

**SUSTAINABILITY
REPORTING
AND DATA
MANAGEMENT
OUTLOOK 2026**

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FOREWORD

The sustainability reporting community has arguably faced more institutional turbulence in the past twelve months than at any point since the discipline emerged as an operational priority. The Trump administration's withdrawal from federal climate commitments, the rolling negotiations of the CSRD Omnibus, the fragmentation of global standards into regional and sector-specific variants - any one of these developments could have justified a reassessment of program scope or a deferral of investment. Most organizations have done neither.

This fourth consecutive annual study from Reuters Insights finds that 72% of sustainability professionals have not delayed or reduced the scope of their reporting in the past twelve months, a figure that speaks to the structural embedding of sustainability reporting within organizations today. Confidence in the ability to measure and report greenhouse gas (GHG) emissions accurately has risen sharply, reaching 69%, up 11 percentage points year-on-year and the largest single-year improvement since this study began. Ambitions for Scope 3 reporting are up nine percentage points. Evidently, the commitment is not wavering.

What is lagging is the infrastructure. For all the progress in ambition, 63% of organizations still store their sustainability data primarily in manual systems or spreadsheets — a figure that has risen, counterintuitively, from 57% last year.

AI has become a standard reporting tool, but its use is concentrated almost entirely in narrative generation rather than in the data-intensive analytical tasks that would unlock the next order of magnitude in reporting quality. Investment intentions are positive, but the increments being planned - most commonly 11–20% budget increases - are insufficient to close a multi-year infrastructure gap.

We are grateful to the practitioners who gave their time to this research. Our aim, as in previous editions, is that you find this report a working instrument for strategic planning. The gap between ambition and infrastructure is solvable. The data in the pages that follow maps where it is widest and what it will take to close it.

ACTIONABLE INSIGHTS

THE MAJORITY ARE PRESSING FORWARD WITH REPORTING, BUT INFRASTRUCTURE MUST CATCH UP

72% have not delayed or reduced sustainability reporting in the past twelve months. Yet 63% still store data in manual or spreadsheet systems — up from 57% in 2025. Treat data infrastructure modernisation as equally urgent as compliance planning.

SCOPE 3 MOMENTUM IS CONTINUING TO BUILD BUT WILL REQUIRE MORE STRIDENT DATA COLLECTION

More than half (52%) now report Scope 1–3 emissions, a nine-percentage-point increase year-on-year and the most significant single-year movement in our survey's history. Yet supplier surveys, deemed critical for Scope 3 data collection, remain the lowest-rated tool for both efficacy (6.2/10) and ease of implementation (6.2/10). Prioritise supply chain data collection redesign now, before Scope 3 ambition outpaces supply chain capability.

CONFIDENCE IS GROWING — EMBED REPORTING DEEPLY TO SUSTAIN IT

69% are at least fairly confident in their organization's ability to measure and report GHG emissions accurately — up from 58% in 2025. Organizations with Scope 1–3 with assurance are significantly more likely to report complete or high confidence.

CSRD COMPLIANCE TIMELINES ARE SLIPPING

Only 26% of CSRD-relevant respondents have already implemented the directive, against the approximately 40% who projected compliance by end-2025 in our March 2025 pulse survey. The largest forward-looking cluster is 2027 (21%); 14% have no implementation timeline — a concerning figure given CSRD's legal enforcement mechanisms.

DATA QUALITY CONTINUES TO BE A PERSISTENT BOTTLENECK

Quality of data collection (48%) tops the list of implementation concerns for the second consecutive year, unchanged in its relative position. Lack of standardization (41%) and managing data volume (39%) complete the top three.

CHANGING REGULATIONS ARE THE NEW LEADING TECHNOLOGY BARRIER

47% now cite changing guidelines, frameworks, and regulations as the greatest barrier to effective technology investment — up from 30% in 2025, displacing high implementation cost as the leading concern. The macro political environment enters the top six at 31%, a new entrant directly attributable to the US political context.

AI IS A REPORTING ASSISTANT, NOT YET A REPORTING ENGINE

53% of AI users apply it to report writing and narrative generation. Only 15–28% use it for data-intensive tasks such as emissions calculations, supply chain tracking, or predictive analytics. Just 22% report significant or transformative positive impact to date.

INVESTMENT IS GROWING, BUT NEEDS TO ACCELERATE FURTHER AND FASTER

58% expect to increase investment in sustainability reporting and data management over the next three years. The most common planned increase is 11–20%. However, with 63% still on manual solutions, a 15% budget increase will not close a multi-year infrastructure gap.

ESG DATA PLATFORMS ARE THE DOMINANT PROCUREMENT PRIORITY

AI for materiality assessments shows the sharpest projected adoption growth — from 9% currently using it to 32% planning to use it within three years, a 23-percentage-point increase. ESG data platforms move to the top of future investment plans.

COST DOMINATES VENDOR SELECTION, BUT COMPATIBILITY AND SECURITY ARE NON-NEGOTIABLE

69% cite cost as the primary vendor selection criterion (down from 76% in 2025), followed by compatibility with existing systems (54%) and customization availability (47%). Data and cybersecurity has risen to fourth place (33%).

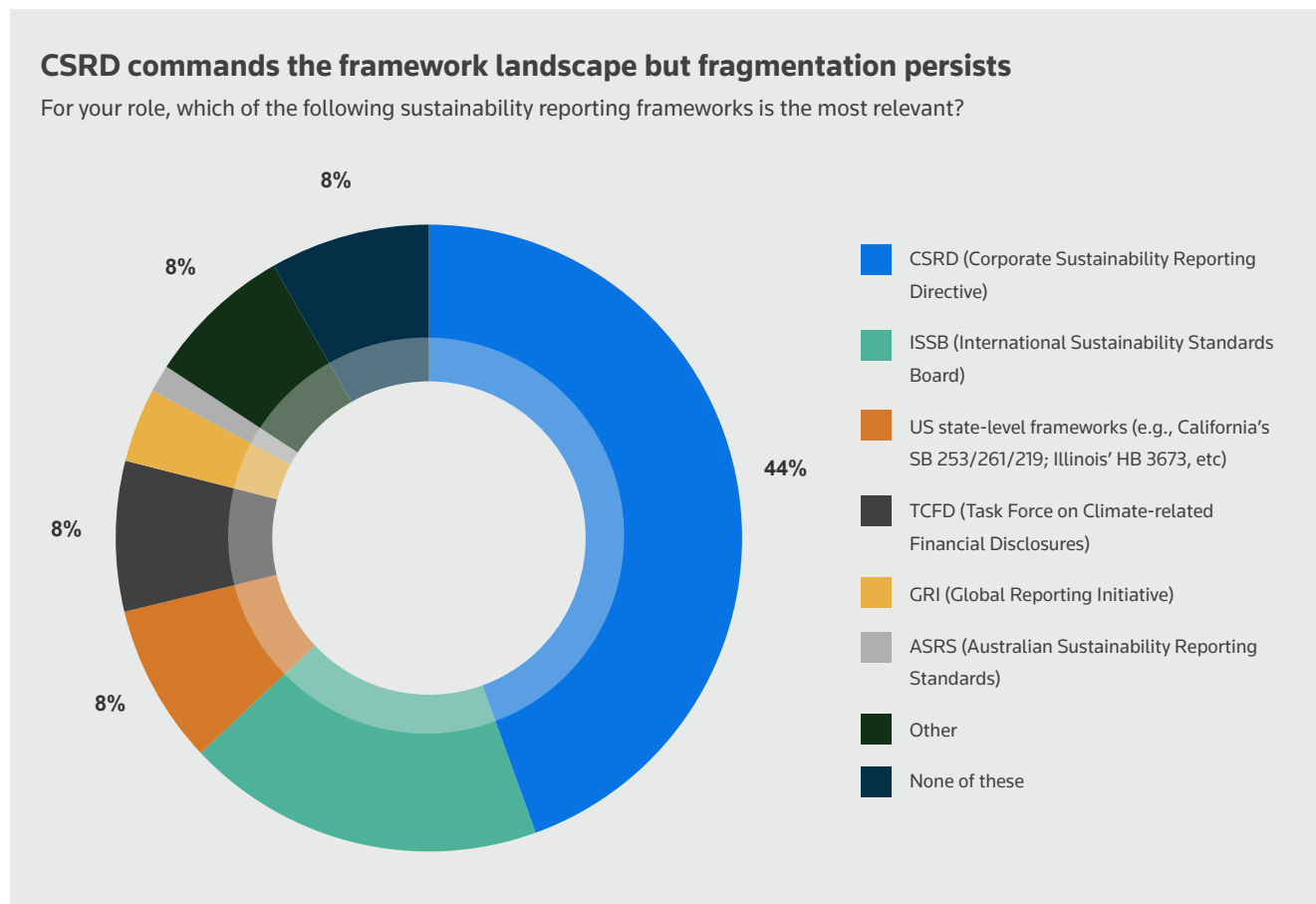
INSIDE REPORTING STRATEGIES TODAY

Despite a politically turbulent year for sustainability disclosures, the overwhelming majority of sustainability professionals are not retreating. Nearly three-quarters (72%) of respondents have not delayed or reduced the scope of their sustainability reporting in the past twelve months, a finding that serves as evidence that sustainability reporting has crossed a threshold. It is now an operational imperative embedded in the institutional fabric of the organizations that practice it.

The Framework Landscape

The dominant sustainability reporting framework in the 2026 sample is CSRD, cited as the most relevant by 44% of respondents and consistent with CSRD's scope as a mandatory directive covering approximately 50,000 large enterprises. ISSB holds second position at 18%, reflecting the growing international reach of the IFRS-aligned standards, particularly in Asia-Pacific and parts of Latin America. US state-level frameworks and TCFD are each cited by approximately eight percent of our sample – both relevant in their respective jurisdictions but neither dominant, confirming that the global framework landscape continues to fragment rather than converge.

FIGURE 1

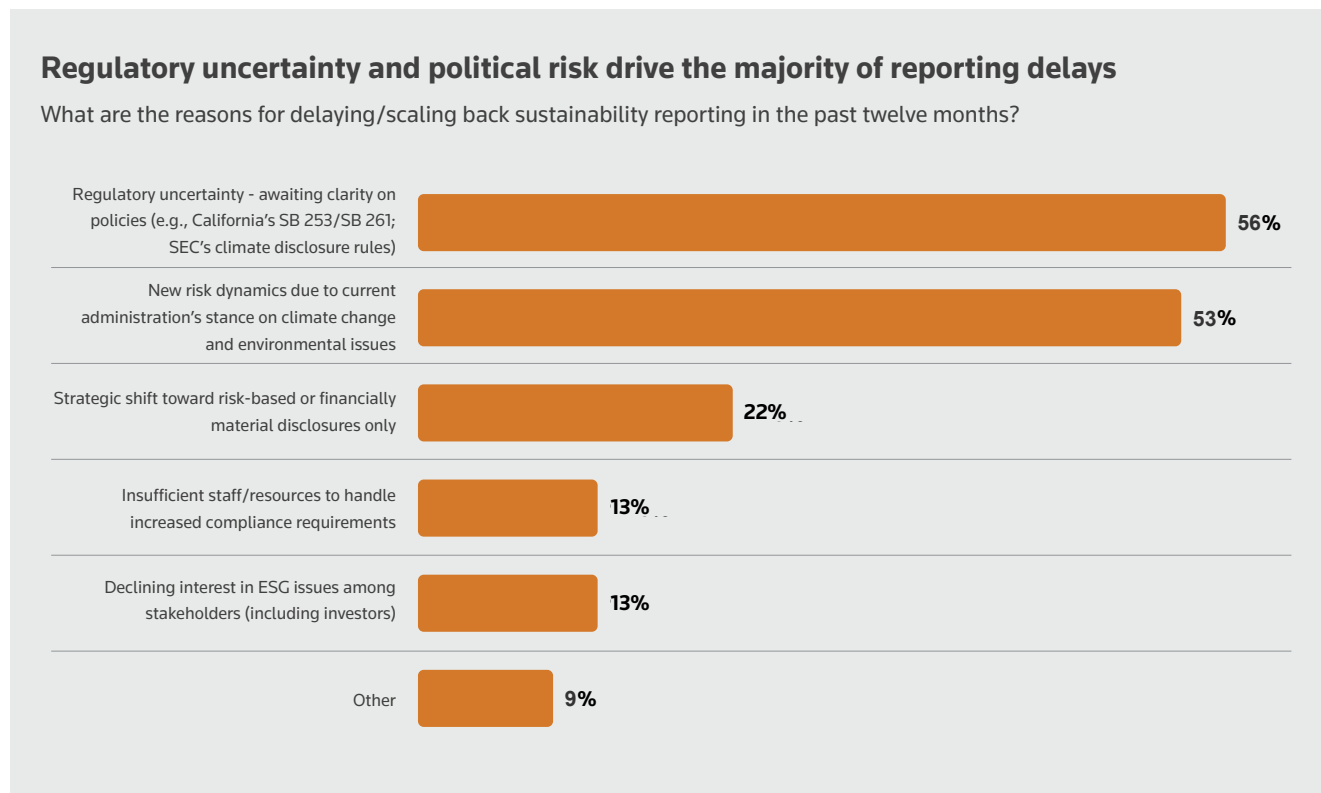


Source: Reuters Insights' Sustainability Reporting and Data Management Outlook (2026)

Delays and Retreats

Among the 28% who have delayed or reduced scope, the reasons appear to be structural rather than incidental. Regulatory uncertainty is cited by more than half (56%), principally those awaiting clarity on California’s SB 253/261 and the SEC’s climate disclosure rules. The Trump administration’s shift in stance on climate and environmental issues is cited by 53%, making it nearly as influential as regulatory uncertainty itself. A further 22% describe a strategic shift towards risk-based or financially material disclosures only, a deliberate narrowing of ambition rather than a temporary deferral. These are not organizations waiting for conditions to improve; a significant minority is recalibrating what they report and why.

FIGURE 2

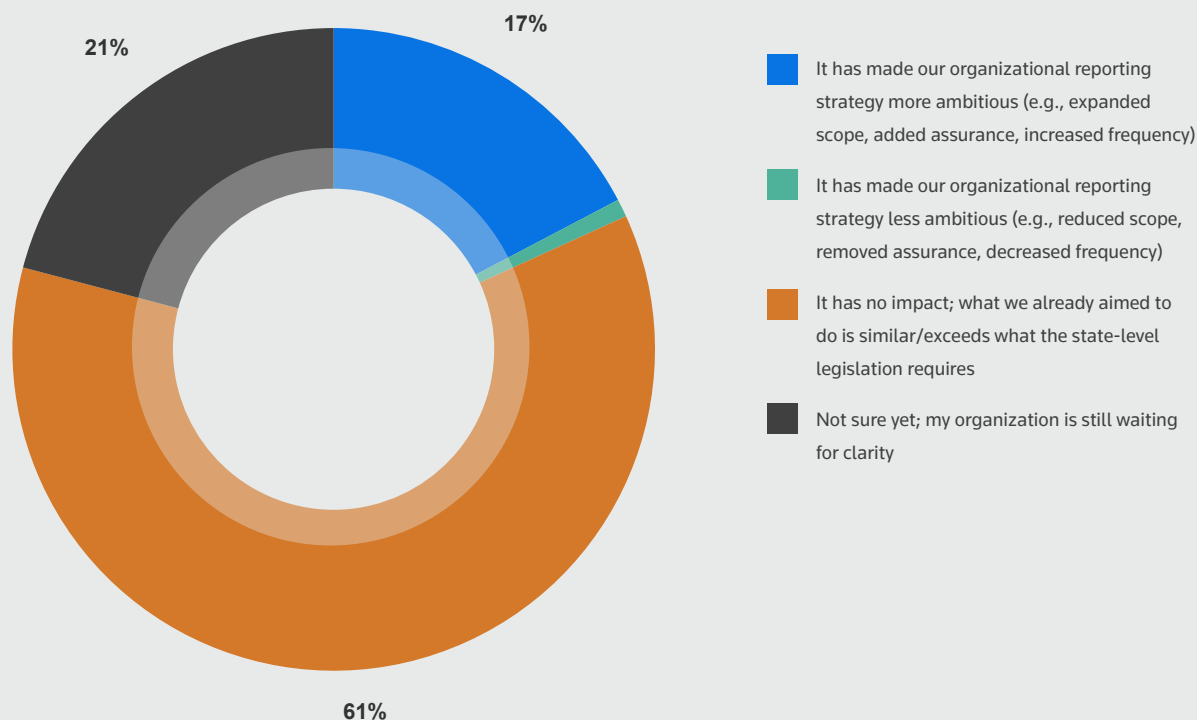


Source: Reuters Insights’ Sustainability Reporting and Data Management Outlook (2026)

FIGURE 3

US state-level regulations confirm the direction rather than determine it

What has been the impact of new state-level ESG compliance regulations on your organisation's sustainability reporting strategy?



The 2026 report introduces US state-level frameworks as a distinct variable for the first time, asking respondents directly how California's SB 253/261 and equivalent state-level legislation has affected their reporting strategy. The finding is counterintuitive: 61% say the new state-level regulations have had no impact on their strategy, because what they already aimed to do meets or exceeds what the legislation requires. Just one percent of respondents said it has made their strategy less ambitious. A further 21% are still waiting for clarity, a share that may move to either more or less ambitious positions as enforcement guidance firms up.

This implies that respondents are not being pushed forward by state-level regulations; for the majority, those regulations have confirmed a trajectory already in motion. The 17% for whom the regulations have prompted greater ambition represent a distinct cohort, likely to be smaller or less mature reporters that are now being drawn into more rigorous practice by legal mandate.

Source: Reuters Insights' Sustainability Reporting and Data Management Outlook (2026)

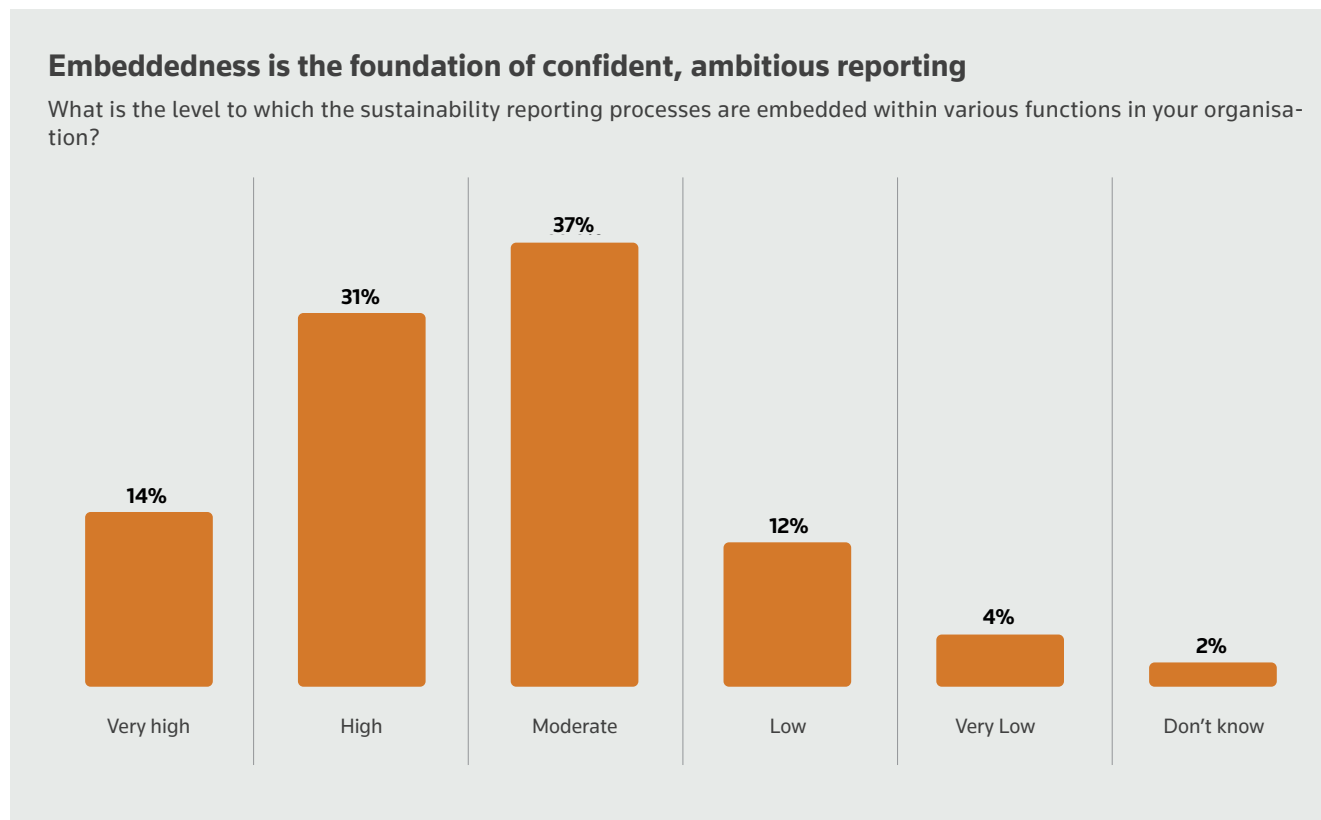
Embeddedness and its Impact on Reporting

The depth of commitment to sustainability reporting is most accurately measured not by what organizations report but by how thoroughly the practice is embedded within their operational structure. Our 2026 study finds that almost half (45%) of organizations report high or very high embeddedness, virtually identical to the 2025 figure of approximately 50% at high embeddedness. The 37% reporting moderate embeddedness could be considered as sufficiently engaged, but with reporting not yet deeply integrated across functions.

The 16% at low or very low embeddedness may face a stark compliance risk. Mandatory reporting requirements under CSRD and, increasingly, ISSB-derived national standards cannot be met by organizations where sustainability data collection is a peripheral activity.

The link between embeddedness and confidence remains both significant and consistent with our 2025 findings. Organizations reporting Scope 1–3 with assurance — the most embedded and rigorous reporters in the sample — are statistically significantly more likely to report complete or high confidence in their GHG measurements. The runs in both directions: embeddedness builds capability, and demonstrated capability builds confidence.

FIGURE 4



Source: Reuters Insights' Energy Transition Sentiment Tracker (2026)

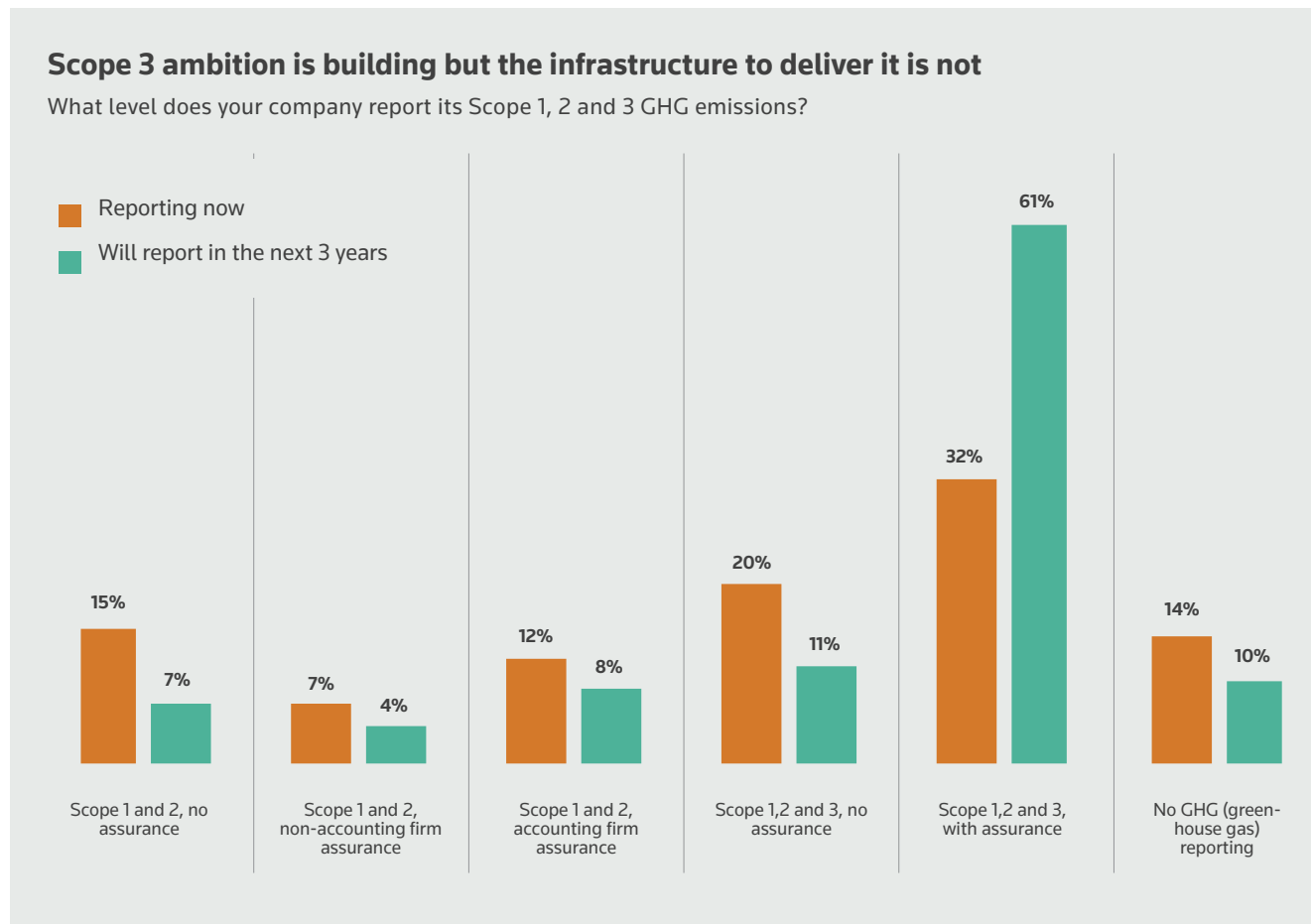
The Advance of Scope 3 Reporting

The most significant year-on-year movement in our research is in Scope 1–3 emissions reporting. 52% of organizations currently report some combination of Scope 1, 2, and 3 emissions — a nine-percentage-point increase over the comparable 2025 figure and, if it proves durable, a genuine step-change in reporting ambition after years of incremental movement. The 2025 report specifically noted ‘little movement in emission scopes’; the 2026 data suggests this may finally be breaking through.

Within that 52%, the split between those reporting with and without assurance matters for assessing actual data quality. While around one-third (32%) are reporting Scope 1–3 with assurance - up ten percentage points from 22% in 2025 - the remaining 20% are reporting Scope 1–3 but without external validation. As assurance requirements under CSRD and ISSB become operational, this group may face significant additional compliance workload.

The forward-looking picture is more ambitious still. Nearly two-thirds (61%) expect to report Scope 1–3 with assurance within three years — nearly doubling the current share. Whether this aspiration translates into reality will depend on two things our research has identified as structurally lagging: supply chain data collection capability and digital infrastructure. An organization still storing its sustainability data in spreadsheets (63% of the sample) will struggle to achieve fully assured Scope 3 reporting within three years.

FIGURE 5



Source: Reuters Insights' Energy Transition Sentiment Tracker (2026)

INTERNAL PERCEPTIONS OF REPORTING

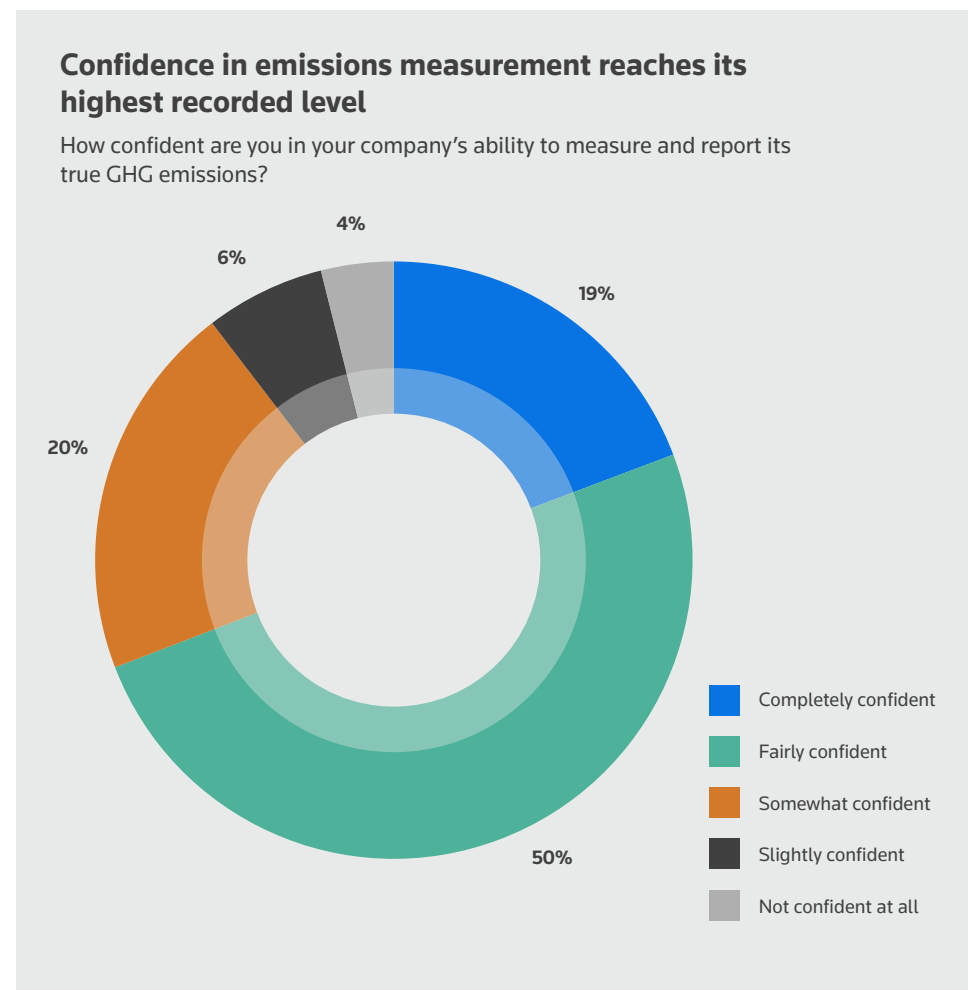
Confidence is one of the dominant themes in our 2026 report. The eleven-percentage-point increase in combined fairly and completely confident responses on GHG measurement is particularly positive. However, this confidence coexists with an increase in Excel-based data management, with persistently high concerns about data quality, and with CSRD compliance timelines that have slipped rather than accelerated.

More than two-thirds (69%) of respondents are at least fairly confident in their organization's ability to measure and report its true GHG emissions, up from 58% in 2025 and the largest single-year gain since this study began. The modal response is 'fairly confident' at 50%, up sharply from 38% in 2025. This decisive shift out of the more hesitant 'somewhat confident' band into 'fairly confident' is perhaps the clearest indicator of genuine progress.

Three structural drivers appear to underlie this shift. First, the progressive cycle of CSRD preparation has built internal capabilities and processes in ways that translate to genuine confidence. Second, increasing adoption of external assurance provides new validation: organizations that have had their GHG figures independently reviewed are significantly more confident in those figures. Third, and most simply, more years of practice at a methodologically complex discipline produce more reliable results.

Confidence rising while sustainability executives persist with Excel and other manual data storage techniques is worthy of consideration. One interpretation is that practitioners have become skilled at managing complex data in familiar tools, and that confidence reflects competence at the methodology rather than confidence in how that data is actually stored and accessed. Another is that this confidence is partly a result of anchoring on improved outcomes (fewer material restatements, more external challenge passed) rather than a rigorous assessment of underlying data quality.

FIGURE 6



Source: Reuters Insights' Energy Transition Sentiment Tracker (2026)

Framework Implementation Timelines

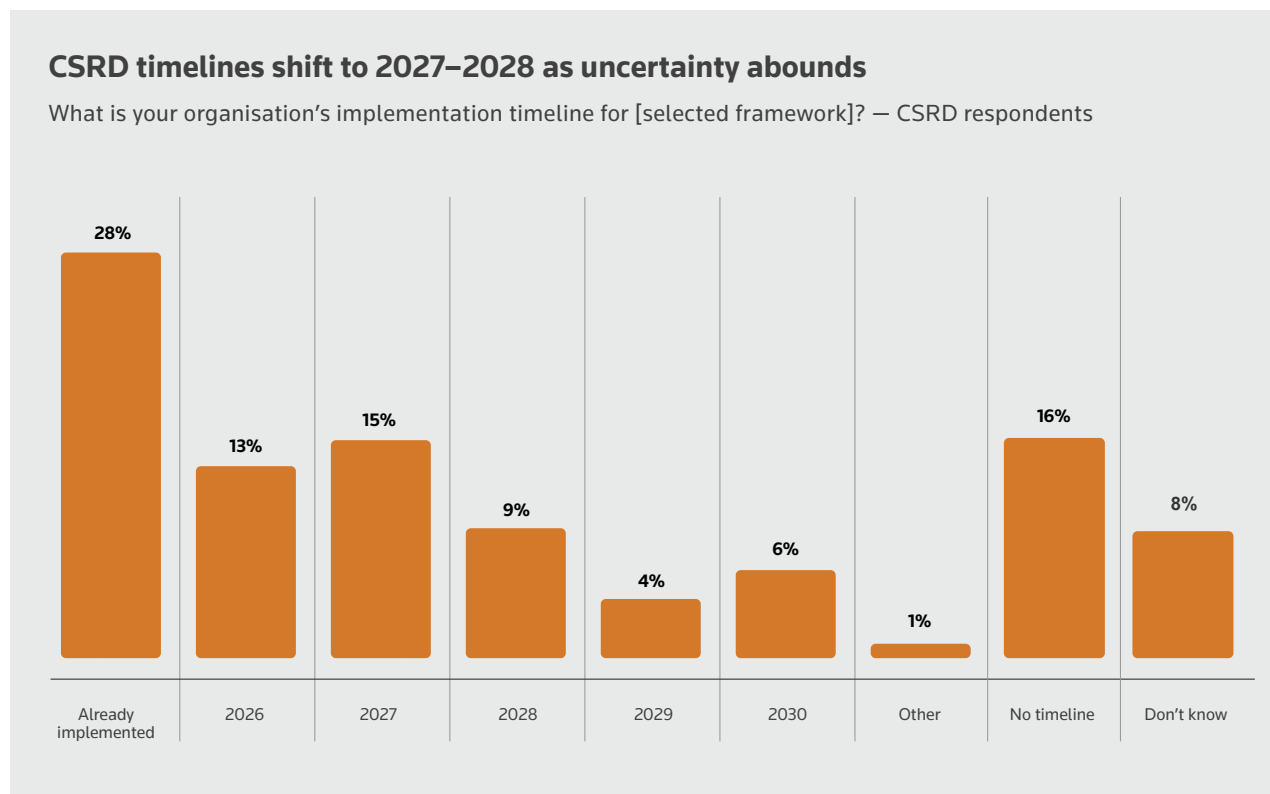
Our CSRD-specific pulse survey conducted in March 2025 showed approximately 40% of CSRD-relevant respondents were already compliant or on track for end-2025 compliance. The 2026 data shows only 26% already implemented, evidence of a recalibration driven by the realities of the CSRD Omnibus negotiations and the genuine complexity of full CSRD compliance. While the direction of travel remains the same, the timeline has shifted.

Among the cohort within our 2026 sample reporting to the CSRD, the largest forward-looking cluster (21% of respondents) expect to report by 2027, consistent with revised implementation schedules following the Omnibus. However 14% have no implementation timeline at all, figure of concern for a directive with legal enforcement mechanisms, although this is directionally consistent with last year’s research which revealed timeline slippage was already occurring before the current wave of Omnibus uncertainty.

ISSB timelines present a different pattern, one that is more distributed and with a higher share expressing no timeline (19%). This likely reflects ISSB’s voluntary adoption pathway in most jurisdictions, with regulatory bodies in individual countries still determining mandatory schedules. TCFD stands in contrast to both: more than three-quarters (76%) of TCFD-aligned respondents are already implemented, a benchmark that illustrates what framework-convergence looks like at maturity.

Our analysis does, however, reveal that publicly traded companies are significantly more likely to have already implemented their primary framework (41%) than private companies (20%). This differential reflects the investor-disclosure pressures that publicly listed entities face beyond pure regulatory compliance.

FIGURE 7



Source: Reuters Insights’ Energy Transition Sentiment Tracker (2026)

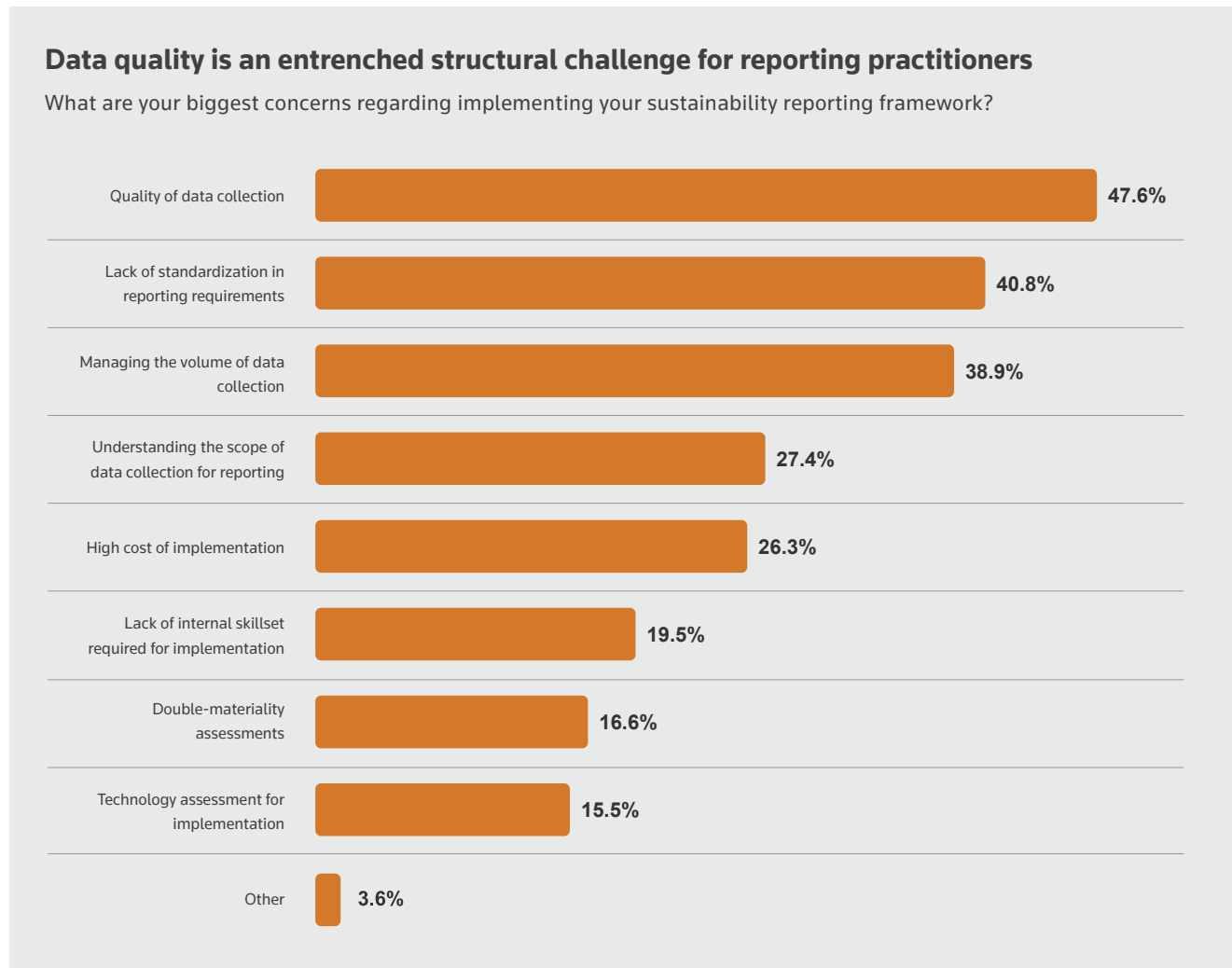
Timeline Confidence and Implementation Concerns

Nearly two-thirds (64%) of those with an identified implementation timeline report high or complete confidence in meeting it, a strong figure that should be acknowledged positively. Notably, zero respondents report no confidence at all: even organizations behind their planned schedule remain convinced that they will ultimately achieve compliance.

Data quality tops the list of concerns for the second consecutive year, cited by almost half (48%) of respondents. This is not a new finding, but its persistence is significant. Data quality is not a problem that a new wave of platform adoption has resolved. Lack of standardization across reporting requirements (41%) is the second concern, reflecting the reality that even CSRD-dominant organizations are operating under multiple frameworks simultaneously and that inter-framework data translation remains significantly taxing. Managing data volume, cited by 39% of respondents today, could intensify as Scope 3 reporting — which requires disaggregated supply chain data at potentially thousands of supplier nodes — becomes more widespread.

The 17% citing double-materiality assessments as a concern is lower than might be expected given CSRD’s specific requirements in this area. This may indicate that organizations are further along in their CSRD preparation having worked through this particular challenge, or that organizations are underestimating the ongoing complexity of double-

FIGURE 8



Source: Reuters Insights' Energy Transition Sentiment Tracker (2026)

THE REPORTING TECHNOLOGY BUYER'S GUIDE

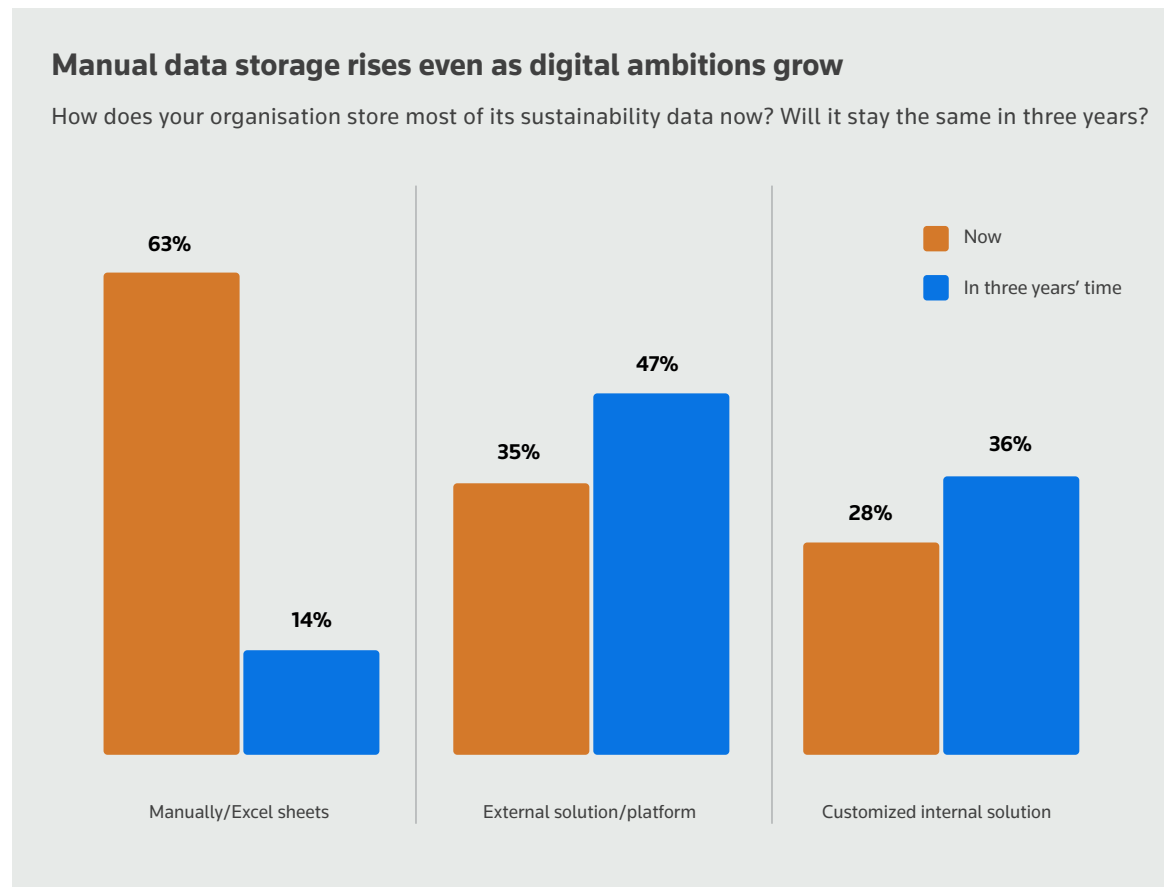
In a year when investment intentions are positive, when Scope 3 ambitions are rising, and when the case for digital transformation of sustainability data management has never been clearer, the share of organizations still relying on manual or spreadsheet-based data storage has increased from 57% to 63%.

That almost two-thirds of respondents state that their organization currently stores most of their sustainability data in manual systems or Excel, and that this share is growing year-on-year challenges the notion from previous reports that this practice would become a thing of the past. While it should be noted that respondents still suggest the direction of travel away from Excel (only 14% expect to still be on manual methods in three years), the current-year increase runs counterintuitively to that.

There may be a number of explanations for this. Economic pressure has led some organizations to cancel or defer platform migrations that were planned in 2025 or prior. New regulatory requirements are generating data collection obligations that organizations are meeting initially in familiar tools while they assess longer-term platform solutions.

The direction of aspiration remains clear: organizations plan to shift from manual to external or internally-built, custom solutions (or a combination of both) in the short to medium-term. Whether the transition happens fast enough to support Scope 3 and CSRD ambitions is the question.

FIGURE 9



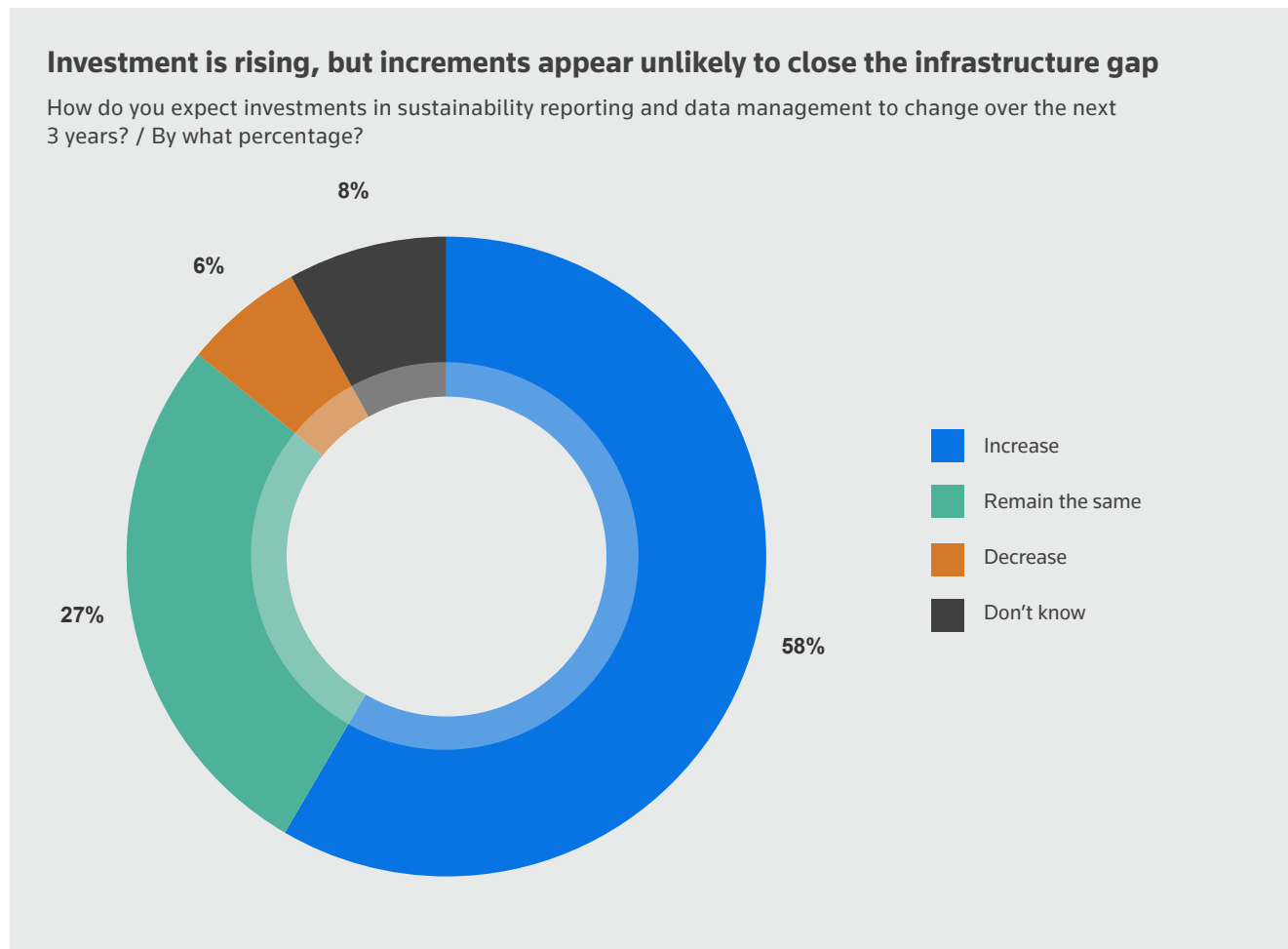
Source: Reuters Insights' Energy Transition Sentiment Tracker (2026)

Investment Levels and Trajectory

The modal annual spend on sustainability reporting and data management remains the \$11k–\$100k band, selected by 28% of respondents. Cumulatively, 44% spend \$100k or less per year - a level of investment that is almost certainly insufficient for organizations facing full Scope 3 reporting and CSRD assurance requirements. Just eight percent report annual spend above \$500k, and fewer than one percent above \$5m. For large, globally-operating organizations with complex supply chains, these figures suggest systematic under-investment relative to the compliance obligations being created.

More than half (58%) expect to increase investment over the next three years which, while positive, is down from 63% in 2025. The most common anticipated increase is 11–20% (25%), followed by 6–10% (23%). Only 16% expect increases of more than 20%. At a median increment of around 15%, and starting from a modal spend of under \$100k, the absolute investment levels being planned are unlikely to fund the infrastructure transformation implied by ambitions for reporting set elsewhere.

FIGURE 10



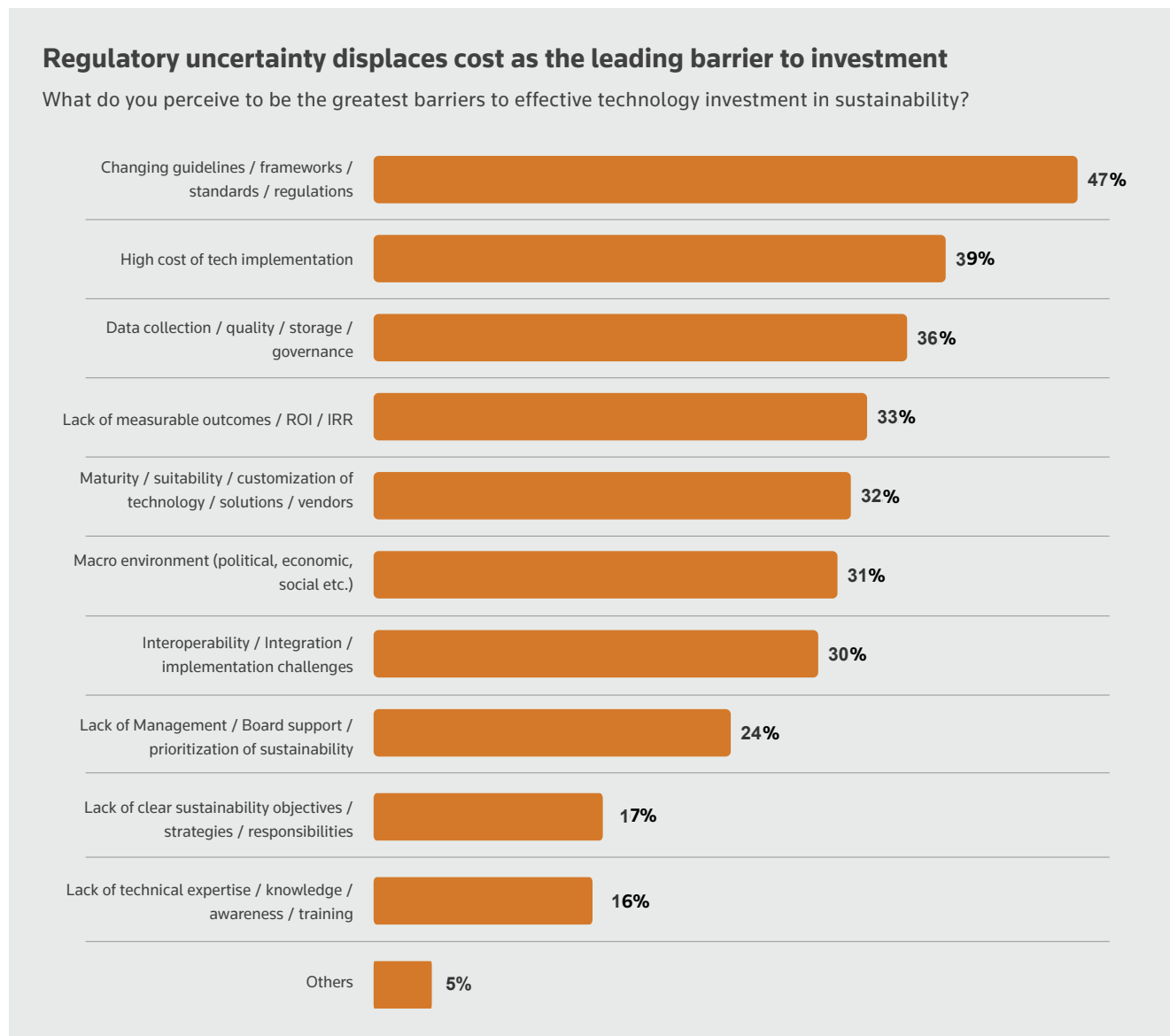
Source: Reuters Insights' Energy Transition Sentiment Tracker (2026)

Barriers to Technology Investment

Changing guidelines, frameworks, standards, and regulations has displaced high implementation cost as the leading barrier to technology investment, cited by 47% of respondents, up from 30% in 2025. This shift reflects a genuine structural problem: organizations are reluctant to commit to long-term technology platforms when the regulatory landscape that will determine what those platforms must deliver continues to shift. CSRD Omnibus negotiations, the SEC's climate rule litigation, and ISSB's evolving adoption schedules have collectively created a procurement environment where locking into a single-framework solution carries material risk of obsolescence.

The macro political and economic environment has become a prominent new factor, selected by 31%, and must be a direct consequence of the Trump administration's shift on climate. Data collection, quality, storage, and governance remains persistent at 36%, virtually unchanged from 2025, confirming it as a structural rather than cyclical challenge. Lack of measurable outcomes or return on investment (33%) and technology maturity and suitability (32%) together reflect a market in which the commercial case for sustainability technology investment is still being established rather than taken for granted.

FIGURE 11



Source: Reuters Insights' Energy Transition Sentiment Tracker (2026)

Technology Adoption and Efficacy

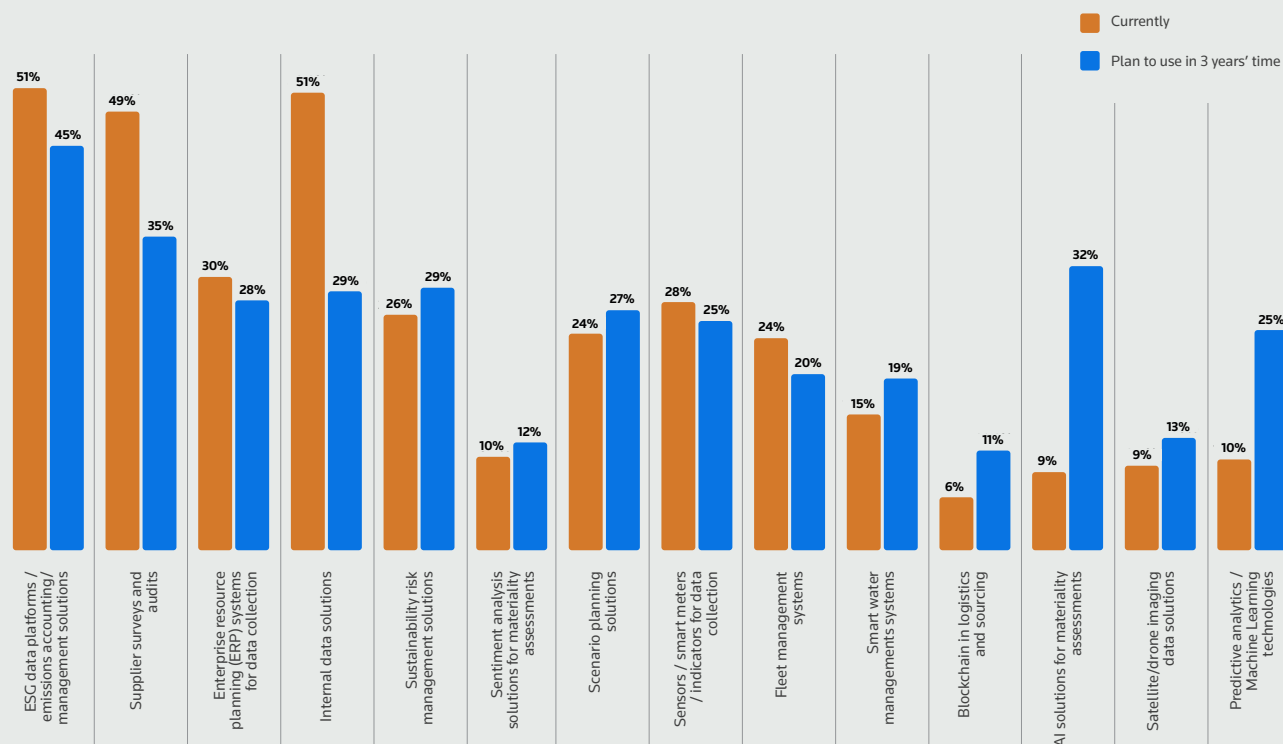
ESG data platforms and internal data solutions are the most widely adopted categories (both 51%), confirming that the market has passed the point where platform adoption is differentiated. Supplier surveys and audits, despite having the worst efficacy scores in the survey, remain the third most widely used category (49%), underscoring how structurally necessary they are for Scope 3 data collection even when practitioners find them inadequate. The gap between usage and satisfaction for this category is the central tension of the Scope 3 data challenge: organizations cannot avoid using supplier surveys, but the surveys as currently designed are not working well enough.

AI for use in materiality assessments is selected by just nine percent of respondents as being in use today, but with 32% identifying it as planned investment for over the next three years. While this suggests strong adoption potential, it is worth noting that for each of the previous two years of this study, the narrative has been the same. Marginal use today, but with strong appetite to deploy in future years. That the needle around using AI for materiality assessments has barely moved in that time would suggest sustainability practitioners have yet to see the kind of maturity required for the technology to be come a solid, bankable option in this regard.

FIGURE 12

AI for materiality assessments: the sharpest projected technology adoption curve

Which tools/technologies are you using to measure and manage sustainability data, or plan to use in the next 3 years?



Source: Reuters Insights' Energy Transition Sentiment Tracker (2026)

Efficacy scores across the technology portfolio cluster between 6.2 and 7.7 out of 10. Sensors and smart meters score highest (7.7), consistent with their direct measurement function and relative implementation simplicity. ESG data platforms score 7.3 — a strong result that validates the investment case for the most widely adopted category. AI for materiality assessments scores 7.0 — creditable for a nascent application and a likely driver of its strong planned adoption growth.

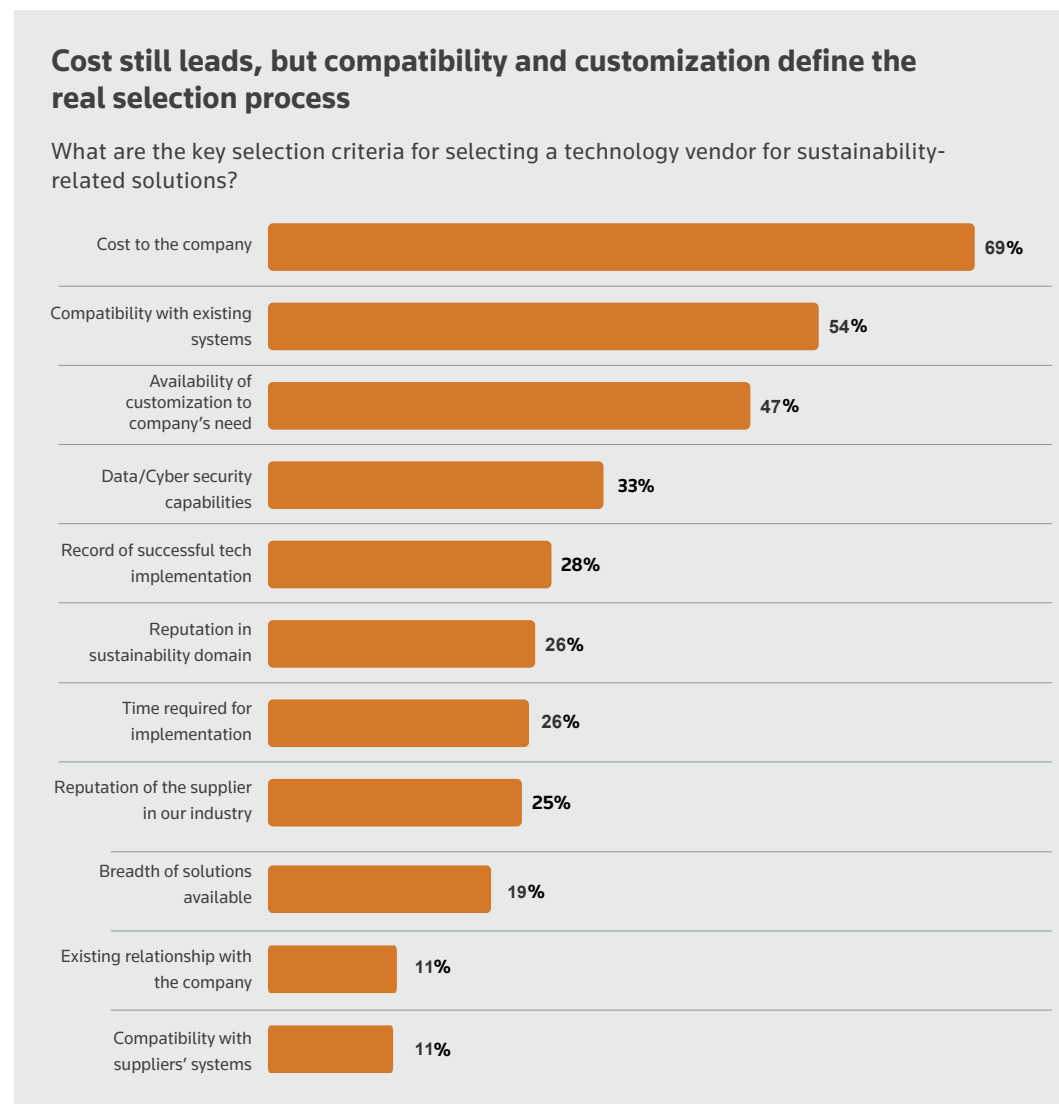
The lowest efficacy score belongs to supplier surveys and audits (6.2), matched by their score for ease of implementation (6.2). This dual low score — the technology that is hardest to implement also delivers the least satisfaction once implemented — presents the industry’s most acute data collection problem in sharp relief. The solution is not to stop using supplier surveys; it is to fundamentally redesign how they work.

ESG data platforms score notably lower for ease of implementation (6.1) than for efficacy (7.3) — meaning they work well once in place but are non-trivial to deploy. This gap between implementation difficulty and operational effectiveness is important for procurement planning: organizations should expect a significant implementation investment before realizing platform benefits. Blockchain, meanwhile, scores lowest of all for implementation ease (5.3) and is used by only 6% of the sample — a useful data point on the limits of distributed ledger technology in current sustainability practice.

Vendor Selection Criteria

Cost is the dominant vendor selection criterion at 69%, though this represents a seven-percentage-point decline from 76% in 2025 — a modest sign of procurement maturation. Compatibility with existing systems (54%) reflects the operational reality that sustainability data cannot be managed in isolation from financial systems and ERP infrastructure. Customization availability (47%) indicates that off-the-shelf solutions still do not fully meet the specific needs of most organizations — a market signal that the available platforms are not yet configurable enough for the diversity of reporting requirements practitioners face.

FIGURE 13



Source: Reuters Insights' Energy Transition Sentiment Tracker (2026)

THE ROLE OF AI IN REPORTING

In 2025, AI was a Special Feature in our report — a moment of emerging and expectant excitement. In 2026 it earns its own full chapter, but the story has decisively shifted: from widespread anticipation to selective, shallow deployment. AI has found its practical level in sustainability reporting. That level is lower than the 2025 survey’s expectations suggested it would be, and it is concentrated almost entirely in the lowest-complexity application available to practitioners. Understanding why, and what it would take to move AI upstream into the data quality challenge where it is most needed, is the chapter’s central analytical question.

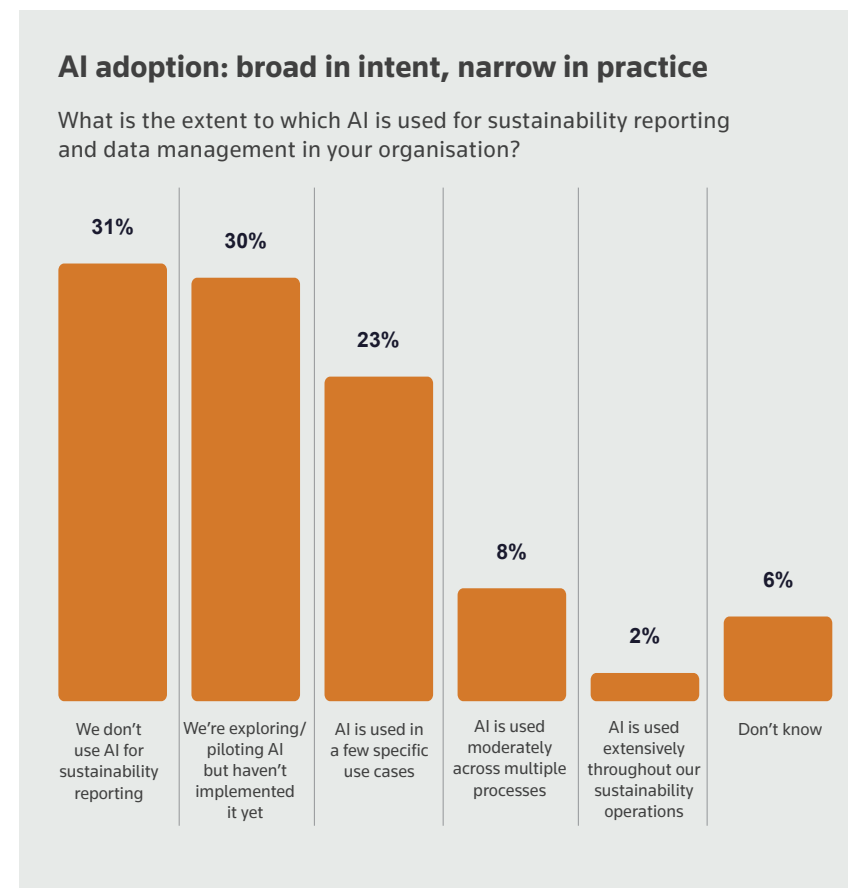
AI Adoption Is Broad, but Shallow

One-third (33%) of respondents are using AI in at least some operational capacity for sustainability reporting — 23% in specific use cases, eight percent moderately across multiple processes, and two percent extensively. A further 30% are exploring or piloting but have not yet implemented, with 31% not currently using AI at all. Reading this against the 2025 data, where 89% expected AI to have a material impact on sustainability reporting, reveals the central dynamic: the gap between anticipation and implementation is substantial, and the transition from expectation to operational use is slower than last year’s cohort projected.

This resonates with alternative research conducted by Reuters Insights and is a persistent theme within AI adoption in general: While the technology is of considerable interest for professionals – and particularly senior leadership – few projects emerge from piloting and testing and into practice. The 30% in the exploring or piloting phase represents the next wave of adopters — organizations that have evaluated AI, are testing applications, but have not yet committed to operational deployment.

This is equally reflected in how just two percent are using AI extensively throughout their sustainability operations. This figure is consistent with AI for sustainability reporting being in an early-majority adoption phase at best — the domain of committed early adopters rather than standard practice. Organizations in this cohort are building genuine competitive advantage in reporting quality and efficiency; the methodology for getting there is not yet clear to the wider market.

FIGURE 14



Source: Reuters Insights' Energy Transition Sentiment Tracker (2026)

What AI is Actually Doing

Among the 33% using AI operationally, 53% are applying it to report writing and narrative generation — a figure that is more than double the next most common application (data collection and aggregation at 28%). The practical implication of this concentration is significant: the dominant use of AI in sustainability reporting is to improve the presentation of data that organizations already have, rather than to improve the quality of the underlying data itself. AI is polishing sustainability reports, not powering them.

The more analytically valuable applications — automated emissions calculations (15%), supply chain data tracking (16%), materiality assessments (16%), and scenario modelling (16%) — are each used by a much smaller share. These are precisely the applications where AI’s capacity to process large, heterogeneous datasets at speed would have the greatest operational impact. They are also the applications where implementation complexity is highest, integration with existing data systems is most demanding, and the risk of AI error has the greatest consequences.

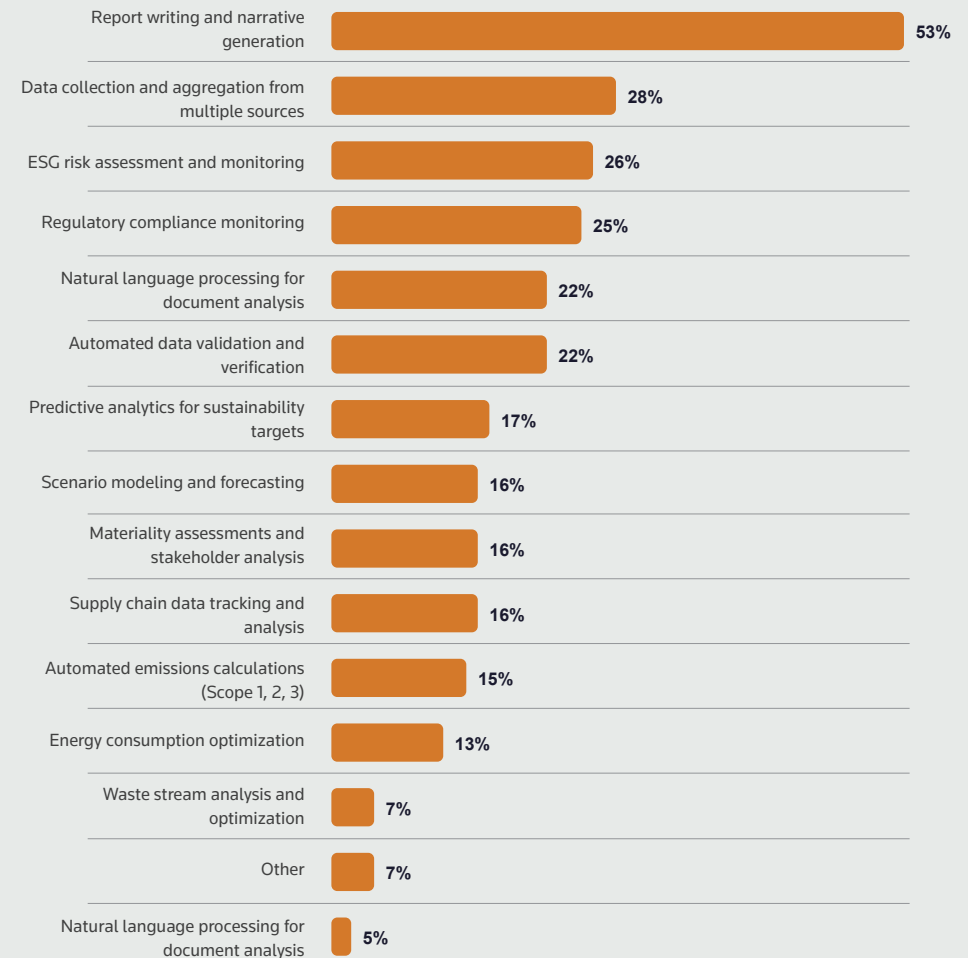
Regulatory compliance monitoring (25%) stands out as a promising growth area, particularly as the multiplicity of applicable frameworks increases. Natural language processing for document analysis (22%) and automated data validation (22%) round out the middle tier — both meaningful applications that go beyond narrative generation, though neither is as strategically impactful as emissions calculation automation or supply chain tracking.

The report-writing concentration reveals an important dynamic in how organizations are managing the transition to AI. Report writing is a safe, bounded application: the AI is generating text from data that humans have verified, the output is reviewed before publication, and the worst outcome of AI error is an inaccurate narrative that human editors catch. Moving AI into data-intensive applications requires a higher level of trust, more sophisticated implementation, and a greater tolerance for error in the data pipeline. The concentration on report writing is therefore rational given current AI maturity — but it means that the transformative potential of AI in sustainability reporting remains largely unrealized.

FIGURE 14

AI is polishing sustainability reports, not powering them

For which processes and applications in sustainability reporting and data management are you using AI?



Source: Reuters Insights' Energy Transition Sentiment Tracker (2026)

AI Impact is Measurable but Not Yet Transformative

22% of those using AI report significant or transformative positive impact — 15% significant and 7% transformative. This is a meaningful figure: roughly one in five AI users is seeing real operational value. But it represents a significant step down from the near-universal positive expectations expressed in the 2025 survey. The majority cluster — 28% incremental, 24% moderate — describes a useful but not game-changing technology. 20% say it is too early to tell, suggesting that many AI implementations are too recent to be fairly evaluated and that the jury is still out.

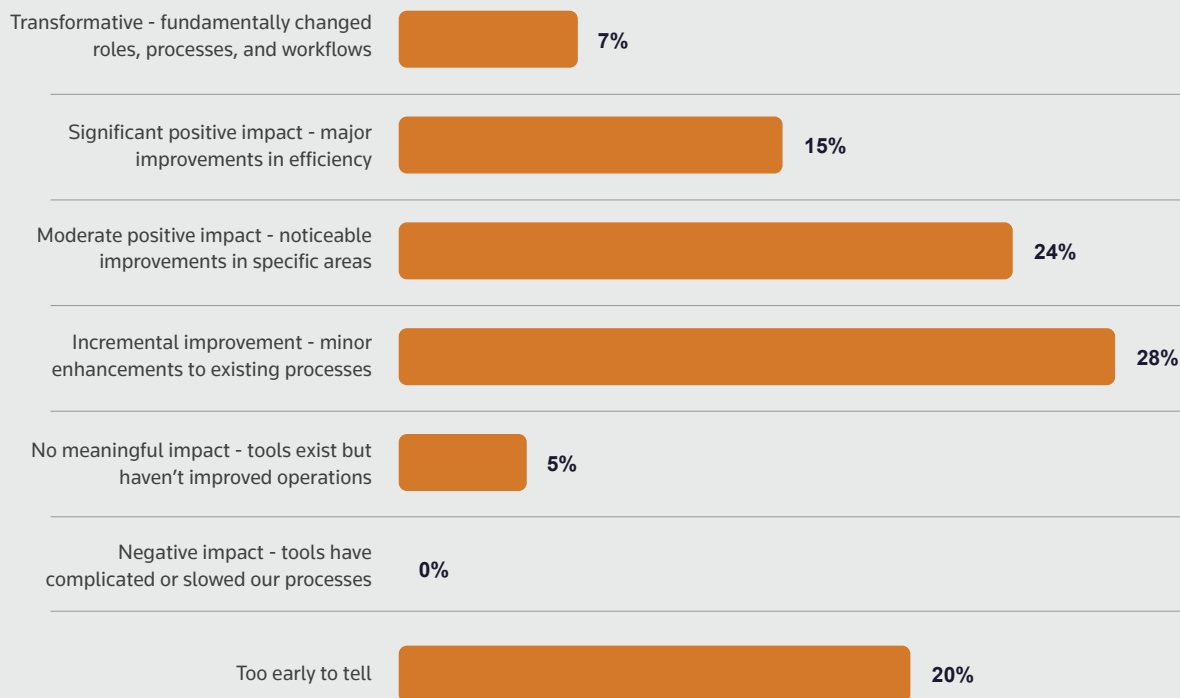
Crucially, only one respondent (less than 1%) reports a negative impact from AI — a finding that reframes the risk calculus for organizations still evaluating whether to proceed with AI deployment. The risk is not of harm; it is of muted rather than missed benefit. Organizations that do not deploy AI are not protecting themselves from negative outcomes — they are forgoing the opportunity to be among the 22% achieving significant positive results.

The interaction between AI application and impact is the most analytically interesting data point for the AI chapter. Organizations that have moved AI beyond report writing into data-intensive applications are more likely to be in the significant or transformative impact cohort. The path to transformative impact is not simply more AI — it is AI deployed further upstream in the data supply chain, where the quality of inputs determines the quality of outputs.

FIGURE 16

One in five AI users reports significant or transformative impact — but the majority remain in incremental territory

What has been the impact of AI technologies on your organisation's sustainability reporting and data management so far?



Source: Reuters Insights' Energy Transition Sentiment Tracker (2026)

METHODOLOGY

The 2026 Sustainability Reporting and Data Management Outlook is based on a web survey of 659 sustainability professionals and decision-makers, conducted in early 2026. All respondents were verified as being engaged in developing, measuring, implementing, or overseeing sustainability reporting strategies, or as being familiar with their organization's sustainability reporting practices.

Data was gathered via online survey and implemented following strict market research guidelines. Significance testing was conducted at 95% confidence intervals. All data is self-reported; limitations on representativeness — particularly for less-developed markets — apply.

Several questions have smaller base sizes due to survey routing. Readers should note: Q8 (n=113), Q9 (n=32), Q16 (n=28), Q17A by framework (CSRD n=218, ISSB n=91, US state-level n=40, TCFD n=33), Q33 (n=238), Q34A (n=237). Questions with base sizes below n=50 are used directionally in this report rather than for precise percentage claims.

Year-on-year comparisons are made throughout this report against the 2025 study (n=1,183, fieldwork November 2024, plus pulse survey n=116, March 2025). The 2026 sample is approximately half the size of the 2025 sample. Where year-on-year movements are cited, these are gross comparisons; statistical significance testing across surveys with different sample compositions has not been conducted and readers should treat directional comparisons with appropriate caution.

For this report, 'Scope 3 reporting' refers to any self-reported emissions in the respondent's value chain (upstream and/or downstream), with or without external assurance. 'High or very high embeddedness' refers to Q11 responses at those scale points. 'Fairly or completely confident' refers to the combined top two confidence bands on the five-point scale used in Q13.

