FROM INTENT TO IMPACT

# Sustainability survey 2026

Insights on maturity, priorities and implementation capacity

BDO

# Contents



# Key findings

The results of our global survey of sustainability professionals show that organisations surveyed are making steady progress in embedding sustainability, with governance, stakeholder management and organisational structures becoming increasingly mature.

Significant gaps remain in strategic integration, implementation capacity and data-driven sustainability programme management. In terms of implementation capacity, leadership is the weakest category. This points to insufficient engagement and of lack of sustainability knowledge and competencies at management/leadership level.

While sustainability priorities vary by region, a common global theme has emerged in this year's survey:

***Organisations understand the importance of sustainability with most having the knowledge and capability. They require stronger leadership and more accountability at board level, clearer ownership of sustainability programmes and better data to turn ambition into measurable outcomes.***

**96%** of respondents rated governance and ethical business practices as their top sustainability priority

**75%** or more of organisations require support in almost every area surveyed

**43%** of respondents have difficulties with measuring and tracking impact - the stand-out challenge this year.

# Foreword

I am pleased to introduce the findings of BDO's 2026 Sustainability Survey, our second global assessment of how organisations are progressing on their sustainability journeys. This year's survey gathered insights from 251 respondents across 41 countries, providing a valuable view of sustainability priorities, maturity and implementation capacity across diverse markets and sectors.

Across regions, sustainability is becoming more embedded in organisational structures, governance and stakeholder management. Many organisations recognise that there is still significant work to do to fully integrate sustainability into strategy, decision-making and day-to-day management. The survey also reveals a consistent ambition to progress, which is encouraging.

Another important finding is the broad view organisations are taking of sustainability. Governance and ethical business practices emerge as the highest global priority, closely followed by social responsibility topics such as labour practices, diversity and community impact. While lower on the priority ranking, environmental priorities, including resource use and emissions reduction, remain important, reflecting the increasingly interconnected nature of environmental, social and governance considerations.

Perhaps the most insightful finding relates to implementation. Put simply, organisations know what needs to be done; the greater challenge is embedding sustainability into the way decisions are made by leaders and actions are taken throughout the business.

Organisations identified data collection and reporting, stakeholder management, financing opportunities and strategic integration as areas where additional guidance would help accelerate progress. These are not merely technical challenges; they are fundamental building blocks for creating resilient, future-focused organisations.

As a global professional services network, BDO is well placed to help shape positive change. Our clients look to us not only for insight and expertise, but also for leadership as they navigate the complex challenges of the transition to a low-carbon economy. We will continue to work closely with our clients to help them build stronger, more resilient and more competitive businesses.

I hope the insights in this report provide useful reflection, challenge and inspiration. Whether your organisation is at the beginning of its sustainability journey or looking to deepen existing efforts, the findings highlight a common opportunity to advance the transition to a more sustainable economy and a healthier planet: moving from intention to implementation, and from activity to lasting impact.

**Allan Evans**
Head of Global Strategic Projects

In 2025 most organisations indicated sustainability is important to their business strategies.

In 2026, we found that embedding sustainability into strategy is a challenge.

This year's increased representation of organisations from Latin America & the Caribbean and the Middle East & Africa may have contributed to the stronger emphasis on challenges related to embedding sustainability into strategy. While organisations in these regions increasingly recognise sustainability as a strategic priority, many are still in the process of integrating it into core business decision-making. While awareness and ambition are rising, they are doing so faster than organisational capability, which makes it harder to successfully embed sustainability across the business.

# About this report

Between 29 April and 26 June 2026 BDO undertook a global survey to determine the state of sustainability across our client base and to better understand global issues impacting our clients. We had responses from 41 countries and contributions from over 250 sustainability professionals and C-suite executives.

The survey was conducted using the BDO Netherlands' Sustainability Impact Scan which helps to gain insight into the way in which sustainability is perceived and organised within an organisation.

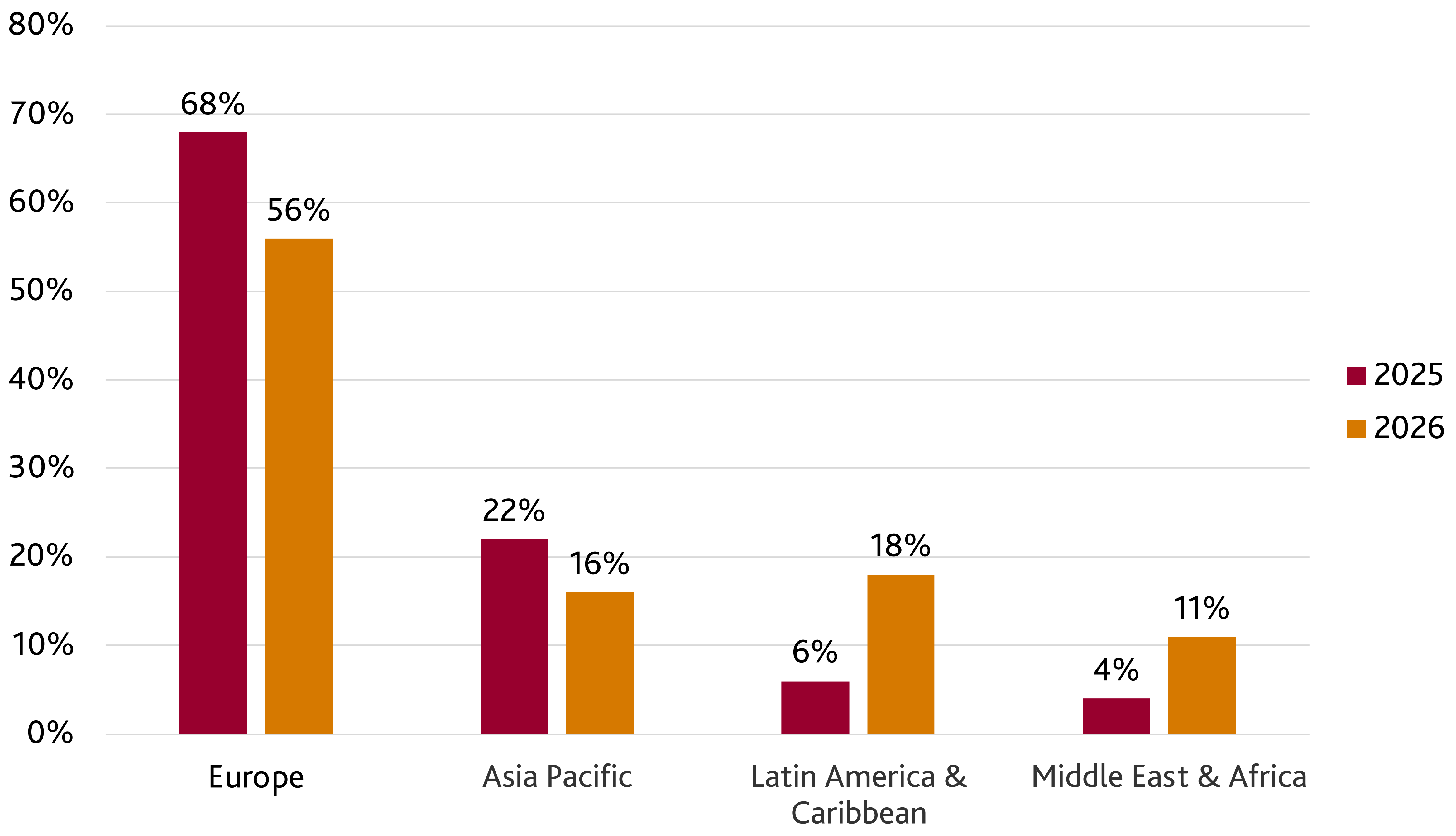
Results are presented globally and across four regions, structured around three dimensions:

- **Sustainability maturity:** exploring how sustainability is embedded in an organisation's operations and decision-making.
- **Sustainability priorities:** examining the sustainability topics, motivations and challenges that are most important to an organisation.
- **Implementation capacity:** determining an organisation's capacity to implement changes that are necessary to achieve their sustainability ambitions.

Whilst we've grouped countries into regions, the sample includes diverse national and cultural contexts and levels of sustainability maturity. Additionally, the number of responses differ between countries and so the findings should be interpreted as indicative trends and observations rather than statistically representative conclusions.

# Survey coverage

REGIONAL COVERAGE OF SURVEY RESPONSES




## 251 respondents from 41 countries

### EUROPE

**141 responses | 14 countries**

- Belgium
- France
- Germany
- Ireland
- Italy
- Latvia
- Luxemburg
- Netherlands
- Norway
- Portugal
- Slovenia
- Switzerland
- United Kingdom
- Ukraine

### ASIA PACIFIC

**39 responses | 7 countries**

- Afghanistan
- Australia
- Japan
- New Zealand
- Pakistan
- Singapore
- Sri Lanka

### LATIN AMERICA & CARIBBEAN

**44 responses | 11 countries**

- Argentina
- Brazil
- Colombia
- Dominican Republic
- Dutch Caribbean
- Ecuador
- El Salvador
- Guatemala
- Mexico
- Panama
- Uruguay

### MIDDLE EAST & AFRICA

**27 responses | 9 countries**

- Comoros
- Egypt
- Jordan
- Saudi Arabia
- South Africa
- Tunisia
- Uganda
- United Arab Emirates
- Zambia

# Global insights

## STRONG FOUNDATIONS, INCOMPLETE INTEGRATION

The challenge is no longer getting sustainability on the agenda – it's integrating sustainability into core business strategy and decision-making.

Overall, this year's survey suggests that many organisations are further ahead in building structures and engaging stakeholders than in integrating sustainability into strategy and management systems. The pace and depth of integration vary by region and organisation, and most organisations sit between the Learning and Mature* stages, but with a clear ambition to move towards higher levels of maturity.

Many organisations are already engaging, involving or considering stakeholders in their sustainability approach. This does not necessarily mean that stakeholder engagement is fully strategic or systematic; rather, it appears to be a comparatively more mature area than some of the other dimensions.

While several organisations have relatively strong operational, structural or stakeholder-related activities, the translation into a coherent sustainability strategy – and one that is integrated into the business strategy – needs to gain greater traction.

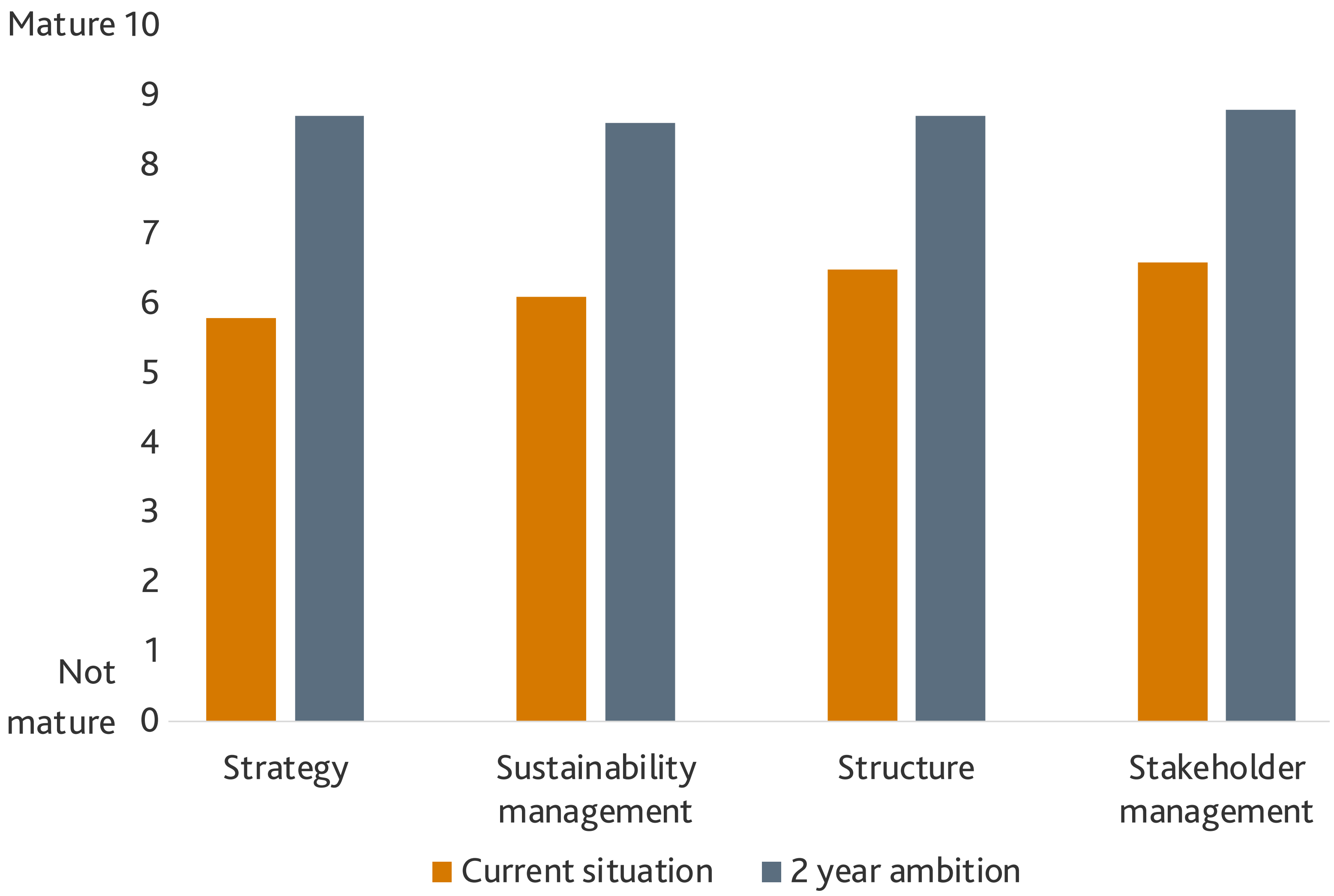
The 2026 survey achieved a more geographically diverse respondent profile compared to our 2025 survey, with participation from Latin America & the Caribbean increasing from 6% to 18% and Middle East & Africa increasing from 4% to 11%.

While Europe and Asia Pacific remain the largest respondent groups in 2026, their share of responses declined proportionately as engagement increased in the other markets. For emerging markets, this may reflect growing interest in sustainability, expanding organisational capability, and increased recognition of sustainability as a strategic business priority.

Relative to our 2025 survey, sustainability is gaining strategic importance in Middle East & Africa and Latin America & Caribbean. Key drivers include:

- International client requirements
- Supply chain expectations
- Access to finance
- Export market requirements
- Energy transition opportunities

### ORGANISATIONS' VIEW OF THEIR SUSTAINABILITY PROGRAMME – CURRENT STATE VS 2 YEAR AMBITION




**The biggest opportunity lies in moving from foundational sustainability activity towards a more integrated, measurable and strategically managed approach.**

*See page 13

# Global insights

## SUSTAINABILITY PRIORITIES

It's both surprising and not that **governance ranked as the highest priority** in this year's survey. Governance is the foundation that enables everything else. Without clear leadership accountability, decision-making processes, policies and controls, risk management frameworks and board oversight it becomes difficult to make meaningful progress on sustainability. Stakeholder expectations around transparency and ethics are growing, as evidenced by modern slavery and supply chain transparency laws, anti-corruption and ethical conduct regulations, and expanded reporting requirements in many jurisdictions. A counter view could be that companies are falling back on the core compliance and governance areas and placing less priority on environment and climate due to current geopolitics.

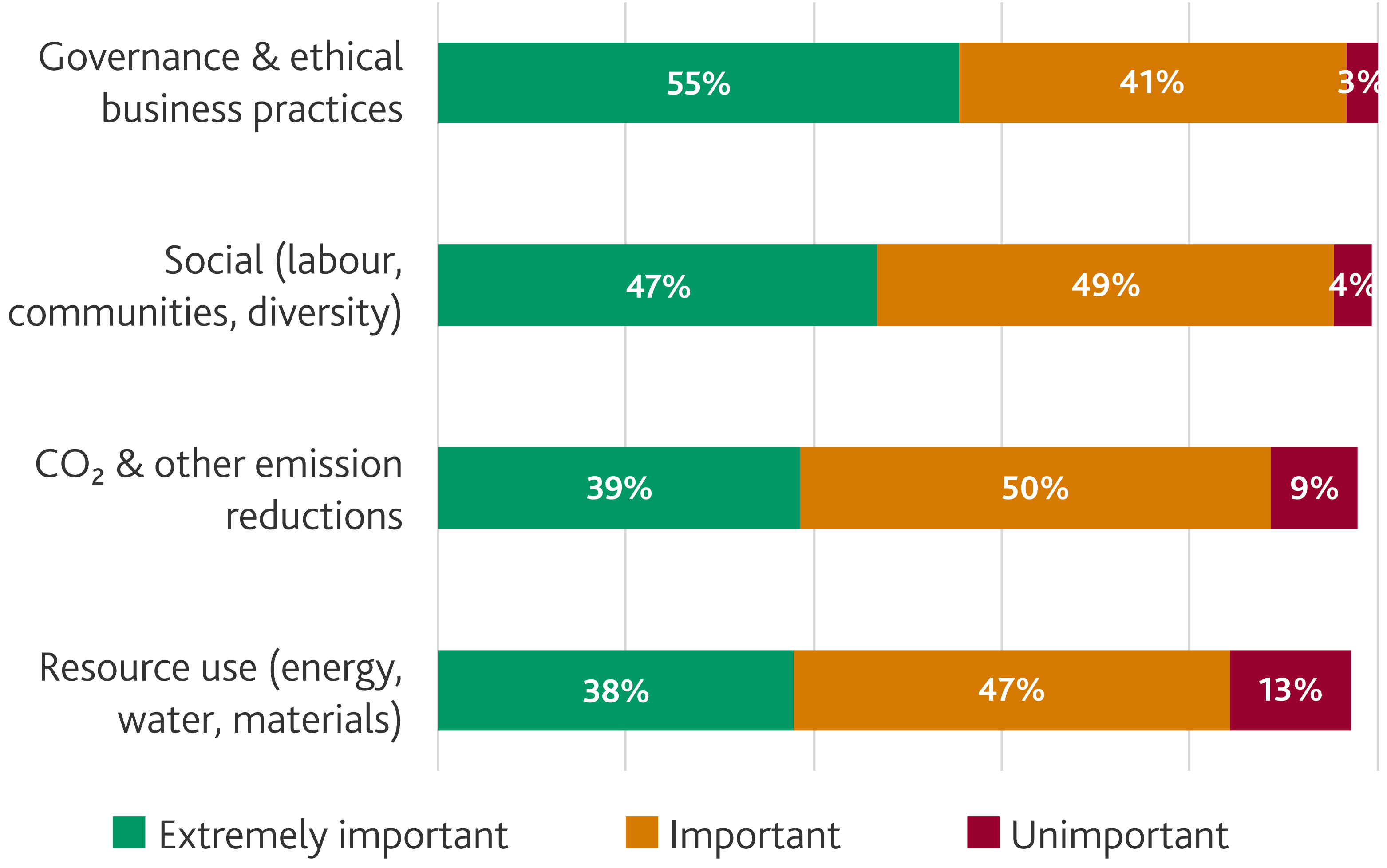
However, increasing temperatures and devastating weather events in the past years in many of the countries surveyed do make it surprising that environmental issues are not higher up on the priority list.

The **second placed diversity, labour practices and community impact** suggests organisations are recognising that people-related issues have direct business implications, including attracting and retaining talent, employee engagement, productivity and innovation, reputation and brand value, maintaining a social licence to operate. Also, these topics are often more immediate and visible to employees and local communities than some environmental issues.

**$CO_2$ and other emissions reductions also remain a priority, ranking third overall among surveyed organisations.** Emissions reduction continues to be a key focus because it is remains a fundamental component of sustainability strategies, even as organisations expand their focus to other environmental, social and governance priorities.

The strong performance of **resource use priorities** (energy, water and materials) likely reflects the fact that these initiatives often deliver both sustainability and commercial benefits. Through a focus on improved natural resource use, organisations can frequently achieve cost savings, operational efficiencies, improved resilience, reduced exposure to resource scarcity and lower environmental impacts.

### LEVEL OF IMPORTANCE OF SUSTAINABILITY TOPICS




> Governance ranks highest because organisations increasingly recognise that effective leadership, accountability and decision-making are prerequisites for delivering meaningful progress on social and environmental goals.

# Global insights

## SUSTAINABILITY CHALLENGES AND SUPPORT REQUIRED

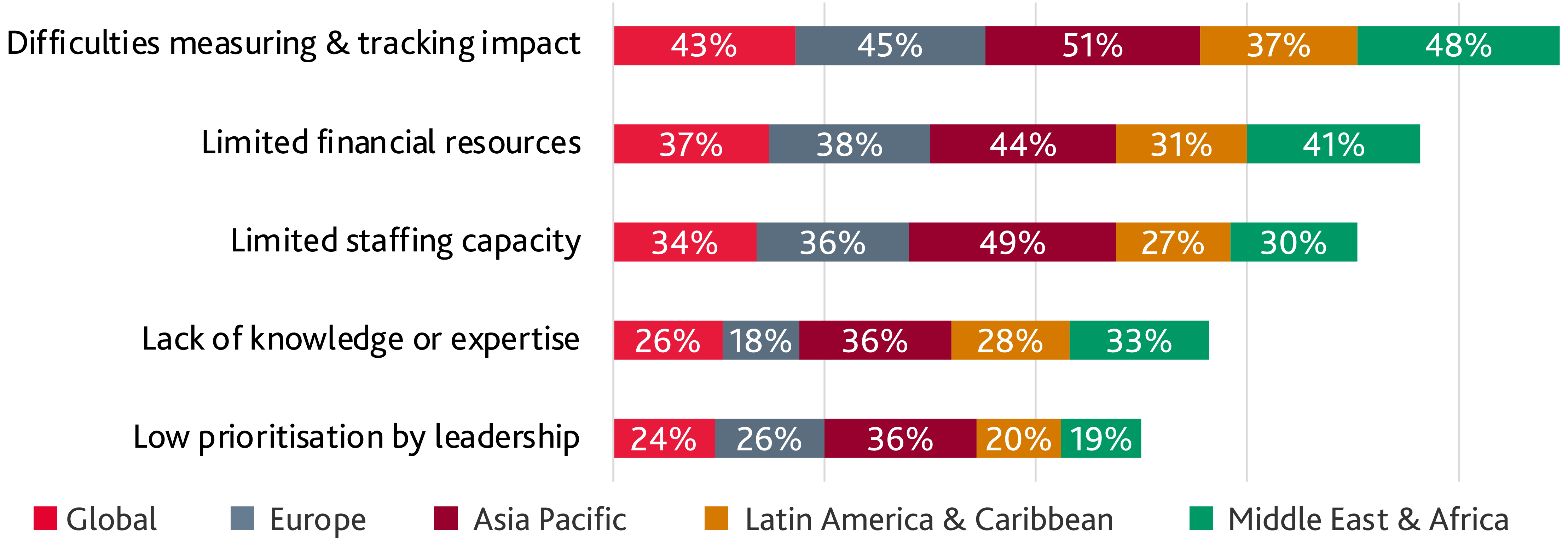
Organisations are generally not struggling with understanding why sustainability matters, but rather with operationalising, resourcing and measuring impact effectively. There is a common sentiment that support is required across all sustainability topics with no specific topic presenting a greater challenge to organisations than others.

Most organisation feel they have enough expertise and knowledge and even though finances are limited and staffing capacity presents a challenge, **the biggest challenge is the ability to gather meaningful data and track and measure the impact they are having.** This is true of organisations surveyed regardless of size, except those with FTE of 250-500 which reported limited financial resources as the biggest constraint.

The findings point to an important shift in organisational sustainability maturity. A few years ago, organisations were still grappling with how to build the business case for sustainability; this phase has largely passed and companies are now moving to operational discipline. There is also growing recognition that sustainability is not limited to one or two areas such as environment – it is all encompassing.

Some challenges will dissipate as the organisation's sustainability programme matures; some challenges are structural and may persist no matter how mature an organisation becomes – data architecture, impact measurement, scope 3 quantification for example can test even the most mature organisations.

### CHALLENGES COMPARISON – GLOBAL VERSUS REGIONS




### HOW SUSTAINABILITY CHALLENGES ARE LINKED TO ORGANISATIONAL MATURITY

| | Maturity Level | | |
|---|---|---|---|
| Challenge | Learning | Mature | Expert |
| Leadership prioritisation | 🔴 | 🟠 | 🟢 |
| Knowledge & expertise | 🔴 | 🟠 | 🟢 |
| Staffing capacity | 🔴 | 🟠 | 🟢 |
| Measuring impact | 🔴 | 🔴 | 🟠 |
| Financial resources | 🔴 | 🟠 | 🟠 |

🔴 Not achieving 🟠 Some way to achieving 🟢 Have achieved

Maturity removes capability barriers but does not eliminate complexity.

### INDUSTRY VARIANCES

The leading sustainability challenge varies by industry, but there is a clear pattern.

- Service-oriented sectors such as professional services, financial services, construction and retail are primarily challenged by measuring and demonstrating sustainability impact, reflecting the growing complexity of data, reporting and outcome measurement.
- Asset-intensive sectors such as manufacturing, transport and healthcare are more constrained by financial resources, highlighting the investment required to implement sustainability initiatives.
- Tech, Media & Telecoms is the only sector where staffing capacity is the leading challenge. This may suggest sustainability responsibilities are being added onto existing roles; sustainability teams have not scaled as quickly as reporting and stakeholder requirements or that organisations face talent shortages in specialist sustainability areas.

# Global insights

## SUSTAINABILITY CHALLENGES AND SUPPORT REQUIRED

### ORGANISATIONS ARE TRYING TO BUILD MULTIPLE CAPABILITIES AT ONCE

Globally, across every support area, most organisations are struggling less with awareness of sustainability issues, and more with the systems, processes and consistency needed to report credibly, again highlighting the governance priority.

### PERCENTAGE OF ORGANISATIONS REQUIRING SUPPORT WITH THEIR SUSTAINABILITY PROGRAMME


### DATA COLLECTION AND REPORTING

This is an important finding because data is the foundation for sustainability reporting, regulatory compliance, target-setting and performance management – a key link to the importance ascribed to governance and ethics by organisations.

### EMPLOYEE AND STAKEHOLDER ENGAGEMENT

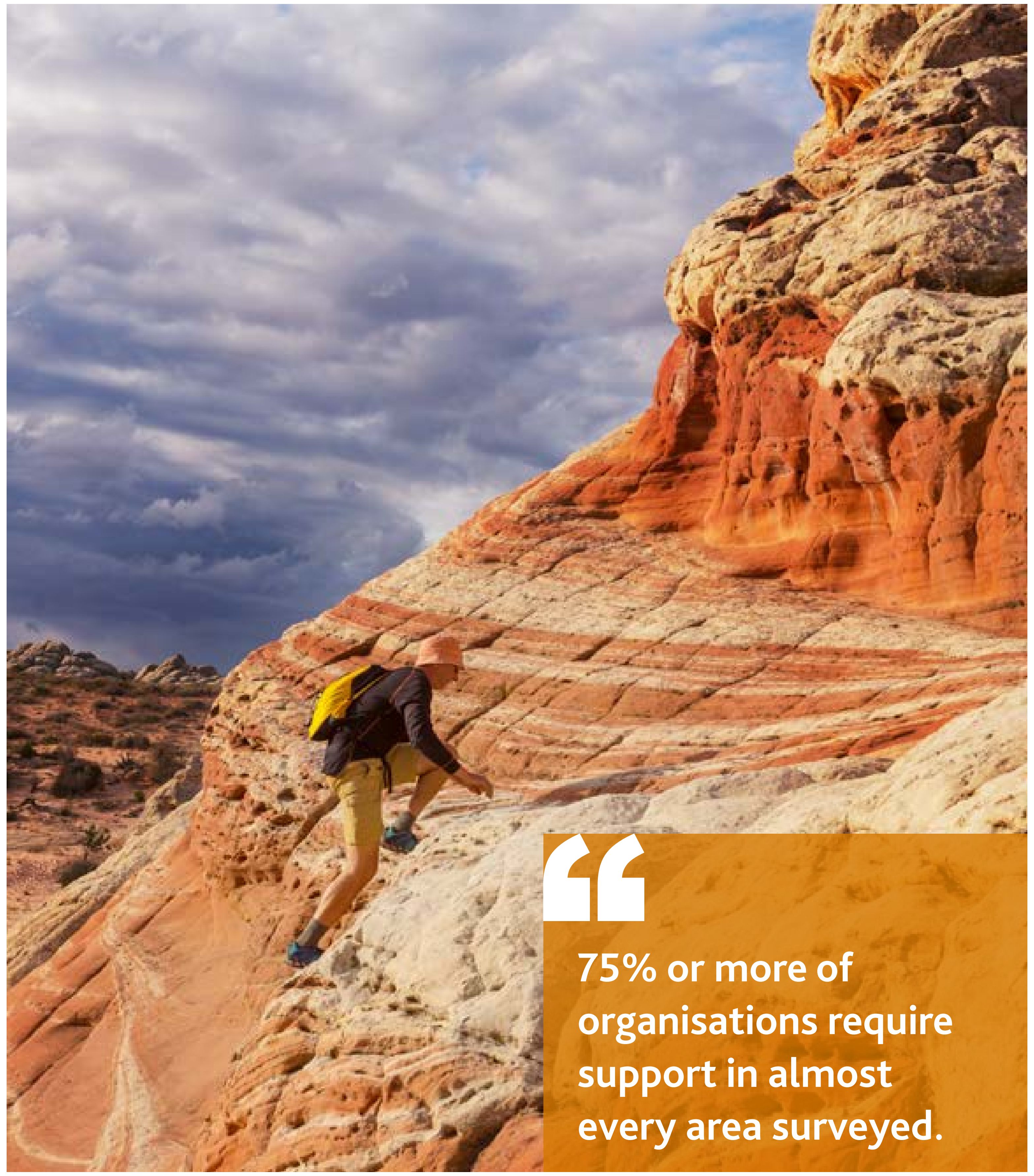
This is notable because engagement is often viewed as a 'softer' aspect of sustainability compared with reporting or compliance.

Sustainability cannot be delivered by a small central team alone. Success depends on behavioural change, with employees, suppliers, customers and leadership all needing to be engaged. Sustainability transformation is as much about people as it is about reporting or governance.

### FINANCING AND INVESTMENT OPPORTUNITIES

This is an interesting finding because it suggests organisations are increasingly focused on the business case for sustainability, not just compliance or reporting. This could indicate a shift in mindset from "Why should we do sustainability?" to: "How do we pay for it, and how do we create value from it?"

Sustainability is also increasingly viewed as a business opportunity yet there is a need to build a business case.



# Global insights

## IMPLEMENTATION CAPACITY

Most organisations generally have the knowledge, capabilities and ability to make sustainability initiatives concrete and actionable.

However, the survey revealed that sustainability ambitions are not yet consistently translated into day-to-day behaviours, collaboration and initiative.

**Leadership is the weakest category overall,** pointing to limited steering, insufficient engagement and lack of sustainability knowledge and competencies at management/leadership level.

Overall, the findings suggest that the main implementation gap is not only technical or capability-related. Many organisations can define initiatives but still need to strengthen leadership ownership, behavioural activation, collaboration and learning cultures to turn sustainability ambitions into sustained organisational change.

### EUROPE

- Many organisations already have the capabilities and structures needed to define and manage sustainability actions.
- Sustainability is not yet consistently embedded in day-to-day decision-making and organisational culture.

### LATIN AMERICA & CARIBBEAN

- The foundation is relatively strong for implementing sustainability and the capability to act exists.
- Leadership support is still not visible or consistent enough to drive progress at scale.

### ASIA PACIFIC

- Asia Pacific maturity levels differ across countries but the region appears to be developing the capacity needed to implement sustainability consistently.
- Leadership engagement, behavioural embedding and the translation of ambitions into concrete actions remain key challenges for sustained progress.

### MIDDLE EAST & AFRICA

- Organisations have a solid foundation for implementing sustainability, particularly in terms of knowledge, capabilities and the ability to define practical actions.
- Leadership support needs to be strengthened and behaviours within all levels of the organisation require embedding.

> Most organisations know what needs to be done – they just struggle to mobilise leadership and behaviour to make sustainability happen in practice.

# Strategic observations

# Will AI close the sustainability data gap – or widen it?

AI has the potential to significantly reduce many of the data-related barriers organisations face today, but it is unlikely to eliminate the challenge entirely. Instead, it may shift the focus from collecting data to ensuring data quality, governance and credible decision-making.

AI does not solve the underlying problem that many organisations still struggle with:

- Incomplete or poor-quality source data
- Inconsistent methodologies
- Lack of internal ownership and accountability
- Weak governance processes
- Difficulty obtaining supplier data

AI carries a significant environmental cost. Its high energy and water demands mean that greater use of AI can increase our ecological footprint, even as it helps us work faster and smarter. This makes the responsible and efficient use of AI an important consideration in our sustainability efforts.

## HOW AI COULD HELP CLOSE THE GAP

- Data collection and aggregation – automating extraction of sustainability data from invoices, utility bills, supplier questionnaires, contracts and operational systems.
- Data analysis – identifying trends, anomalies and hotspots across large datasets far faster than manual processes.
- Reporting and disclosure – preparing sustainability reports, responding to disclosure requests and mapping data to reporting frameworks.
- Supply chain visibility – gathering and analysing data from large and complex supplier networks.
- Forecasting and scenario modelling – supporting climate risk assessments, emissions forecasting and transition planning.

## WHY AI MAY CREATE NEW CHALLENGES

AI can process data, but it cannot automatically make unreliable data credible.

There is likely to be:

- Greater scrutiny of data accuracy and auditability
- Questions around transparency of AI-generated outputs
- New governance requirements for AI use
- Potential overreliance on automated analysis without human oversight

AI is likely to help close the sustainability data gap, but it will not remove it. The winners will be organisations that combine AI-enabled efficiency with robust data governance and human oversight.

The pursuit of efficiency should be balanced with human values, fairness, trust, and long-term societal well-being, supporting solutions in areas such as climate action, healthcare, and public services.

# How to advance your sustainability maturity journey

## PRACTICAL EXAMPLES

| | MATURITY LEVEL | | |
|---|---|---|---|
| | Learning | Mature | Expert |
| Strengthen sustainability strategy | Define sustainability for your organisation - is it limited to environmental aspects, or does it also include social and governance dimensions? | Develop a sustainability narrative that guides choices and priorities, so that employees understand how you shape your sustainability ambitions and aim to create impact | Move beyond managing your own impacts to influencing suppliers, customers, investors and communities. This will support innovation, competitive advantage and value-creation. |
| Embed sustainability into decision-making | Hold a strategic discussion at the executive or board level to determine your drivers - whether external factors or intrinsic motivation - and to formulate your sustainability ambitions | Formulate SMART objectives (for example: "We will be net-zero by 2040"). | Regularly recalibrate your strategy based on new developments and your impact measurements. |
| Improve sustainability management systems | Start collecting sustainability data, such as measuring energy consumption, conducting a $CO_2$ footprint analysis, or performing an environmental scan. | Develop a dashboard to monitor performance and enable responsive steering; establish a regular reporting cycle. | Integrate sustainability into all relevant business processes, including procurement, innovation, and HR processes. |
| Develop better data and reporting capability | Initiate pilot projects to experiment with topics such as waste separation, energy efficiency, raising awareness of (unconscious) biases, or flexible work arrangements. | Translate the sustainability strategy into a concrete sustainability policy with KPIs. Define appropriate actions to achieve your sustainability objectives. | Set up an (advanced) data platform to consolidate all relevant sustainability data. Use dashboards to monitor progress and enable direct steering and adjustments. |
| Move stakeholder management from consultation to strategic integration | Create awareness through internal communication campaigns, such as newsletters or e-learnings. | Communicate transparently about your stakeholder engagement in both internal and external communications, and include it in your sustainability reporting. | Demonstrate leadership by taking the initiative in value chain collaborations or sector-wide sustainability initiatives. |
| Clarify roles, ownership and governance | Appoint someone who is responsible for formulating and realising sustainability ambitions. For example, designate a sustainability coordinator - either as a part-time role or as an additional responsibility within an existing portfolio. | Establish a dedicated sustainability team that is responsible for formulating and realising the organisation's sustainability ambitions. | Establish a governance system to embed sustainability into the organisation's strategy and culture; include a sustainability KPI as part of executive/board compensation. |
| Build capability | Engage employees in sustainability initiatives through teams or challenges. | Encourage innovation linked to sustainability to move beyond compliance driven thinking, for examples a sustainability innovation challenge | Ensure continuous improvement and external audits of sustainability processes. |

### MATURITY DEFINITIONS

**Learning:** sustainability initiatives have commenced but are largely ad hoc, inconsistent, or lack formal governance
**Mature**: sustainability is managed through structured processes, with defined governance, targets, and integration into business operations
**Expert:** sustainability is embedded across the organisation, characterised by leading practices and innovation

# Regional insights

# Regional insights

## EUROPE

*Regional results should be interpreted as directional. The region includes markets with different regulatory settings, economic conditions and sustainability reporting maturity, so country-level interpretation may vary.*

### 141 RESPONDENTS | 14 COUNTRIES

*Belgium, France, Germany, Ireland, Italy, Latvia, Luxemburg, Netherlands, Norway, Portugal, Slovenia, Switzerland, UK, Ukraine*

Europe shows **mature sustainability activity likely driven by its regulatory reporting environment requiring high compliance and reporting support needs.**

The top priority is **governance and ethical business practices,** rated important by **97.8% of organisations** because European organisations generally face strong stakeholder, ethical, labour, and transparency expectations. It's notable that sustainability is not viewed primarily through an environmental lens by this audience. Issues such as ethical conduct, labour practices, community impact and diversity are seen as just as critical - and in some cases more important – than traditional environmental topics. This points to a broader, more integrated understanding of sustainability across European organisations.

Support is needed primarily with **regulatory compliance,** with 66.7% of European organisations needing support. This is unsurprising in a region with much sustainability-related legislation, even while some of it has been watered down. Despite it lagging behind, **53.8% of organisations need help with strategy**, suggesting that this is partly established, but implementation is harder.

Many European organisations are navigating a critical transition from planning and compliance to implementation and value creation and could be seeking guidance on how to prioritise actions, engage stakeholders, address value chain impacts and translate ambitious targets into measurable outcomes.

The biggest practical gaps are **financing and investment** suggesting organisations struggle to build investable business cases, data collection/reporting, and embedding sustainability into everyday behaviour. Behaviour and leadership gaps likely come from inconsistent ownership, lack of incentives, and day-to-day accountability.

> Our ambition is to move beyond sustainability as a separate reporting or compliance exercise, and instead use it as a framework for prioritisation, resilience, responsible resource use and long-term value creation for society. This includes strengthening collaboration across sectors and with external stakeholders.
>
> Sustainability Manager, Public Sector, Norway

**53.8%** of European organisations require support with developing or refining their sustainability strategy.

> **The survey indicates that more organisations are integrating sustainability into strategy and risk management, which may be driven by European regulation. However, operational integration appears less mature, particularly in procurement, production, and investment decisions. Closing this gap will require organisations to align sustainability with resilience, supply chain and energy security, and adaptation to growing global volatility.**
>
> Marc Aboud,
> Partner, Consulting & Sustainability,
> BDO Ireland

# Regional insights

## ASIA PACIFIC

*Regional results should be interpreted as directional. The region includes markets with different regulatory settings, economic conditions and sustainability reporting maturity, so country-level interpretation may vary.*

### 39 RESPONDENTS | 7 COUNTRIES

*Afghanistan, Australia, Japan, New Zealand, Pakistan, Singapore, Sri Lanka*

The Asia-Pacific findings suggest sustainability engagement is growing, but it is important to note that organisations across the region face different challenges and levels of maturity. Australia, for example, has mandatory sustainability reporting requirements, and all companies listed on the Singapore Exchange (SGX) are required to report climate-related disclosures starting from FY2025, while large non-listed companies must comply from FY2030.

Organisations report relatively stronger stakeholder engagement, indicating that many organisations are responding to external expectations. However, strategy and implementation capacity are not yet consistently embedded into governance, decision-making, resourcing and performance management

**Support needs are high: 89.8% need help with compliance; 84.6% need support with strategy and data/reporting.** For Australia, this has particular significance: mandatory climate reporting means that sustainability maturity is increasingly linked to the quality of governance, data, controls, financial reporting alignment and assurance readiness. The challenge is therefore not only to comply with regulation, but to build the organisational capability needed to produce reliable, decision-useful information and translate sustainability ambition into action.

The most important finding from this region is that **strategy remains the weakest area**. As with other regions, this indicates that, while there is sustainability activity, it is not yet consistently embedded into corporate decision-making, business planning or long-term value creation.

> The organisation executive and board need to take more proactive leadership in this area and be clearer on expectations and reporting than this being treated as a side project. (We are) on a journey to upskill the key leaders which then needs to cascade down through the culture otherwise no-one will sell the opportunities to clients.
>
> CFO, Professional Services, Australia

### Support needs in Asia Pacific are high:

**89.8%** need help with compliance.

**84.6%** need support with strategy and data/reporting.

### AUSTRALIAN CONTEXT

Australia's sustainability reporting journey differs from some other Asia-Pacific markets because mandatory climate-related financial disclosures are now being phased into annual reporting. For Australian organisations, capability gaps in data, governance, strategy and leadership are not only sustainability maturity issues; they also affect reporting quality, assurance readiness and board oversight.

> **Ultimately, the organisations that create long-term value will not necessarily be those undertaking the most sustainability initiatives, but those with the capability to execute them consistently, measure their impact, and translate sustainability ambitions into tangible business outcomes.**

**Josephine Tam, Executive Director, BDO Singapore**

# Regional insights

## LATIN AMERICA & CARIBBEAN

*Regional results should be interpreted as directional. The region includes markets with different regulatory settings, economic conditions and sustainability reporting maturity, so country-level interpretation may vary.*

### 44 RESPONDENTS | 11 COUNTRIES

*Argentina, Brazil, Colombia, Dominican Republic, Dutch Caribbean, Ecuador, El Salvador, Guatemala, Mexico, Panama, Uruguay*

The Latin America & Caribbean responses suggest that organisations have a relatively strong foundation for implementing sustainability, particularly in terms of knowledge, capabilities and the ability to define sustainability actions.

Responses highlight that while the capability to act exists, **sustainability support, collaboration and proactive ownership are not yet consistently embedded across organisations.** Sustainability may be driven strongly by stakeholder and social expectations but appears to be less embedded in formal business systems.

A key finding is that **leadership support is still not visible or consistent enough to drive progress at scale**. Strengthening leadership engagement, shared responsibility and a culture of learning and continuous improvement will be important to convert sustainability plans into organisation-wide ownership and execution.

**91% of companies surveyed in this region require support with developing and refining the sustainability strategy.** This is closely followed by engaging employees and stakeholders (90%) and identifying financing and investment opportunities (87%).

High ambition to progress sustainability programmes suggests pressure from different stakeholders.

> The main challenge lies in implementation methodologies, although we are continuously monitoring progress and preparing for further improvements.
>
> Sustainability Manager, Financial Services, Panama

**91%** of Latin America & Caribbean respondents need support with their sustainability strategy.

> **Brazilian organisations are raising their sustainability ambitions. The challenge is how to embed it effectively through leadership, data and governance. The gap between the current 'learning' stage and the desired 'expert' level highlights an opportunity to turn sustainability from a compliance or reporting exercise into a driver of transformation and long-term value creation.**

Viviene Bauer
Partner
BDO Brazil

# Regional insights

## MIDDLE EAST & AFRICA

*Regional results should be interpreted as directional. The region includes markets with different regulatory settings, economic conditions and sustainability reporting maturity, so country-level interpretation may vary.*

### 27 RESPONDENTS | 9 COUNTRIES

*Comoros, Egypt, Jordan, Saudi Arabia, South Africa, Tunisia, Uganda, United Arab Emirates, Zambia.*

The Middle East & Africa region shows a generally mature sustainability profile indicating that several organisations are building governance foundations, and beginning to integrate sustainability into strategy, implementation, reporting and performance management.

Organisations aspire to move beyond established structures and deepen the role of sustainability in strategic decision-making, stakeholder management and performance management.

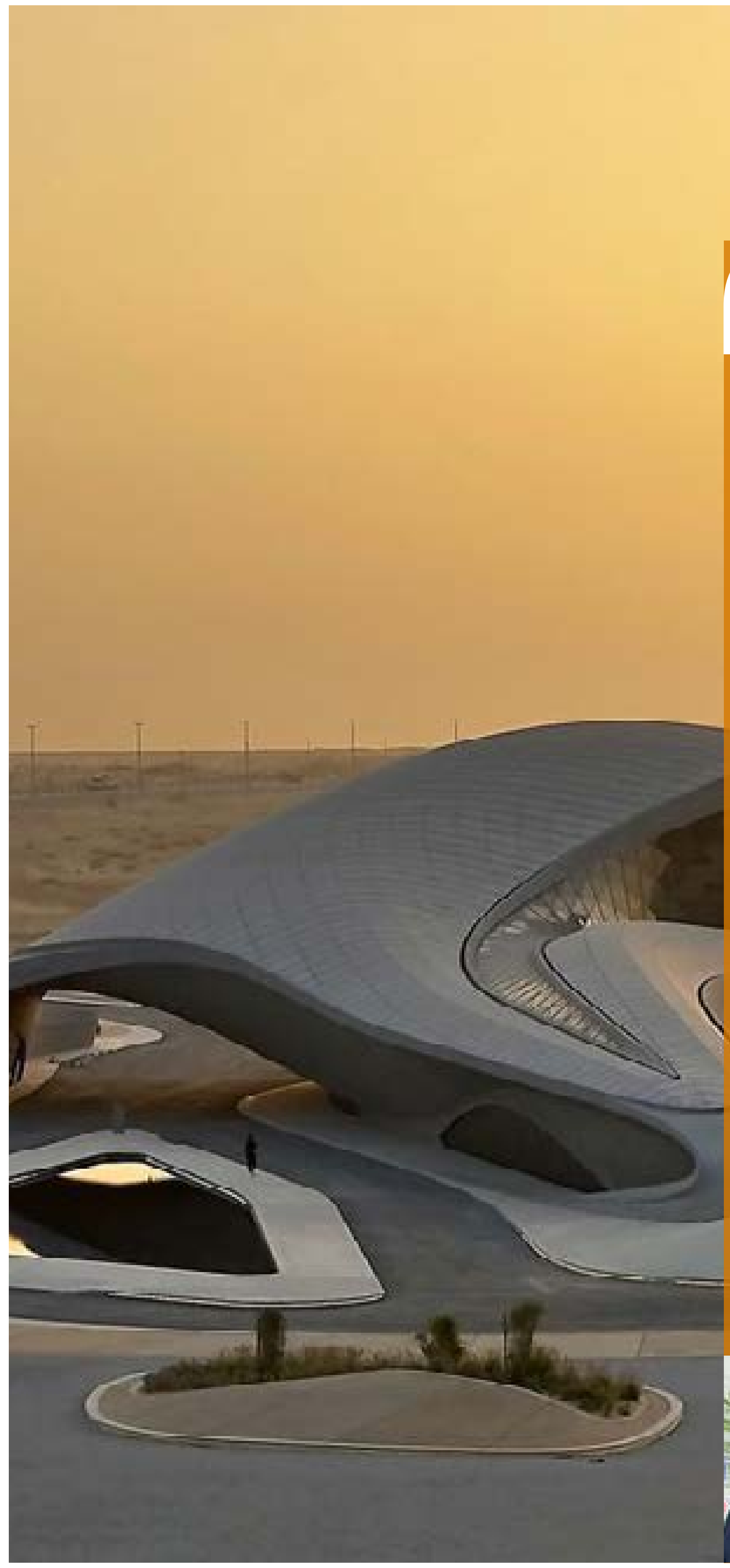
With regards to support requirements, responses indicate there is no single isolated gap. **The need for support is broad and cuts across strategy, implementation, reporting, compliance and stakeholder management.**

**The top priority for 100% of organisations is resource use.** This is unsurprising. While water scarcity remains one of the most visible sustainability challenges across Africa and the Middle East, organisations are also operating against a backdrop of broader natural resource constraints, including land degradation, food security pressures, biodiversity loss, energy security concerns and increasing scrutiny of critical mineral extraction. These interconnected challenges may help explain why sustainability remains a high priority across the region, as organisations seek to build resilience in increasingly resource-constrained operating environments.

Further progress across this region is likely to depend on embedding sustainability more consistently into organisational decision-making, strengthening stakeholder management and using performance management to steer continued improvement.

> Due to the nature of our organisation's mandate, we do not have significant operations that would require a sustainability team or frameworks. Instead, we embed sustainability in our day-to-day behaviour, and through the enterprises we support (mainly green businesses).
>
> CEO, Professional Services, Jordan

**100%** of respondents in Middle East and Africa view natural resource use as the top sustainability priority.



> **While water scarcity remains a defining regional challenge, organisations are increasingly recognising that energy security, climate risks and supply chain resilience are equally important for long-term competitiveness and sustainable growth.**

**Azzam Hamaideh, Advisory Partner, BDO Jordan**

# Appendix

## QUESTIONS

1. To what extent is sustainability reflected in your organisation's strategy?
2. To what extent would you like sustainability to be reflected in your organisation's strategy in 2 years?
3. How would you describe your organisation's approach to managing sustainability-related risks?
4. How would you like your organisation's approach to managing sustainability-related risks to look in 2 years?
5. How does your organisation approach sustainability-related innovation?
6. How would you like your organisation to approach sustainability-related innovation in 2 years?
7. How is responsibility for implementing sustainability initiatives structured in your organisation?
8. How would you like responsibility for implementing sustainability initiatives to be structured in 2 years?
9. How is sustainability considered in operational decisions (e.g., procurement, production, investments)?
10. How would you like sustainability to be considered in operational decisions in 2 years?
11. How are employees involved in sustainability initiatives?
12. How would you like employees to be involved in sustainability initiatives in 2 years?
13. How are external stakeholders (e.g., customers, suppliers, communities) involved in sustainability efforts?
14. How would you like external stakeholders to be involved in sustainability efforts in 2 years?
15. What policies or commitments related to sustainability does your organisation have?
16. What policies or commitments related to sustainability would you like to have in 2 years?
17. How does your organisation set and pursue sustainability goals?
18. How would you like your organisation to set and pursue sustainability goals in 2 years?
19. How is sustainability performance measured in your organisation?
20. How would you like sustainability performance to be measured in 2 years?
21. How does your organisation report on sustainability or ESG data?
22. How would you like your organisation to report on sustainability or ESG data in 2 years?
23. What is the level of importance of the following sustainability topics for your organisation?
24. Which of the following is the main driver of your organisation's sustainability efforts?
25. Which of the following challenges most significantly impact your organisation's progress on sustainability?
26. How does your organisation view the financial impact of sustainability efforts?
27. To what extent does your organisation need support with the following matters?
28. To what extent do colleagues demonstrate knowledge, skills, motivation, and willingness related to your organisation's sustainability initiatives?
29. From complex to straightforward, how would you describe the level of complexity involved in achieving your organisation's sustainability ambitions?
30. To what extent does management have a shared understanding of what sustainability means for your organisation?
31. To what extent does your organisation have the knowledge and resources to support more sustainable activities?
32. To what extent does your organisation encourage collective learning and continuous improvement?
33. To what extent is management involved in and providing guidance on sustainability ambitions?

For more information contact

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