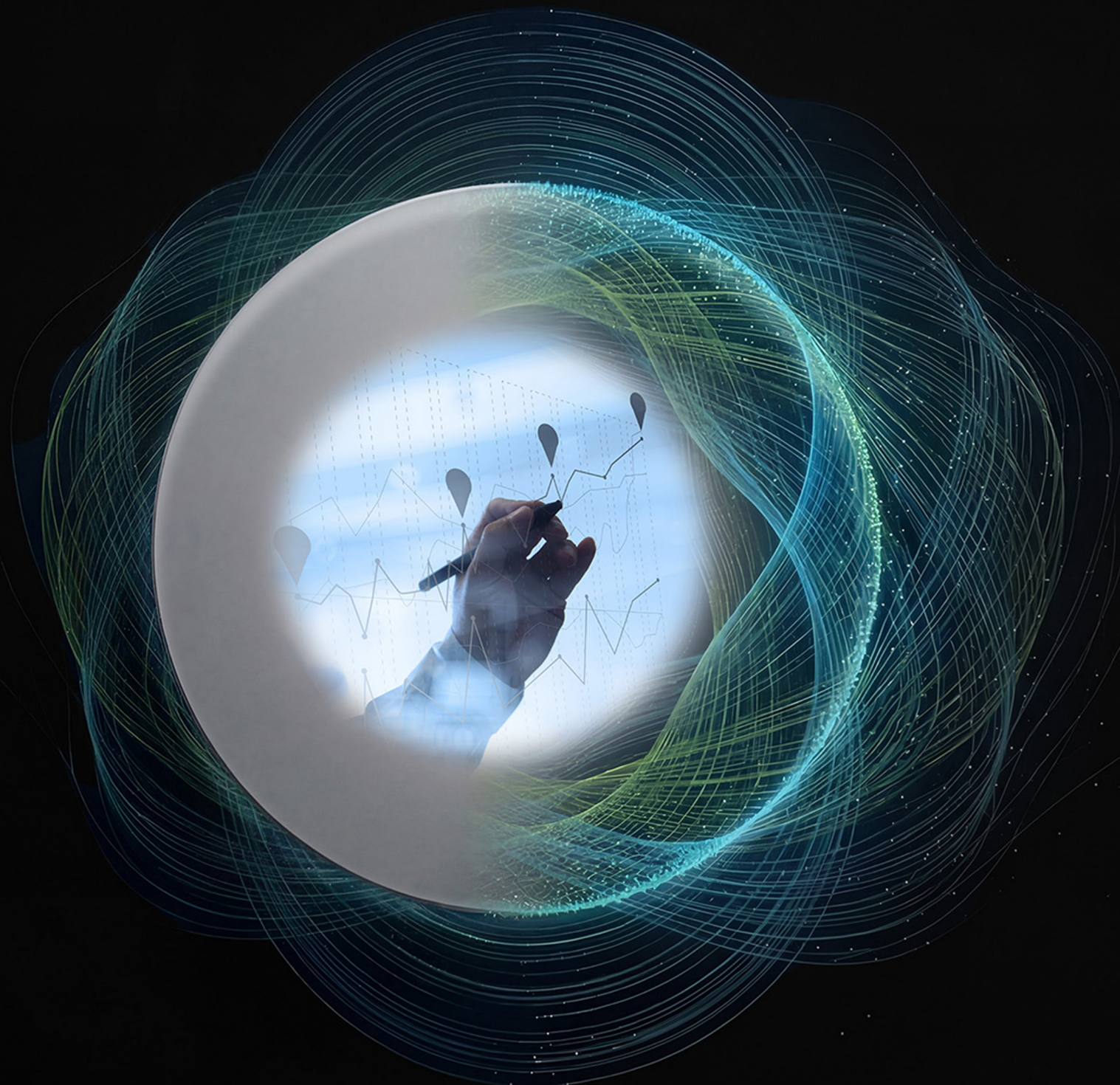


Deloitte.
Together makes progress



Resilience Redefined
Building resilience through
scenario planning

100
مئة عام
Years in the Middle East

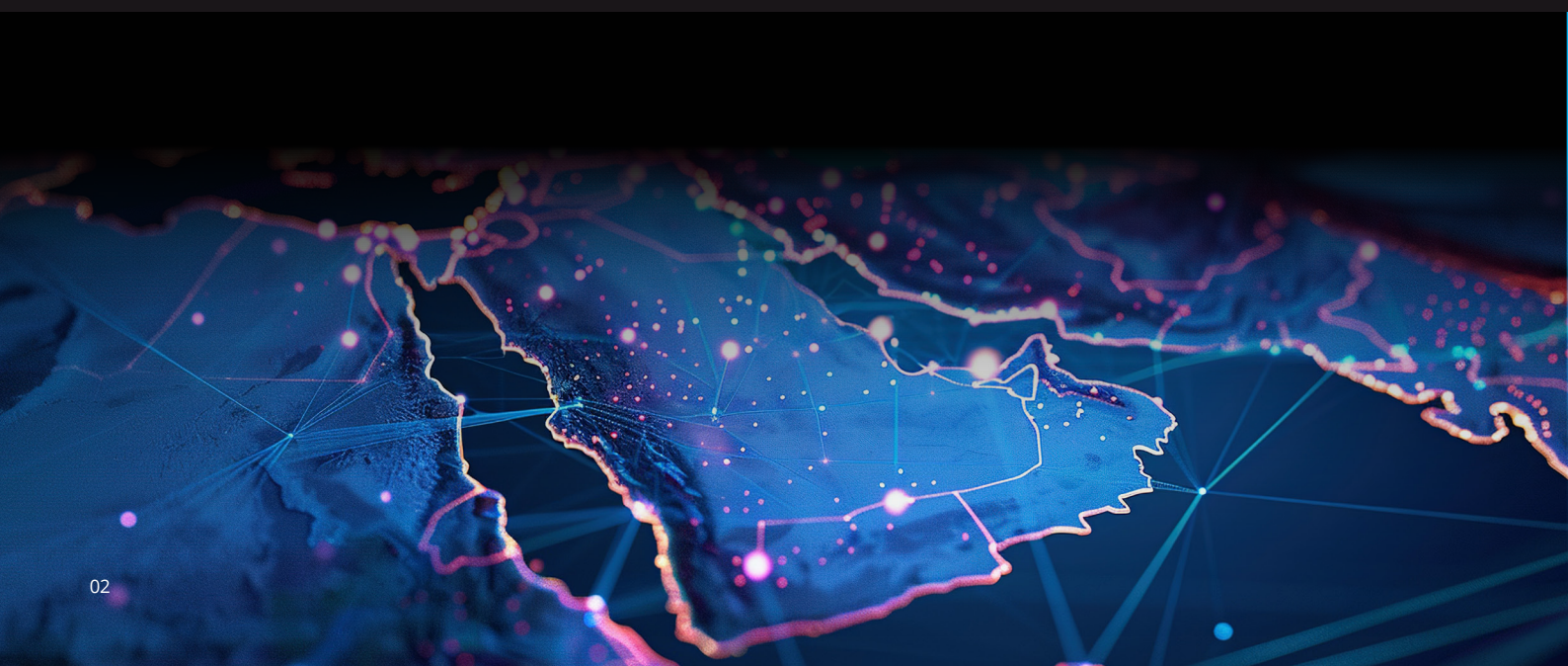
Resilience Redefined



Building resilience through scenario planning

The Middle East is navigating a period of sustained disruption that is causing major business uncertainty in the short to medium term. As the year began and businesses sharpened their focus to executing against their strategic plans and objectives, regional events created material disruption to business operations, invalidating planning assumptions, and bringing new challenges and strategic priorities to the forefront.

These developments continue a broader pattern of global disruption, from geopolitical uncertainty to pandemics and shifting monetary policies, that businesses have had to navigate in recent years. For finance and business leaders, the impact is immediate and tangible. The ability to interpret these developments and understand their implications for business operations, priorities, and planning is therefore critical.



How CFOs are responding to immediate disruption

Finance leaders across the region responded to recent events by focusing on immediate operational resilience while reassessing medium- and long-term priorities. Immediate priorities included protecting employee safety and security, preserving liquidity and cash flow, maintaining business continuity, ensuring regulatory compliance, and activating contingency plans for finance operations and system access.

Leaders are also working to understand the near-term impact of changing oil prices, supply chain disruption, funding conditions, pricing pressure, and insurance-related claims processes. Medium-term considerations include supply chain redesign, budget constraints, project reprioritization, system and data availability, and resetting priorities for the year ahead. Longer-term implications center on business model resilience, operational strategy, infrastructure and asset investment, geographic diversification, and portfolio actions to strengthen cash generation and reduce risk.

Why scenario planning matters now

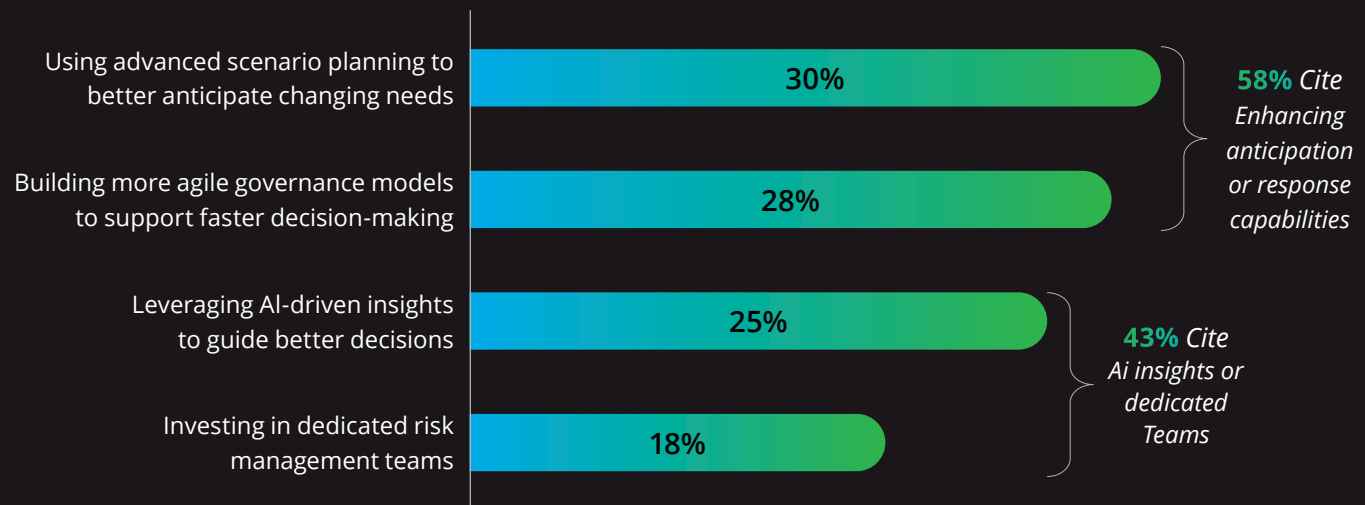
This is where scenario planning capabilities become essential. Deloitte's 2026 finance trends identified advanced scenario planning and uncertainty navigation as the number one trend and priority among CFOs and business leaders. Our discussions with regional clients reinforce this finding. They point to advanced scenario planning capabilities, along with more agile governance and decision-making models, as critical enablers of organizational resilience and stronger response capabilities in times of crisis and uncertainty.

Conventional planning processes often focus on reaching consensus around one expected outcome tied to an agreed set of assumptions. By contrast, scenario planning strengthens organizational resilience by shifting the planning process from predicting a single future to preparing for a range of possible outcomes. It focuses on understanding how different scenarios impact business performance.

Many organizations recognize the value of scenario planning, yet translating intent into enterprise capability can be challenging. Success often depends on leadership alignment, decision-making agility, and data environments capable of supporting rapid insight generation.

Respondents plan to build stronger anticipation and response capabilities within finance teams to bolster organizational

Actions considered most important to managing uncertainty more effectively (percentage of respondents)



Note: n = 1,326.

Source: Deloitte Finance Trends survey, spring 2025.

Five actions to strengthen resilience

1

Plan for a range of outcomes, not a single consensus case. Organizations that prepare for multiple scenarios are better positioned to respond when conditions change.

2

Build driver-based planning capabilities. Understanding what drives performance and how these drivers may evolve across different business scenarios.

3

Adopt connected planning. Recent events have shown how business impacts are rarely isolated. Functions and business units can no longer plan independently.

4

Invest in data and analytics capabilities. Effective scenario planning depends on timely data, clear insights, and strong forecasting capabilities.

5

Establish agile governance and decision-making structures. Faster decisions, clear accountability, and adaptive governance help organizations respond with confidence.

“Everyone has a plan until you get punched in the face”

Mike Tyson

Contacts



Ala El-Kour
Partner

Finance Transformation
Deloitte Middle East
alelkour@deloitte.com



Franca Fasoli
Partner

Finance Transformation
Deloitte Middle East
ffasoli@deloitte.com



Ruediger Zimmermann
Partner

Finance Transformation
Deloitte Middle East
ruezimmermann@deloitte.com



Jesper Simony
Partner

Finance Transformation
Deloitte Middle East
jsimony@deloitte.com



Javed Iqbal
Partner

Finance Transformation
Deloitte Middle East
jaiqbal@deloitte.com



Deloitte.

Together makes progress

Deloitte & Touche (M.E.) hereby authorizes you to view the information provided in this publication, subject to the following conditions: This publication has been written in general terms and therefore cannot be relied on to cover specific situations; application of the principles set out will depend upon the particular circumstances involved and we recommend that you obtain professional advice before acting or refraining from acting on any of the contents of this publication.

Deloitte & Touche (M.E.) (DME) is an affiliated sublicensed partnership of Deloitte NSE LLP with no legal ownership to DTTL. Deloitte North South Europe LLP (NSE) is a licensed member firm of Deloitte Touche Tohmatsu Limited. Deloitte refers to one or more of DTTL, its global network of member firms, and their related entities. DTTL (also referred to as "Deloitte Global") and each of its member firms are legally separate and independent entities. DTTL, NSE and DME do not provide services to clients. Please see www.deloitte.com/ about to learn more.

© 2026 Deloitte & Touche (M.E.) All rights reserved.