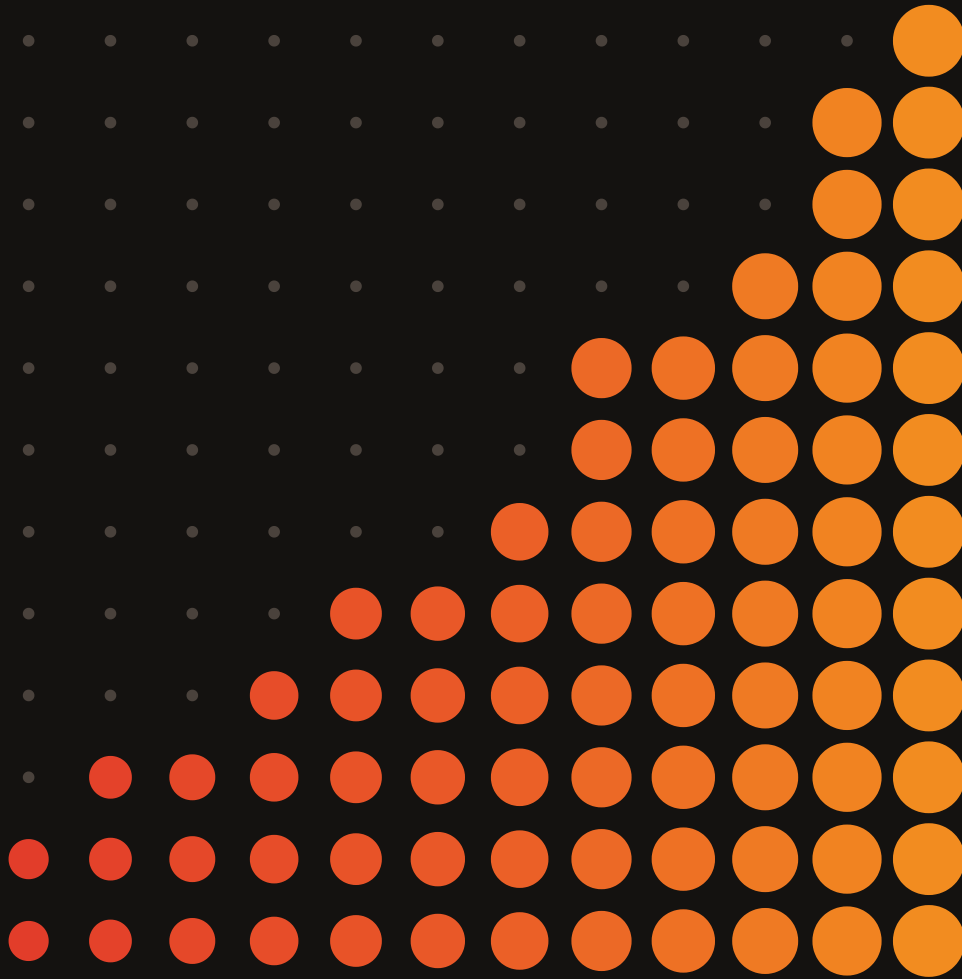




NO. 01

SUSTAINABILITY REPORTING SERIES

The State of Reporting

What changed in 2026, and what it means for your team

The State of Reporting

What changed in 2026, and what it means for your team



By Tyler J. Butler



93.9%

of S&P 500 companies published a sustainability report in 2025, down from 97.8% in 2024 (G&A Institute)¹

60%+

cut in mandatory datapoints under the EU's revised reporting standards (European Commission)²

40+

jurisdictions using or moving toward ISSB Standards as of March 2026 (IFRS Foundation)³

01

Lighter rules, same questions

It is budget season, and your finance lead has read the headlines. Europe cut its reporting rules, Washington wants to withdraw its climate rule, and fewer U.S. companies published a report last year. The one-line message in your inbox asks whether the reporting budget can come down. That same morning, a large customer asked for your emissions data by month end.

Both things are true. In 2026 the rules got lighter in Europe and stalled in Washington, while investors and other stakeholders kept asking for the same data. This guide gives you the numbers to explain that to the people who set your budget.

IN THIS GUIDE

01 Lighter rules, same questions

02 Who reports, and how much

03 Which frameworks companies use

04 More mandates, and a pullback

05 Quieter public language

06 Who is still asking

07 What this means for your team

08 What to watch next

02

Who reports, and how much

Among the world's largest companies, reporting is close to universal. The most recent edition of KPMG's Survey of Sustainability Reporting, published in 2024, found that 96 percent of the world's 250 largest companies report on sustainability.⁴ A study by IFAC and AICPA & CIMA found that 97 percent of about 1,400 large companies in 22 jurisdictions disclosed sustainability information in 2024.⁵

The United States is where the count moved. G&A Institute found that 93.9 percent of S&P 500 companies published a sustainability report in 2025, down from 97.8 percent in 2024.¹

U.S. reporting rates slipped in 2025, most among smaller companies

Share of companies in each U.S. stock index that published a sustainability report. Each row is one index, and the gap between its two dots is the one-year drop. Axis starts at 60%.

● 2024 ● 2025

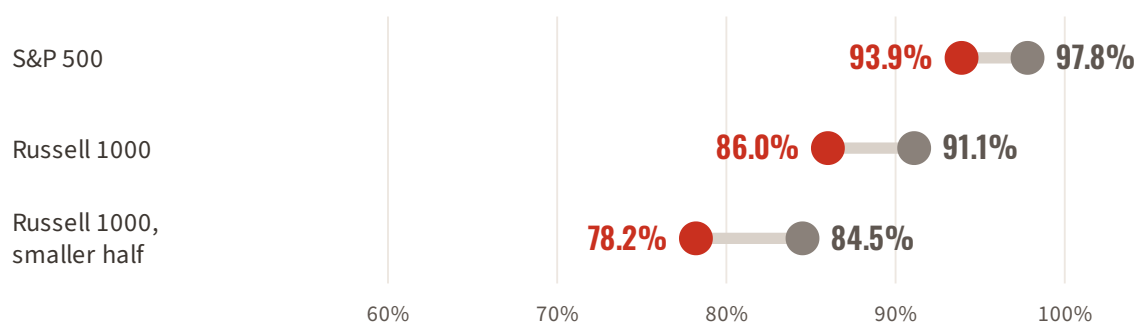


Figure 1. Source: G&A Institute, 2026 Sustainability Reporting in Focus.¹

The Conference Board's count points the same way. The number of Russell 3000 companies publishing a sustainability report fell 17 percent in 2025. In the S&P 500 it fell 4 percent.⁶

Two cautions. The drop of about 48 percent reported at midyear 2025 mostly reflected delayed publication.⁶ And the two studies use different company lists and definitions, so keep their percentages apart.

IN PRACTICE When someone says companies are walking away from reporting, give the split. More than nine in ten S&P 500 companies still publish. The retreat is among smaller public companies.

03

Which frameworks companies use

Most companies combine several frameworks, and the mix is changing. Six names come up most.

GRI

The Global Reporting Initiative's standards for reporting a company's impacts on the economy, environment and people.

ESRS

European Sustainability Reporting Standards, used to report under the EU's Corporate Sustainability Reporting Directive (CSRD).

TCFD

The Task Force on Climate-related Financial Disclosures. It disbanded in October 2023, and its recommendations now sit inside the ISSB Standards.⁷

ISSB

The International Sustainability Standards Board. Its standards, IFRS S1 and IFRS S2, are written for investors, lenders and creditors.

SASB

The Sustainability Accounting Standards Board's industry-based standards. Still the most widely used in the U.S. reports G&A tracks.¹

TNFD

The Taskforce on Nature-related Financial Disclosures, a framework for nature-related risks.

GRI published its own count in June 2026, covering 14,682 listed companies with revenue of at least USD 250 million. GRI leads at 40 percent.⁸

GRI leads worldwide at 40%. ISSB and ESRS are used by far fewer companies so far.

Share of 14,682 large listed companies using each framework. Mostly financial year 2024 reports. GRI's own count.

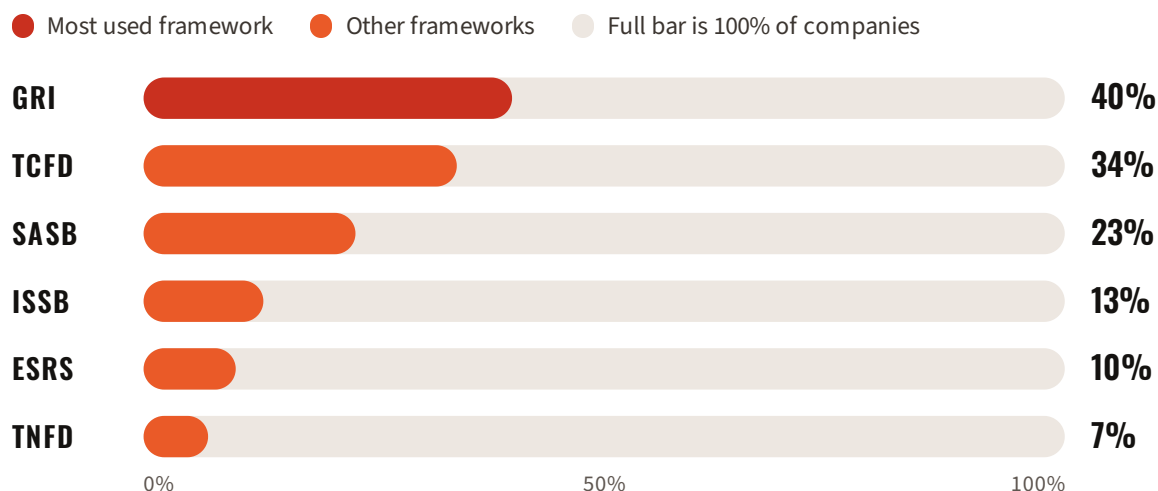


Figure 2. Shares add up to more than 100% because companies use several frameworks at once. The six names are spelled out in the list before this figure. Source: GRI.⁸

GRI found that 80 percent of ISSB users also use GRI.⁸ In the U.S., G&A describes companies as "stacking" standards. Alignment with GRI, ISSB, ESRS and TNFD rose in 2025, while SASB and TCFD fell.¹

No. 03, The Standards Map, shows where GRI, ISSB and ESRS overlap and differ.

IN PRACTICE Build one data set and map it to each framework you use. When a new framework arrives, add a column to the map before you add a data request.

More mandates, and a pullback

In 2026, mandatory reporting kept spreading in much of the world, while lawmakers and regulators in the EU and the U.S. cut scope and slowed down.

On the spreading side, the IFRS Foundation reported that "more than 40 jurisdictions" had decided to use ISSB Standards or were taking steps to bring them into law or regulation. The count runs to the end of March 2026.³ On September 30, 2026, the UK's Financial Conduct Authority (FCA) published final rules for listed companies. They apply the UK Sustainability Reporting Standards on a comply-or-explain basis (follow the standards or explain why not).⁹

EUROPE NARROWED ITS RULES

The EU's Omnibus I package, the law that narrowed its sustainability reporting rules, has been in force since March 18, 2026.¹⁰ The CSRD now applies to companies with more than 1,000 employees and net turnover above EUR 450 million. For a non-EU parent, the test is EUR 450 million of EU turnover plus an EU subsidiary or branch above EUR 200 million.¹¹ Ropes & Gray estimates that about 90 percent of companies drop out of scope, as reported by ESG Dive.¹²

The standards shrank too. The revised ESRS were published on September 21, 2026, and apply to financial years beginning on or after January 1, 2027.¹³ The European Commission says they cut mandatory datapoints by more than 60 percent. It expects reporting costs to fall by more than 30 percent per company.² Companies already reporting may choose which version to use for financial year 2026, as reported by Linklaters.¹⁴

What the EU's 2026 changes removed. Each dot is 5 percentage points, and colored dots show the share removed. A plus sign means "more than", so those rows show the minimum. Status as of October 2026.

Companies leaving CSRD scope Law firm estimate		about 90%
Total ESRS datapoints cut European Commission		70%+
Mandatory ESRS datapoints cut European Commission		60%+
Expected reporting cost cut Per company, European Commission		30%+

Figure 3. CSRD is the Corporate Sustainability Reporting Directive. ESRS are the European Sustainability Reporting Standards. The scope figure is a Ropes & Gray estimate, as reported by ESG Dive.¹² The other three are the European Commission's own figures for the revised ESRS.²

The Securities and Exchange Commission's (SEC) climate disclosure rule never took effect, and the SEC proposed rescinding it on May 29, 2026. As of October 2026 it has taken no final action.¹⁵

California is moving ahead. Under SB 253, companies with revenue above USD 1 billion owe their first reports on Scope 1 and Scope 2 emissions (their own operations and the energy they buy). The California Air Resources Board's (CARB) revised deadline is November 10, 2026, pending final state approval as of October 2026, as reported by Davis Polk, Ropes & Gray and Jones Day.^{16,17,18}

WHERE	WHAT MOVED IN 2026	STATUS AS OF OCTOBER 2026
EU: CSRD and ESRS	Scope narrowed, datapoints cut ^{2,11}	Omnibus I in force. Revised ESRS enter into force November 10, 2026 and apply from financial year 2027. ¹³
U.S.: SEC climate rule	Rescission proposed May 29 ¹⁵	Proposal. No final action.

California: SB 253 (emissions)	First deadline moved from August 10 to November 10 ¹⁶	Pending final state approval. No assurance required for the 2026 filing. Scope 3 (value chain emissions) starts in 2027. ¹⁸
California: SB 261 (climate risk)	Argued at the Ninth Circuit in January. No ruling reported ¹⁸	On hold under an injunction issued November 18, 2025. CARB is not enforcing it and accepts voluntary reports.
United Kingdom	FCA final rules, September 30 ⁹	Final. Comply or explain.

The California rows are as reported by the law firms cited, so check CARB and the court for anything newer. No. 04, The Rulebook, covers each rule in full.

🎯 WHAT THE RESEARCH SAYS

Fiechter, Hitz and Lehmann, Journal of Accounting Research, 2022. Study of companies covered by the EU's earlier reporting directive (2014/95).¹⁹

When the EU passed its earlier reporting law, companies in scope increased their actual sustainability activity, and they started before the first reports were due.

Why it matters. In this study a reporting rule changed what companies did. If your company just left CSRD scope, the pressure behind that work may ease too. Decide deliberately what you keep.

In 2026 the rules got lighter in Europe and stalled in Washington, while investors and other stakeholders kept asking for the same data.

Quieter public language

The label on the cover is changing faster than the content. The Conference Board found that 40 percent of S&P 100 companies published a report with "ESG" (environmental, social and governance) in the title in 2023. Of the reports published in 2025 by April 11, when nearly half of companies had reported, 6 percent used the term.²⁰

The term "ESG" has nearly disappeared from report titles

Share of S&P 100 companies publishing a report with "ESG" in the title, by publication year. The dashed line leads to a partial-year figure: the share of reports published in 2025 by April 11, when nearly half of companies had reported.

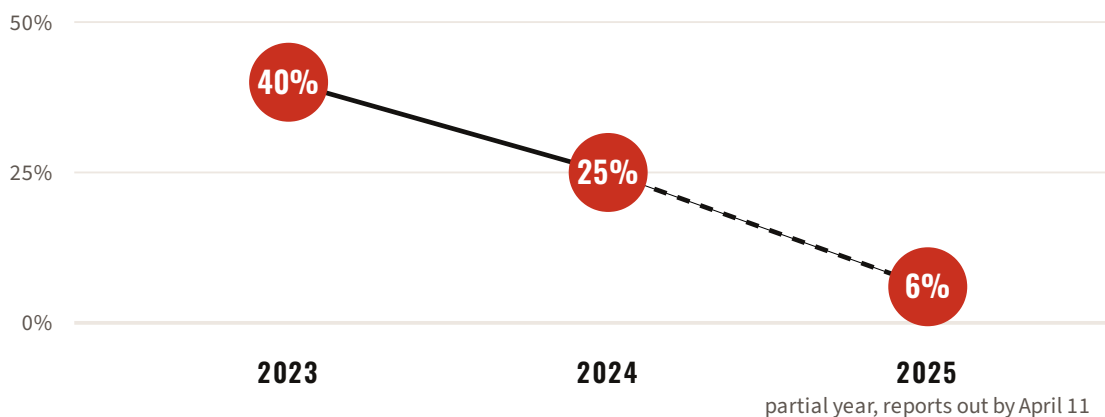


Figure 4. Source: The Conference Board.²⁰

The substance held up. In the same release, 87 percent of S&P 500 companies had disclosed climate targets.²⁰

Diversity language changed more deeply. In 2025 filings, 53 percent of S&P 100 companies adjusted their messaging on diversity, equity and inclusion (DEI). Here some of the substance went too: 21 percent reduced or removed DEI metrics and targets.²¹

The name for saying less while the work continues is greenhushing. A South Pole survey released in January 2024 found companies "actively decreasing their climate communications" in 9 of 14 major sectors.²² It is a vendor survey and nearly three years old, so use it for direction only.

IN PRACTICE Check that quieter language has not turned into missing data. Keep targets, baselines and progress in the report even if the title and tone change. Record what you removed and why.

Deciding what stays in is a materiality question, covered in No. 02, What Matters Most.

● 06

Who is still asking

Investors have not stopped using this information. In PwC's Global Investor Survey 2025 of 1,074 investment professionals, 84 percent said companies should maintain or increase investment in climate adaptation.²³

They are also hard to impress. Only 45 percent rely heavily on companies' materiality assessments and 39 percent on their sustainability disclosures.²³ In EY's 2024 survey of 350 institutional investors, 85 percent called greenwashing a greater problem than five years ago.²⁴

The money is a mixed signal. Morningstar reports that U.S. sustainable funds "returned to positive territory for the first time since 2022" in the second quarter of 2026.²⁵ Yet in that 2024 EY survey, 66 percent of investors expected their institution to decrease its consideration of ESG factors.²⁴

Assurance, an independent check on reported information, is the usual answer to that trust gap. No. 05, Prove It, covers how to prepare.

BOARDS AND PAY

Boards send their own signal through executive pay. EFRAG, the European Commission's technical adviser on the ESRS, found that 63 percent of companies reporting under ESRS for financial year 2025 build sustainability targets into executive incentive schemes.²⁶ A UCLA study found that one third of S&P 500 companies tie executive compensation to sustainability performance.²⁷ The two studies measure different things, so read them as separate snapshots.

The mix inside pay plans is shifting too. A 2026 study by The Conference Board and partners found boards "becoming more selective" about the nonfinancial metrics they use in incentive pay.²⁸ The share of S&P 500 companies using DEI metrics in executive pay fell from 68 percent in 2024 to 35 percent in 2025.²¹

🎯 WHAT THE RESEARCH SAYS

Cohen, Kadach, Ormazabal and Reichelstein, Journal of Accounting Research, 2023. Cross-country study of companies that tie executive pay to ESG metrics.²⁹

Tying executive pay to ESG metrics is associated with "improvements in key ESG outcomes" but the study did not find gains in financial performance.

Why it matters. A pay link is a tool for moving a specific metric. If your board uses one, that metric needs the same data quality as a financial target.

07

What this means for your team

Teams are mostly holding steady, according to Weinreb Group's 2026 survey of chief sustainability officers (CSOs). The sample is small, 69 CSOs, and the publisher is a recruiting firm.³⁰

Most sustainability teams kept their size and their budget

Two separate questions from one 2026 survey of 69 chief sustainability officers. Each bar shows the share of respondents giving each answer. Small sample.

Question 1. Team size since January 2025



Question 2. Budget since January 2025



Figure 5. Red marks the answer the title refers to. Source: Weinreb Group, The 2026 Chief Sustainability Officer Report.³⁰

The seat at the top is less secure. The number of CSOs at U.S. public companies fell to 193 in 2026 from 216 in 2025, the first decline since Weinreb's tracking began in 2011.³⁰

Workload is rising where reporting is mandatory. In mid-2025, PwC surveyed 496 executives whose companies report, or plan to report, under CSRD or ISSB. More than half saw rising

stakeholder pressure for sustainability reporting and fewer than 10 percent saw less. More than 60 percent had increased resources and senior leadership time.³¹

The same survey shows data systems and artificial intelligence (AI) gaining ground while the spreadsheet stays on almost every desk.

TOOL USED FOR SUSTAINABILITY REPORTING	SHARE OF RESPONDENTS USING IT	SHARE A YEAR EARLIER
Spreadsheets	87%	88%
Centralized data storage	65%	45%
Disclosure management tools	53%	42%
Artificial intelligence	28%	11%

PwC's Global Sustainability Reporting Survey 2025, a firm survey. The AI figures are from PwC.³¹ The other three rows are as reported by ESG Today.³²

HOW TO RESET YOUR PLAN FOR 2027

- 1

List what you must file
For each legal entity, write down the rule, the first due date and its status today.
- 2

List who asks, and for what
Investors, lenders, customers and raters. Note the framework each one names.
- 3

Choose your stack
Pick the frameworks that cover both lists, and map your data to them once.
- 4

Match words to data
Confirm that every target missing from this year's text was removed on purpose.
- 5

Move budget toward data and review
Fund controls, systems and assurance readiness ahead of narrative and design.

IN PRACTICE When the budget question comes, answer with scope. Show what is legally required, what investors and customers request, and what you publish by choice. Then put a cost on each layer.

What to watch next

Most of the next 18 months is already on the calendar. As of October 2026, two items have no date: SEC final action on its proposed rescission, and a Ninth Circuit ruling on SB 261.^{15,18}

Three dates fall within eight weeks, from November 10, 2026 to January 1, 2027

Scheduled dates, October 2026 to October 2029, drawn to scale. Each numbered marker matches an entry below. Year labels mark January 1. Status as of October 2026.

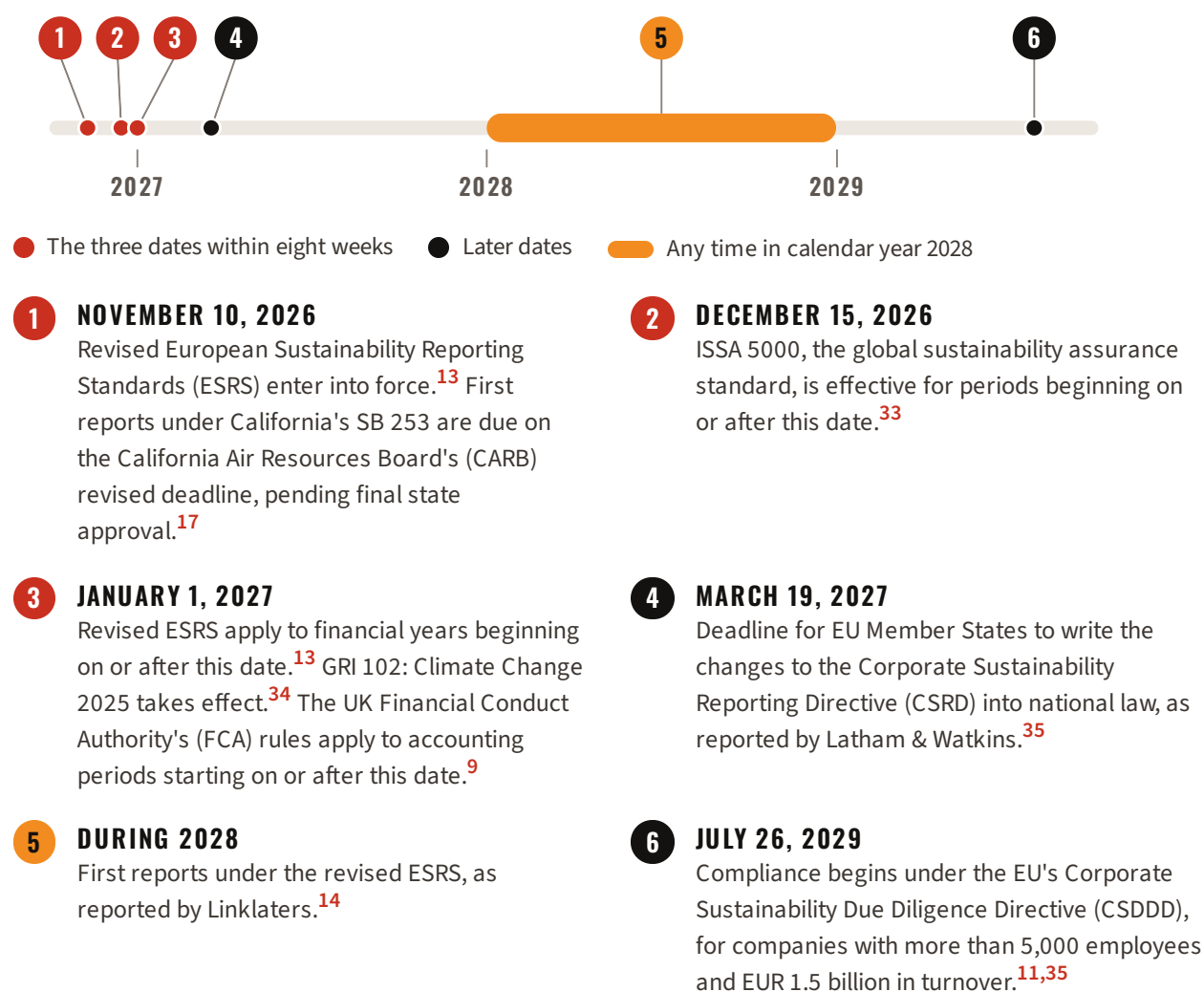


Figure 6. The amber band marks calendar year 2028, the window for entry 5. Sources as numbered.

The ISSB has said it aims to publish an exposure draft on nature-related disclosures in October 2026. The draft would be an IFRS Practice Statement (guidance that sits alongside its

standards) and not a new standard.³⁶ No. 06, Carbon, Nature, and the Value Chain, covers that work.

 RISING

ISSB and ESRS references

A third of large companies that disclose referenced the use or future use of ISSB Standards in 2024, up from 16 percent.⁵ G&A sees alignment rising in the U.S. too.¹

 FALLING

Reports from smaller U.S. companies

The Russell 3000 report count fell 17 percent in 2025. The S&P 500 count fell 4 percent.⁶

 HOLDING

Team size and budgets

Since January 2025, 55 percent of CSOs report the same team size and 80 percent report flat or higher budgets. Small sample.³⁰

 SCHEDULED DATE

November 10, 2026

Revised ESRS enter into force.¹³ CARB's revised SB 253 deadline falls the same day, pending final state approval as of October 2026.¹⁷

COLLABORATION FOR GOOD OUTLOOK

Over the next 12 to 24 months, we expect required disclosure in Europe to shrink for most companies while requests from investors, lenders and customers stay about where they are. If that holds, your team's value moves toward a smaller set of numbers that are comparable, mapped to more than one framework and ready for assurance.

In the U.S., report counts among smaller companies may keep slipping, and large companies will probably keep publishing under plainer titles. SEC final action, a ruling on SB 261 or the state's decision on CARB's regulation could change the picture quickly. Plan your 2027 budget around the fixed dates, and keep a short list of what you would start or stop if an open item moves.

Our analysis, based on the sources cited in this section. Not a prediction from any single source.

TALK IT THROUGH

1. Which of our reporting obligations are legally required today, which are pending, and which are voluntary?

2. Who used our last report, and what did they ask for that we could not answer?
3. Which frameworks do we stack, and where do we collect the same data twice?
4. What have we stopped saying publicly in the last two years, and did the underlying work stop too?
5. Is any executive pay tied to a number our team produces, and how confident are we in that number?

START THIS WEEK

- ☐ Write a one-page status sheet of every rule that applies to you, with its status today and its next date.
- ☐ Put November 10, 2026, December 15, 2026 and January 1, 2027 on the team calendar, with an owner for each.
- ☐ List the frameworks named in your last report and mark the ones a stakeholder asked for.
- ☐ Compare the titles and target language in your last two reports and note every change.
- ☐ Ask finance and legal which sustainability metrics appear in the executive incentive plan.

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