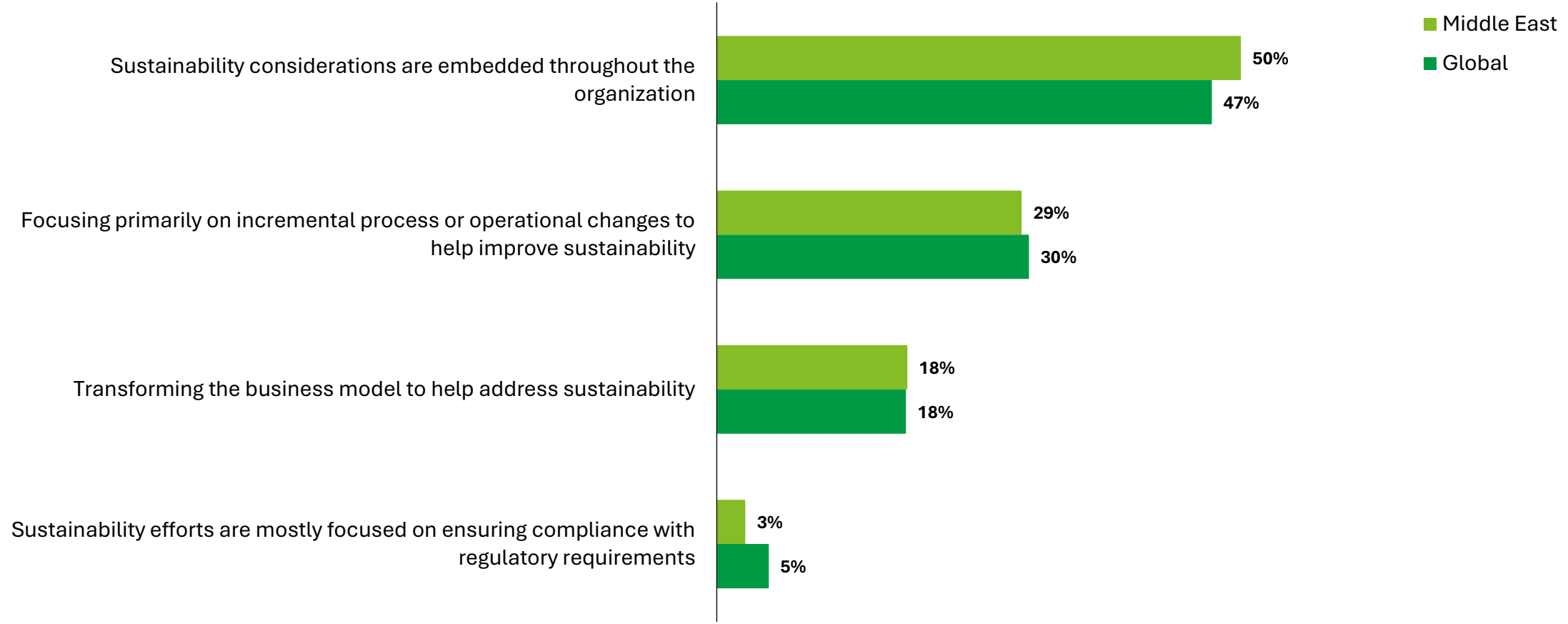
- Financial return of sustainability investments
- Strategic sustainability initiatives' effects on revenue generation, cost reduction, risk and resiliency, brand and reputation, and regulatory compliance and governance



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Sustainability is moving beyond compliance to become embedded across Middle East organizations.

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

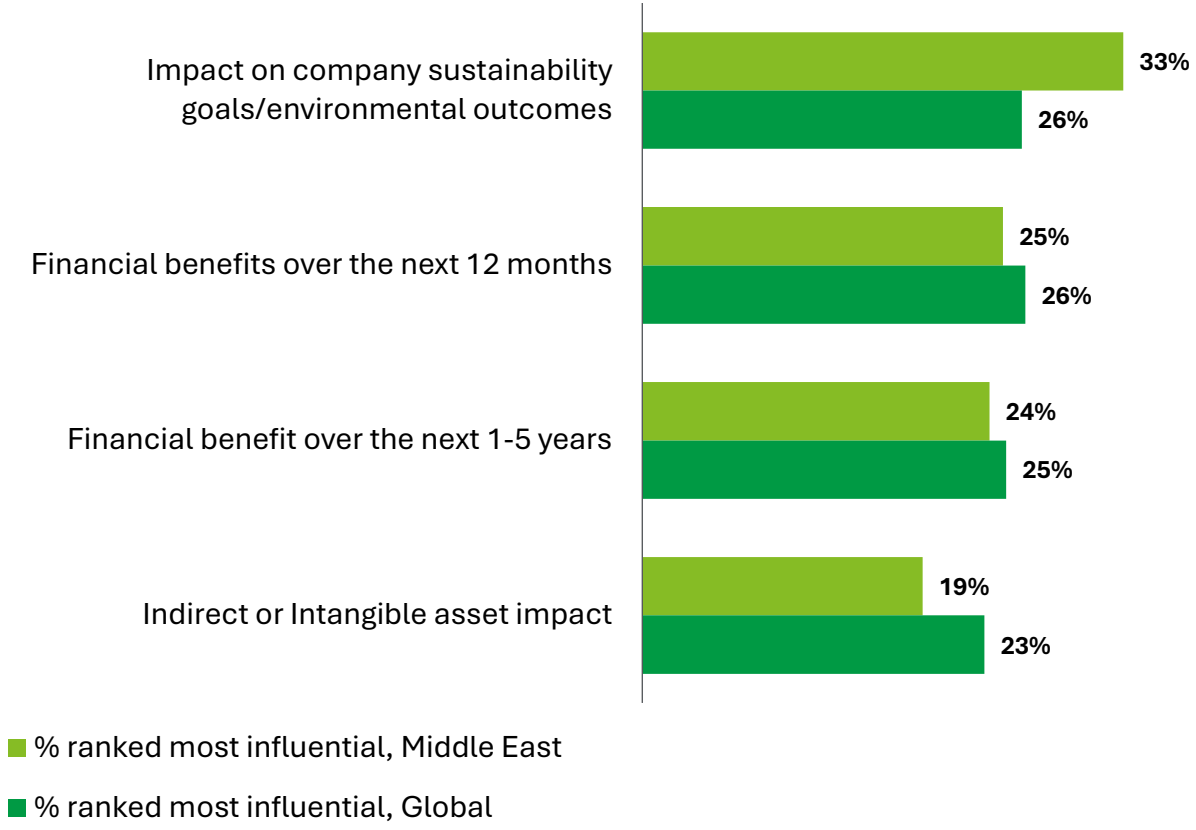


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Sustainability is driving broader business value in the Middle East, beyond environmental outcomes.

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?

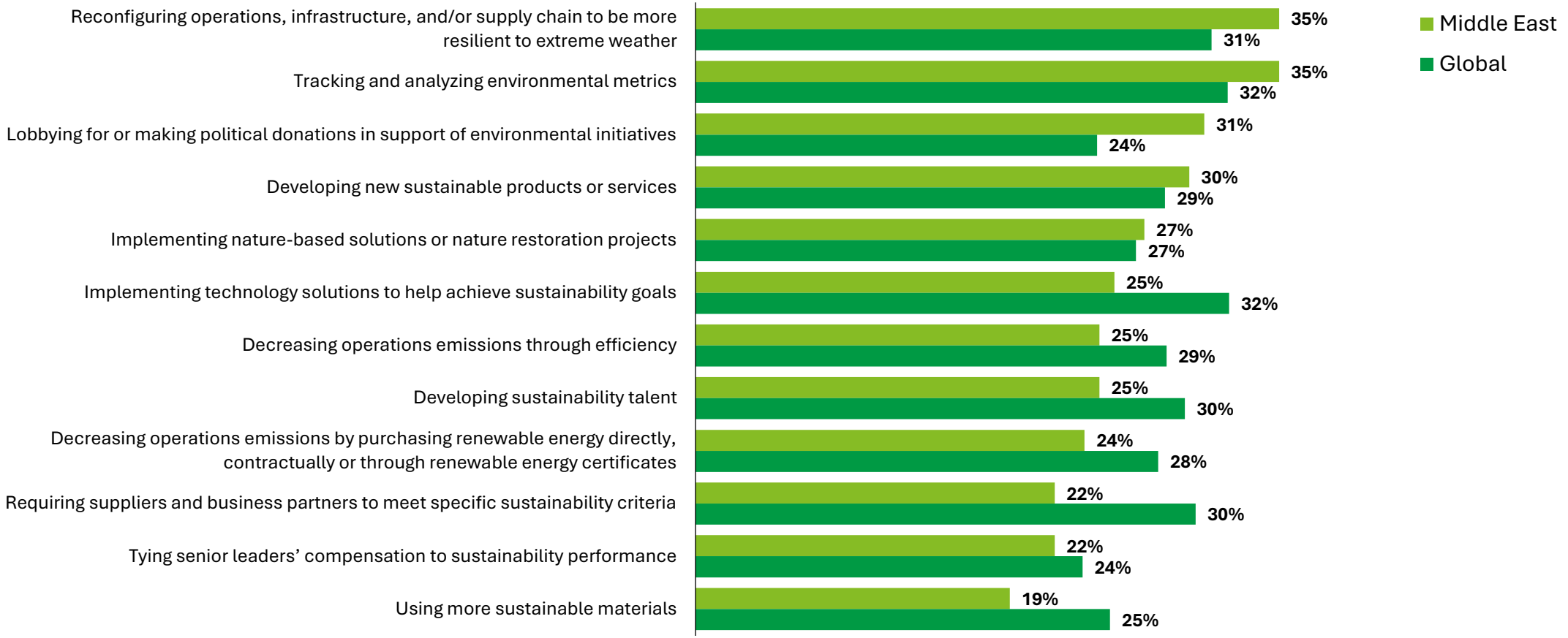
(% indicating strongly positive or somewhat positive)

Positive impact on...	Middle East	Global
Risk and resiliency	89%	80%
Regulatory compliance and governance	87%	81%
Revenue generation	87%	78%
Brand and reputation	85%	79%
Cost reduction	81%	79%

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Middle East organizations are prioritizing resilience and measurement as the foundation of sustainability action.

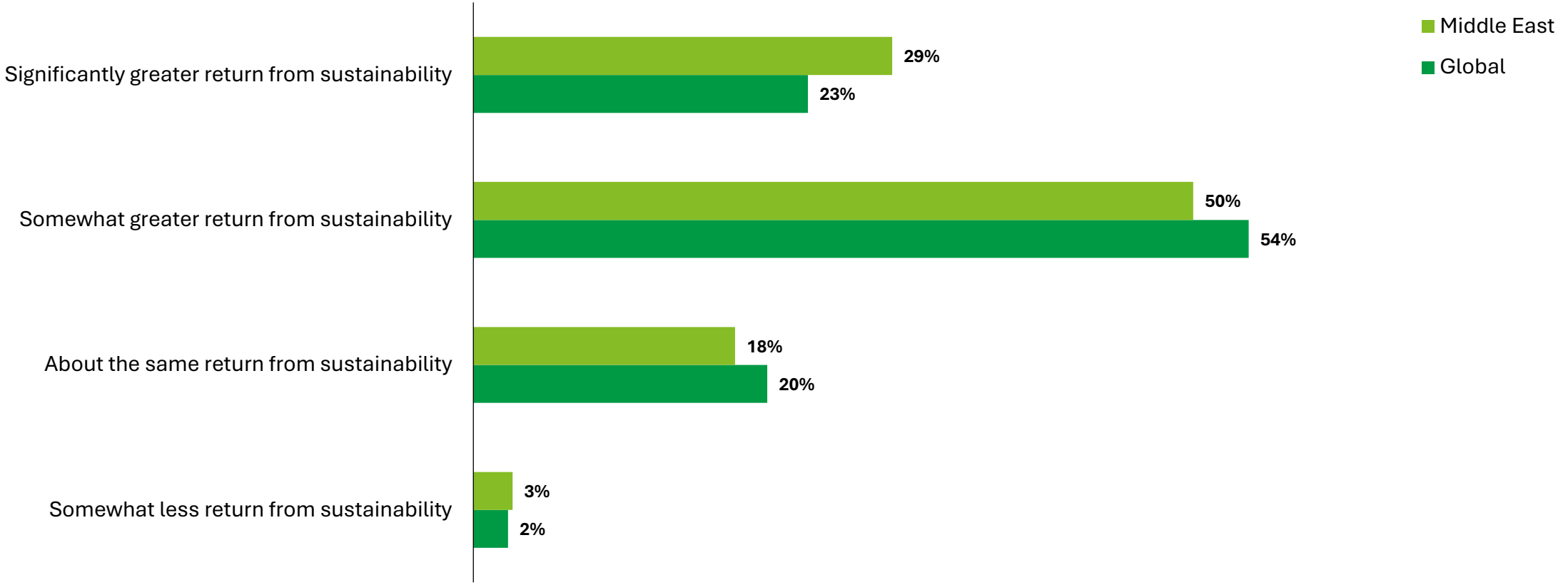
Which of the following initiatives has your organization undertaken as part of its sustainability strategy? (select all that apply)



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Sustainability investments are delivering competitive financial returns for Middle East organizations.

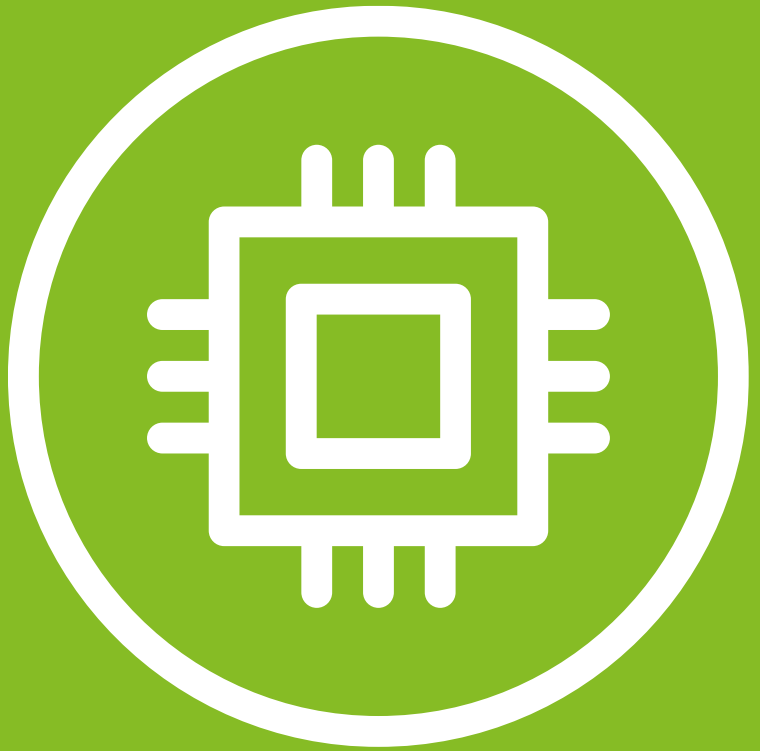
On average, how would you assess the financial return on investment (ROI) of your organization's sustainability investments compared to its other business investments?



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Technology and artificial intelligence

- Uses
- Maturity of AI
- Barriers to AI

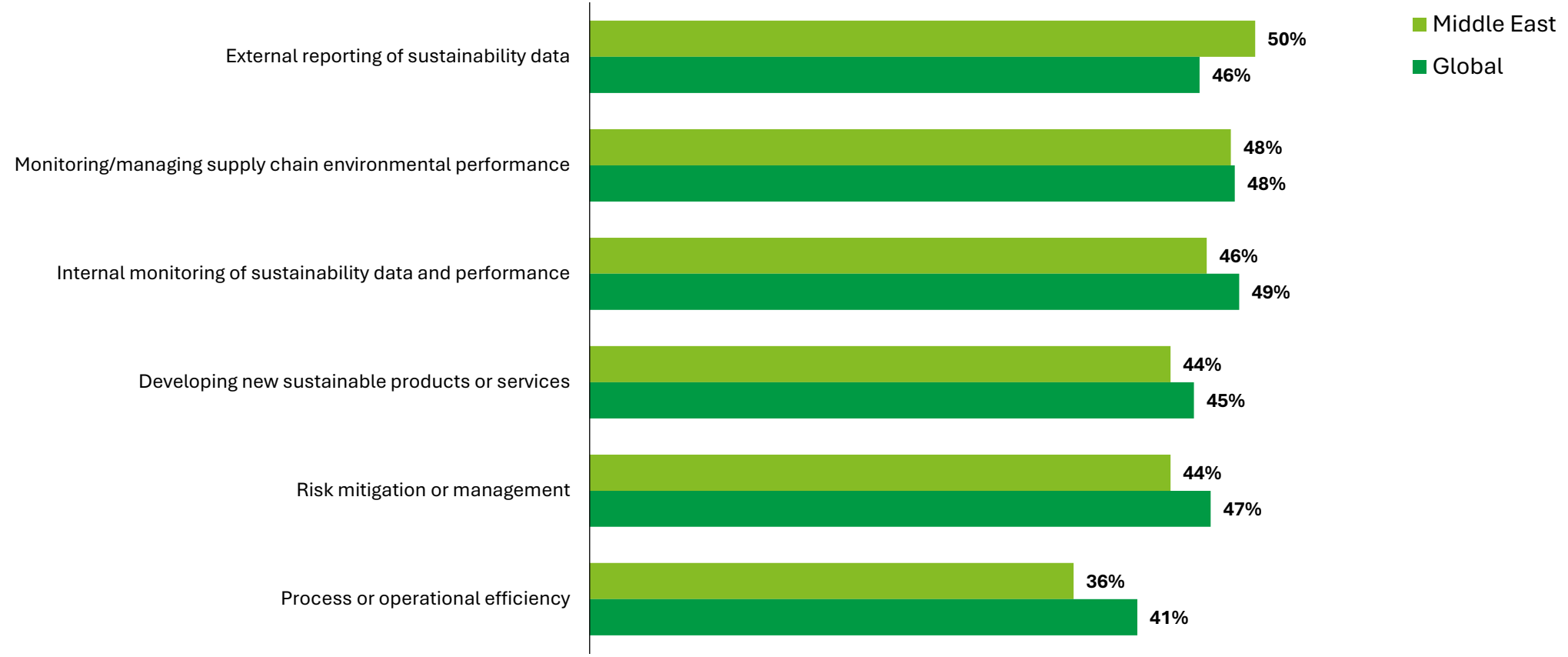


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Technology is primarily enabling greater sustainability transparency across Middle East organizations.

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

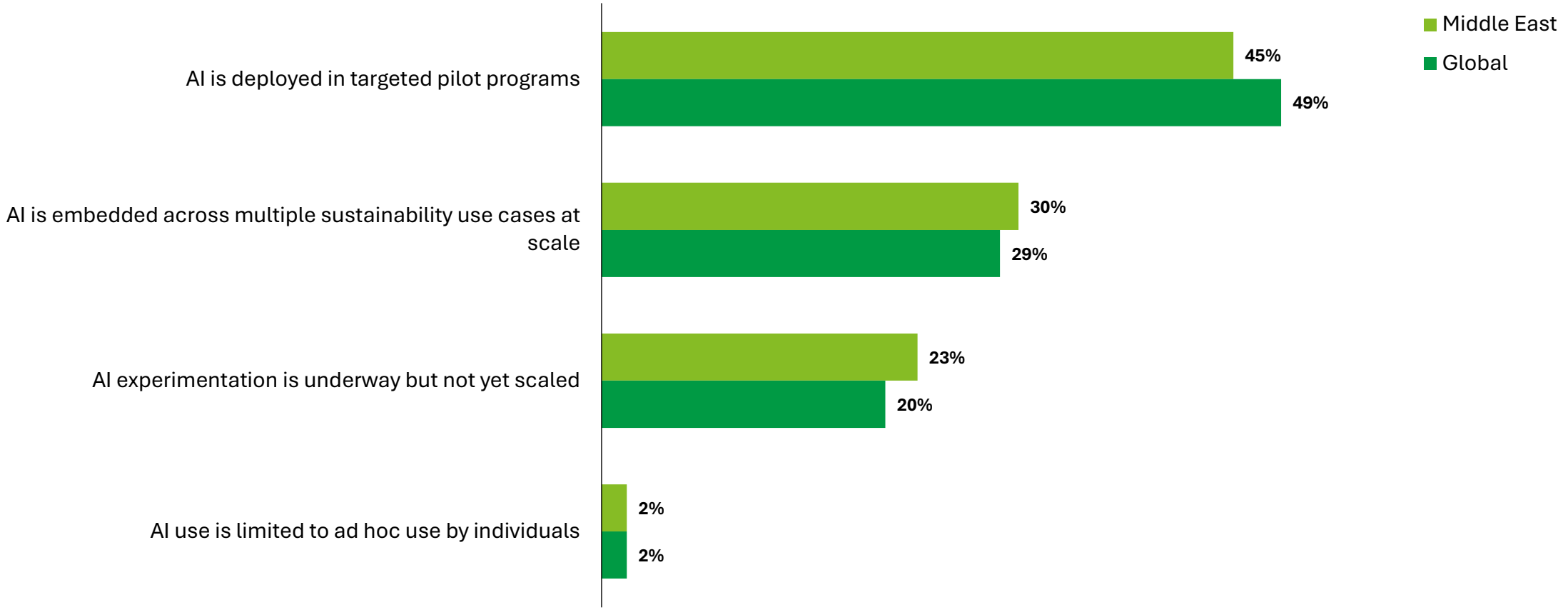
(select all that apply)



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AI adoption for sustainability is gaining momentum, but scaling remains the next frontier.

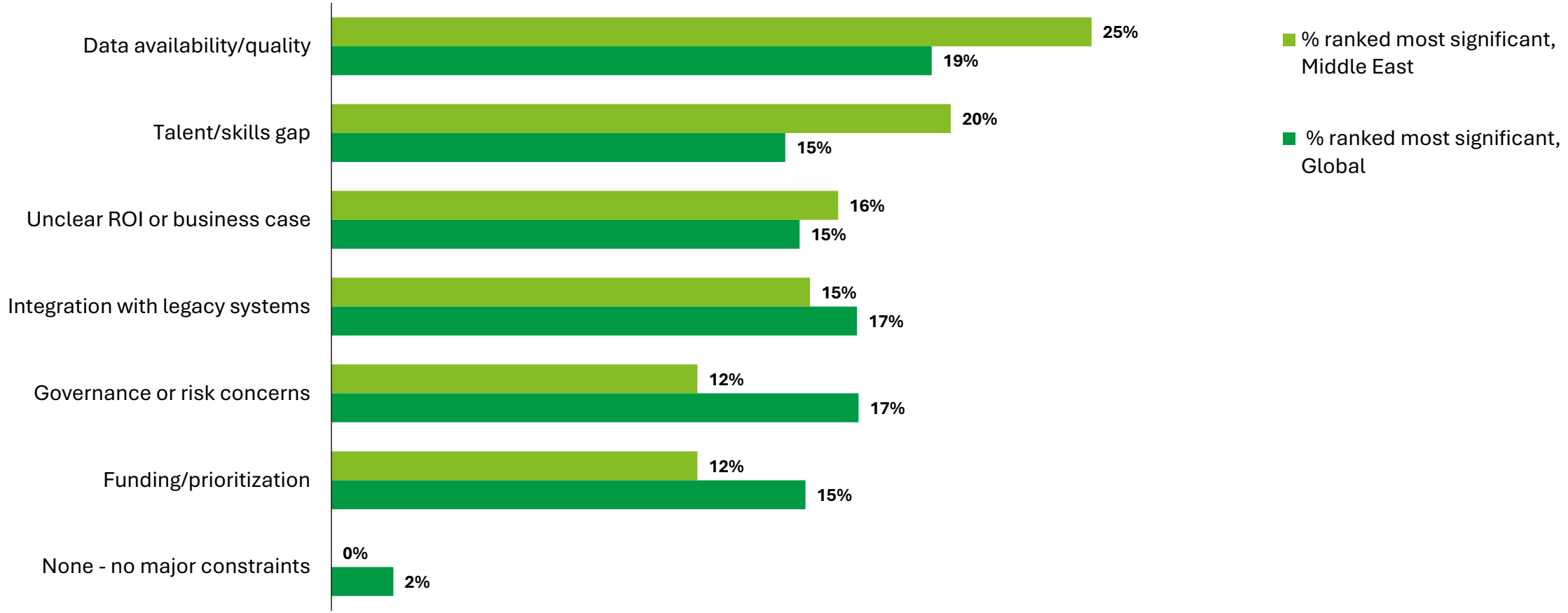
How would you describe your organization's maturity in applying AI (all types) to sustainability initiatives?



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Data and talent gaps are the biggest barriers to scaling AI for sustainability in the Middle East.

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



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Resilience and physical risk

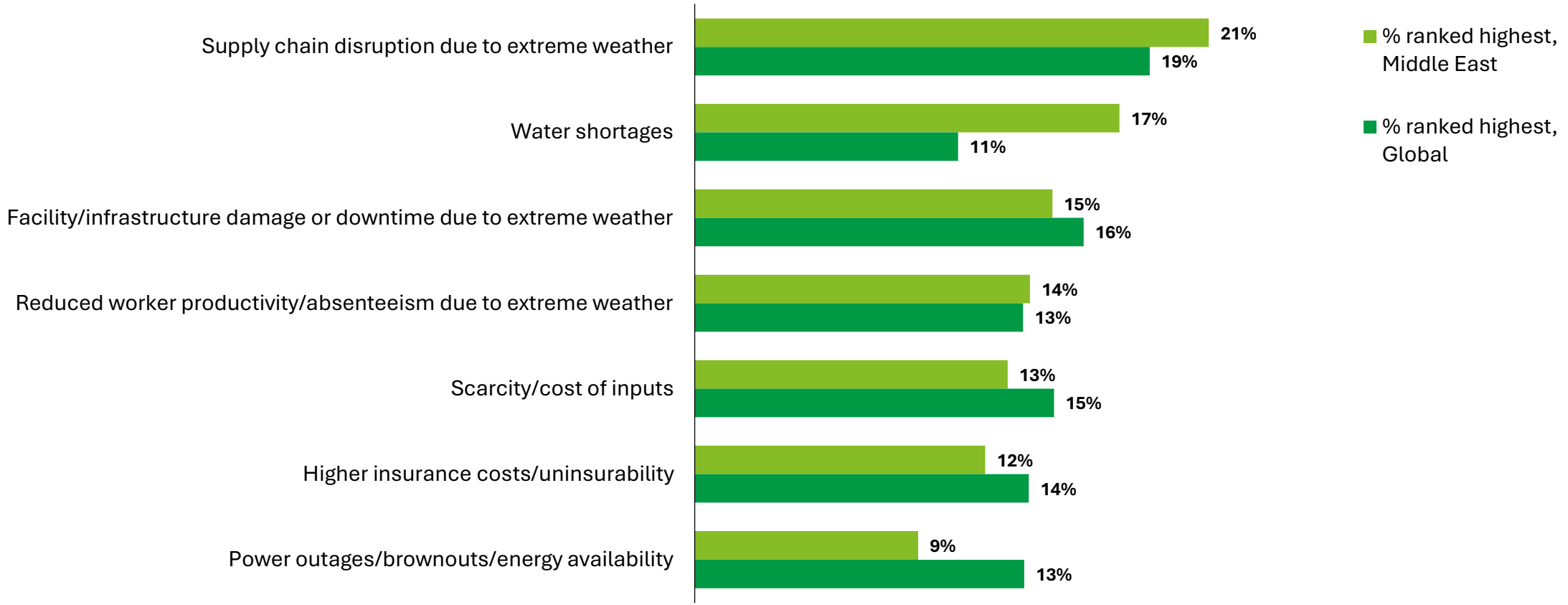


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Supply chain disruptions and water scarcity emerge as the Middle East's most pressing physical sustainability risks.

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

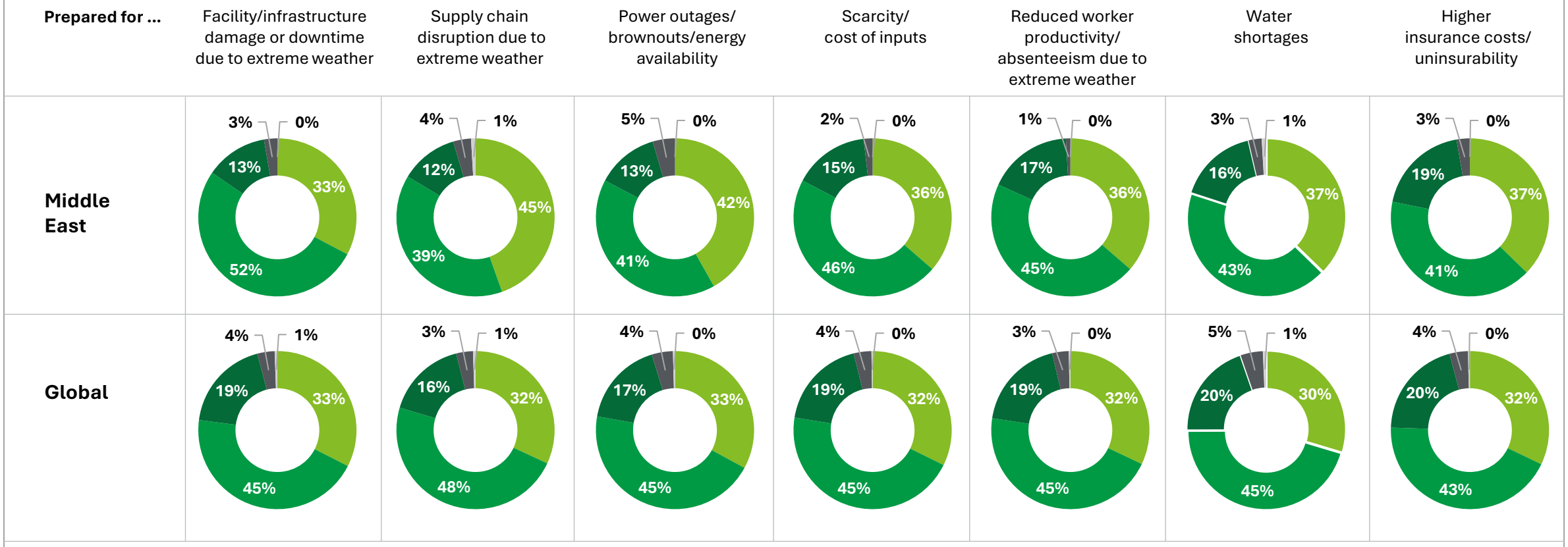
(rank order)



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Middle East organizations show strong preparedness for physical sustainability risks, particularly across infrastructure and supply chains.

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

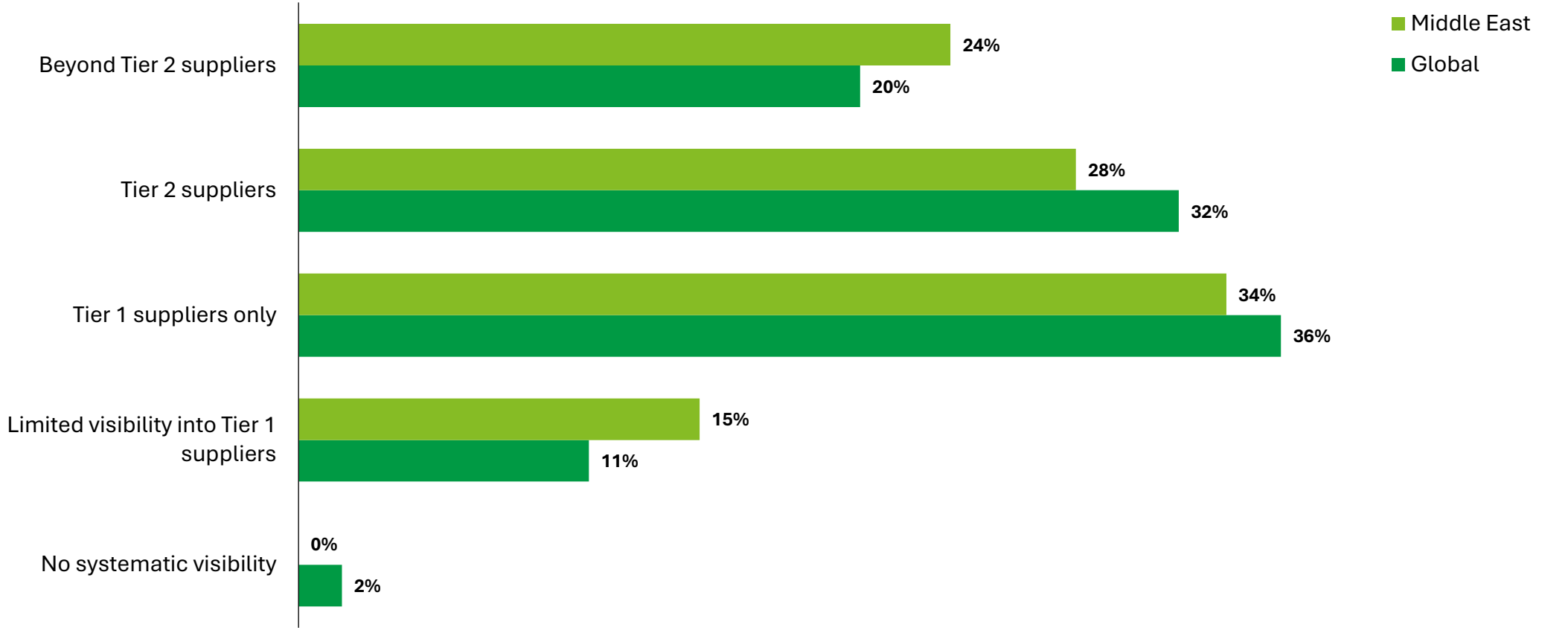


Note: Percentages may not sum to 100% due to rounding decimal.

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Supply chain sustainability is widespread, but deeper-tier transparency remains a challenge.

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 tradeoffs, 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 of physical risks, integrate them 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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