

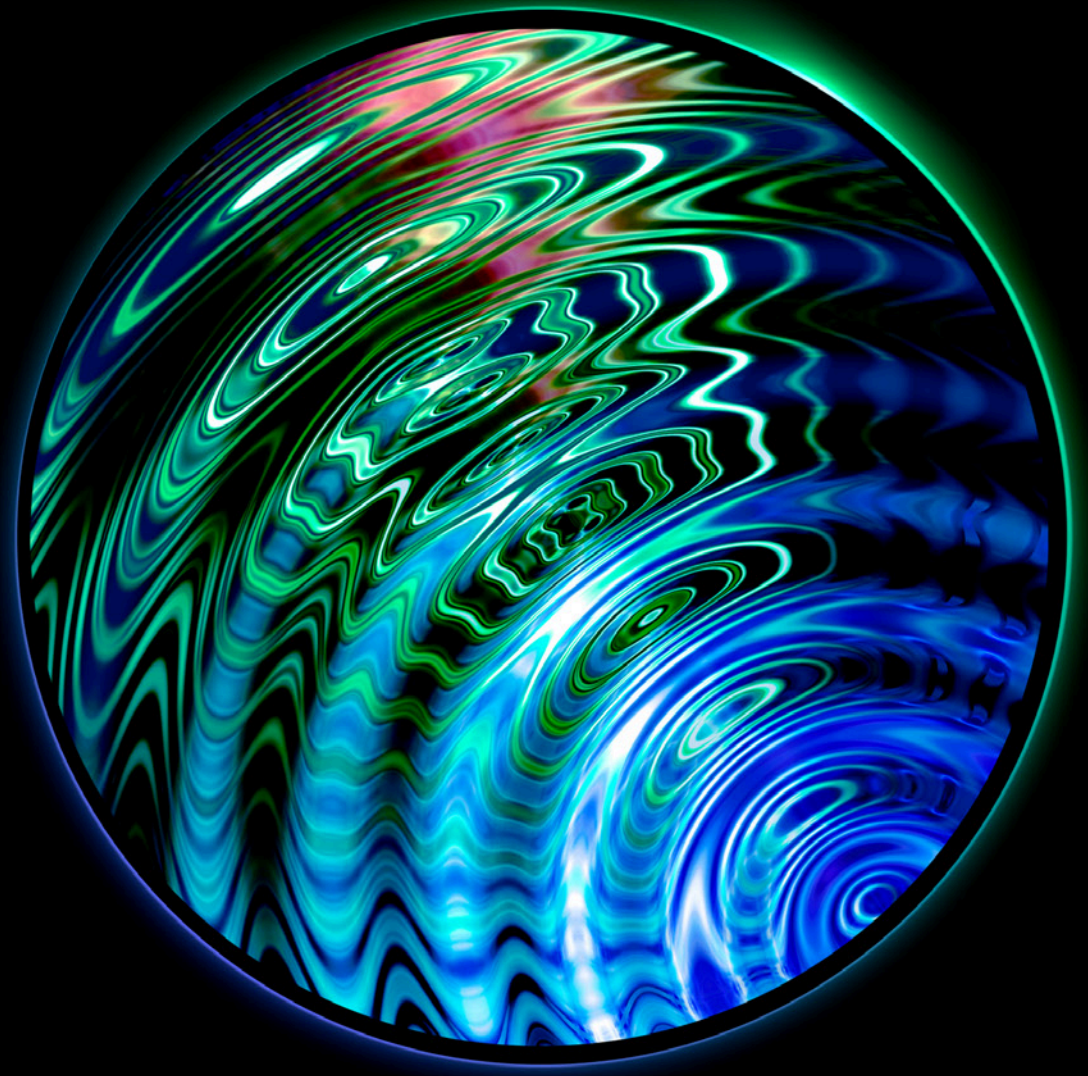


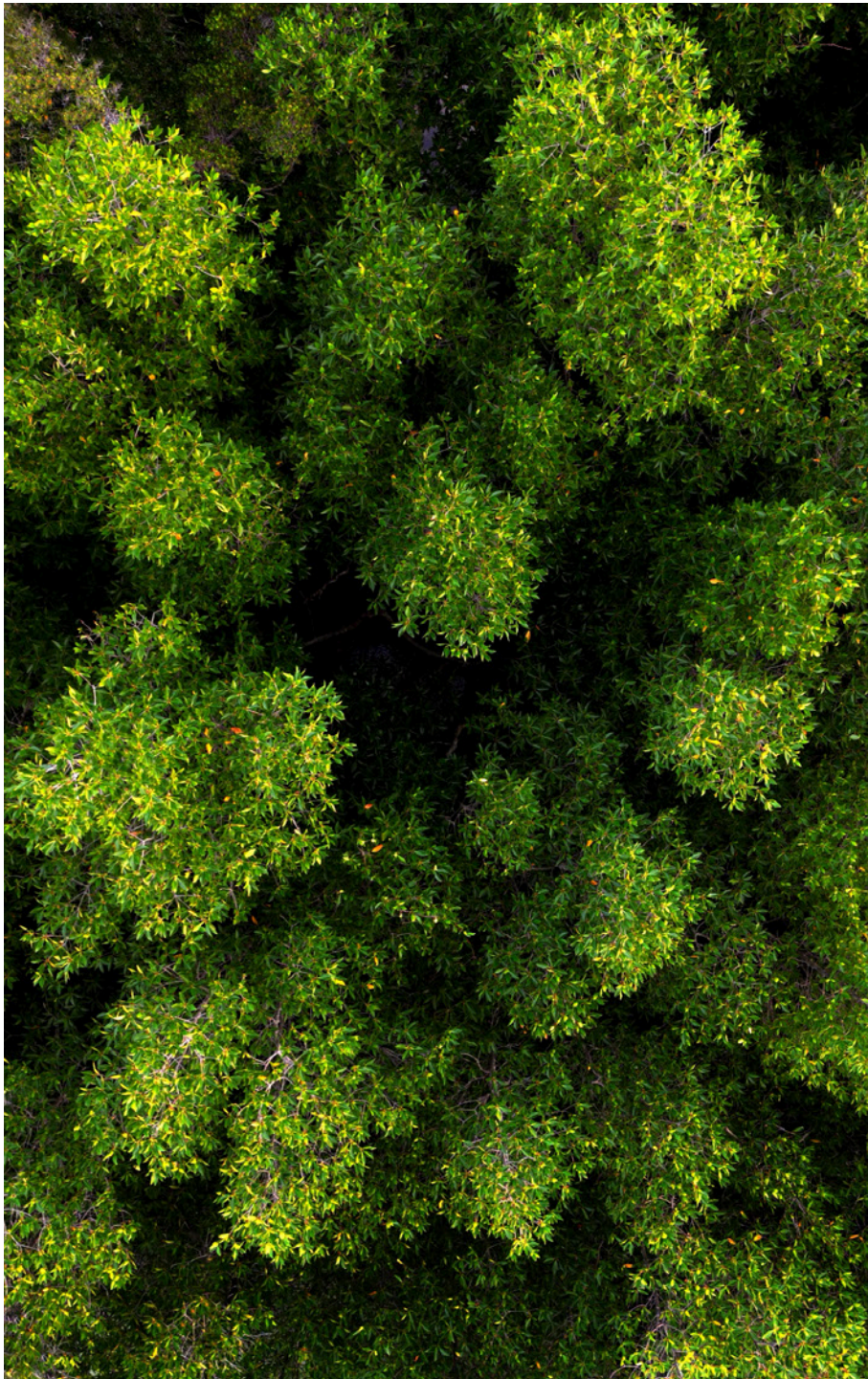
2026 Chief Sustainability Officer Benchmarking Survey Report

Industry Report:

Consumer

May 2026





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Executive Summary

We are pleased to share the results of Deloitte's 2026 Chief Sustainability Officer (CSO) Survey with you. This **Consumer** industry report is from responses collected between February 5 - March 30, 2026, with 106 CSOs across industries taking part.

Key Takeaways Across Industries:



Regulatory compliance and disclosure remain CSOs top priority, and they are primarily focused on defensive value drivers that prioritize efficiency gains and risk management. More than three-quarters of respondents cited operational efficiency and regulatory and policy risk as ways they drive business value. Fewer than half cited product differentiation, and just 20% said greenfield opportunities—suggesting the potential upside for differentiated products and market growth remains underdeveloped.



Human and financial capital is strongly indexed toward compliance and reporting. On average, CSOs have twice as many full-time employees working on reporting and disclosure management as they do on developing sustainable products or services. After headcount costs, the three largest spend categories all relate to data collection and management, measurement, and reporting. Consistent with this, reporting capabilities such as 'Reporting Readiness & Compliance', 'Regulatory Landscape Sensing', and 'Sustainability Data & Analytics' ranked highest in importance this year (vs. strategy capabilities in 2025).



AI is optimizing the current sustainability operating model, but it is not yet reinventing it. AI is the top learning need for both CSOs (74%) and CSO teams (75%), but organizations are primarily using AI to strengthen compliance, disclosure, and workflow execution rather than impacting sustainability strategy or value creation.



The policy environment is influencing how CSOs set priorities, both increasing the importance of reporting and compliance and shifting the calculus for ambitious commitments. 52% said they had increased their investment in compliance, legal, or risk management activities due to EU policy changes in the last year. 40% said the same about policy changes in the US. 39% said US policy shifts had caused them to decrease their external sustainability communications, and roughly one-in-four said they had reduced the ambition of their internal and external goals due to the same.

Key Takeaways for Consumer CSOs:



Headcount is expected to remain stable. More than 90% of Consumer CSOs expected no change in the coming year (compared to 75% across industries).



When compared to other industries, Consumer CSOs are more likely than average to note interacting with the CEO, CHRO, Chief Legal Officer, and Chief Communications Officer.



CSOs in Consumer tend to have direct control over a greater share of their budgets than their peers in other industries.

An aerial photograph of a dense forest canopy, showing a variety of green shades from deep forest green to bright, sunlit yellow-green. The trees are packed closely together, creating a textured, organic pattern. The lighting suggests a bright day, with some areas being more brightly lit than others.

Profile and Organizational Context

CSO Career Trajectory

While CSOs have varied backgrounds, they also have a lot in common.

A plurality of CSOs have a **base salary** of \$250,000-\$350,000 (41%; Consumer 54%) and many have a total annual compensation of \$300,000-\$400,000 (22%; Consumer 25%).

Detailed breakdown of compensation in Appendix!

The majority of CSOs have **10+ years of experience** in sustainability (53%) and a plurality hold a **Vice President title** (40%; Consumer 50%).

85% of CSOs reported that their title remained the same over the past year.



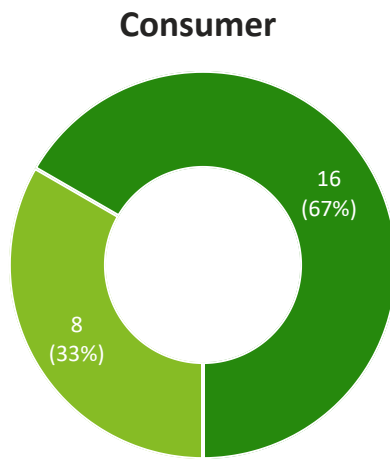
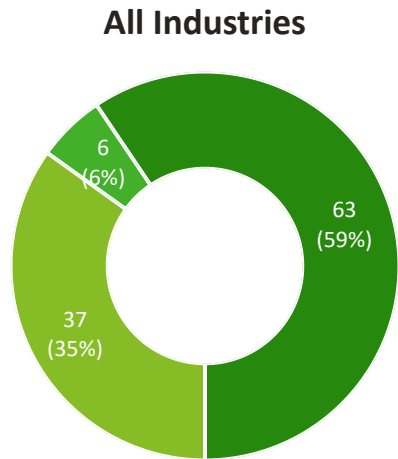
Most CSOs (57%) have been employed at their current company in the role of CSO for **two to five years**.

A plurality of CSOs **expect to be in their role for another two to five years** (42%) or five to ten years (23%).

Organizational Structure

Just like in 2025, most surveyed CSOs organize their function in a centralized or hybrid way and don't expect a headcount change in the year ahead.

In most companies, the sustainability function is organized in a **Hybrid/Federated model** (59% of all organizations.)



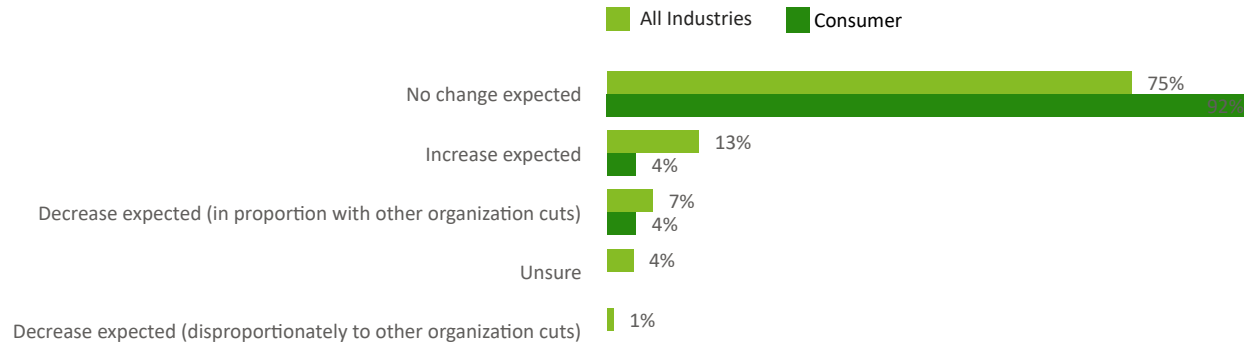
● Centralized ● Decentralized ● Hybrid / Federated

● Centralized ● Hybrid / Federated

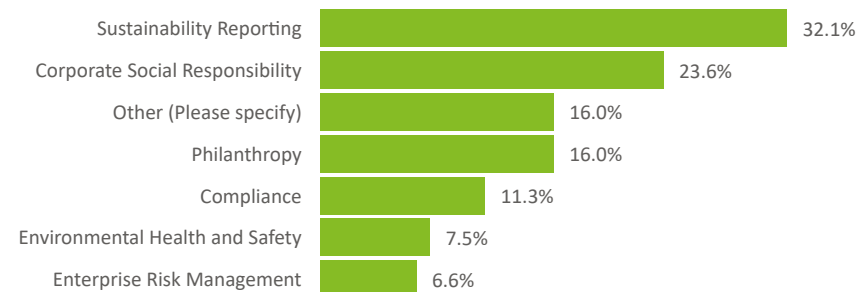
Up significantly from 2025, 95% of CSOs mentioned having global responsibilities. In similar gains from last year, 60% have staff outside of the US. **Headcount in CNSR is slightly lower** than in other industries.

	Average		Median		Min		Max	
	All	Consumer	All	Consumer	All	Consumer	All	Consumer
Total number of employees focusing more than half of their time on sustainability	25	15	8	9	1	1	400	40
Employees based in the headquartered country (mostly US)	29	8	5	6	0	1	1500	30

Do you expect your team's headcount to change in the year ahead?



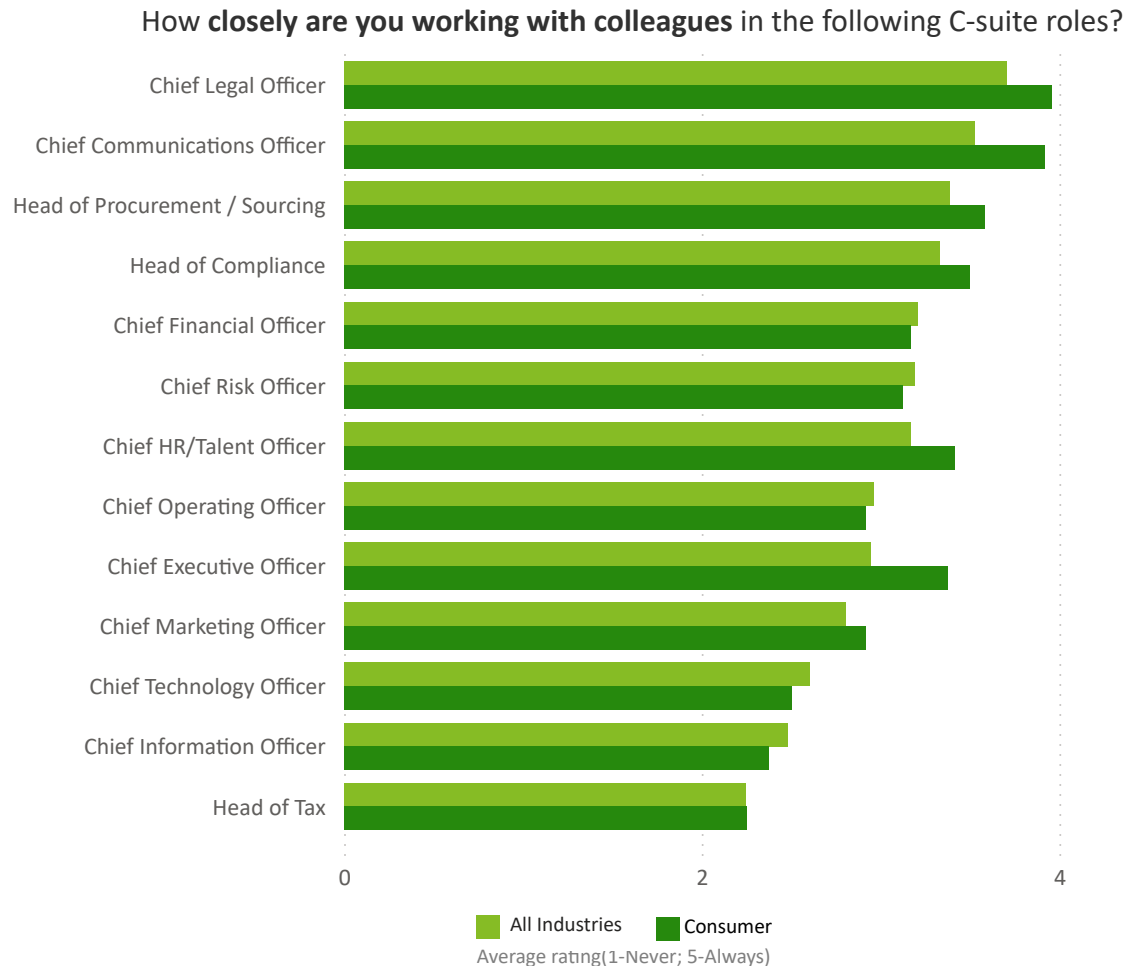
Consistent with 2025, **reporting continues to be the primary responsibility** for CSOs.



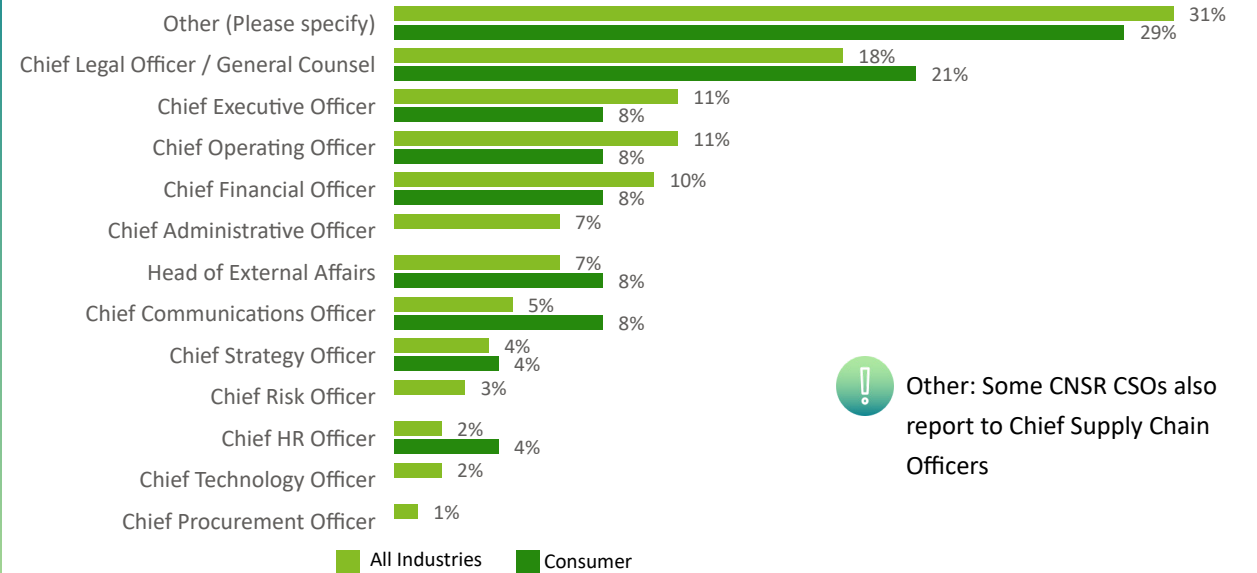
Internal and External Collaboration

Consistent with 2025, only 11% of CSOs report to the CEO; 89% mainly reports to other C-level executives. CSOs have strong working relationships with a variety of C-suite members. In addition to these executives, many other stakeholder groups impact the CSOs' strategies.

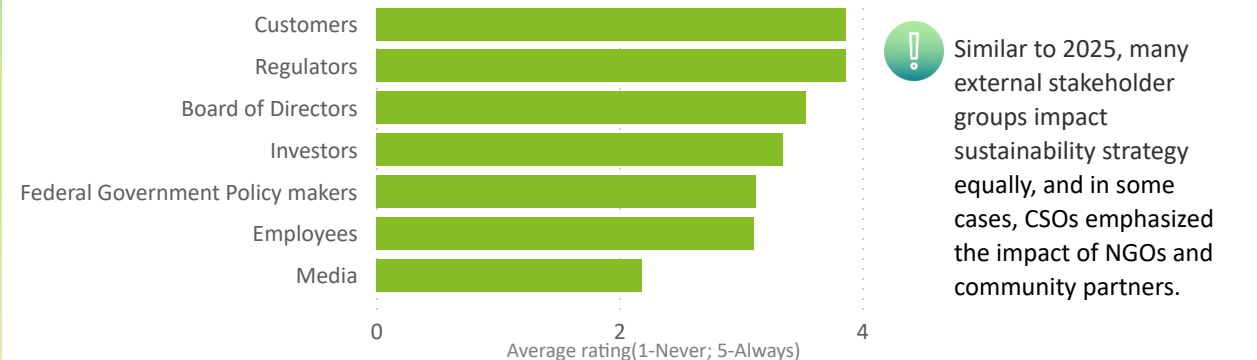
In a slight increase from 2025, **18% of CSOs are on the executive (C-suite) team, but most CSOs work closely with colleagues across the other C-suite roles.** Compared to other industries, CNSR CSOs **work more closely with the CLO and CEO, but may consider working more closely with CIOs and CTOs.**



Most CSOs (54%) report to the Chief Legal Officer, CEO, COO, or CFO. Most CSOs (85%) report to only one C-Suite member, 15% have dual reporting.



To what extent do each of the following stakeholder groups impact your overall Sustainability strategy?



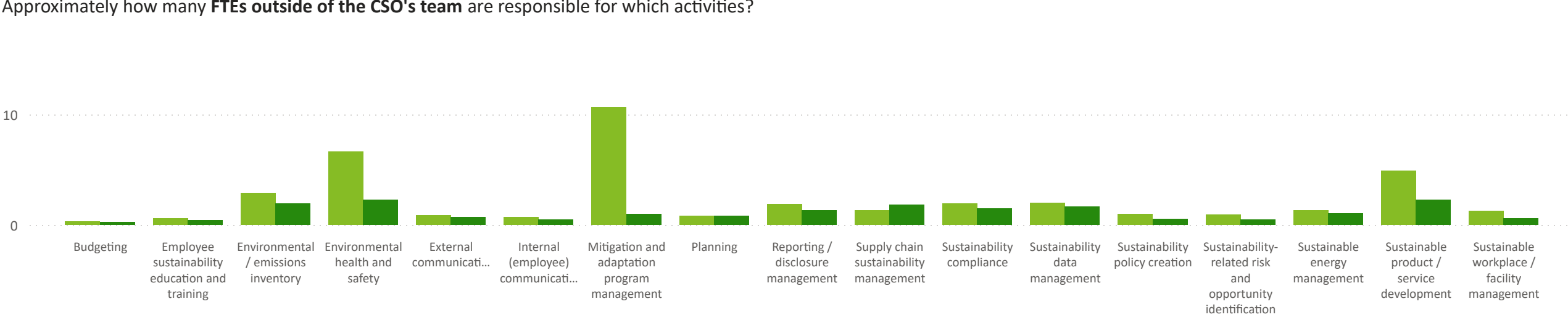
Team Size

Compared to 2025, there are noteworthy changes to how FTEs inside and outside of the CSOs' teams are allocated. FTEs inside CSOs' teams have increased responsibilities in reporting disclosure management, sustainability policy creation, and Environmental Health and Safety (EHS), while supply chain management and sustainable product/service development noticeably dropped. FTEs outside of the CSO team have an increased focus on mitigation and adaptation program management.

Approximately how many Full-Time Equivalents (FTE) inside CSO teams are responsible for which activities?



Approximately how many FTEs outside of the CSO's team are responsible for which activities?

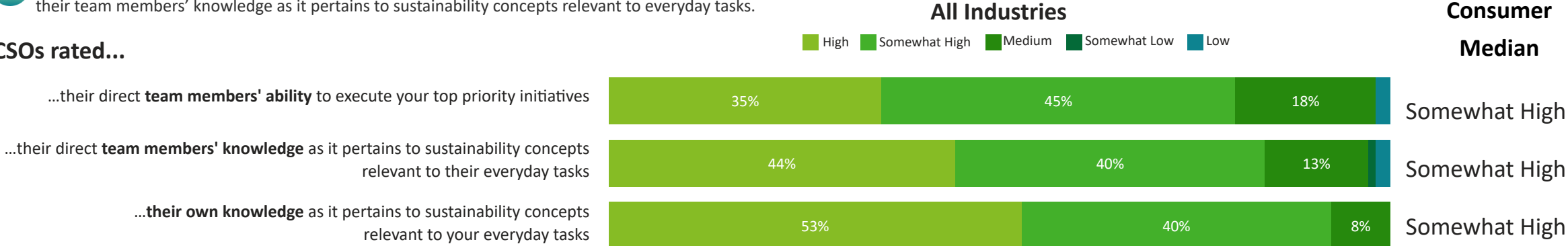


Skills and Knowledge

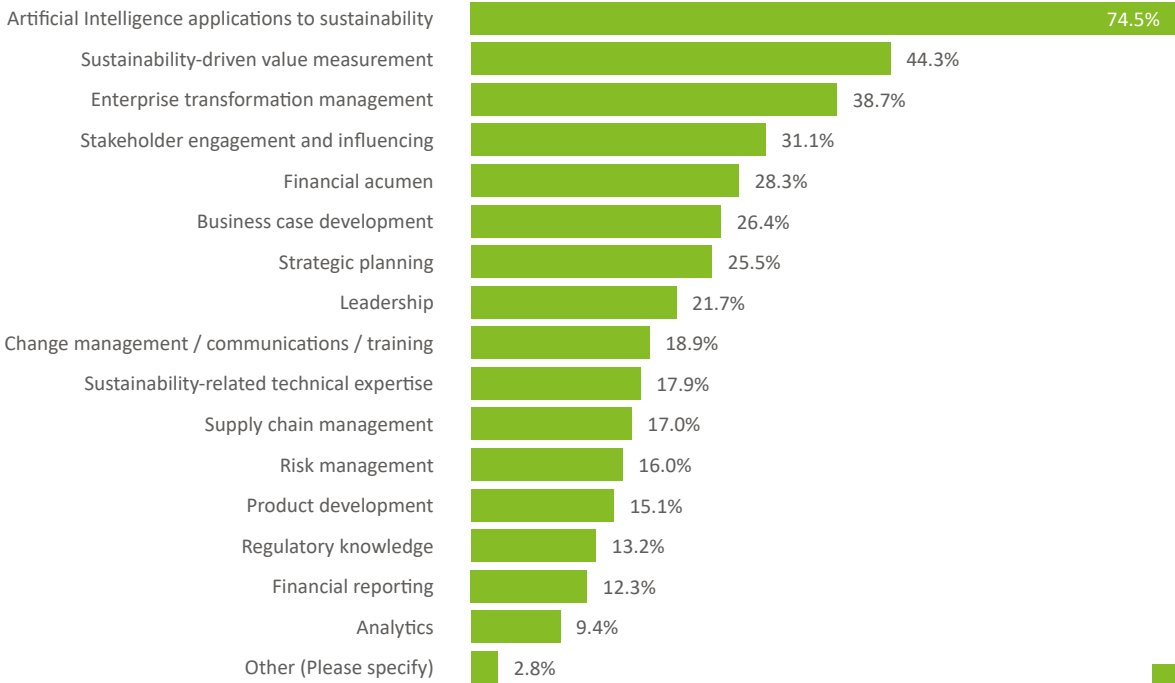
Similar to 2025, the overwhelming majority of CSOs remained confident in their team’s knowledge and ability to execute priority initiatives. However, survey respondents identified artificial intelligence applications to sustainability and sustainability-driven value measurement as large learning gaps.

Compared to 2025, CSOs are more confident in their own knowledge (11%), yet are slightly less confident in their team members’ knowledge as it pertains to sustainability concepts relevant to everyday tasks.

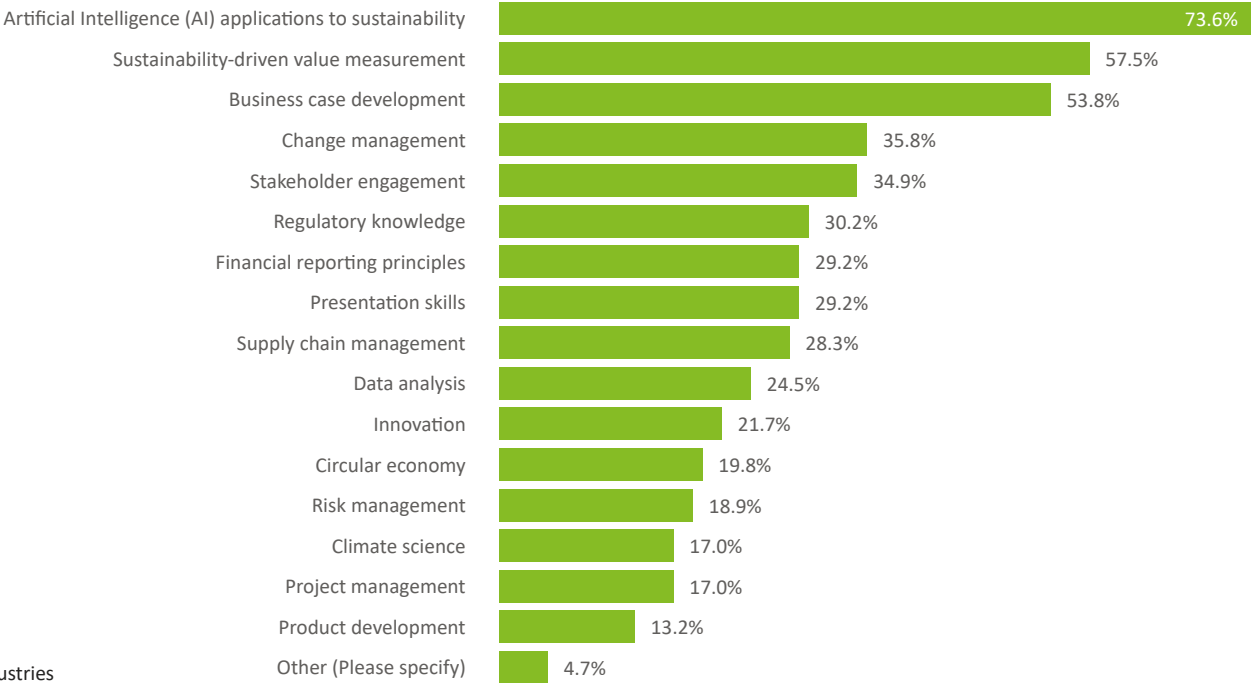
CSOs rated...



Which areas should CSO teams learn more about?



Which areas should CSOs learn more about?



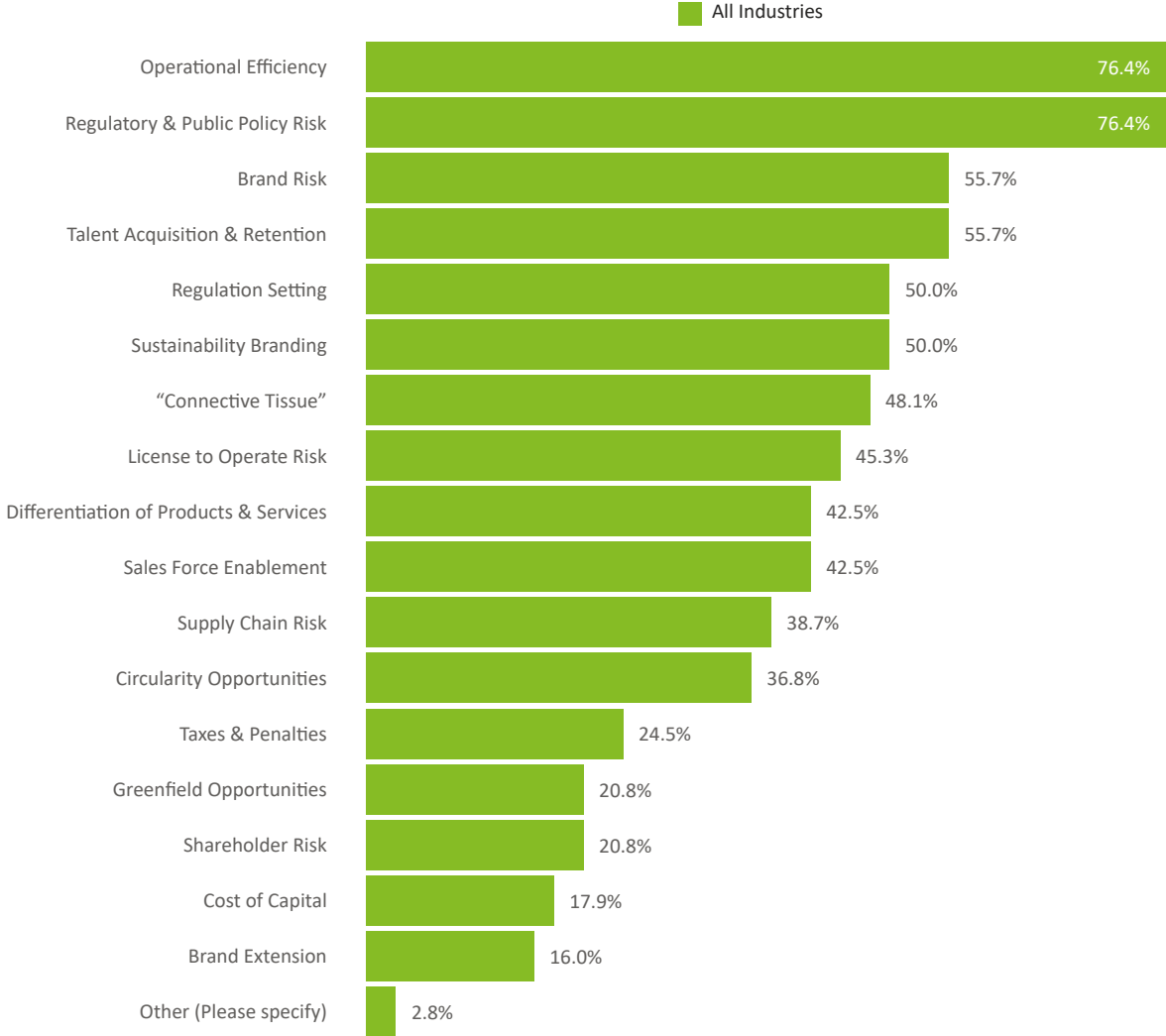
An aerial photograph of a dense forest canopy, showing a variety of green shades from deep forest green to bright, sunlit yellow-green. The trees are packed closely together, creating a textured, organic pattern. The lighting suggests a bright day, with some areas of the canopy being more illuminated than others.

Strategic Drivers and Investment Landscape

Value Drivers

While CSOs are effectively using sustainability for operational efficiency and risk mitigation, survey data reveals an opportunity to pivot towards top-line growth and innovation.

Irrespective of policy changes, CSOs know that sustainability drives business value. The most frequent levers their teams systematically apply to drive value are:



- Sustainability value drivers are essential levers that can **turn actions into measurable business success**, moving from being a compliance initiative to being a value creator.
- Survey data shows a clear focus on "defensive," bottom-line activities. Most CSOs are using sustainability to **protect value by boosting efficiency (76%)** and managing risks (76%)
- The data exposes a **gap in "offensive," top-line growth**. Few CSOs use sustainability to differentiate products (42%) or innovate new revenue streams like greenfield opportunities (21%)
- To maximize their impact, CSOs can capitalize on sustainability's potential to proactively **drive top-line revenue and market innovation**



Tell me more about Deloitte's perspective on unlocking the business value of sustainability!

Budget

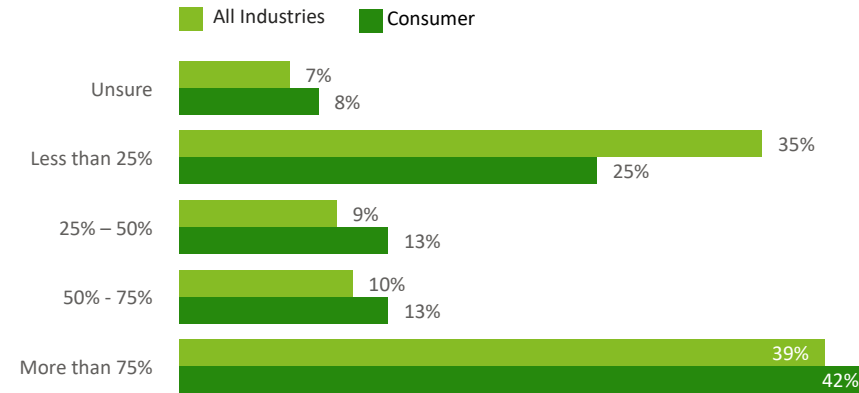
The majority of surveyed CSOs find their budgets adequate, with stable or increasing funding. Consistent with 2025, after headcount, most of their budget is spent on compliance and reporting as well as software and data infrastructure. Also consistent with 2025, the influence that CSOs have over their company's overall sustainability-related spend is mixed.



Compared to 2025, a larger majority of CSOs (57%) **expect no changes to their budgets next year**. Consistent with last year, 22% of surveyed CSOs expect a **decrease in proportion with other company cuts**, while only 13% expect increases, down from 2025.

Consistent with last year, **76% of CSOs** perceive their allocated budget as **completely adequate, adequate or partially adequate**.

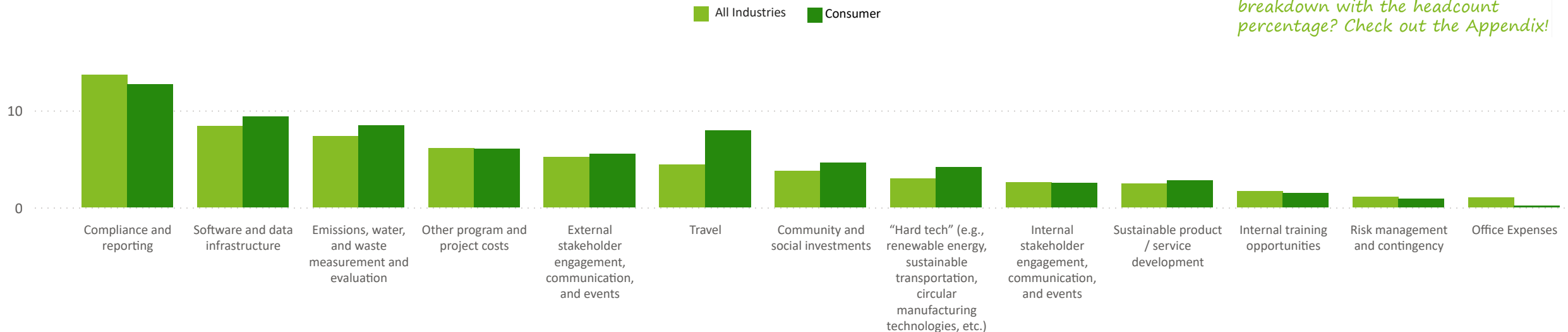
What percent of your **company's overall sustainability-related spend** comes from a budget of which you exercise direct control?



CNSR CSO influence over sustainability-related budget remains mixed, with responses skewing slightly toward oversight of a smaller share of spend.

Of the **budget CSOs directly control**, it is allocated to the following categories:

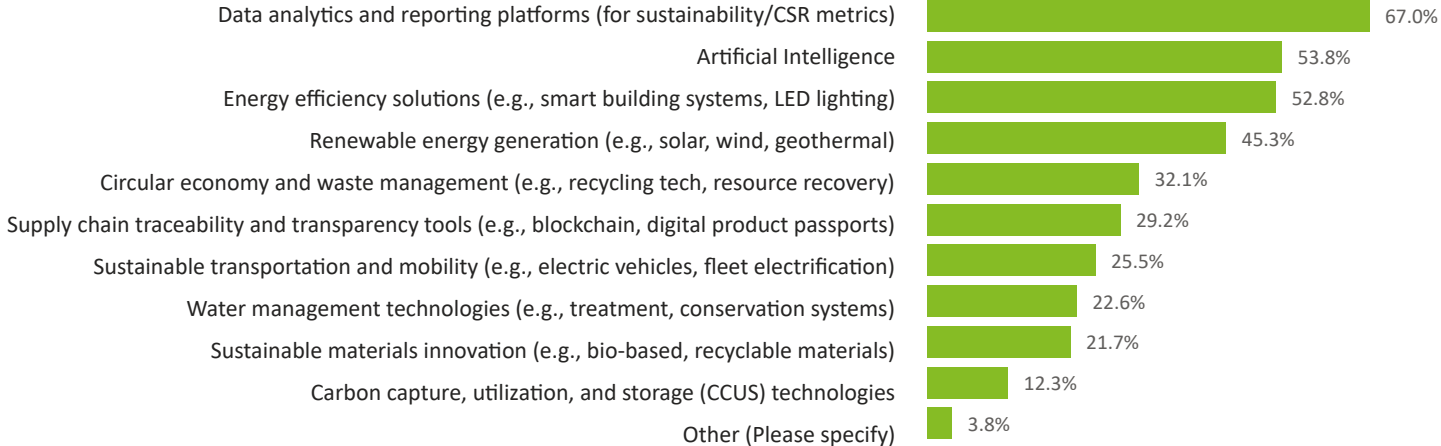
Do you want to see the detailed breakdown with the headcount percentage? Check out the Appendix!



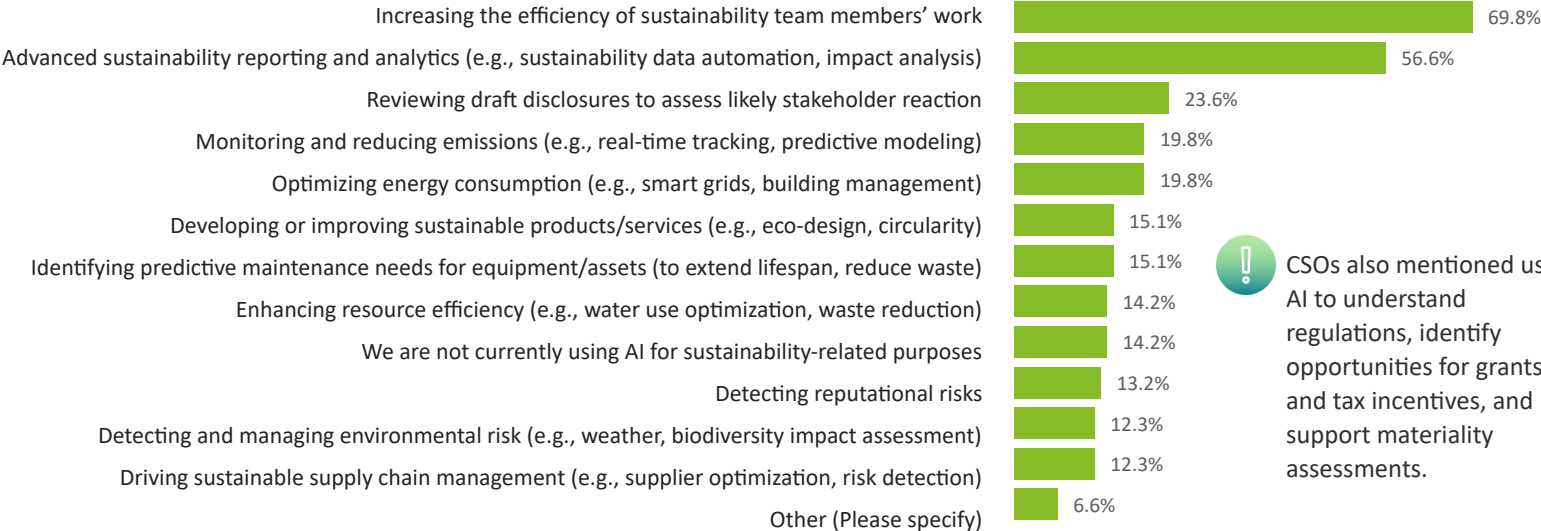
Technology Investments & AI

While a majority of CSOs invests in Artificial Intelligence (AI), strategic integration of sustainability into the company's AI strategy is often lagging. Data analytics and reporting platforms are the only technology areas that receive more investments than AI, emphasizing CSOs' continued focus on compliance.

CSOs invest in a variety of technologies to aid their organization's Sustainability efforts:

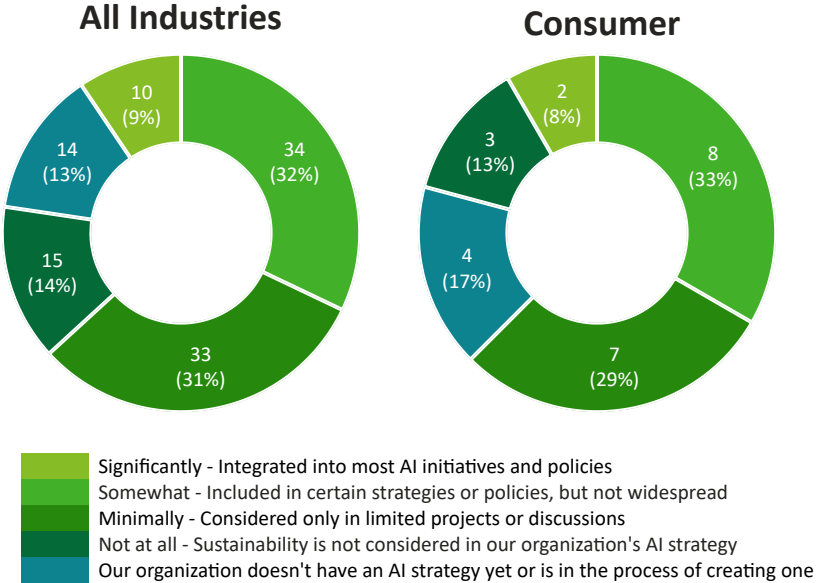


Sustainability functions are using or exploring AI for the following sustainability-related purposes.



CSOs also mentioned using AI to understand regulations, identify opportunities for grants and tax incentives, and support materiality assessments.

To understand how organizations translate sustainability ambition into day-to-day AI decisions, CSOs were asked whether sustainability considerations are incorporated into their AI strategy and governance. A majority of CSOs reported that sustainability is only minimally or somewhat considered in the company's AI initiatives.



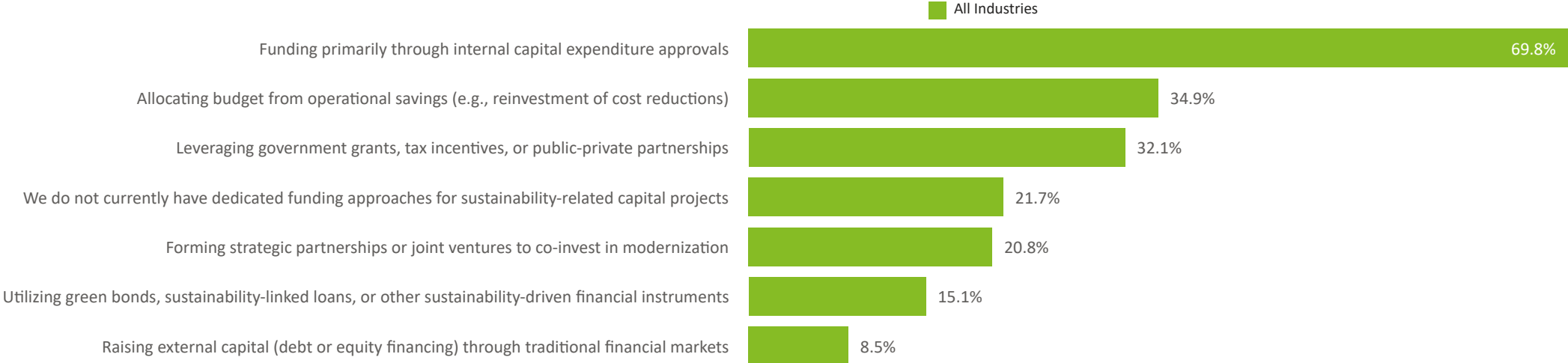
An aerial photograph of a dense forest canopy, showing a variety of green shades from deep forest green to bright, sunlit yellow-green. The trees are packed closely together, creating a textured, organic pattern. The lighting suggests a bright day, with some areas being more brightly lit than others.

Governance, Maturity, and Reporting

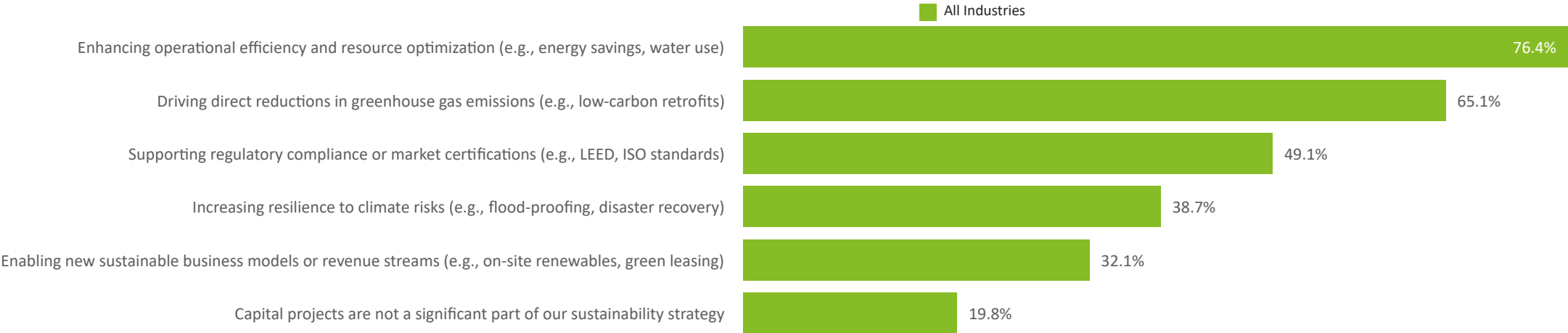
Investments in Capital Projects & Asset Modernization

A majority of CSOs rely on internal capital to fund sustainability projects and often use the secured funding to enhance operational efficiency and resource optimization. More than half of surveyed CSOs also use their funds to drive direct greenhouse gas emissions reductions.

In addition to technology investments, organizations need to secure funding for large-scale modernization or capital projects supporting Sustainability initiatives. To secure this funding, CSOs apply the following approaches:



But once funding is secured, how do capital projects and asset modernization actually contribute to the CSOs’ Sustainability strategies? CSOs responded...

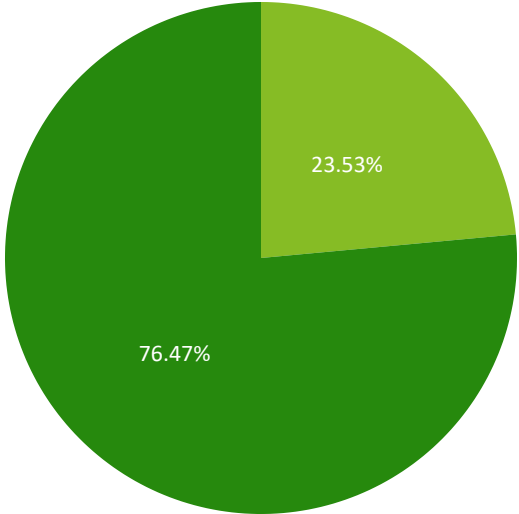


Reporting and Commitment

Surveyed CSOs reported generally positive progress against sustainability and public sustainability commitments, with 95% of organizations at least partially on track to achieve their commitments. Additionally, the CSO is responsible for sustainability reporting in most companies, and most companies aim to report more than what's required in the near-term future.

Similar to the 2025 CSO survey, participants plan on continuing voluntary reporting efforts.

In the near-term future, my company will...



- Focus largely on what is mandatory, required by regulation.
- Include more than what's required and disclose voluntary information to highlight our unique Sustainability initiatives and commitments.

With regards to reporting and commitments, the survey also found that:



89% of CSOs (CNSR, 88%) state that their company has made public sustainability commitments.



Nearly all CSOs state that their company is on track or partially on track to reach their public sustainability commitments.**



42% of CSOs state the executive variable compensation is tied to the organization's sustainability progress.



96% of CSOs (CNSR, 92%) state that their company publishes a sustainability report or equivalent.




The majority of surveyed CSOs (CNSR, 90%) believe their company is **subject to CSRD** (European Corporate Sustainability Reporting Directive) requirements.

Sustainability Maturity and Buy-In

The majority of CSOs believe that their company’s sustainability function is mature and they are empowered to make decisions in the Sustainability space. However, CSOs have rated their company’s senior leaders noticeably lower in terms of buy-in. These results are consistent with what CSOs shared in the 2025 survey.

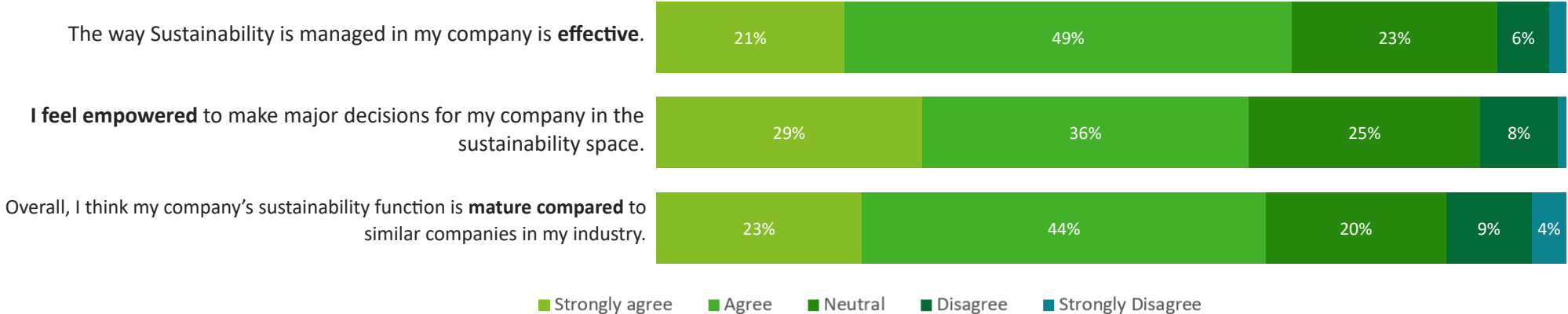
CSOs rated the below statements and questions with regards to their sustainability function.

 In 2026 39% of CSOs stated their company’s senior leaders “own” or “adopt” the company’s sustainability goals (in 2025 56%).

Maturity

All Industries

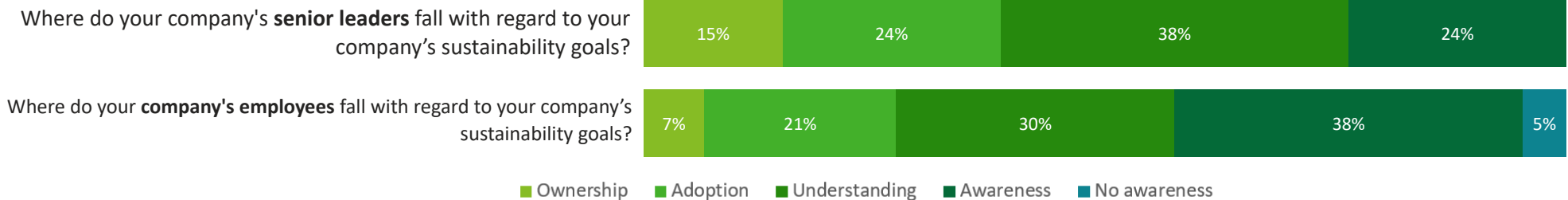
Consumer Median



Buy-in

All Industries

Consumer Median



An aerial photograph of a dense forest canopy, showing a variety of green shades from deep forest green to bright, sunlit yellow-green. The trees are packed closely together, creating a textured, organic pattern. The lighting suggests a bright day, with some areas being more brightly lit than others.

Key Priorities and Capabilities

Challenges and Priorities



What are Your Top **Challenges** in Your Role as CSO?

- Leadership Buy-In & Executive Engagement
- Budget, Resources & Competing Priorities
- Rapidly Changing Political & Regulatory Landscape
- Internal Engagement & Organizational Alignment
- Regulatory Complexity & Stakeholder Overload



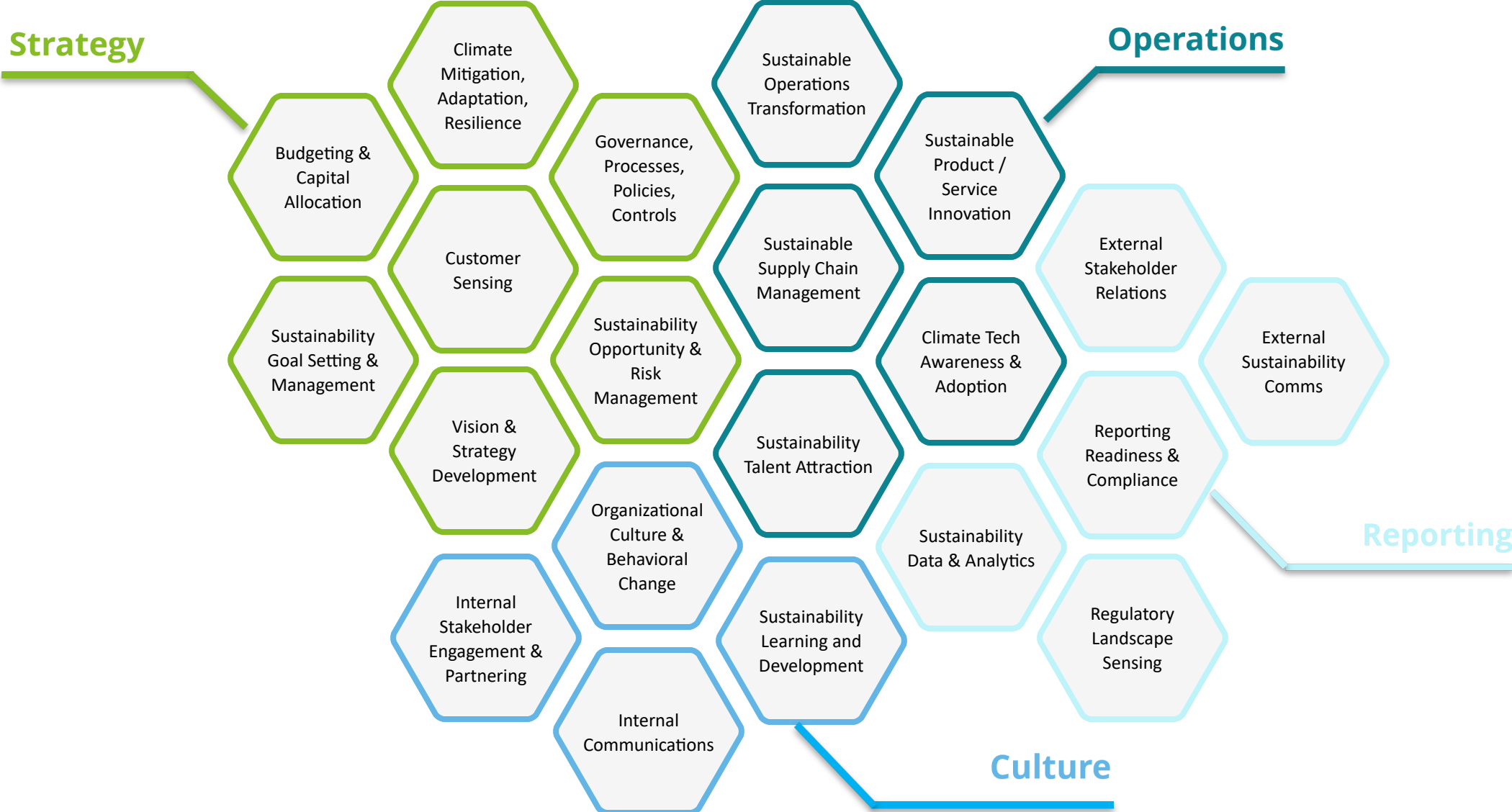
What are Your Top **Priorities** in Your Role as CSO?

- Regulatory Compliance & Disclosures
- Decarbonization & GHG Emissions Reduction
- Sustainability Reporting & Data Quality
- Supply Chain Engagement & Scope 3
- Business Value Creation & Embedding Sustainability

Challenge highlighted by **Consumer** industry.

Peer Comparison: Deloitte Sustainability Capability Model

When assessing the operational efficiency and strategic effectiveness of a Sustainability function, we apply Deloitte’s Sustainability Capability Model.



Reporting Capabilities

Enable effective collection, compliance, and communication of sustainability information to stakeholders



- Throughout the 2026 CSO survey, Chief Sustainability Officers continue to prioritize compliance and reporting. This focus is reflected in their assessment of reporting capabilities: compared with strategy, operations, and culture, reporting ranks highest in both importance and effectiveness.
- A substantial gap remains between the importance and effectiveness of Sustainability Data & Analytics, highlighting the need for CSOs to invest in the tools, talent, and processes required for stronger data-driven decision-making. CSOs can also explore AI-enabled automation to improve data collection and analysis across distributed sources.
- Compared with 2025, importance ratings for External Stakeholder Relations declined significantly, potentially signaling a shift away from proactive stakeholder engagement and storytelling. To maintain control of their sustainability narrative, CSOs should identify opportunities to engage external stakeholders proactively and build trust.

	IMPORTANCE					EFFECTIVENESS		
	All ratings based on a 5-point scale					All ratings based on a 5-point scale*		
	Consumer					All Industries		Consumer
External Stakeholder Relations	17%	42%	33%	4%	4%	3.4	3.2	3.1
External Sustainability Comms	25%	63%	8%	4%		3.8	3.6	3.6
Regulatory Landscape Sensing	29%	63%	4%	4%		4.1	3.7	3.8
Reporting Readiness & Compliance	42%	46%	8%	4%		4.3	3.6	3.9
Sustainability Data & Analytics	42%	42%	4%	4%	8%	4.1	3.3	3.4

Very important (5) Important (4) Neutral (3) Unimportant (2) Very unimportant (1) N/A

*Ratings based on 5-point scale: Very effective (5); Effective (4); Neutral (3); Ineffective (2); Very Ineffective (1)

Operations Capabilities

Integrate sustainability into business operations, projects, supply chains, leveraging talent and technology



- Similar to last year, CSOs continue to see an effectiveness gap in their operations capabilities. The gap between importance and effectiveness remains and, in some cases, has widened. This is especially true for Sustainable Supply Chain Management, suggesting that even as priorities shift, execution remains a primary challenge.
- Effectiveness ratings declined most sharply in two areas: Sustainable Operations Transformation and Sustainable Product/Service Innovation, indicating challenges in creating long-term value. Failure to embed sustainability across the organization's value chain through sustainable processes and innovative products may increase the risk of falling behind competitors
- CSOs should consider forming a strong alliance with chief operating officers to drive cross-functional integration, embed sustainability into the core value chain, and leverage technologies such as AI to help close the critical gap between strategic goals and on-the-ground execution

	IMPORTANCE					EFFECTIVENESS		
	All ratings based on a 5-point scale					All ratings based on a 5-point scale*		
	Consumer					All Industries		Consumer
Climate Tech Awareness & Adoption	8%	58%	21%	8%	4%	3.5	3.4	3.1
Sustainability Talent Attraction	38%	46%	8%	8%		4.0	3.5	3.4
Sustainable Operations Transformation	58%	25%	8%	4%	4%	4.0	3.3	3.4
Sustainable Product / Service Innovation	38%	38%	13%	13%		3.3	2.7	2.5
Sustainable Supply Chain Management	33%	42%	17%	4%	4%	3.3	3.3	2.8

Very important (5) Important (4) Neutral (3) Unimportant (2) Very unimportant (1) N/A

*Ratings based on 5-point scale: Very effective (5); Effective (4); Neutral (3); Ineffective (2); Very Ineffective (1)

Strategy Capabilities

Set and track Sustainability goals aligned with the business strategy, manage risks and opportunities, and leverage governance structures to create measurable impact



- Compared with 2025, strategy capabilities no longer received the highest importance ratings. Given the increased focus on reporting capabilities and persistent challenges in operations, this decline may reflect more immediate execution pressures.
- Effectiveness ratings declined most sharply in two areas: Climate Mitigation, Adaptation, and Resilience; and Sustainability Goal Setting & Management. This may indicate difficulty translating high-level climate goals into actionable strategies, as well as a pullback from proactive, long-term strategic planning.
- CSOs can re-anchor sustainability to core business value by positioning it as essential to risk management and financial resilience. By establishing robust governance mechanisms to track performance and hold the business accountable, CSOs can ensure sustainability strategy is not a one-time exercise, but a living part of the company’s operating model that continuously informs decisions and adapts to new challenges and opportunities.

	IMPORTANCE					EFFECTIVENESS		
	All ratings based on a 5-point scale					All ratings based on a 5-point scale*		
	Consumer		All Industries			Consumer	All Industries	
Budgeting & Capital Allocation	38%	50%	8%	4%	4.0	3.6	3.5	
Customer Sensing	33%	46%	17%	4%	3.9	3.3	3.4	
Governance, Processes, Policies, Controls	38%	58%	4%	4%	3.8	3.8	3.7	
Mitigation, Adaptation, Resilience	42%	42%	4%	8%	3.8	3.4	3.2	
Sustainability Goal Setting & Management	42%	42%	4%	8%	3.8	3.4	3.5	
Sustainability Opportunity & Risk Management	17%	46%	29%	4%	3.5	3.1	3.1	
Vision & Strategy Development	50%	42%	4%	4%	4.1	3.6	3.6	

Very important (5) Important (4) Neutral (3) Unimportant (2) Very unimportant (1) N/A

*Ratings based on 5-point scale: Very effective (5); Effective (4); Neutral (3); Ineffective (2); Very Ineffective (1)

Culture Capabilities

Foster a culture that supports and advances Sustainability goals within the organization



- Compared with last year, CSOs rated both the importance and effectiveness of culture capabilities lower than before. In particular, Sustainability Learning and Development and Organizational Culture and Behavioral Change saw sharp declines in effectiveness ratings. Across the four capability areas, culture ranks lowest in importance.
- This apparent de-prioritization of culture capabilities may create a disconnect between sustainability ambitions and day-to-day reality, driven by an inability to equip leaders and employees with the knowledge and behaviors needed for lasting change. CSOs can address this by continually refining how they communicate sustainability narratives, incentivize sustainable behaviors, and deliver targeted training that enables the organization to contribute to sustainability goals.
- One culture capability stands out as the exception: Internal Stakeholder Engagement & Partnering continues to receive the highest importance rating across all capabilities. This aligns with the gaps in leadership commitment and stakeholder engagement challenges identified on previous pages. To improve effectiveness in this area, CSOs can move beyond simply informing stakeholders toward deeper co-creation and more active partnerships.

	IMPORTANCE				EFFECTIVENESS			
	All ratings based on a 5-point scale				All ratings based on a 5-point scale*			
	Consumer		All Industries		Consumer	All Industries		
Internal Communications	46%		46%		8%	3.8	3.5	3.2
Internal Stakeholder Engagement & Partnering	67%		29%		4%	4.5	4.0	3.8
Organizational Culture and Behavioral Change	17%	29%	29%	13%	13%	3.4	2.6	2.8
Sustainability Learning and Development	21%	38%	21%	8%	13%	3.2	2.5	2.3

Very important (5) Important (4) Neutral (3) Unimportant (2) Very unimportant (1) N/A

*Ratings based on 5-point scale: Very effective (5); Effective (4); Neutral (3); Ineffective (2); Very Ineffective (1)

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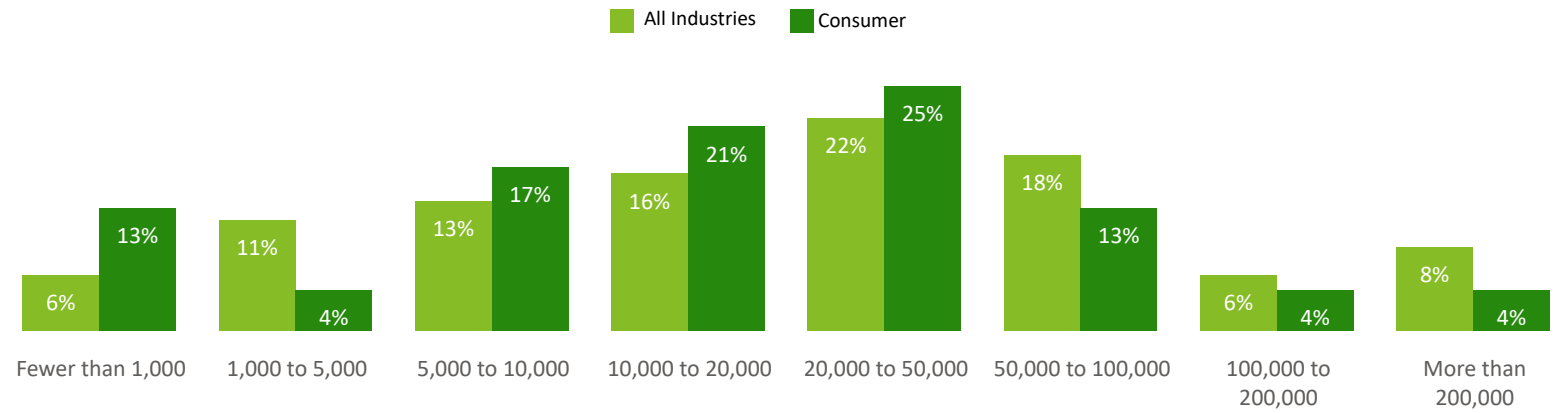
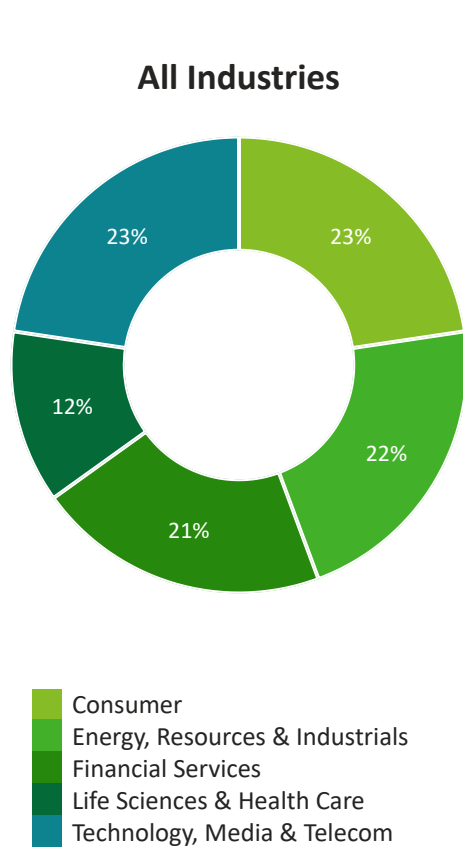
Appendix

Firmographics

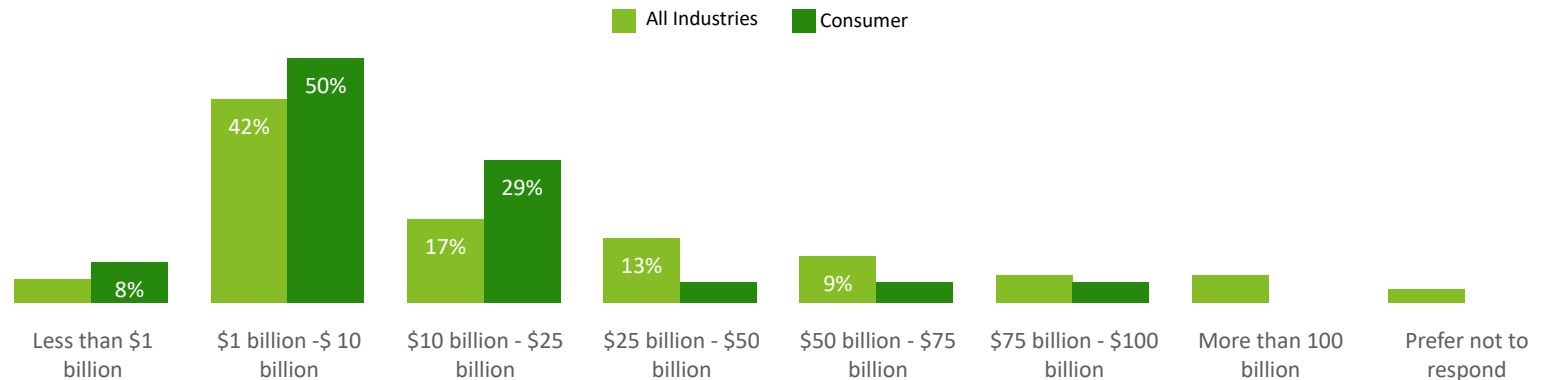
Data was collected between February 5 and March 30, 2026. 106 CSOs across industries completed the survey.

- 85% of represented companies are **headquartered in the US (in 2025, 98%)**.
- 80% of companies are **global** (have presence on multiple continents with a geographically dispersed workforce) (in 2025, 74%).
- 78% of represented companies are **publicly held** companies (18% privately held, 4% Not for Profit or NGOs).
- While industry breakdown across respondents is mostly even, companies range in size based on employee number and total revenue.

Consumer Companies **range in size** with most having 20K - 50K employees

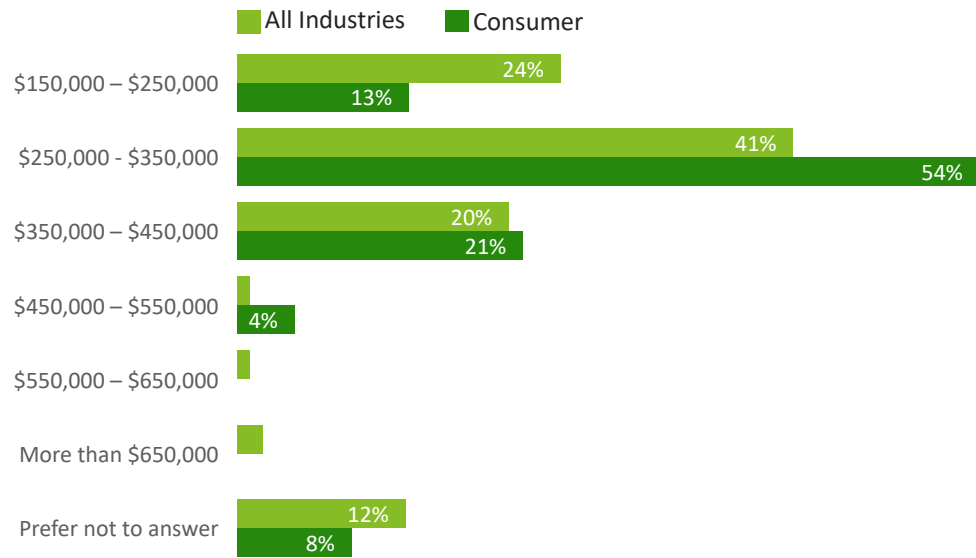


Companies range in **total revenue**

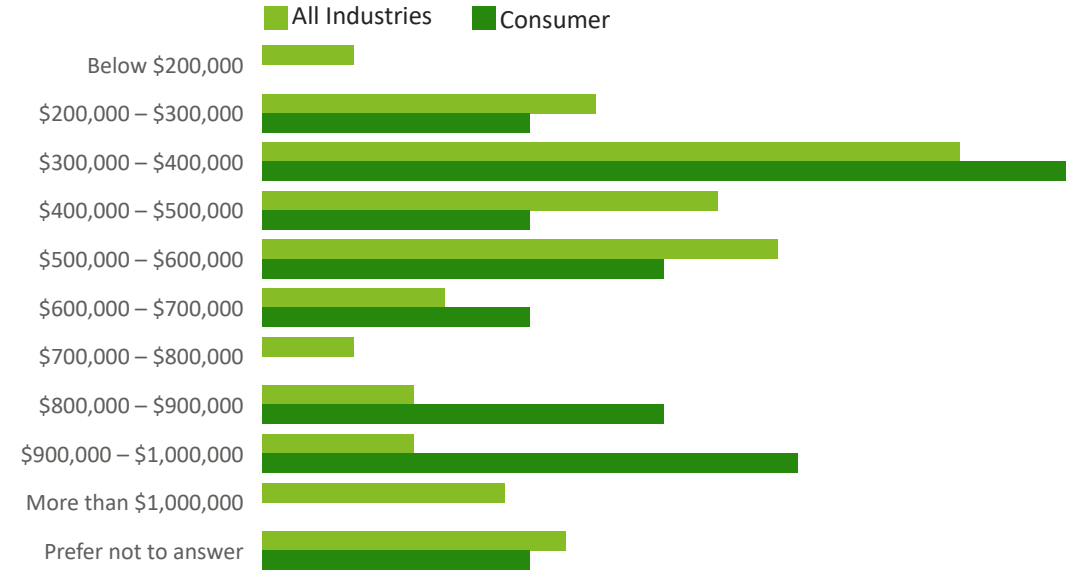


Career Trajectory Details

Annual base compensation**



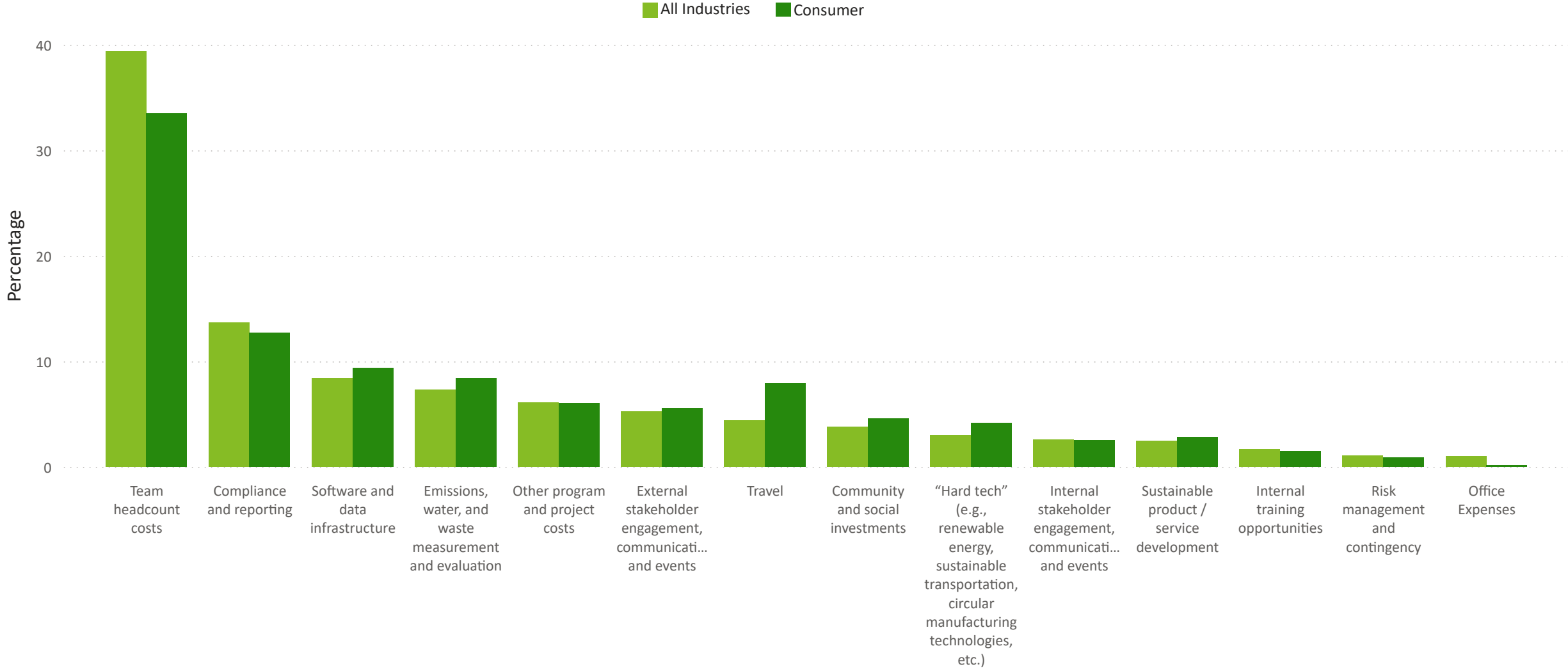
Total annual compensation**



**Compensation data varies by location

Budget with Headcount Percentage

The budget that CSOs directly control is allocated to the following categories



Capability Assessment Questions (1/2)

Capabilities	Statements
Reporting	
External Stakeholder Relations	We actively prioritize our relationships with external stakeholders, proportional to their impact on our organization's value (e.g., investor roadshows vs. industry conferences)
	We strive to have input on government sustainability policy and regulatory decisions aligned with our business needs
External Sustainability Comms	Our external communications efforts are designed to build confidence in our sustainability progress with key audiences
	We have processes in place to anticipate and address external stakeholder questions or concerns about our sustainability efforts
	We proactively communicate our sustainability progress to external audiences
Regulatory Landscape Sensing	We have approaches in place to build a current understanding of the changing regulatory landscape
Reporting Readiness & Compliance	We are prepared to meet our compliance and reporting requirements with audit-ready information
Sustainability Data & Analytics	We have access to the high-quality sustainability data we need to drive actionable business insights and contribute to reporting
	We have the right technologies in place to manage sustainability data across our organization
Operations	
Climate Tech Awareness & Adoption	We regularly familiarize ourselves with emerging technology that may increase the effectiveness of our emissions, water, and waste reduction efforts
Sustainability Talent Attraction	We hire the right mix of sustainability talent that, in aggregate, has the optimum balance of technical sustainability expertise and operational acumen
Sustainable Operations Transformation	We ensure our sustainability related projects are on time, on budget, and achieve their stated goals
	We work with business units to embed sustainable practices in all of our major operations
Sustainable Product / Service Innovation	We actively support development of products, services, and/or sales tools that can help monetize our organization's sustainable attributes
Sustainable Supply Chain Management	We partner with the sourcing function to confirm that suppliers can help us achieve our sustainability goals
Culture	
Internal Communications	Our internal communications efforts engage employees in our sustainability goals
	We regularly communicate our efforts to achieve sustainability goals to all employees in the organization
Internal Stakeholder Engagement & Partnering	We intentionally cultivate relationships with key leaders across the organization to enable the achievement of our sustainability goals
Organizational Culture and Behavioral Change	We have a systemic process for engaging the majority of employees in the organization on sustainability initiatives within the norms of our corporate culture (e.g., “green team”, sustainability events)
Sustainability Learning and Development	We formally upskill the majority of employees across the organization in practices that enable them to tangibly contribute to the organization’s sustainability goals

Capability Assessment Questions (2/2)

Capabilities	Statements
Strategy	
Budgeting & Capital Allocation	We are adept at executing budgets that support our organization's sustainability goals
	We are adept at obtaining budgets that support our organization's sustainability goals
Customer Sensing	We use our understanding of customer sustainability preferences to create value
Governance, Processes, Policies, Controls	We regularly present to the Executive Management Team (the team of executive officers who report directly to the CEO) at our organization
	We work with a C-level or Board-level committee to maintain rigorous oversight of our sustainability work
	We work with a C-level or Board-level committee to set sustainability policies
Mitigation, Adaptation, Resilience	We adjust operational plans as needed to help achieve our sustainability goals
	We create detailed operational plans to achieve our sustainability goals (including mitigation, adaptation, resilience, nature, waste, etc.)
Sustainability Goal Setting & Management	We regularly measure progress against our sustainability goals
	We systematically set sustainability goals that align with our organization's strategy
	We take action to manage variances from sustainability goals
Sustainability Opportunity & Risk Management	We regularly assess (identify, quantify, and prioritize) climate/sustainability-related opportunities with our key stakeholders
	We regularly assess (identify, quantify, and prioritize) climate/sustainability-related risks with our key stakeholders
	We regularly create appropriate growth plans designed to address climate-related opportunities
	We regularly create appropriate risk mitigation plans designed to address climate-related risks
Vision & Strategy Development	We have clearly aligned our sustainability strategy with the organization's overall strategy
	We push our organization leaders to take action towards sustainability excellence
	We serve as trusted advisors and urge our organization leaders to think critically about sustainability excellence