



BSR



State of Sustainable Business 2026

BSR GlobeScan State of Sustainable Business 2026



About This Research

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In Spring 2026, GlobeScan and BSR conducted an online survey of BSR members and other corporate sustainability professionals to understand the state of sustainable business today and its evolution at BSR member companies over the last decade.



Research Method and Topics

- The *GlobeScan/BSR State of Sustainable Business 2026* survey gathers insights from BSR members and other sustainability professionals at large companies.
- The 2026 survey offers a snapshot of sustainability professionals' views on operationalization, internal alignment, and external influences driving sustainability today.
- Some findings build on similar BSR/GlobeScan surveys from a decade ago to show meaningful shifts.



About the Respondents

- The online survey gathered views of 124 sustainability professionals between April 14 and May 15, 2026.
- Survey respondents received direct invites from BSR member engagements and were also invited to participate by GlobeScan, drawing from both extensive networks of qualified senior corporate sustainability professionals.
- Survey questions also confirmed that all respondents are in senior positions and employed at companies earning USD 1 billion or more in revenue.

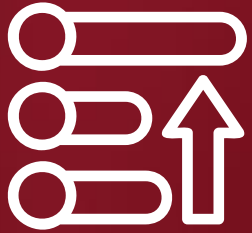
About the Survey Respondents

The findings in this report are based on a survey of $n=124$ corporate sustainability professionals working at companies with US\$1 billion or more annual revenue. The distribution across sectors, regions, and job level is below:

Sector	Consumer products/retail	27%
	Technology	26%
	Financial services	10%
	Healthcare	9%
	Energy and extractives	7%
	Food, agriculture, and beverage	6%
	Industrials	6%
	Travel and tourism	2%
	Other	7%

HQ Region	North America <i>Canada, USA (95%)</i>	48%
	Europe <i>Denmark, Finland, France, Germany, Guernsey, Luxembourg, Netherlands, Norway, Sweden, Switzerland, UK</i>	39%
	Other regions <i>Australia, Hong Kong, Indonesia, Japan, New Zealand, São Tomé and Príncipe, Singapore, Thailand</i>	13%

Job Level	Vice president or above	24%
	Director	34%
	Manager or below	38%
	Other	4%

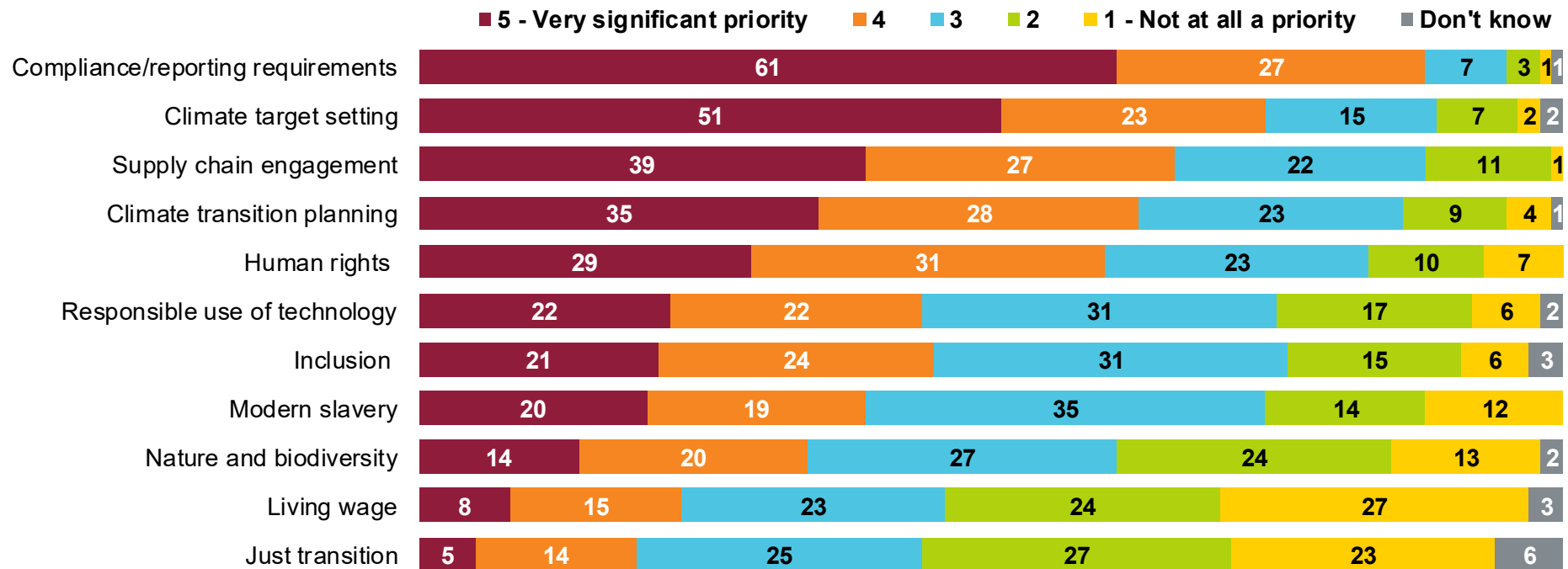


Priorities and Drivers of Corporate Sustainability

Sustainability professionals say their companies are focused on sustainability compliance/reporting and climate target setting over other topics.

Sustainability Strategy Priorities

All Respondents, %, 2026

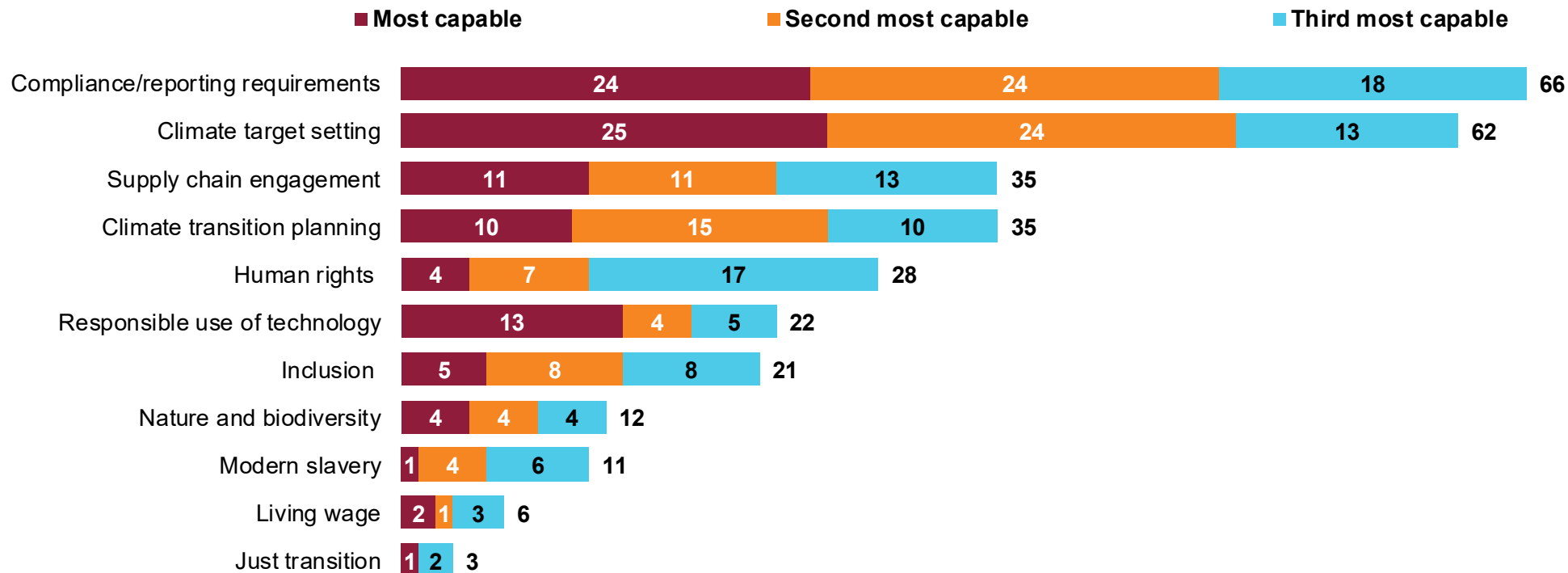


Q1. How much of a priority are each of the below topics in relation to your company's sustainability strategy? n=124

Compliance/reporting and climate target setting are the areas that respondents feel their companies are most capable of addressing.

Organizational Readiness and Capability

All Respondents, Total Mentions by Rank, %, 2026













Q2. Consider your company's level of organizational readiness and capability in each of the topic areas listed below. Please select and rank up to three areas where your company is most capable of delivering results, with 1 being the area your company is most capable of addressing. n=124

In a marked shift from 2016, corporate sustainability today is driven by regulatory requirements, reputational risks/benefits, and consumer/customer demand, with some core business drivers becoming less influential.



Sustainability Drivers

All Respondents, Total Mentions, %, 2026 vs 2016

	2026	2016	% Change
 Regulatory requirements	76%	31%	+45
 Reputational risks/benefits	60%	68%	-8
 Consumer/customer demand*	44%	21%	+23
 Operational risks/benefits	35%	47%	-12
 Investor interest	24%	23%	+1
 Market growth opportunities	20%	35%	-15
 CEO interest	14%	21%	-7
 Talent recruitment, employee engagement, and retention	12%	19%	-7
 Product and process innovation	8%	21%	-13
 Budget/cost reduction	3%	13%	-10

*The "Consumer/customer demand" category was written as "Consumer demand" in 2016.

Q30 [2016 Q3T]. Which of the following are the most important drivers for your company's sustainability efforts? 2026: n=124, 2016: n=287

 Indirectly commercial
 Core business drivers

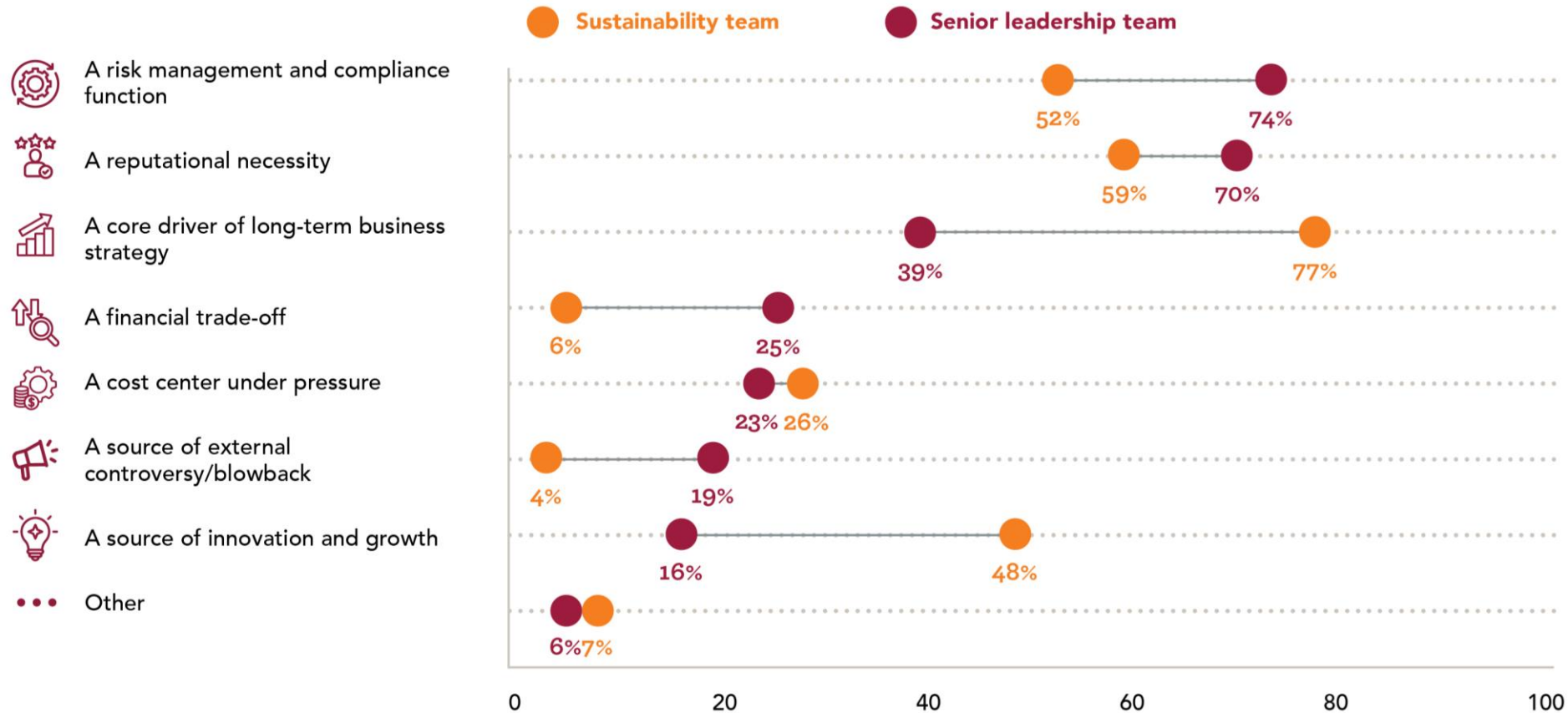


Engagement with Sustainability Across the Business

Respondents say senior leadership teams view sustainability mostly as risk management or compliance, while sustainability teams view it as a core driver of long-term business strategy.

Views on Sustainability by Senior Leadership and Sustainability Teams

All Respondents, Total Mentions, %, 2026

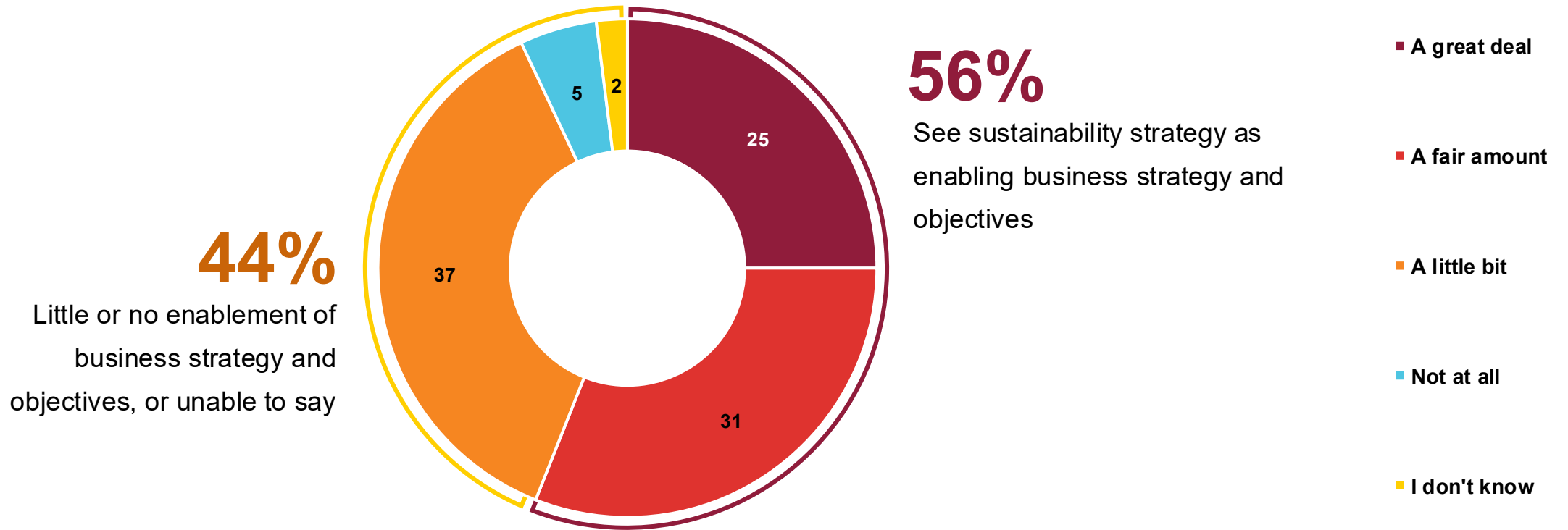


Q3. We're interested to know how sustainability is viewed by sustainability teams and by wider leadership at your company. From the list below, please select up to three that best reflect how sustainability is seen by your company's... n=124

More than half of respondents see sustainability strategy as enabling their company's business strategy and objectives, while a significant proportion (44%) see less alignment or are unsure.

Sustainability Strategy Enabling Business Strategy/Objectives

All Respondents, %, 2026



Q31. How much, if at all, does your company's sustainability strategy enable your business strategy and enterprise objectives? n=124

Sustainability has dropped significantly among the perceived priorities of the CEO in the last decade.

Sustainability on CEO's Corporate Agenda

All Respondents, %, 2026 vs 2016



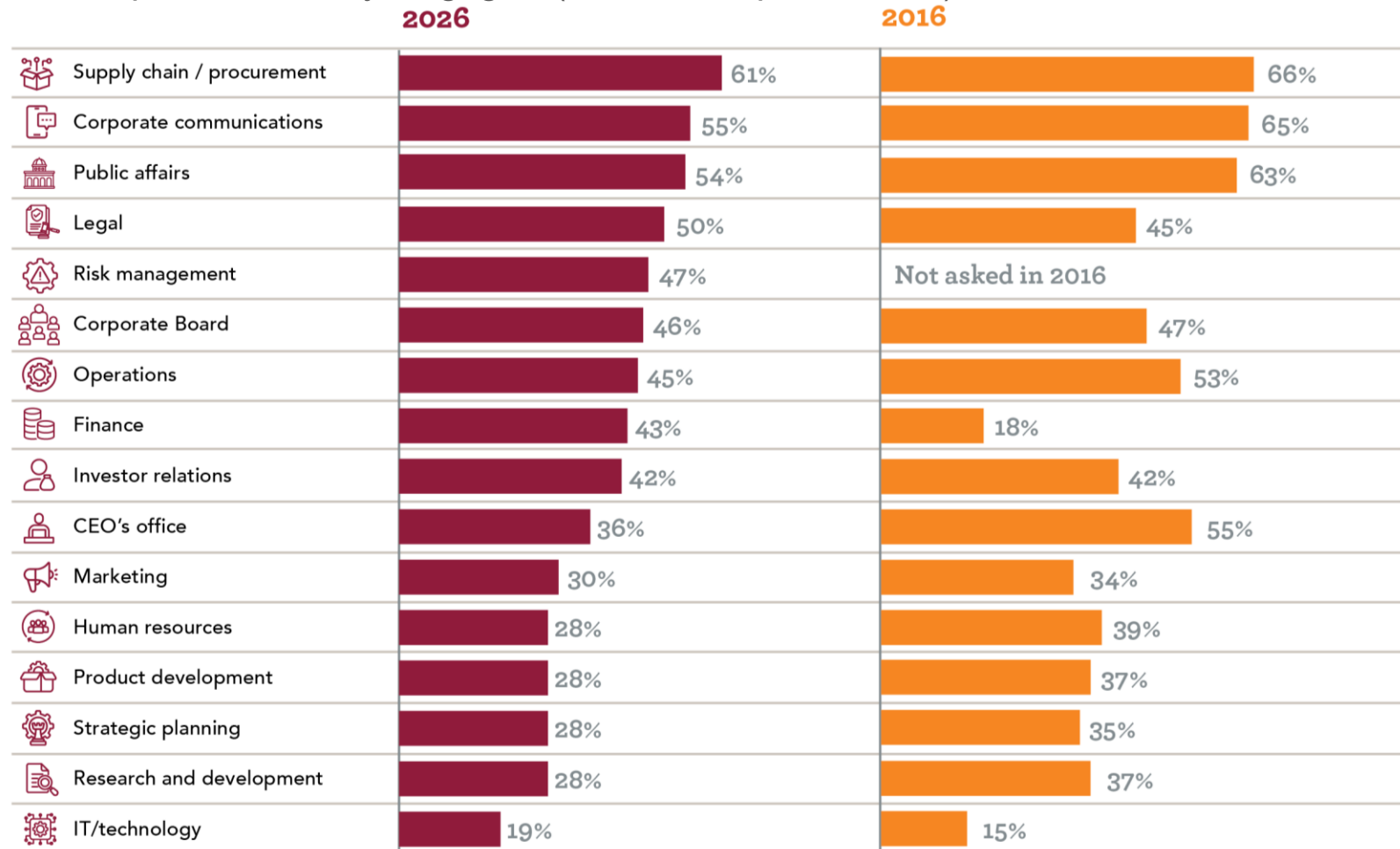
say sustainability is a top-three priority for the CEO

Q32. In considering your CEO's involvement with sustainability, where do you believe sustainability falls on their corporate agenda? 2026 n=124, 2016 n=287

Integration with Finance, Legal and IT has increased in the last decade, while integration with every other core business function has decreased. Only Investor Relations and Board engagement held steady.

Engagement with Sustainability Function

All Respondents, Very Engaged (4+5 on a 5-point Scale), %, 2026 vs 2016

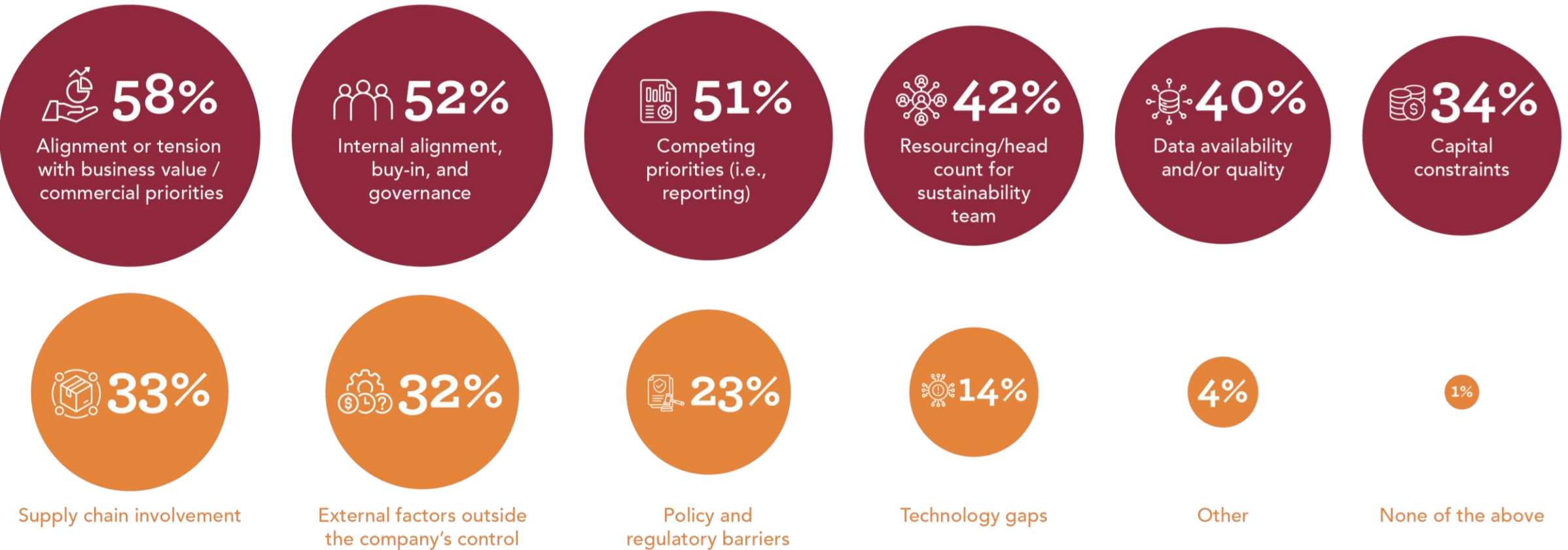


Q33 [2016 Q7T]. Please rate the level of engagement that each of the following functions within your company has with your company's sustainability function. 2026 n=124, 2016: n=287

The most common barriers to sustainability progress are internal and less about capital constraints, factors outside the company's control, or policy issues.

Challenges in Making Progress on Sustainability

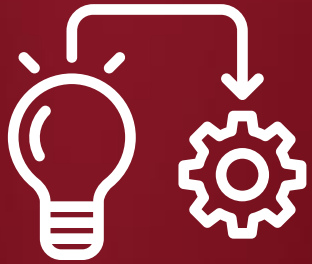
All Respondents, Total Mentions, %, 2026



Q9. What are your company's biggest challenges with making progress on your sustainability objectives? n=124

External factors

Internal factors



Implementation, Ambition, Investment

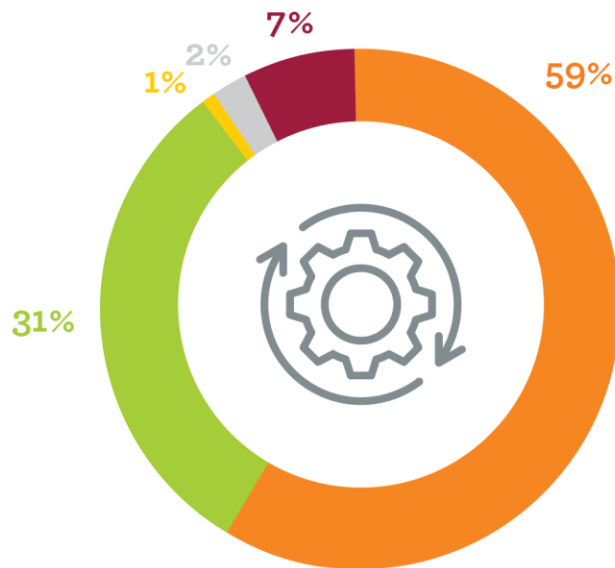
Most respondents say their companies are maintaining or accelerating sustainability implementation, but without the resource investment to match. This sets up the potential for a large say/do gap in the future.

Recent Approach to Sustainability

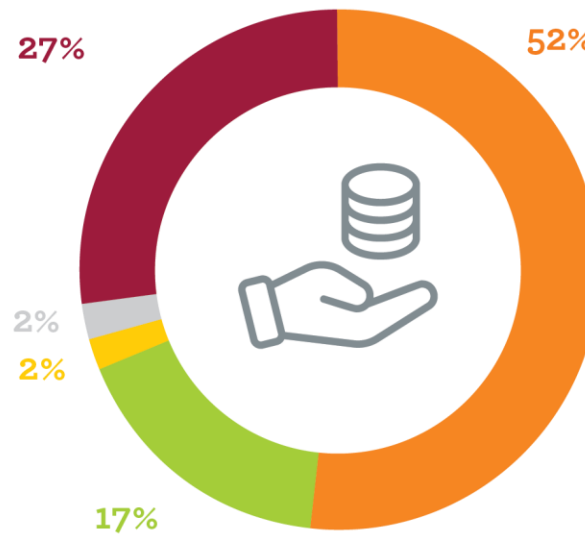
All Respondents, %, 2026



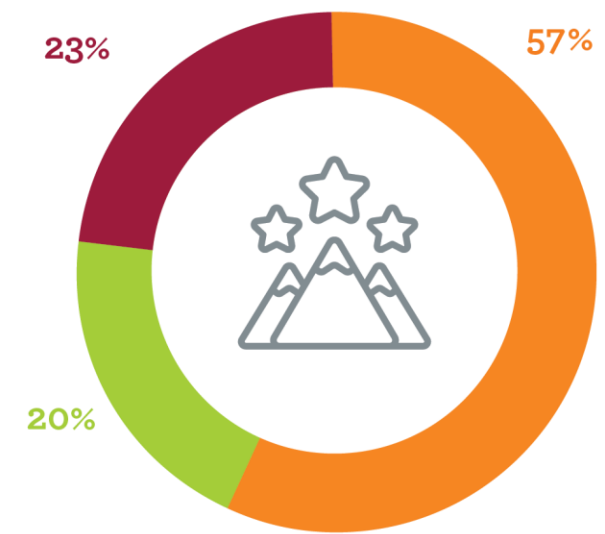
Implementation



Investment



Ambition

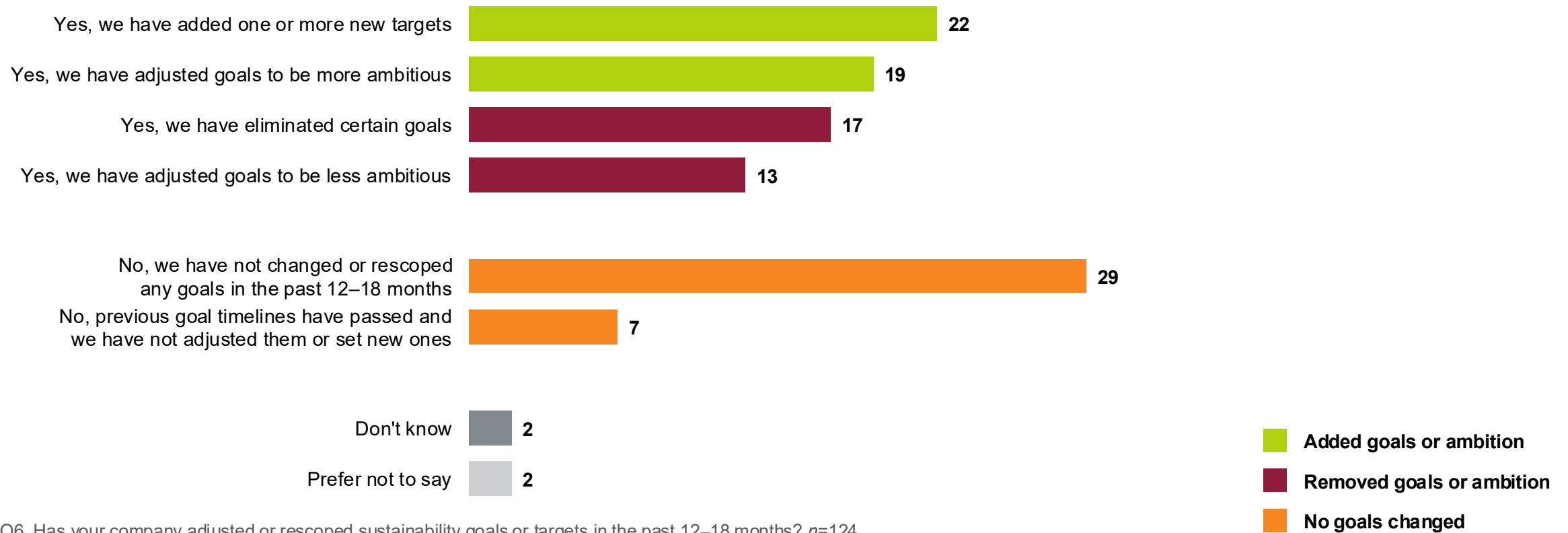


Q5. Thinking about your company's approach to sustainability over the past 12 months, how would you describe its ambition, investment, and implementation using the scale below? n=124

Many companies have rescoped or adjusted sustainability goals in the past 12–18 months with mixed levels of ambition.

Recent Sustainability Goal Adjustment/Rescope

All Respondents, Total Mentions, %, 2026



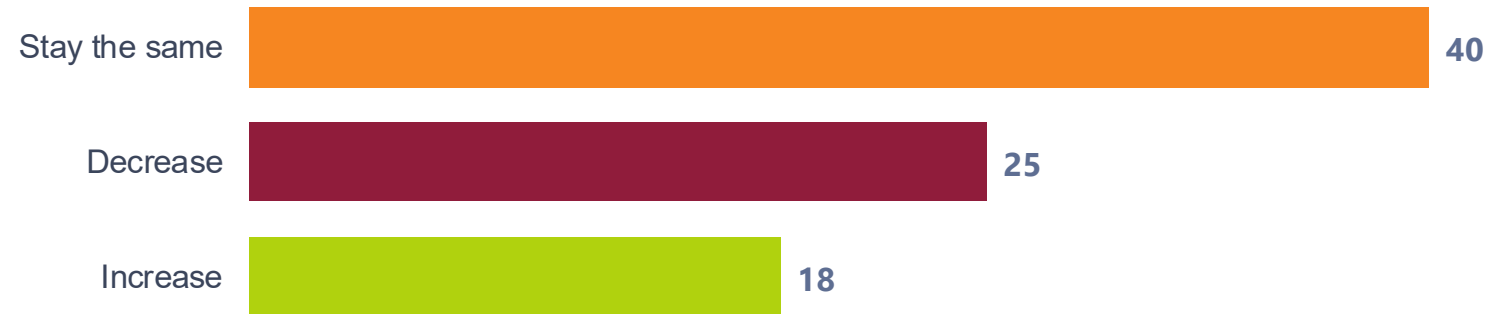
Q6. Has your company adjusted or rescoped sustainability goals or targets in the past 12–18 months? *n*=124

Few respondents expect sustainability budgets to grow in the next business cycle following largely stable or decreased budgets since 2025.

Changes to Current and Next Sustainability Budget

All Respondents, %, 2026

In the next budgeting cycle, sustainability budgets will. . .



Changes to sustainability budgets since 2025

34%
Decreased

33%
Stayed the same

15%
Increased

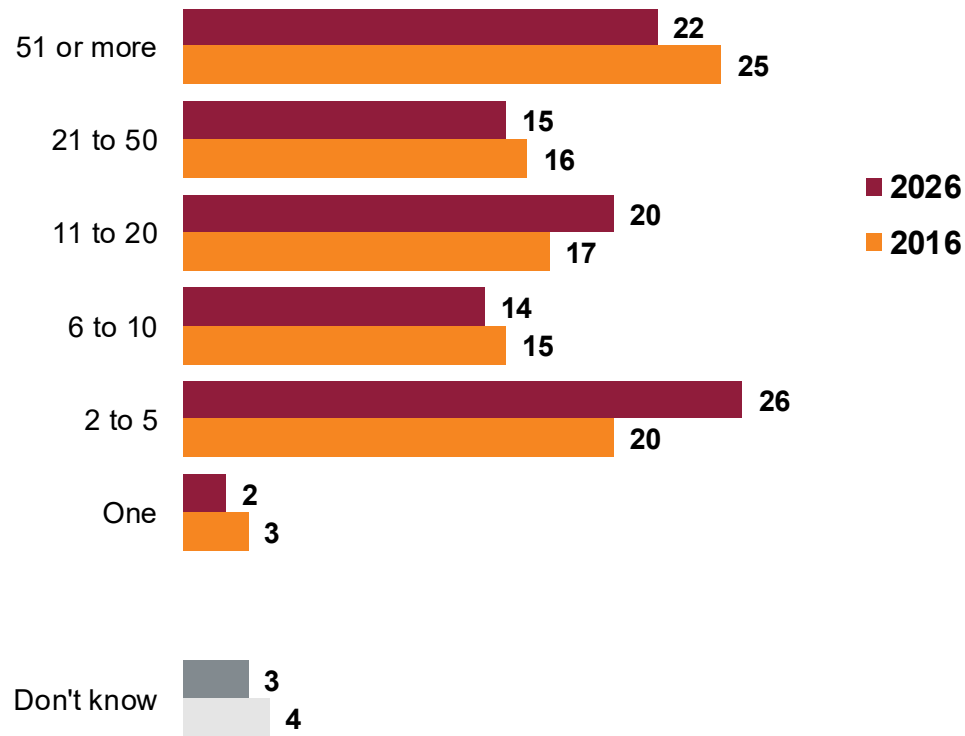
Q18. How much, if at all, did your company's sustainability budget change from 2025 to 2026? *n*=124

Q19. How much, if at all, do you anticipate your company's sustainability budget to change in the next budgeting cycle? *n*=124

Respondents report slightly smaller sustainability teams compared to a decade ago, with little expected growth in the next year.

Sustainability Function Size

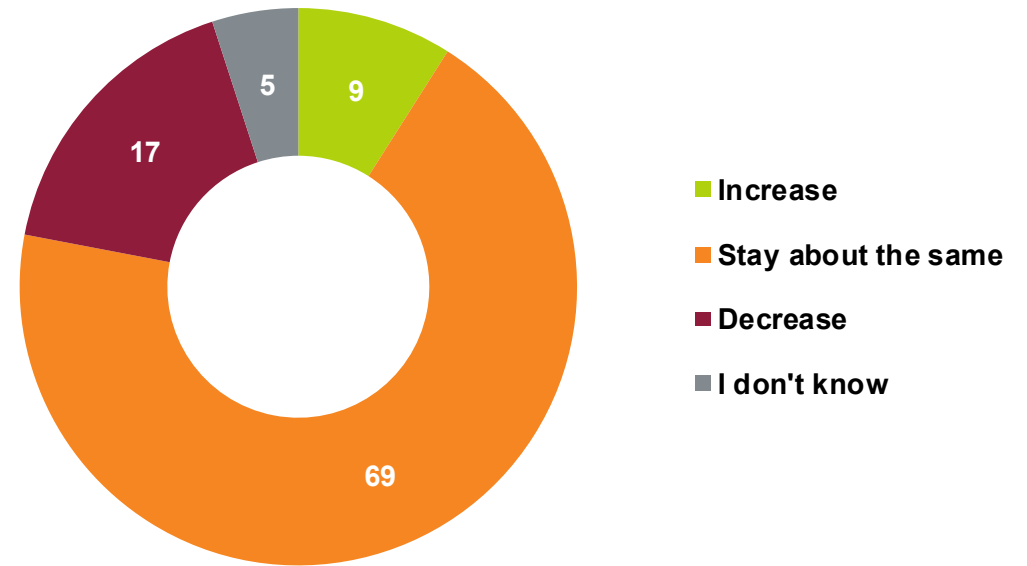
All Respondents, %, 2026 vs 2016



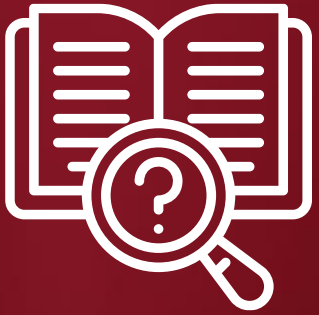
6DD [2016 Q5T]. How many people are employed in the sustainability function in your business?
2026 n=124, 2016 n=287

Expected Changes to Sustainability Headcount

All Respondents, %, 2026



Q20. Over the next 12 months, how much, if at all, do you expect your company's dedicated sustainability headcount to change? n=124



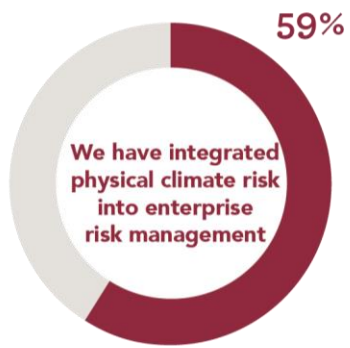
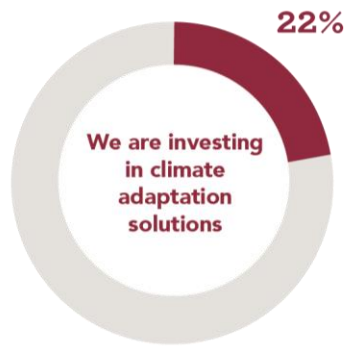
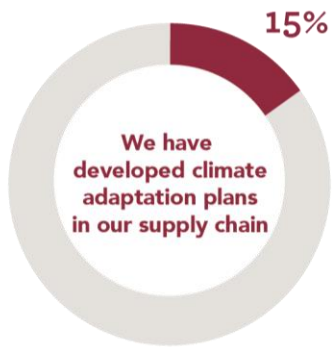
Issue Deep Dive

Physical climate risk is widely integrated into risk management among companies, but adaptation plans and solutions are still nascent.

Physical Climate Risks

All Respondents, % Total Mentions, 2026

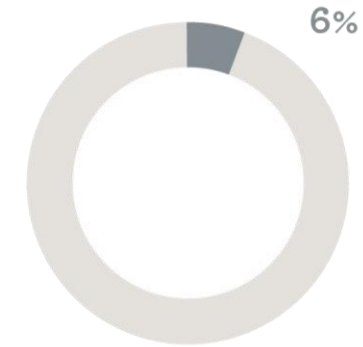
Yes



No



Don't Know

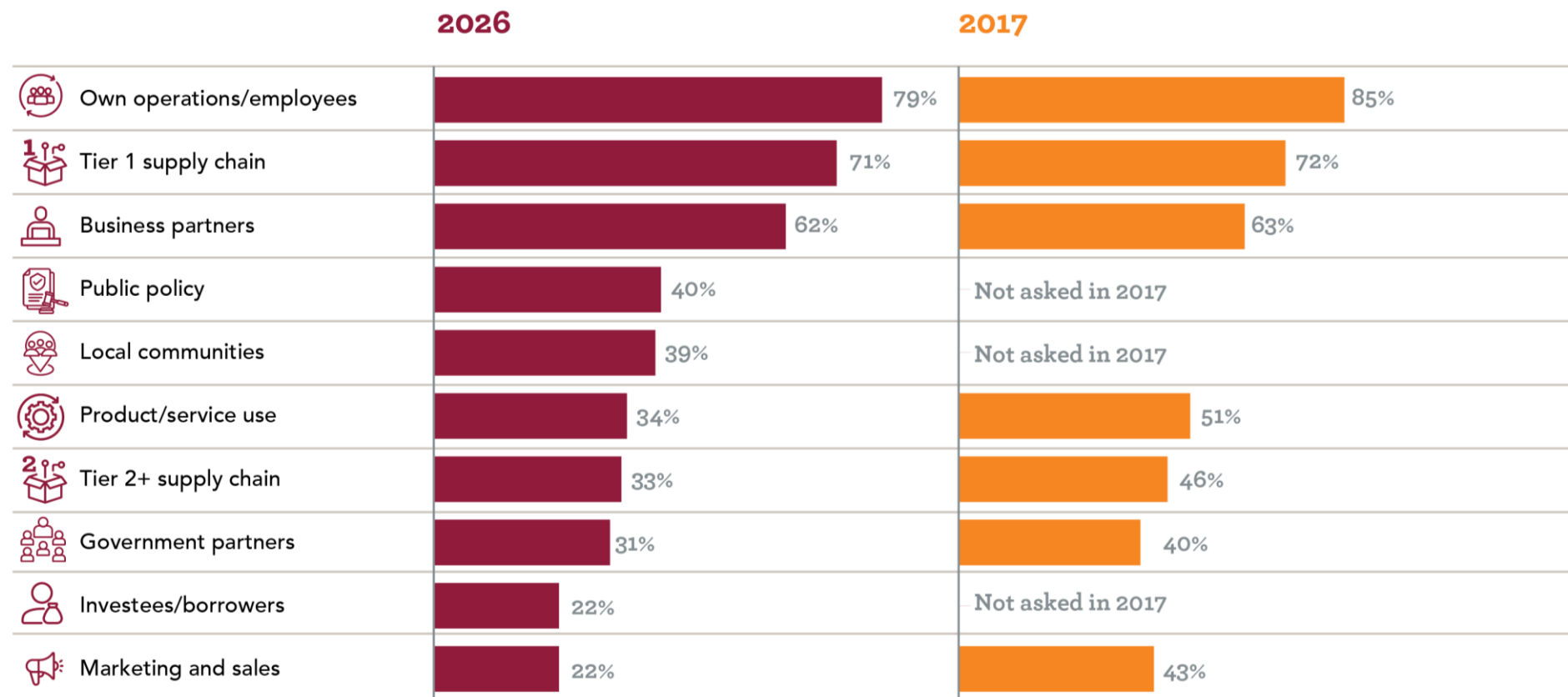


Q14. Is your company taking action on physical climate risks to the business? n=124

Companies' management of human rights is less comprehensive, and narrowing to focus only on direct employees, Tier 1 suppliers and other business partners compared with 2017.

Human Rights Management Throughout the Value Chain

All Respondents, % (4+5) on a 5-point Scale, 2026 vs 2017

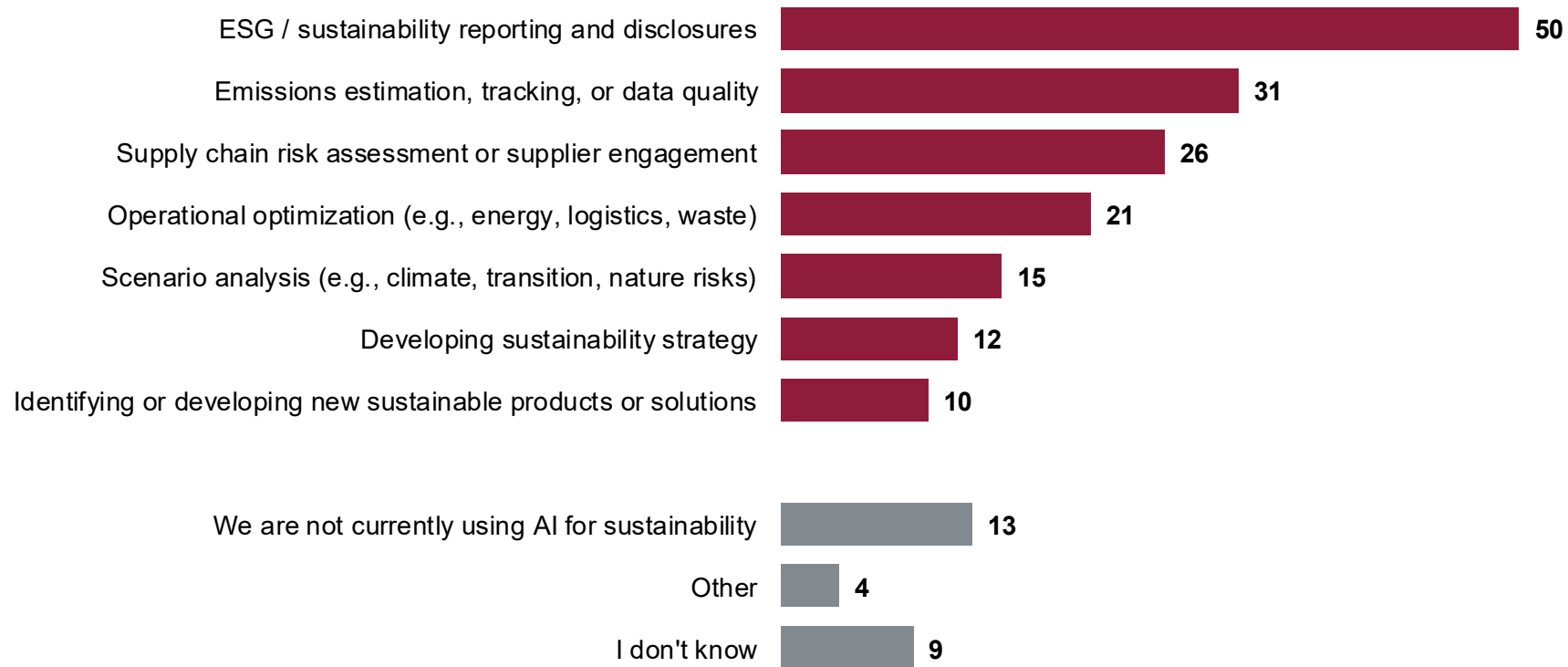


Q34 [2017 Q13]. How much, if at all, does your company assess and manage human rights through each of the following elements of the value chain? 2026 n=124, 2017 n=272

Respondents are more likely to use AI for sustainability reporting and disclosures over other applications, with some early adopters in other areas.

AI Usage to Address Sustainability Challenges

All Respondents, Total Mentions, %, 2026

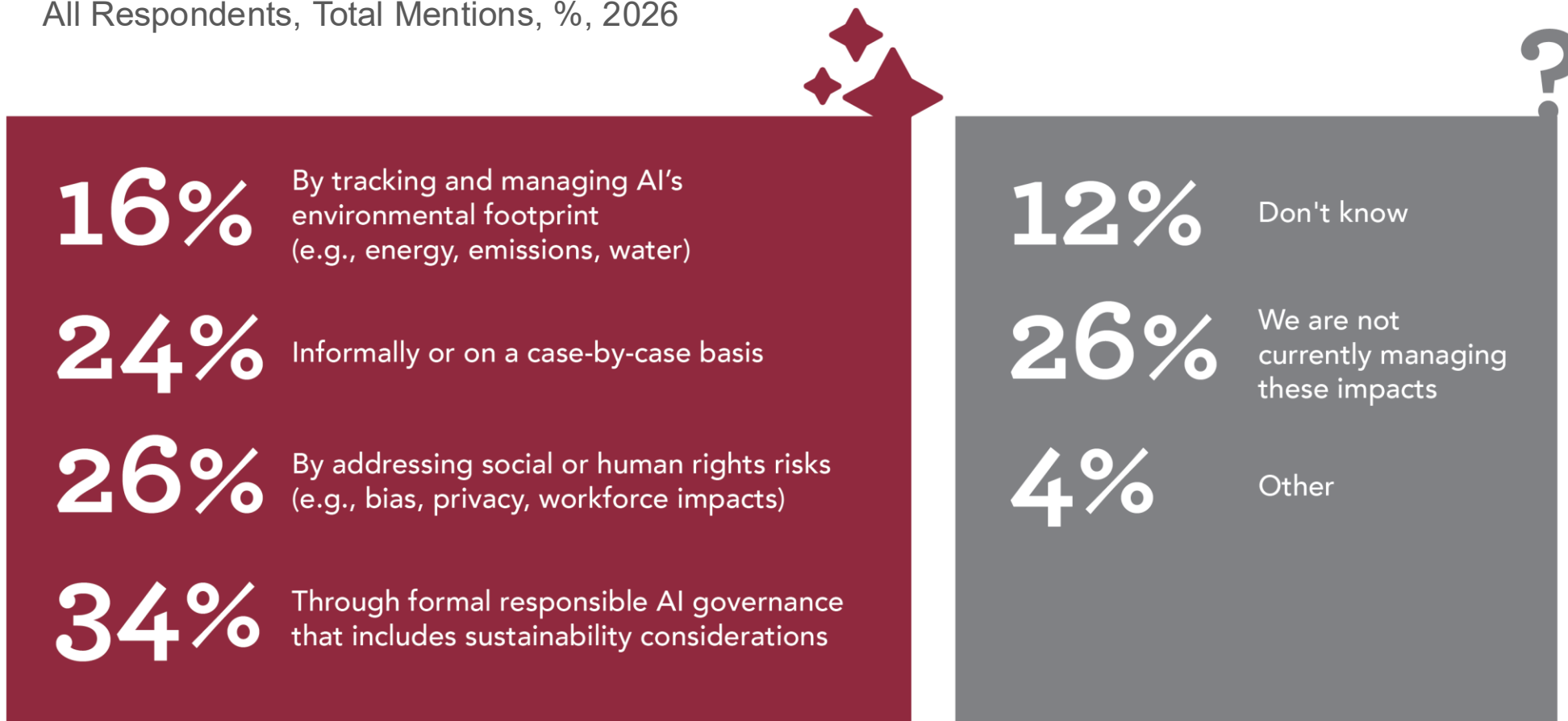


Q25. Is your company using AI to help address sustainability challenges in any of the following ways? n=124

Managing environmental and social impacts of AI appears to be an ongoing development, with only one in three respondents saying their company has formal governance in place.

Managing Environmental and Social Impacts of AI

All Respondents, Total Mentions, %, 2026



Q26. How is your company managing the potential environmental and social impacts of AI? n=124

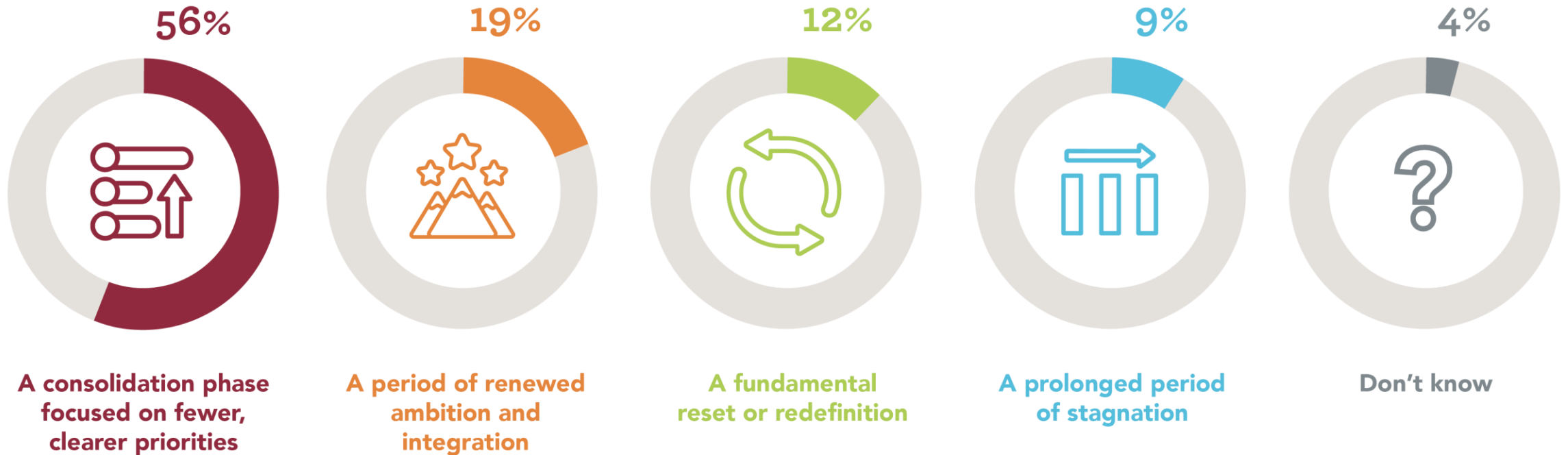


Future Expectations

Most respondents expect the next phase of corporate sustainability will focus on delivering fewer, clearer priorities over the next five years.

Next Phase Of Corporate Sustainability

All Respondents, Total Mentions, %, 2026



Q23. Looking ahead to the next five years, which of the below best describes your view of the next phase of corporate sustainability? n=124



Share your questions and thoughts on the survey

Thank you



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Lead the future.**

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We equip clients with insights to navigate shifting societal and stakeholder expectations, crafting evidence-based strategies that reduce risks and create value for their organizations and society.

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