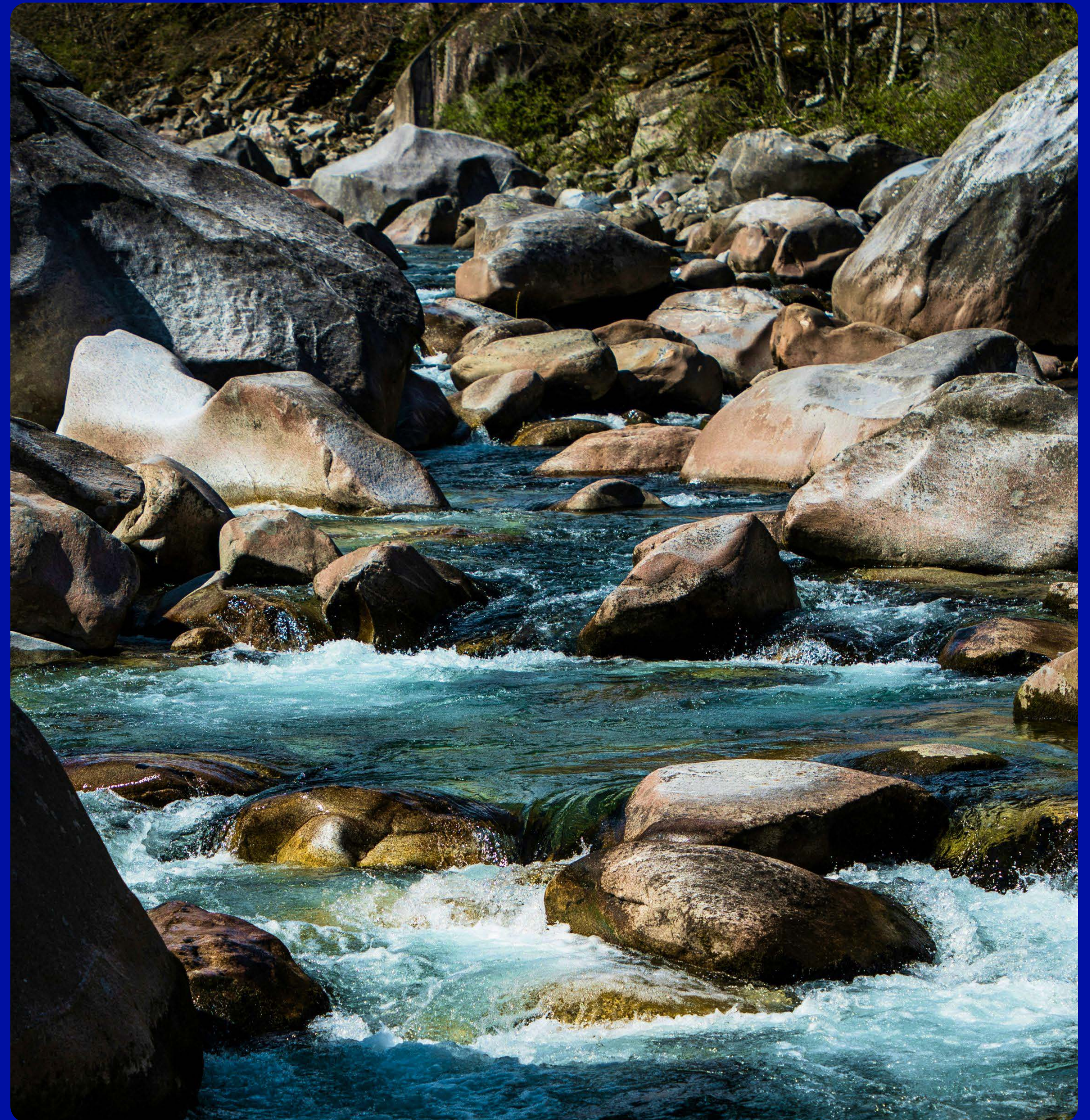


Sustainability in Action 2026

The new rules of business resilience



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Foreword

1/2



Sustainability is being reframed under the pressure of tougher economic, geopolitical, climate and regulatory conditions. Companies are not, as is often what the headlines report, retreating from their climate commitments, but it is a function under genuine strain that needs a reset.

The past few years have thrust organisations into one of the most turbulent global markets faced in decades, with ongoing supply chain disruption, geopolitical shocks and an ambiguous and changing regulatory landscape. The EU's omnibus package and policy reversals in the US have delayed or derailed several regulations, even as requirements from the UK Sustainability Reporting Standards (UK SRS), the EU's Corporate Sustainability Reporting Directive (CSRD), the ISSB standards and California's SB 253 continue to take shape.

Sustainability hasn't been pushed down the agenda, but the standard business approach to it has shifted worldwide, with greater focus on cost control, revenue protection, resilience planning and enterprise value. All of this requires access to live datasets from across the organisation, but too few companies currently have the infrastructure in place to bring that data together at scale.

The data infrastructure gap carries a direct commercial cost: nearly a third of organisations surveyed have absorbed climate-related losses above \$1 million in the past 24 months.

Together, Sweep and Capgemini set out to uncover what this reframing looks like in practice, drawing direct insights from 1,000 senior leaders, Sustainability Managers, CSOs, CEOs, CFOs, CTOs, Chief Data Officers, Chief AI Officers and Chief Procurement Officers, across energy, life sciences, manufacturing, retail and transportation.

This is the second edition of the research, following the first study in 2024, and where questions were asked in both waves, the findings track how leaders' views have shifted over the two years.

This report examines where value is already being created, where AI is changing the speed and scope of sustainability decision-making, why data trust remains the binding constraint on everything else, and why ownership of ESG strategy is still too fragmented to capture the value organisations know is there.

There is a clear business case for sustainability, but the benefits will only come to fruition when the infrastructure, data, AI governance and cross-functional ownership match pace to convert an undeniable conviction into defensible, financial-grade performance.

Foreword

2/2



“Sustainability didn't get pushed down the boardroom agenda, it got pushed onto the balance sheet, as shown by the 94% of business leaders who have already absorbed financial losses resulting from climate-related supply chain shocks.

The argument today is whether the data behind critical decisions can survive contact with a regulator, an auditor or a board asking hard questions. Companies stopped asking if climate risk was real two years ago.

This year's data shows most of them still can't prove their numbers would hold up to an auditor. That gap is now the single biggest risk on the table.”

Rachel Delacour
CEO & cofounder, Sweep



“Sustainability is being reframed and the conversation has shifted from reporting to resilience.

As supply chains face growing pressure from climate, geopolitical, and economic disruption, organizations need visibility, trust, and speed in their decision-making.

AI can deliver that advantage, but only when it is built on a foundation of connected and reliable data across the value chain.”

Cyril Garcia
Global Head of Sustainability Services,
Corporate Responsibility and Group Accelerators
Capgemini

Research Methodology

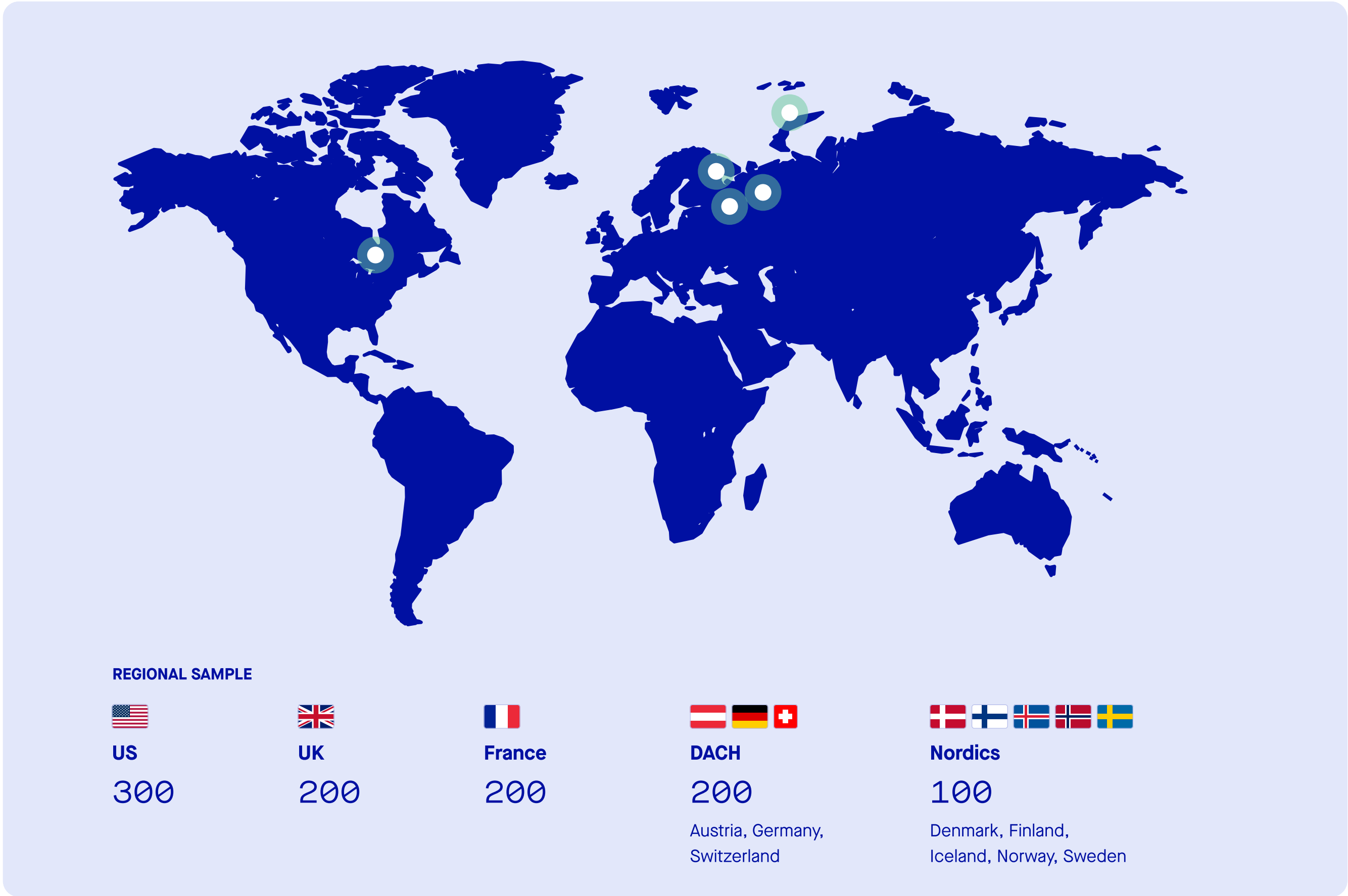
This research was conducted by Censuswide among a sample of 1,000 senior leaders: Sustainability Managers, Chief Sustainability Officers, Chief Executive Officers, Chief Financial Officers, Chief Technology Officers, Chief Data Officers, Chief AI Officers and Chief Procurement Officers. Findings throughout this report are presented at respondent level; where the text refers to organisations, figures reflect the share of the 1,000 senior leaders surveyed.

Censuswide is a member of the Market Research Society (MRS) and the British Polling Council (BPC), and a signatory of the Global Data Quality Pledge. Censuswide adheres to the MRS Code of Conduct and ESOMAR principles.

1,000

Senior leaders

Respondents span five sectors: energy, life sciences, manufacturing, retail and transportation, across five markets: DACH (Austria, Germany, Switzerland), the Nordics (Denmark, Finland, Iceland, Norway, Sweden), the UK, the US and France. Fieldwork was conducted between 22 May 2026 and 1 June 2026.

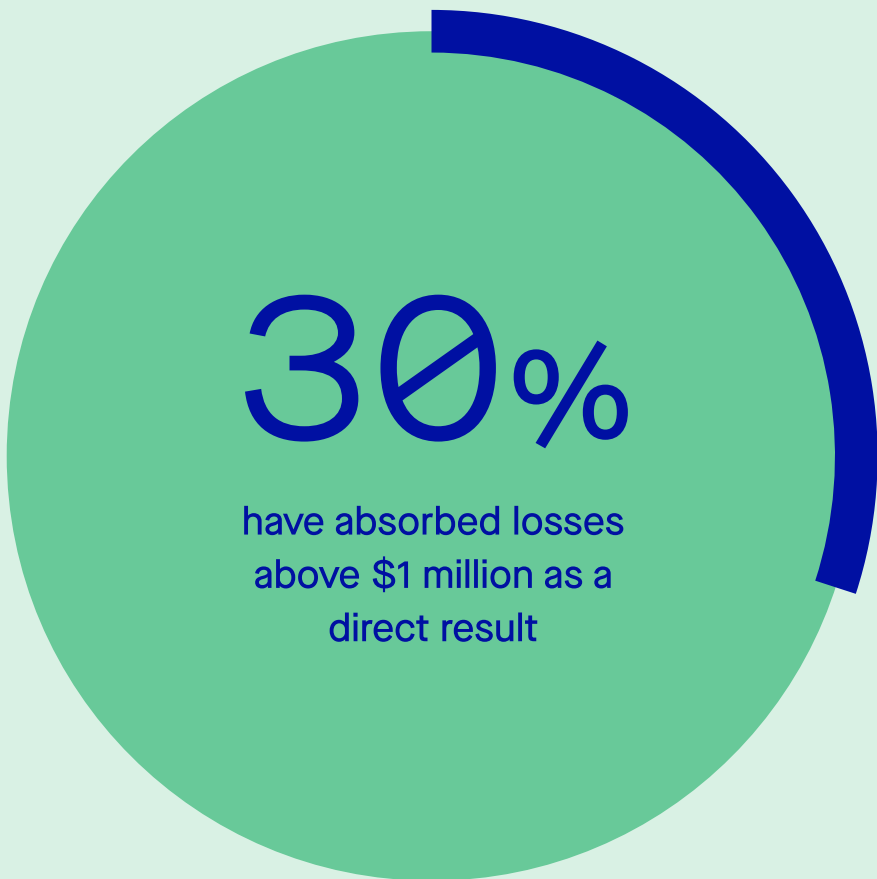
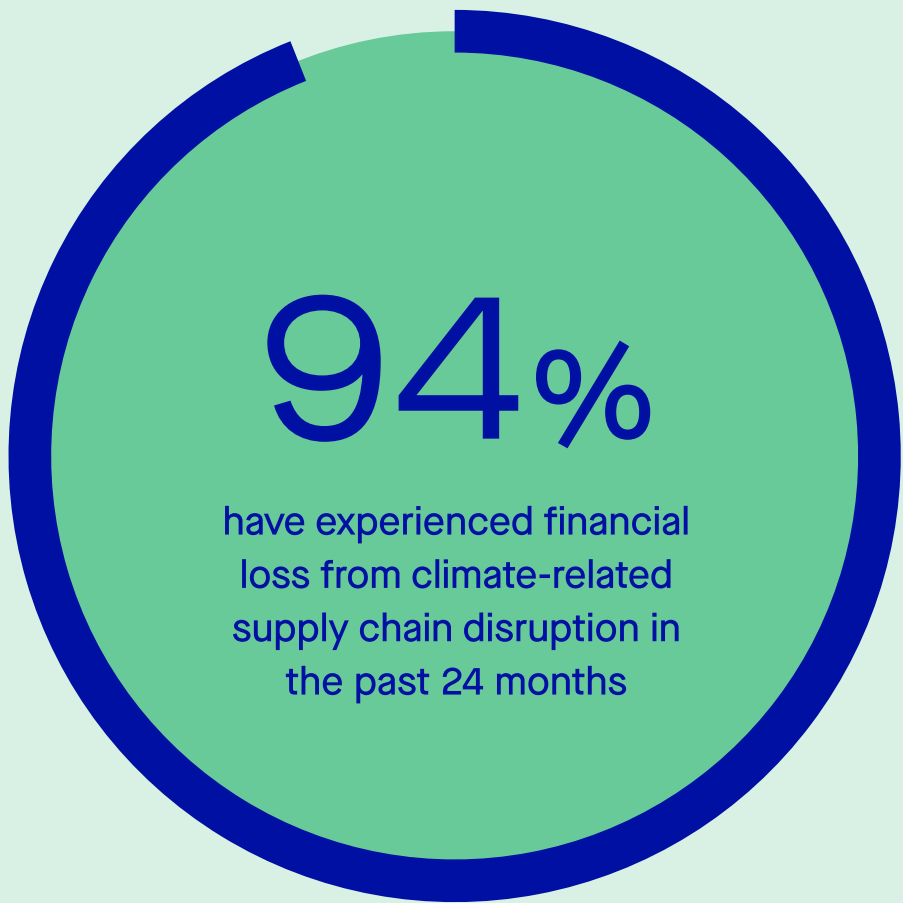


Executive Summary

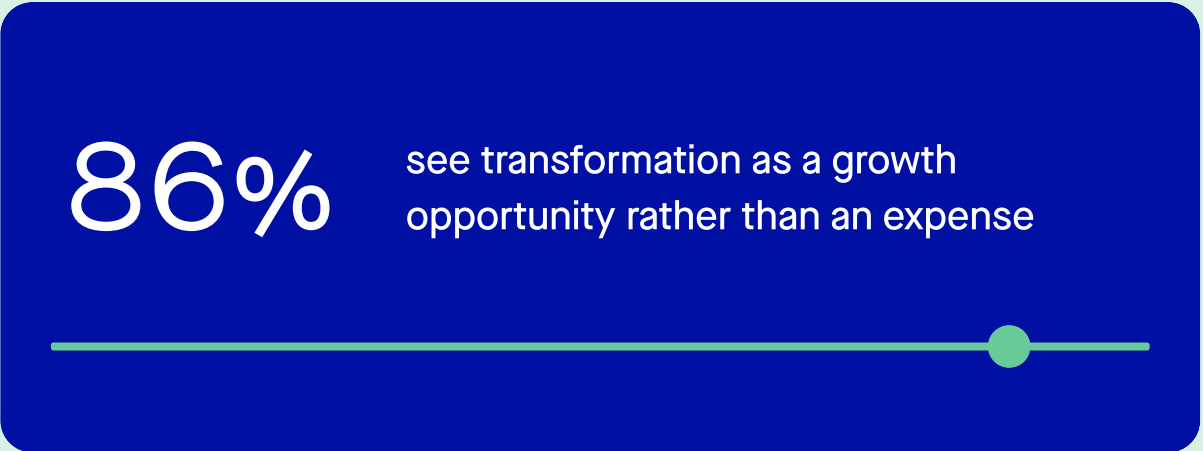
1/5

Sustainability has become a durable value driver, and the cost of ignoring it now shows on the P&L.

Disruption is being driven by both physical and transition risks, which are accelerating simultaneously. Organisations therefore face greater exposure today.



Sustainability remains a critical business priority, proving its resilience despite political shifts and economic volatility.



Executive Summary

2/5

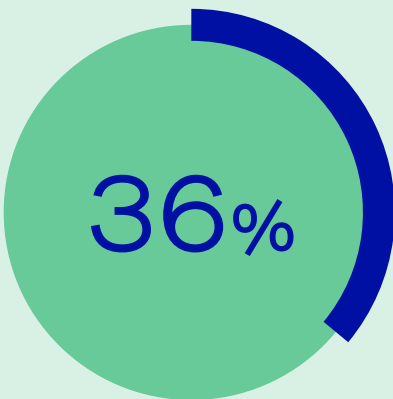
Data trust is now the binding constraint on everything else.

79% say their sustainability data is insufficient to inform strategy today

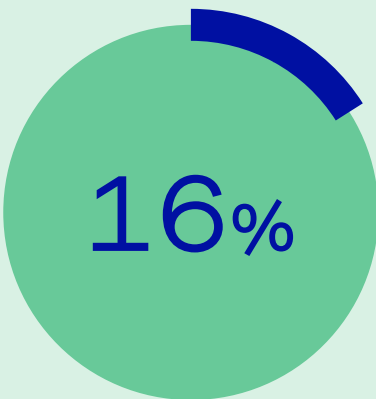
+26%
vs 2024

The gap is structural

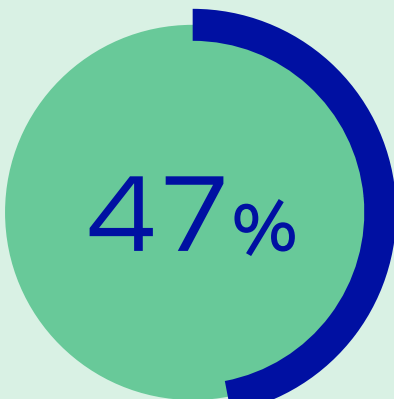
Sustainability data is still not consistently audit-ready or fully traceable.



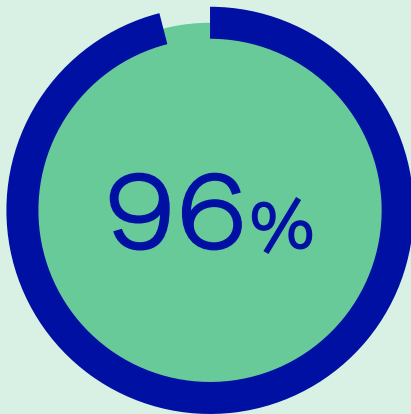
strongly agree their sustainability data is insufficient, up from 17% in 2024



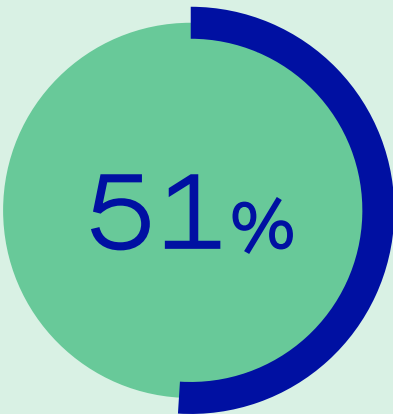
have more than three-quarters of their data audit-ready



have their sustainability data fully traceable across all processes



claim some level of sustainability data traceability



average audit-readiness across organisations

Executive Summary

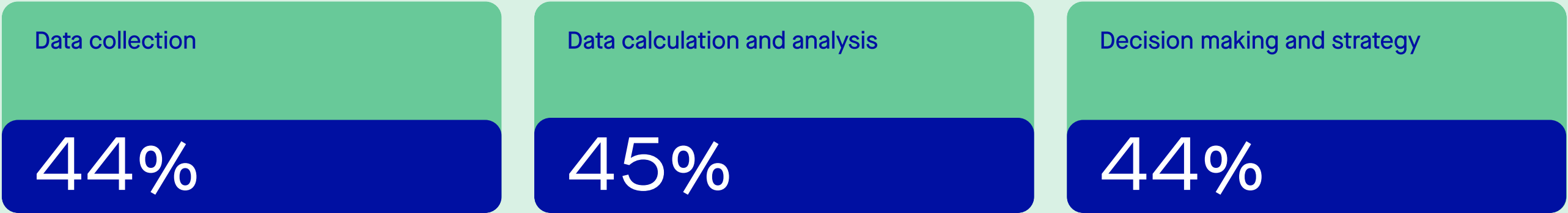
3/5

AI has moved from aspiration to adoption, compressing the time between signal and decision, but governance is trailing behind.

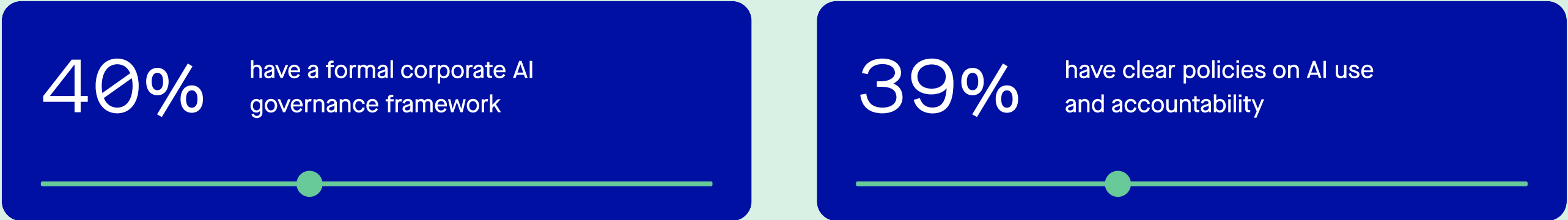
AI adoption is accelerating



AI is now used for



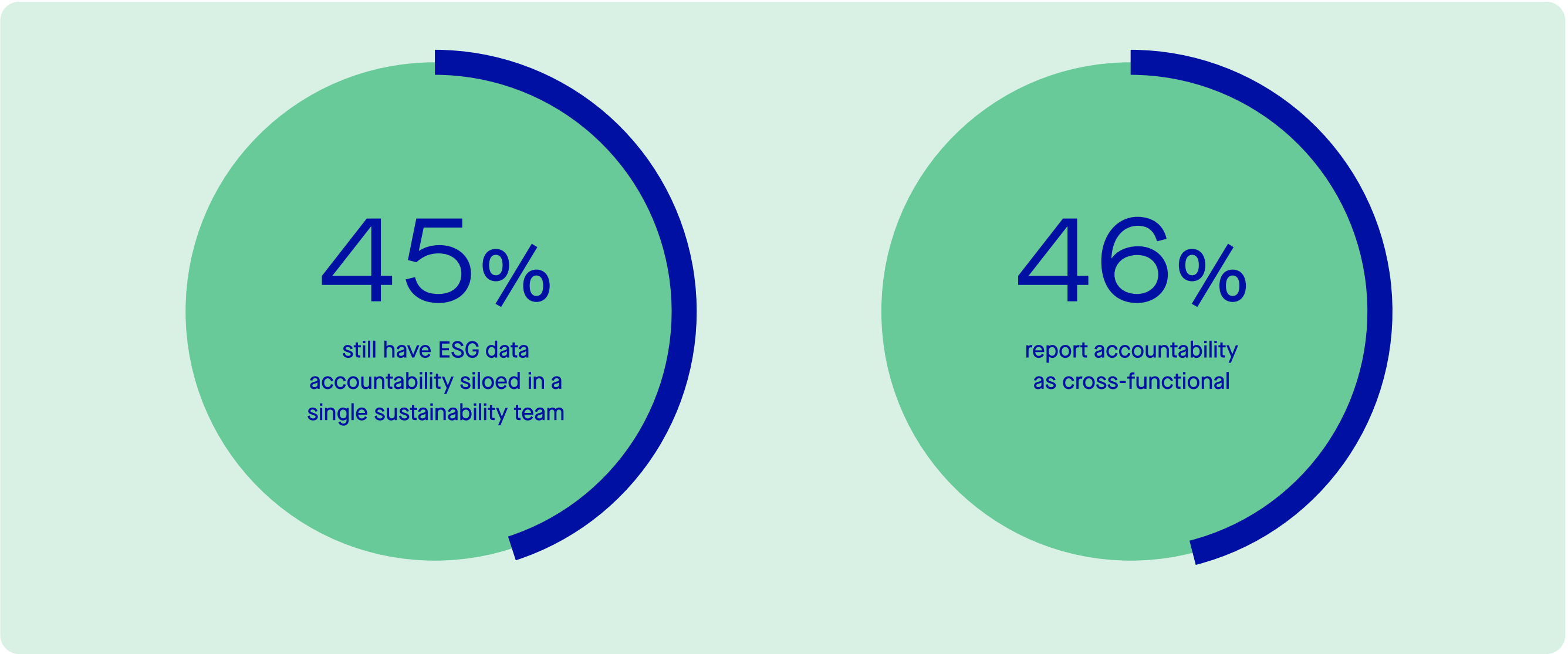
Governance is still catching up



Executive Summary

4/5

In most businesses, sustainability is a shared function, meaning there is no clear ownership.



Cross-functional governance does not necessarily mean clear accountability.

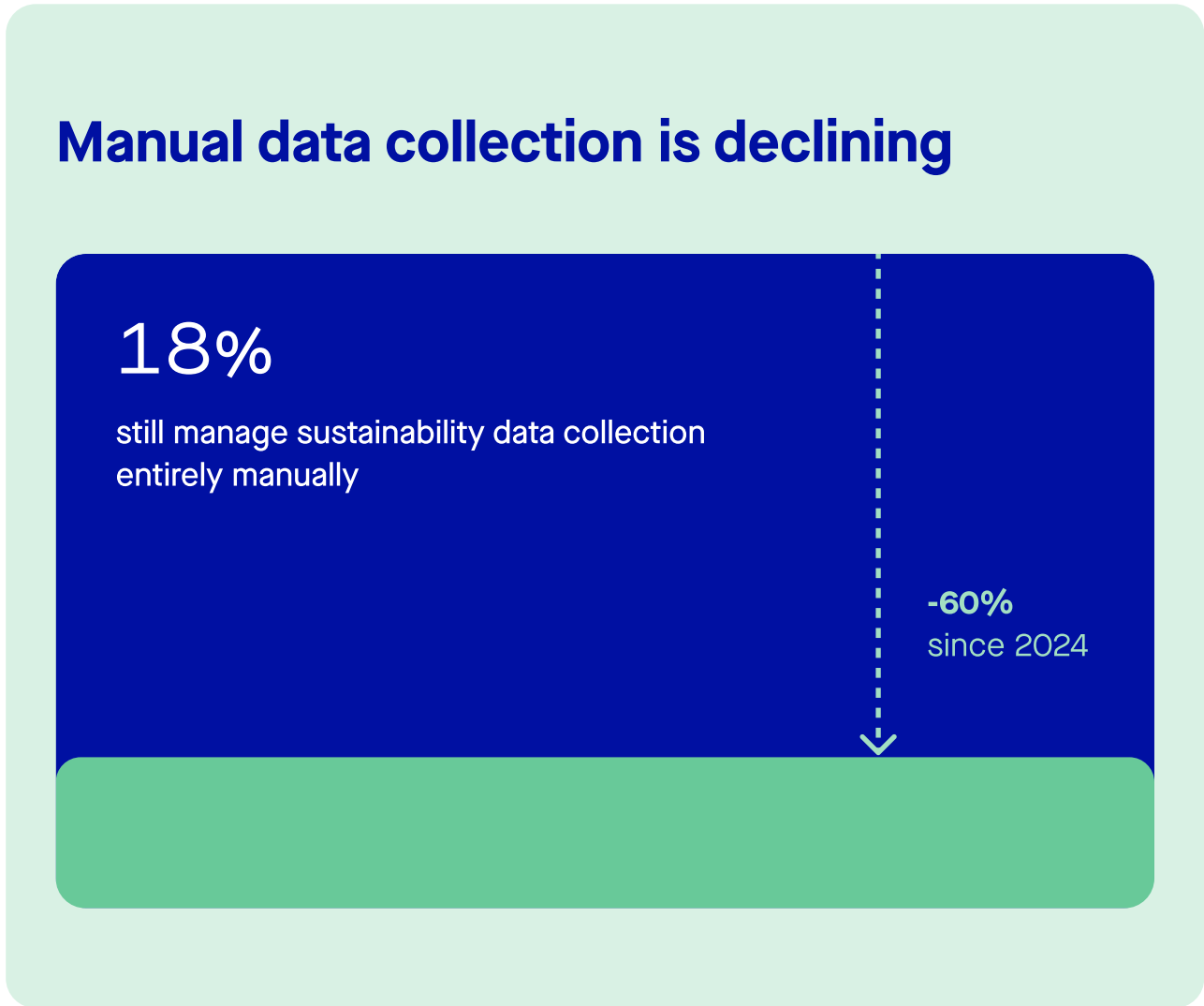
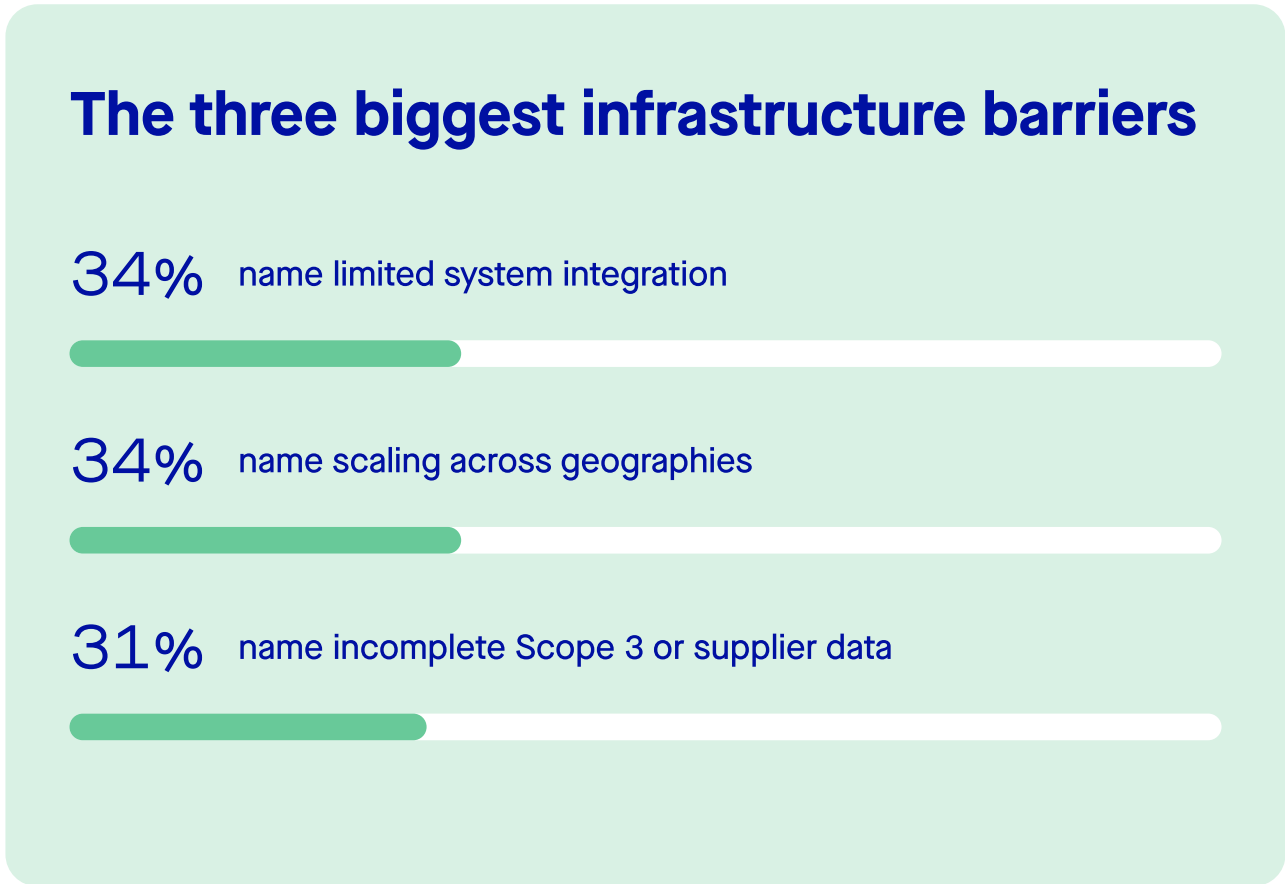
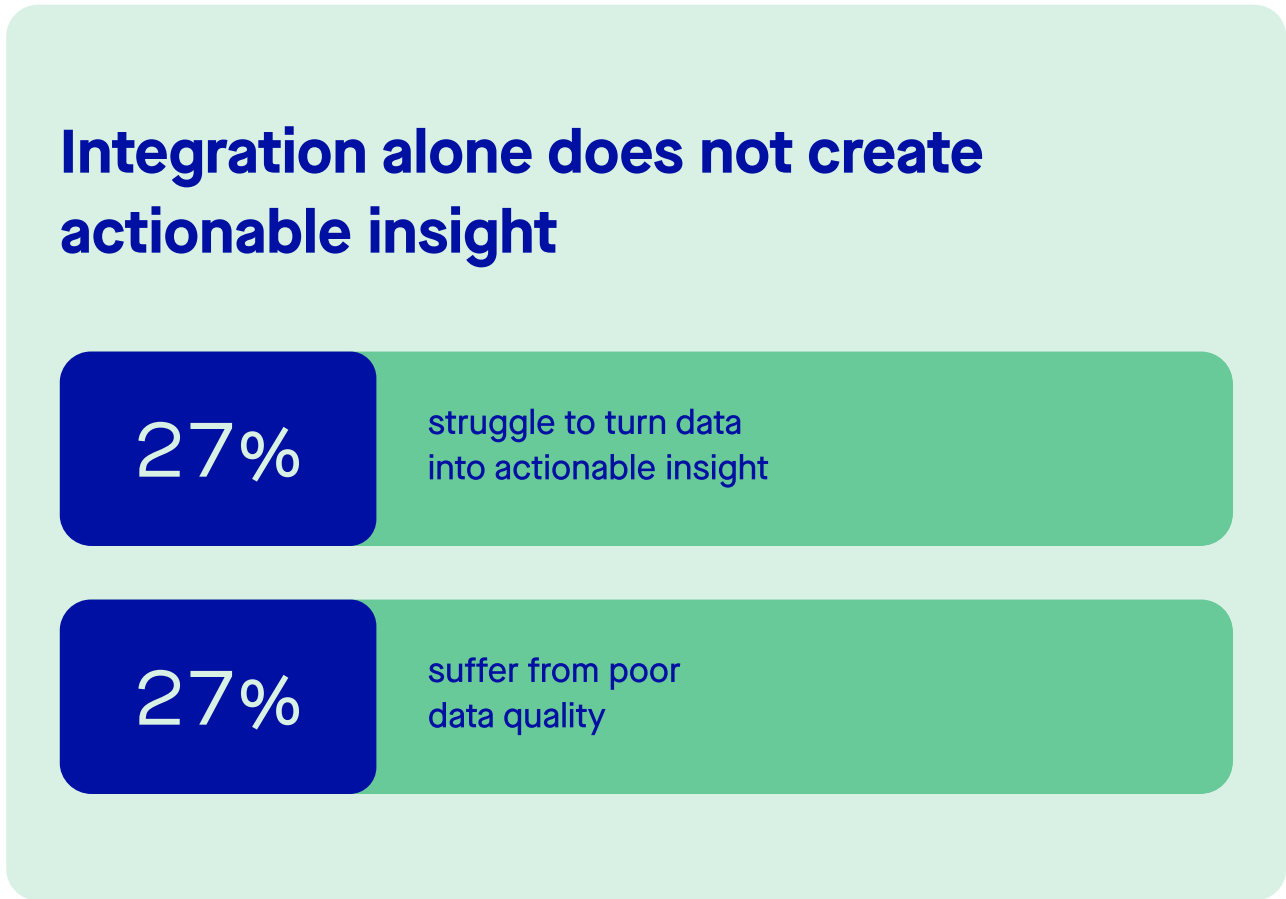


Chief Data Officers are the most confident that ESG data ownership is clearly defined (50%)

Executive Summary

5/5

A leading third of companies have turned systems integration into an advantage, the new blueprint for business resilience.



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1

**Sustainability
investment is delivering
measurable value**

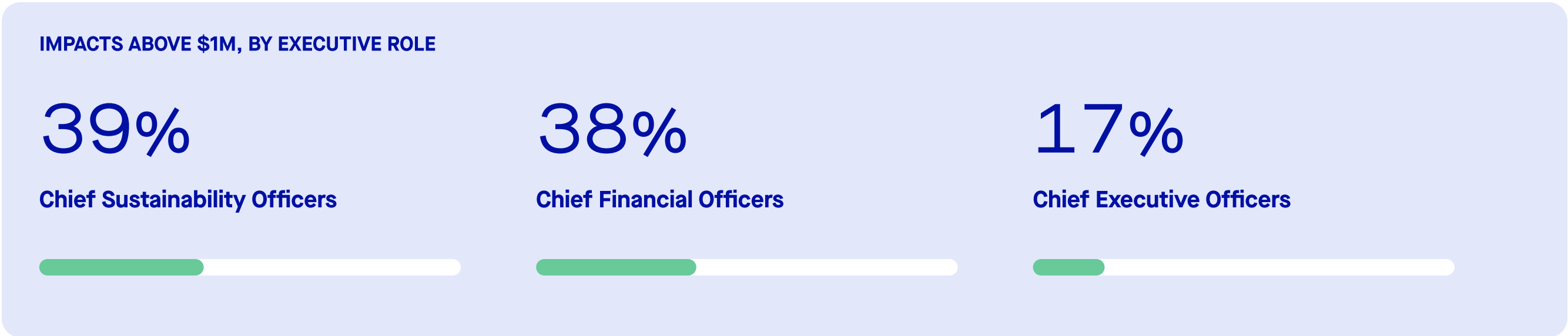
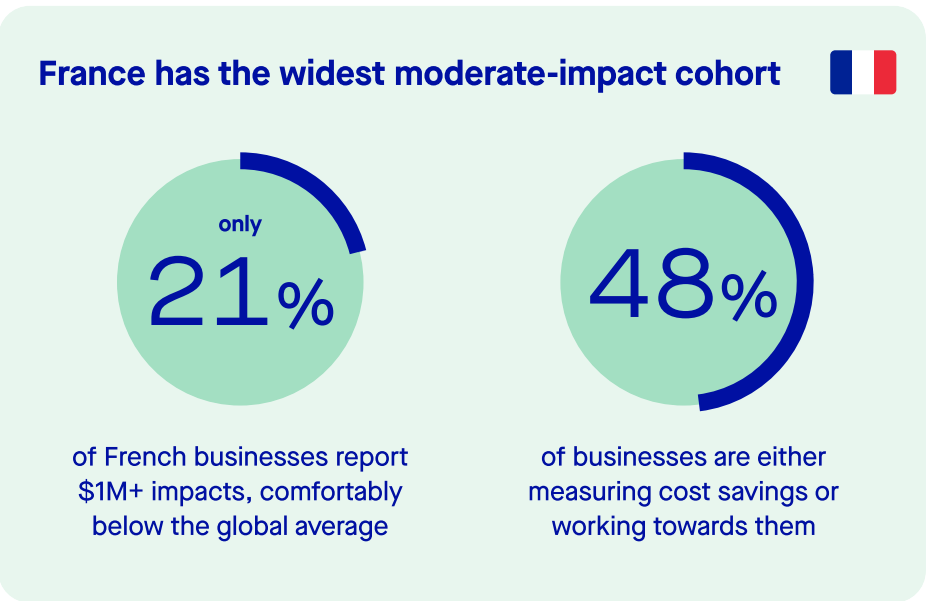
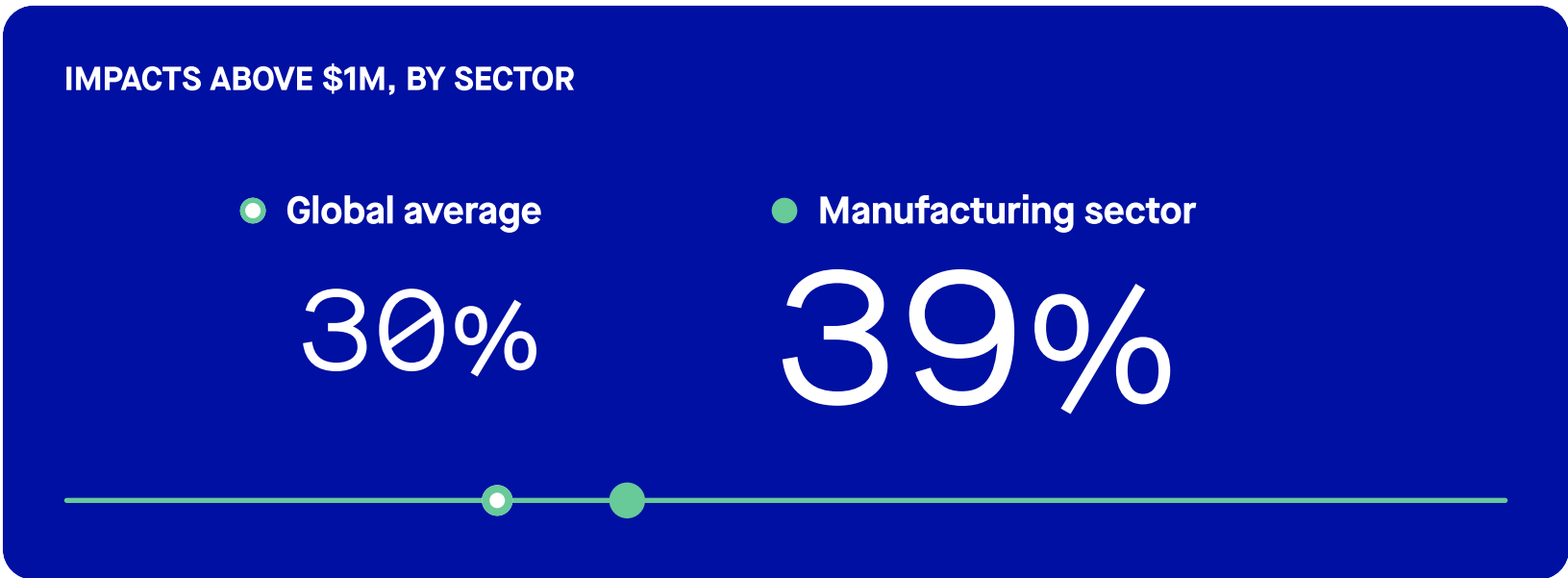
Risk is dispersed across the global market

Sustainability remains a critical business priority despite political cycles and economic volatility.

More than eight in 10 organisations (85%) believe they must transform for the low-carbon economy, and 86% see this as a growth opportunity rather than a cost. Investment is now driven primarily by climate risk, cost optimisation and revenue growth, rather than regulatory compliance.

Organisations face growing exposure to both physical risks, such as extreme weather, flooding and drought, and transition risks, including energy price volatility and supplier ESG non-compliance. These risks are accelerating simultaneously: 94% of organisations surveyed experienced financial losses from climate-related supply chain disruption in the past 24 months, and 30% incurred losses above \$1 million. Only a fifth of senior decision makers reported losses below \$100K reinforcing the business case for proactive climate resilience investment.

Exposure to climate-related disruption is not distributed evenly across sectors, markets or roles.



COMPANY

One of the UK's largest home improvement retailers

SIZE

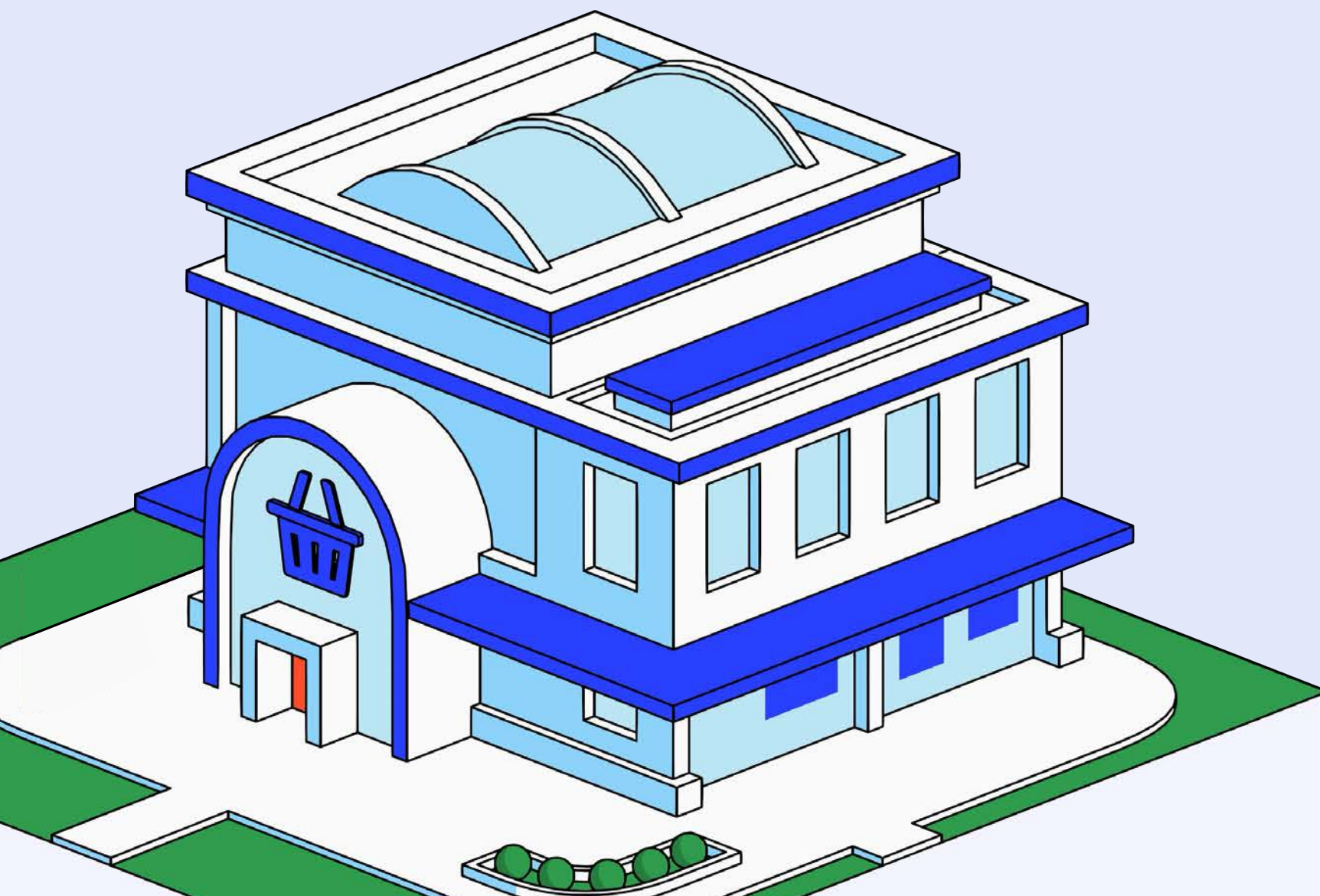
8000 employees

INDUSTRY

Retail

HEADQUARTERS

London, UK



“We recognise the substantial risk that climate change poses to humanity and the environment and we are committed to playing our part to achieve the UK’s 2050 net zero target. Given that 95% of our carbon footprint originates from the products we offer, strategic collaboration with our supplier partners is essential for us to make meaningful progress towards decarbonising our business.

Achieving this requires robust product data and the ability to clearly identify key emission hotspots.”

Chief Commercial Officer, large home improvement retailer

The uneven landscape of ROI visibility

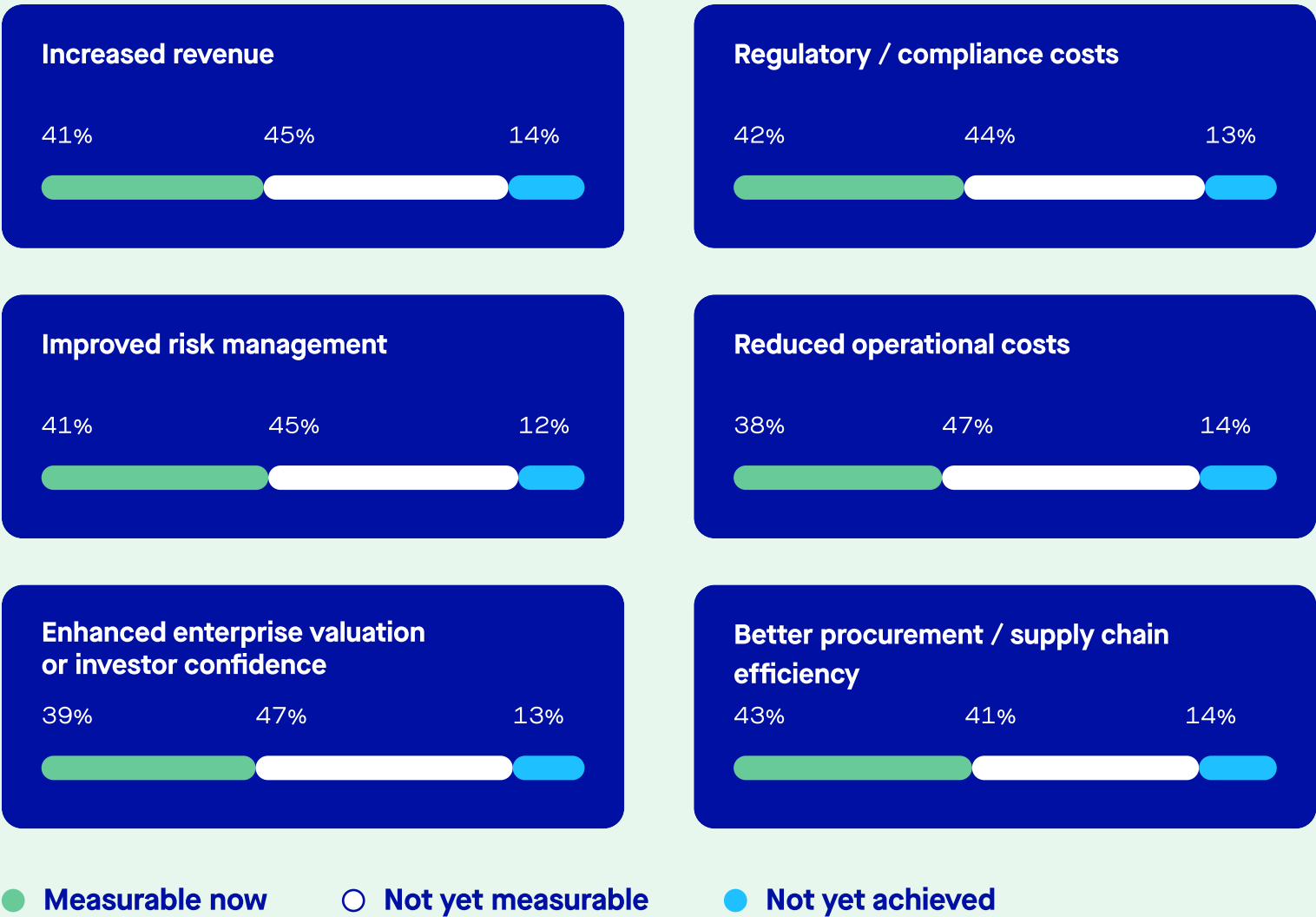
Sustainability investment is already creating measurable value across several different areas of business, including cost optimisation, revenue growth and enterprise valuation. It’s promising that very few organisations report a lack of ROI across the board.

There is variation in how ROI is being measured across the different areas of business. Currently, more organisations (43%) report being able to measure the ROI of greater procurement and supply chain efficiency. On the other end, ROI across reduced operational costs is the least measurable outcome (38%), with close to half (47%) of businesses not being able to accurately assess the ROI at this point in time.

Value is being created fairly evenly across the business, but there is clear variation in how far each function's measurement infrastructure has caught up with what it is already delivering. While procurement sits further ahead, other areas like operational costs and enterprise valuation trail a little further behind.



Areas of business



A large, stylized green number '2' is positioned on the left side of the slide. The background of the entire slide is a close-up photograph of dark, wet rocks with water reflecting light, creating a shimmering, iridescent effect.

AI is accelerating sustainability decision-making

Compressing the time between signal & strategy

AI has very quickly moved from aspiration to adoption across the sustainability function, accelerating sustainable transformation and unlocking measurable value at every stage. Some of the most common use cases lie in data collection (44%) and data calculation and analysis (45%), but this is commonplace for AI applications today. The more notable shift taking place is AI establishing its role as an accelerator of business decisions, increasingly acting as a business value driver.

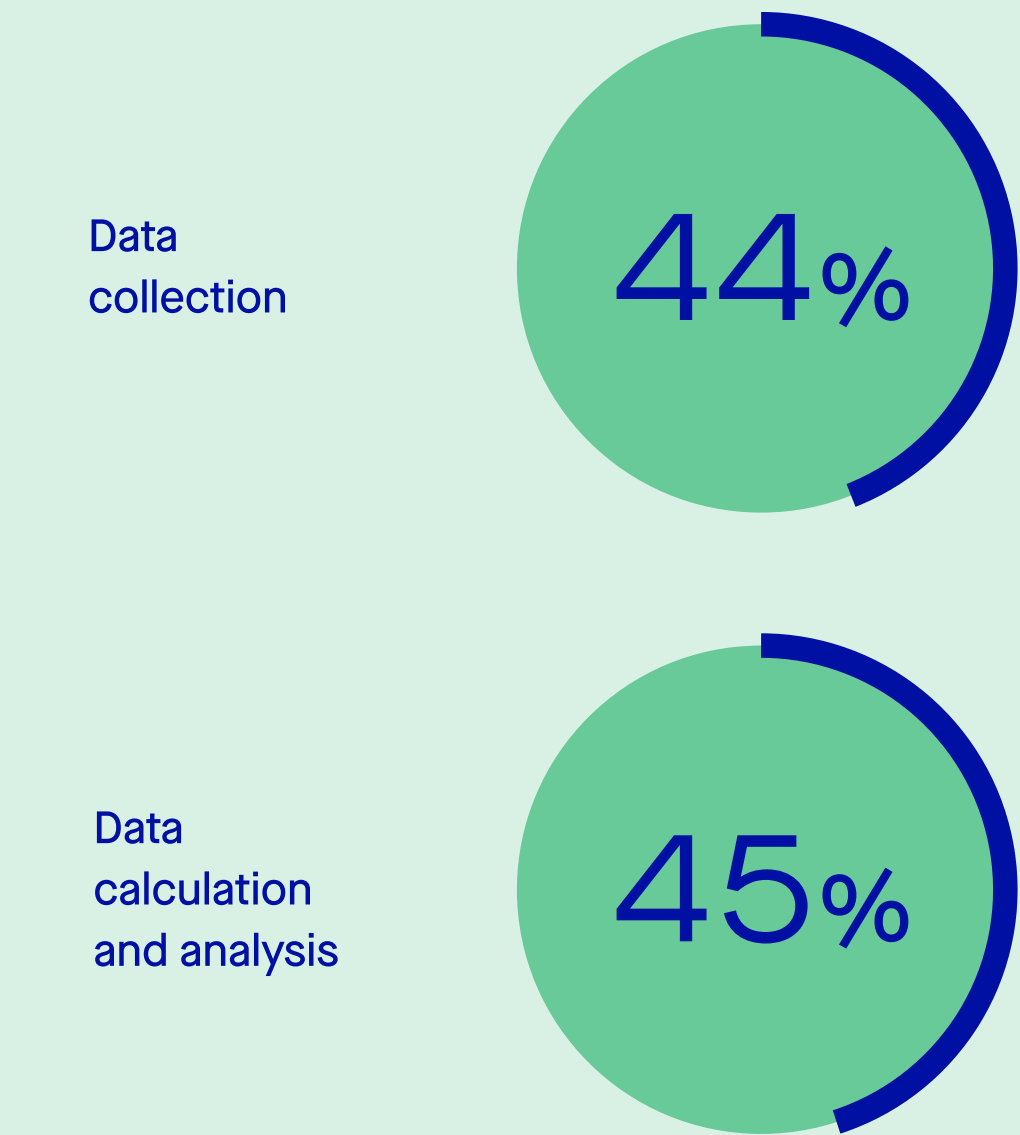
At the heart of AI deployment lies the wealth of data to fuel it. Sustainability data is already informing strategic decisions across different functions on a regular basis.

Regulatory compliance remains the most established application of sustainability data, even as climate risk, cost and revenue now lead investment decisions, and the fact that risk management, strategy and investor expectations all sit within a few points of it shows how far the data’s role has broadened. These are also the most common areas where AI is being put to work, assuming the underlying data is accurate and reliable. It is not designed to replace the decision, but to compress the time between a signal appearing in the data and a decision being made on it.

DECISIONS INFORMED BY SUSTAINABILITY DATA



MOST COMMON USE CASES



Example from the news

Take an example from the past year. When the disruption through the Strait of Hormuz moved oil prices and freight costs within days, the organisations who fared better were those whose data and risk tooling let them turn raw figures into time-critical decisions before the shock fully landed on the P&L. The clearest evidence is in capital allocation.

Carriers that had read their exposure early and hedged fuel ahead of the spike absorbed it. For example, easyJet went in with the highest coverage of any European low-cost carrier at 84% for the first half of 2026, and Qantas had hedged 81% of its fuel for the half-year to June 2026.

This is key for business resilience; being able to adapt operational capability in response to economic and market shifts. AI is now the irreplaceable layer that makes the translation from signal to action fast enough to matter. It is becoming the mechanism by which the business acts on operational optimisation, supply chain flexibility, energy procurement and capital planning in close to real-time. It is that action, not disclosure, that achieves sustainable performance, rather than simply disclosing it after the fact.



Governance trails behind adoption

AI adoption continues to accelerate each year, but the same can't be said for the governance over its use. **At the moment, only 40% of businesses have a formal corporate AI governance framework in place.**

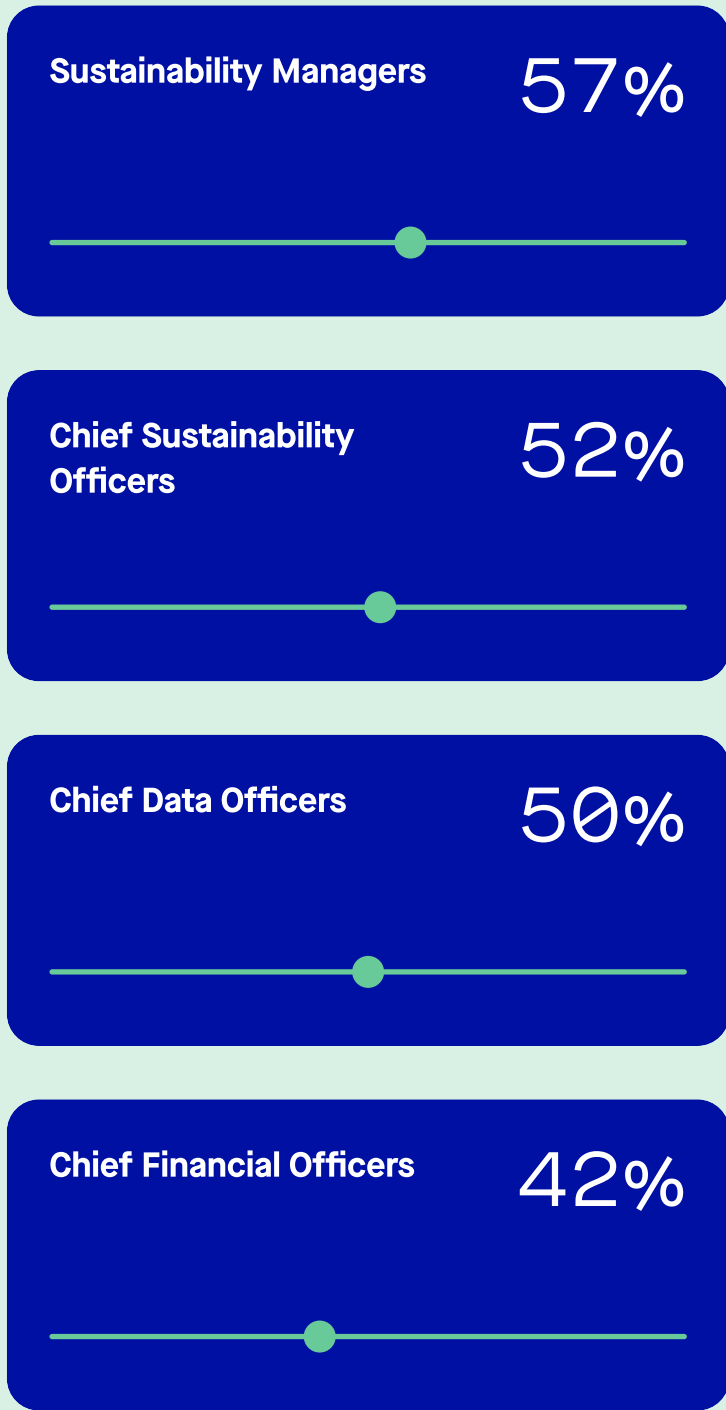
Organisations scaling AI without integrating the necessary governance risk greater levels of fragmentation, where faster decisions will be made, but on data that is still not fully reliable.

There are also widely varying perceptions within the executive teams themselves about who holds the most responsibility when it comes to driving the adoption of AI. Sustainability Managers are leading on piloting new solutions (57%) ahead of CSOs (52%) and CDOs (50%). CFOs are the slowest function to pilot AI (42%), but among the highest users of AI specifically for data collection (49%). CDOs, meanwhile, show the highest measurable risk management ROI of any function (55%) against a 41% global average, an early sign of where integrated data and AI capability is already translating into measurable value, and a glimpse of where the rest of the organisation is heading.

01

Piloting AI

Leading pilots:



02

Using AI in data work

49%

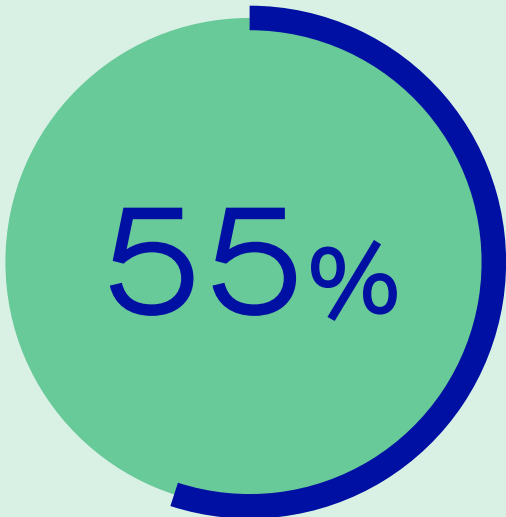
of Chief Financial Officers use AI for data collection, despite being the slowest to pilot new solutions.

03

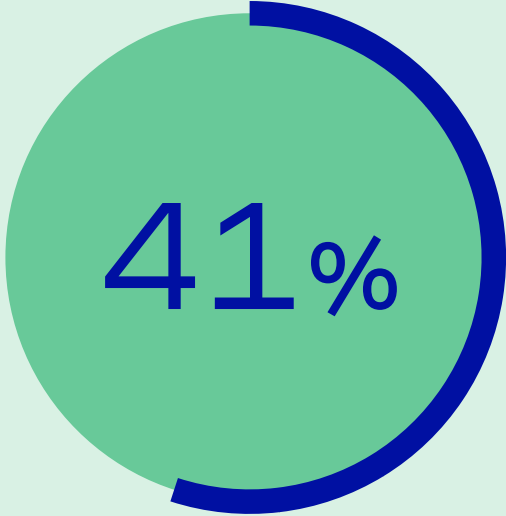
Measurable value

Risk Management ROI:

Chief Data Officers

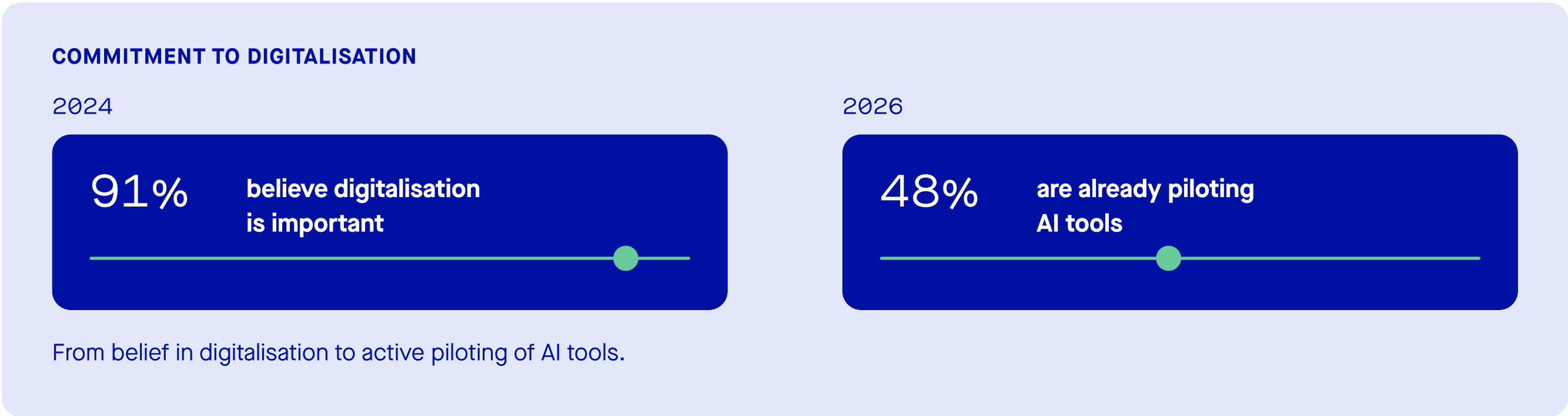
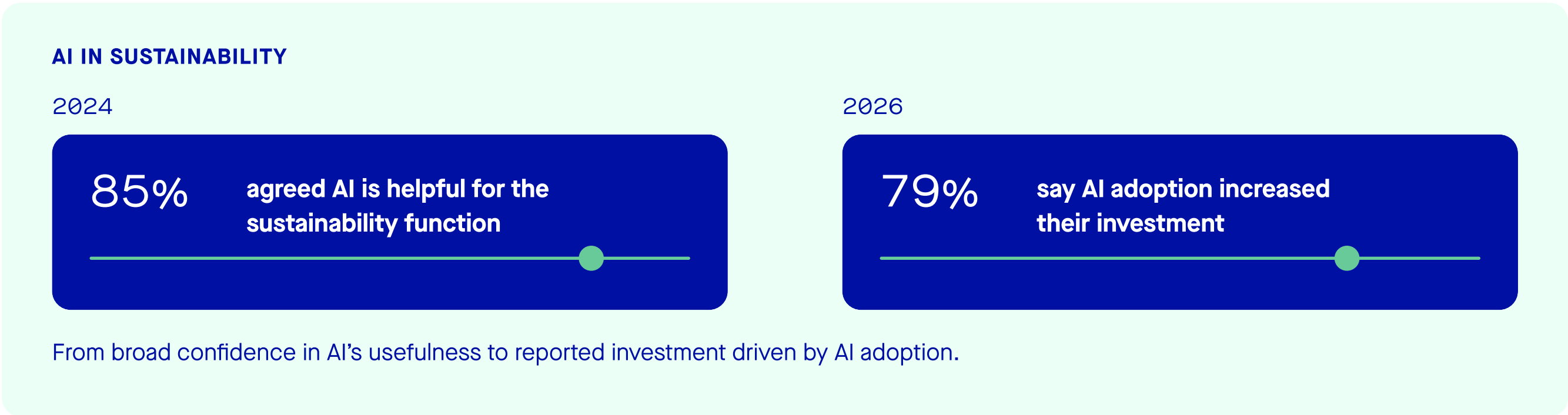


Global average



2024 vs 2026: from AI aspiration to AI adoption

The pattern holds across the market as AI deployment outpaces the governance built to support it. Four in 10 organisations using AI within their sustainability programme have a formal corporate AI governance framework (40%) or clear policies on AI use and accountability (39%). Businesses that pair deployment with organisation-wide oversight from the outset, rather than treating governance as something to formalise later, will benefit in the long-run.



Expert perspectives



"Mandatory sustainability disclosures coming into force in the UK, Europe and other parts of the world are going to raise the bar for data quality and decision usefulness significantly - and quickly. It's disappointing, although not surprising, that sustainability data is insufficient to inform strategy - and that it's getting worse.

The good news is that means more people are paying attention to it, and they are using better processes and systems to do so. It also means sustainability data is set to inform and drive action, the results of which will now be disclosed in a standardised and robust way."

Hilary Eastman, member of UK Sustainability Disclosure Technical Advisory Committee (TAC), responsible for UK SRS



"This report shows what successful U.S. businesses already know - strong sustainability practices drive efficiency and innovation. Moving beyond compliance creates opportunities for building resilience, managing risk, and adapting quickly to a changing business environment.

Using actionable data to identify those opportunities ensures that businesses focus on the sustainability practices that are most effective and lead to real results."

Liane Randolph, Former Chair of California Air Resources Board (CARB) responsible for implementation of SB 253



"No public policy and no business strategy can be successful without reliable information. Sustainability reporting can and must become the second pillar of standardised corporate reporting, on an equal footing and interconnected with financial reporting. It should provide relevant, faithful and comparable information on impacts, risks and opportunities, and support the strategies and transition plans developed by businesses.

The findings of this study illustrate why this is important. Companies increasingly recognise that sustainability is linked to growth, risk management and resilience, but the quality and availability of the underlying data remain a constraint. Europe must therefore simplify where necessary without impairing the core information needed by investors, stakeholders, governance and management. Properly implemented, sustainability reporting can support better decisions and create competitive advantage for European businesses."

Patrick de Cambourg, former Chair of the EFRAG Sustainability Reporting Board



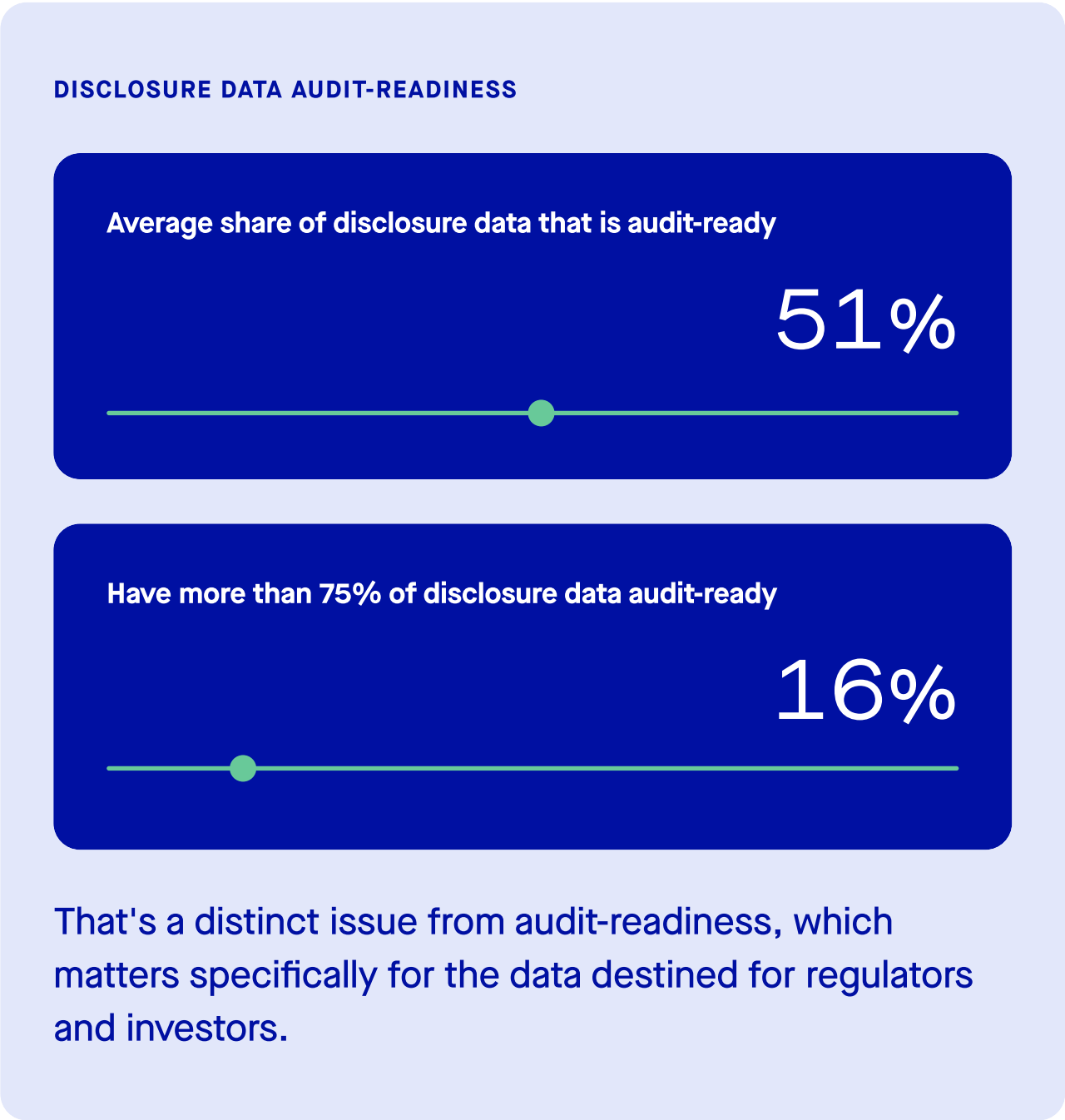
3

**Data trust and
availability is the main
constraint**

Why trusted data is the new bottom line

AI adoption is accelerating, and businesses face market environments that demand fast, informed decisions to remain as responsive as possible. But the biggest hindrance to optimising business resilience today is the data that’s intended to derive the intelligence needed. Here, an important distinction needs to be drawn. Data destined for external disclosure, to regulators or investors, must be traceable, auditable and defensible in the same way financial data is.

Operational data, used day to day for dashboards, energy management and steering in-year performance, does not need a full audit trail; applying disclosure-grade requirements to every operational dataset would be neither feasible nor economically viable. What operational data does need is sound management: a known golden source, end-to-end quality control, and reconciliation across systems, so the business can trust it. The concern this research surfaces is that many organisations currently fall short on both counts, with disclosure data they cannot yet fully audit or trace, and operational data without the management discipline needed to rely on it.



COMPANY

A multinational food company

SIZE

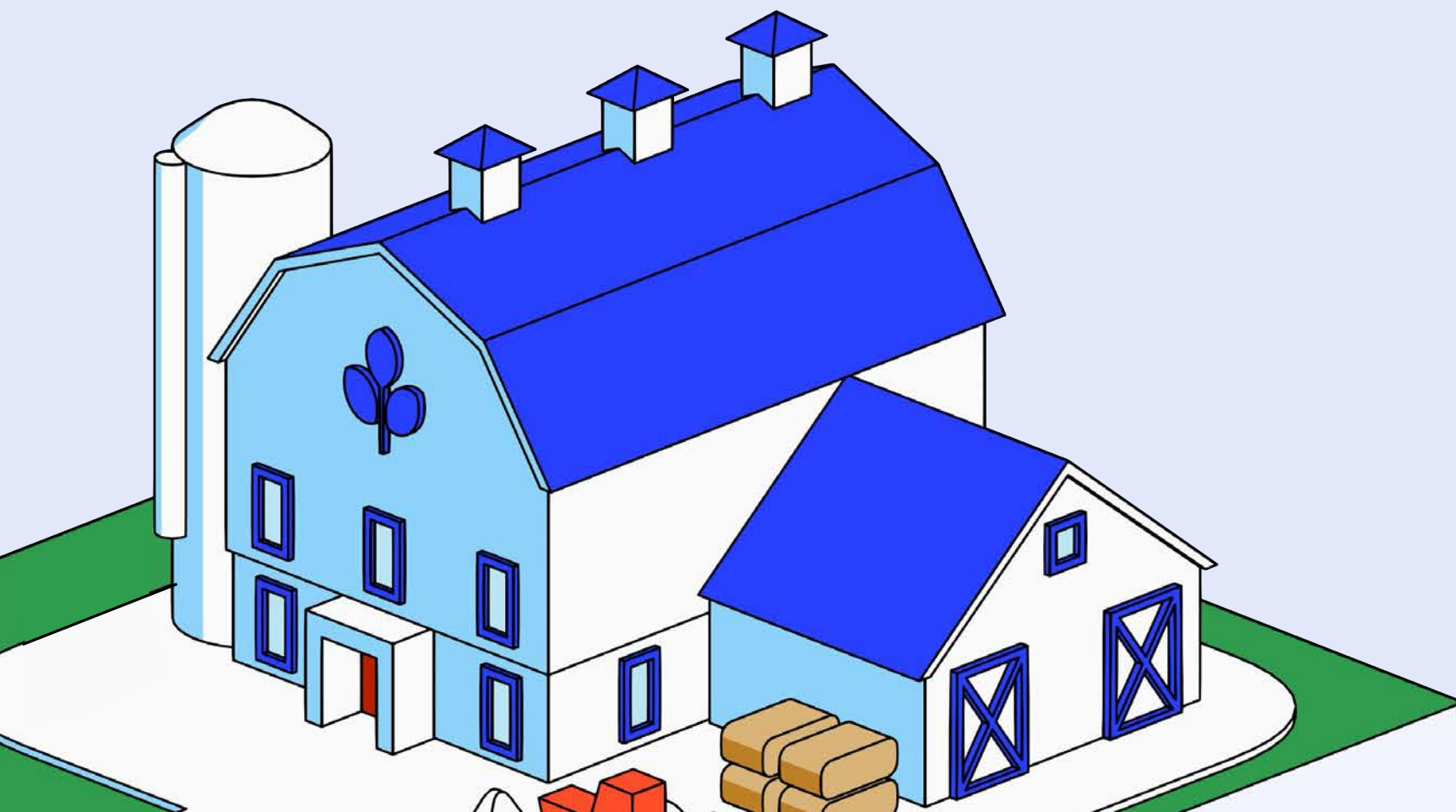
90,000 employees, with products sold in more than 120 markets

INDUSTRY

Food and beverage, including dairy and plant-based products, waters, and specialized nutrition.

HEADQUARTERS

Paris, France



“When the CSRD came into force, we decided not to treat it as a reporting exercise. We used it to understand what climate change could mean for our operations and our supply chain, looking at around 1,600 sites and 37 raw materials. The part that took the most work was getting the data into shape. Information was spread across teams, varied in quality and had not been structured for this type of analysis.

We had to combine internal and supply-chain data with external scientific models before we could trust the results enough to decide where to adapt sourcing, support farmers and invest in resilience.”

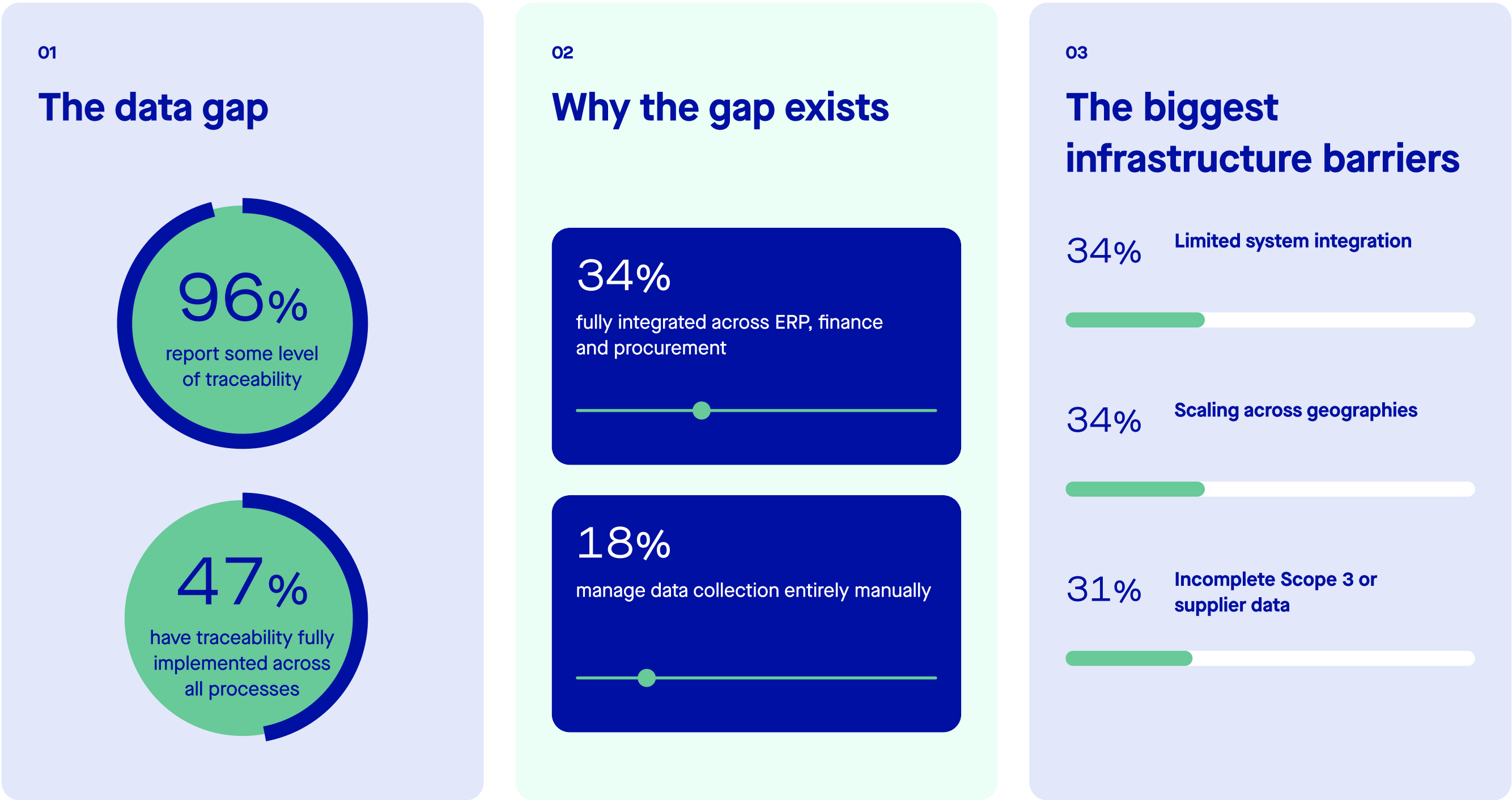
Chief sustainability Officer, multinational food company

Where data is failing organisations

Companies are clearly lacking sound ESG data management at scale. The pitfalls are consistent: fragmented architecture with little reconciliation or integration between systems, manual breaks along the data value chain, an absence of end-to-end data quality control, and no tracking of data flows from golden source to reporting. That final gap is what makes genuinely auditable disclosure data so difficult to produce. The figures illustrate the scale of the problem.

While sustainability data can sit outside these systems, for example in plant-level operational meters, it becomes damaging when that data isn't centrally managed and ends up duplicated, uncontrolled or inconsistent; 18% still manage data collection from these functions entirely manually.

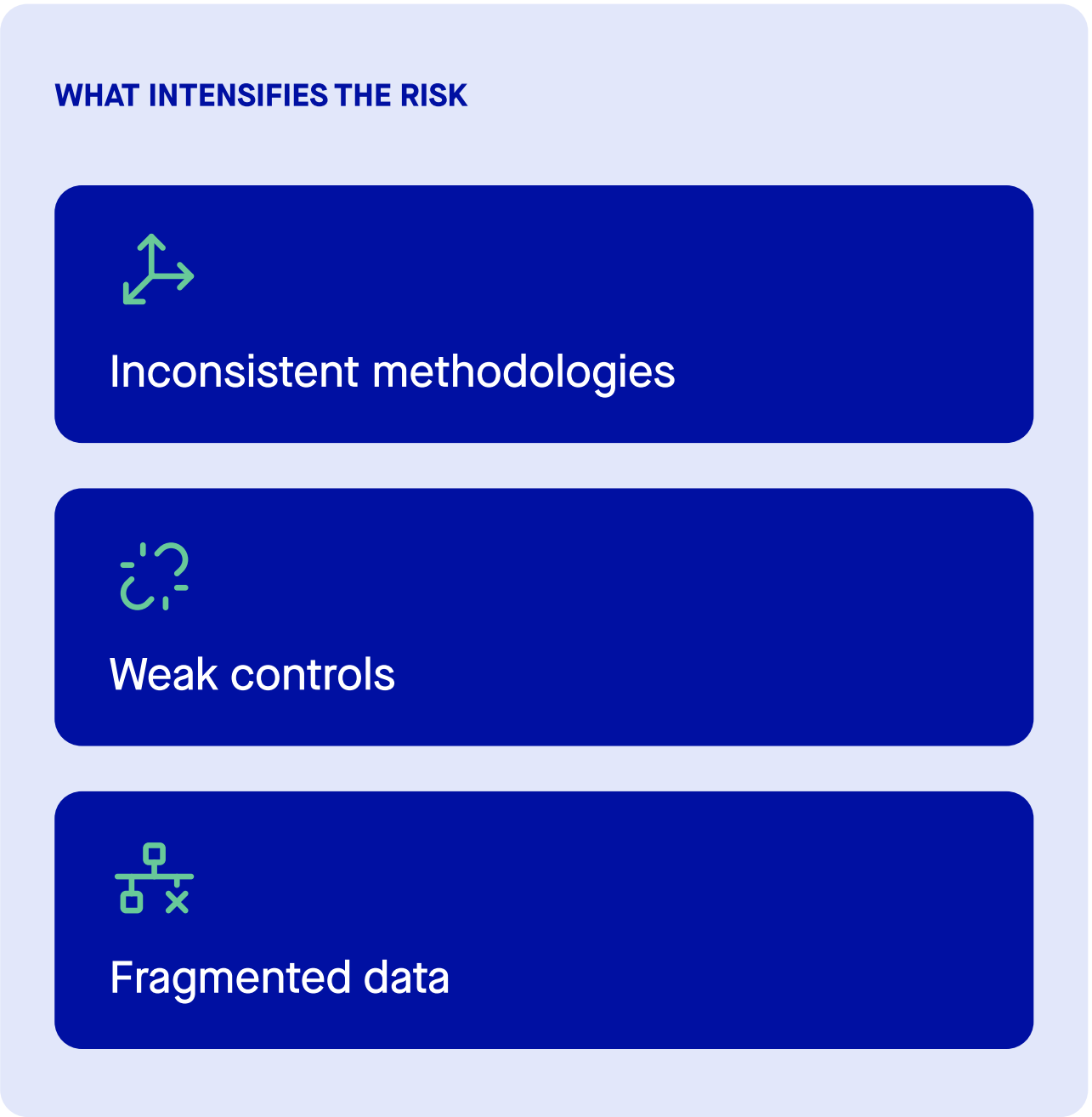
While almost all businesses (96%) claim some level of sustainability data traceability, only 47% have it fully implemented across all processes. It's a wide gap between partial and complete traceability that regulators and auditors will not treat as the same thing.



Where data is failing organisations

Beyond that, 27% struggle to turn data into actionable insight, and the same number suffer from poor data quality. As sustainability disclosure is held to the same governance standard as financial reporting, under the UK SRS, CSRD and ISSB, the risks from inconsistent methodologies, weak controls and fragmented data intensify for the specific data that feeds those disclosures.

Most organisations already know that subset of their data would not hold up to financial-grade scrutiny today, even where day-to-day operational data, such as real-time dashboards, serves its purpose perfectly well without ever needing to meet that bar.



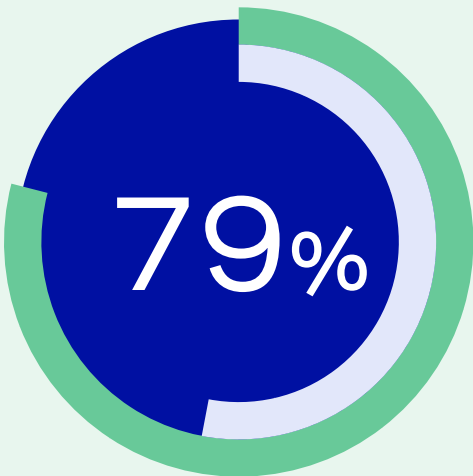
From blind spots to awareness

Looking back at how much has changed over the past two years reveals some interesting trends. More organisations now recognise the importance of the low-carbon economy and the action needed to unlock greater growth opportunities. At the same time, the tools available to help take control of data are visibly improving.

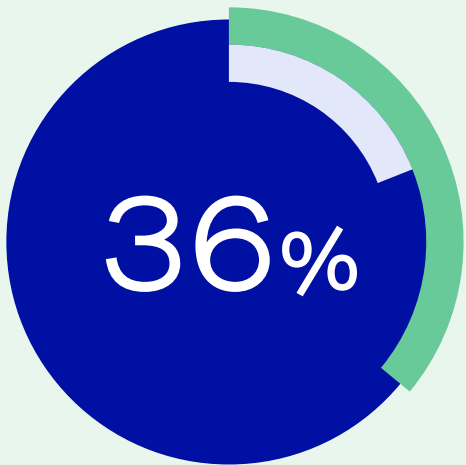
Yet confidence in the data itself has experienced a substantial decline. **The percentage of organisations stating that their ESG data is insufficient for strategy has increased by +26%.** This is perhaps unsurprising; more organisations have placed greater attention on their sustainability data and the role it plays in broader business resilience, and in doing so have uncovered the major gaps and inconsistencies that need addressing.

Organisations’ opinions about sustainability data confidence

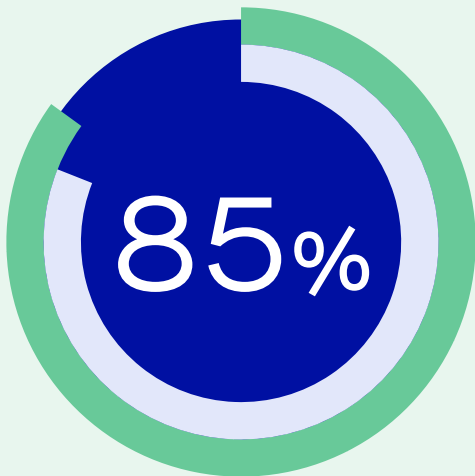
2026 vs 2024



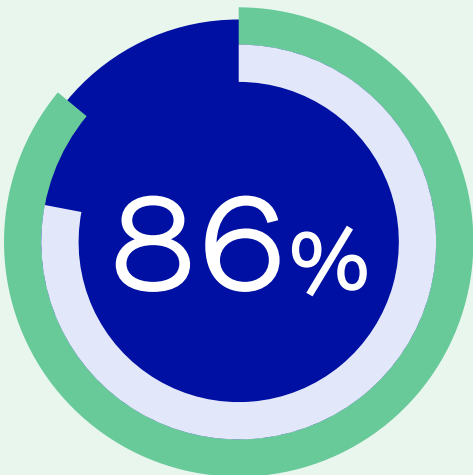
ESG data insufficient for strategy (agree net)
+26% vs 2024



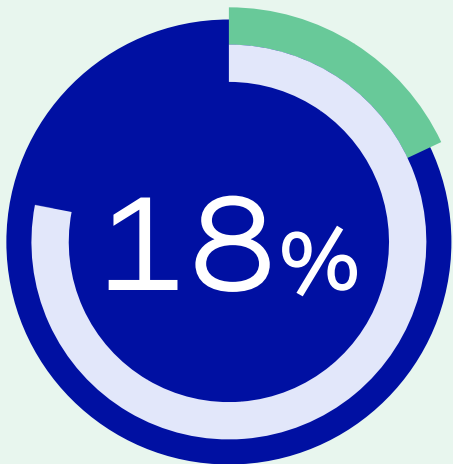
Strongly agree data is insufficient
+19% vs 2024



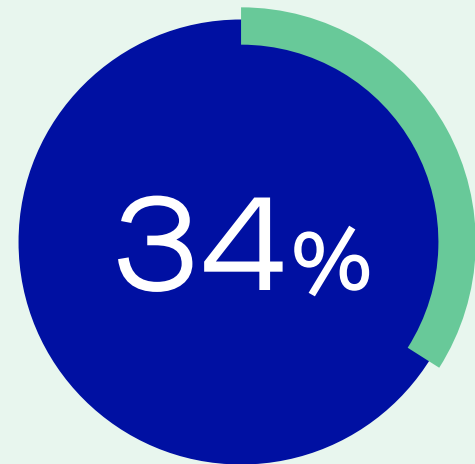
Must transform for low-carbon economy
+4% vs 2024



Low-carbon economy is a growth opportunity
+8% vs 2024



Using Excel / entirely manual for ESG data
-60% vs 2024



Fully integrated across ERP / finance / procurement
No data in 2024

Fragmented ESG strategy ownership

Every C-suite function is now genuinely engaged with sustainability, but accountability is often fragmented across different teams. Function leaders themselves have differing perceptions of where ownership of ESG strategy sits. CEOs are divided, the same number each believing that ownership is shared across functions versus solely situated with the sustainability team.

However, Sustainability Managers report the most cross-functional governance of any role (53%), but the least confidence that ownership roles are clearly defined (36%). Half of Chief Data Officers (CDOs) are confident that ESG data ownership is clearly defined, the highest out of all departments.

Where there is such discrepancy between perceived ownership, there’s a genuine concern that no one function is actually driving ESG strategy forward. Now that sustainability is a well-established value driver for organisations, and critical to ongoing business resilience, greater cohesion is needed between functions.

Different leaders see ownership differently

FUNCTION	Governance shared across functions	Owned by sustainability team alone	Clearly defined ESG data ownership
Chief Executive Officer	48%	48%	43%
Chief Finance Officer	47%	49%	43%
Chief Sustainability Officer	49%	46%	43%
Sustainability Manager	53%	47%	36%
Chief Data Officer	41%	41%	50%
Chief AI Officer	49%	46%	46%
Chief Procurement Officer	48%	36%	45%
Chief Technology Officer	35%	37%	40%
Global average	46%	45%	43%

The new blueprint for business resilience

There is a clear set of organisations that is pulling ahead of the rest, and that's the third (34%) with fully integrated sustainability data management. It suggests they have stopped treating data infrastructure, AI governance and cross-functional ownership as three separate workstreams and started treating them as a single integrated challenge.

This is the new blueprint for business resilience, and it's a model that the rest of the market now needs to follow. We see three priorities to make this happen:

- Prioritise high-value use cases first, not AI deployment for the sake of it
- Industrialise audit-ready disclosure data with the controls financial reporting has always required, and bring golden-source discipline, quality control and reconciliation to operational data
- Move from proof points to sustainable business value at scale, across the full value chain

Organisations ultimately need a data foundation where disclosure data can survive financial-grade scrutiny, operational data can be trusted day-to-day, and AI can scale in line with governance rather than ahead of it. That's the future of business resilience in an increasingly complex global economy.

Closing perspective

“The third of companies already running on integrated data didn't wait for the next framework to tell them what to measure. They built the infrastructure first and let compliance catch up to it. That's the real lesson here. Sustainability stopped being a reporting exercise the moment it started showing up in cost of capital, insurance premiums and investor conversations.

True resilience is found in those businesses treating their data with the same discipline as their financial numbers. And while regulators are easing off the pressure by simplifying the rules and lowering the bar for smaller firms this year, the same can't be said for investors and insurers. Businesses need cleaner data than ever before, and the ones that bet sustainability was a passing compliance phase now face a far more challenging reality to respond to.”



Rachel Delacour
CEO & cofounder
Sweep

“AI is accelerating sustainability transformation, but its impact depends on the quality of the underlying data.

Organizations that establish trusted, connected data across their value chains can move beyond disclosure and use sustainability insights to strengthen resilience, improve operational performance, and drive better business outcomes. Data trust is now the binding constraint.”



Cyril Garcia
Global Head of Sustainability Services, Corporate Responsibility and Group Accelerators
Capgemini

Authors

SWEEP

Daniel Barney
VP Marketing

Claire Gaudefroy
PR & Communications Manager

Ewa Jozefkowicz
Senior Content Marketing Manager

Cyril Moutaka
Content Marketing Manager

CAPGEMINI

Aurelie Lustenberger
VP Global Sustainability
Capgemini Invent

Vivek Bhattacharya
Senior Manager, Data and AI for Sustainability
Capgemini Invent

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About Sweep X Capgemini partnership

01 Complementary expertise

Capgemini and Sweep have formed a strategic partnership that blends synergy with innovation, resulting in a powerful integration of consulting, business transformation expertise, and cutting-edge digital sustainability data solutions.

02 From ESG strategy to implementation

Capgemini's ESG and CSRD expertise, combined with Sweep's intuitive, interoperable technology, gives clients a unified view of their ESG data. Together, the organizations simplify the design and implementation of low-carbon transition plans through tailored decarbonization strategies.

03 A shared mission

This collaboration is well-equipped to tackle the complex challenges businesses face as they adapt to the requirements of a low-carbon economy. The joint mission is to drive the transformation of business models by ensuring the seamless integration of extra-financial data into overall performance while also supporting carbon emissions reduction and sustainability goals.



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