Ideas On Purpose

2026

Trends in Corporate Reports

Introduction

In the fall of 2026, the forces pulling sustainability reporting in opposing directions are more visible than ever. In the U.S., the charged political climate and federal regulatory retreat have changed how companies communicate their work, if not always the work itself. Globally, similar political challenges exist, but requirements grow, albeit more slowly. Reports are proving more durable than this volatile moment might suggest. Resilience continues to define it.

In a moment when ESG language is still under pressure, reporting is quieter, and documents are shrinking, whether from greater editorial discipline, a pullback in scope, or the migration of content into other documents. Every topic included in a report is a deliberate choice. Reports are quieter in both volume and ambition, but the practice is being repositioned, not abandoned. Reporting is still vital for accountability and comparability.

Although there was a decrease in reports by our cutoff of July 31, 2026, 87% of the *Fortune 200* had a current report, with nearly two-thirds containing 2025 data, a similar ratio from 2024.

This year, we looked closely at what companies are choosing to include, what they track and commit to, and how they communicate. And, we assessed how they are responding to new challenges with CSRD shaping practice ahead of, and beyond, its reach.

In this, our 12th edition, we take our deepest dive yet into how the *Fortune 200* is communicating its sustainability work, and what the choices they make reveal about the moment we are in. And, this point-in-time snapshot can help you calibrate your company's next move to stay in step with shifting expectations and manage the headwinds.

87%

Published a Narrative or Highlights Report in 2026

SINCE 2024

▼10%

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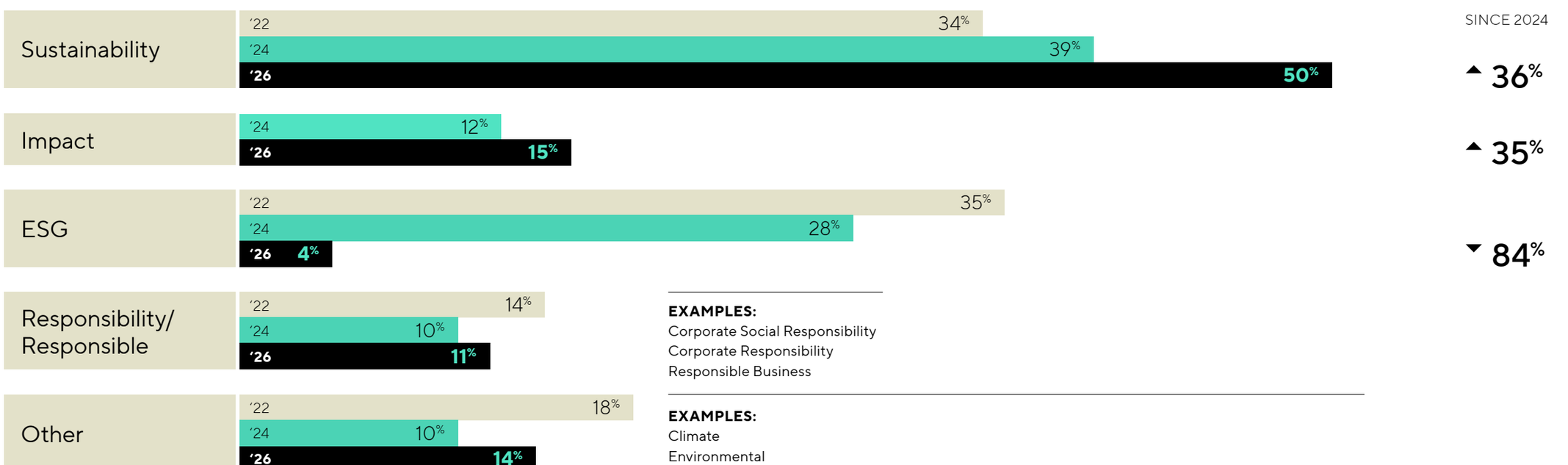
About Ideas On Purpose

The Primary Report

The Primary Report is a company's main document where it sets out its approach, progress, and priorities in its own words.
A small share of companies did not publish a Narrative Report, but instead shared only Highlights, Data tables, or Framework indexes.
What companies call their "report" continues to evolve.

Naming Conventions



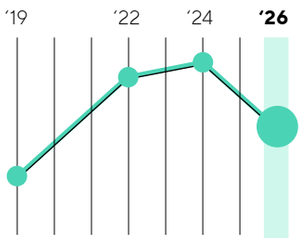
EXAMPLES:
Corporate Social Responsibility
Corporate Responsibility
Responsible Business

EXAMPLES:
Climate
Environmental
Branded Titles: such as *Travel With Purpose, Delta Difference, Health for Humanity,* and *Recipe for Change*

Report Length

After years of growth, average report length peaked in 2024, but the shrinking is not across the board.

With a growing focus on AI ingestion of content, it will be interesting to see how use of the internet to communicate evolves in the future.



Average

64 Pages

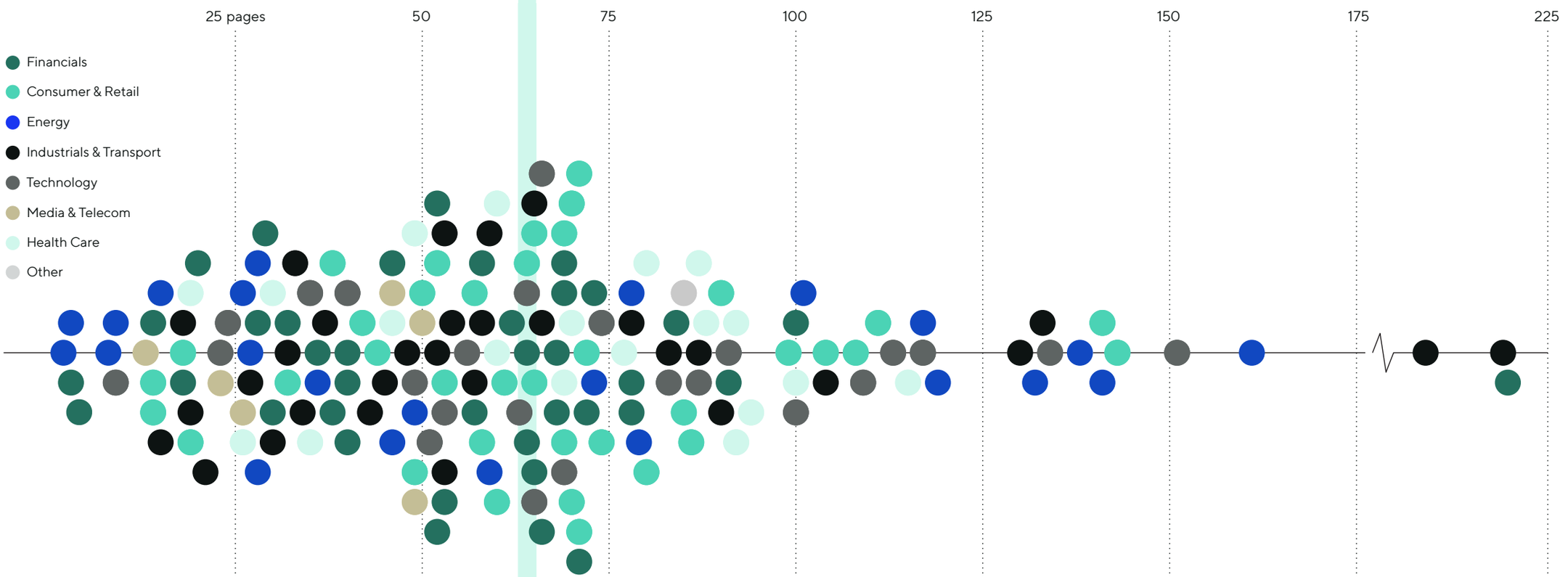
SINCE '24

▼ 23%

Format

93% PDF-Led

7% Web-Led



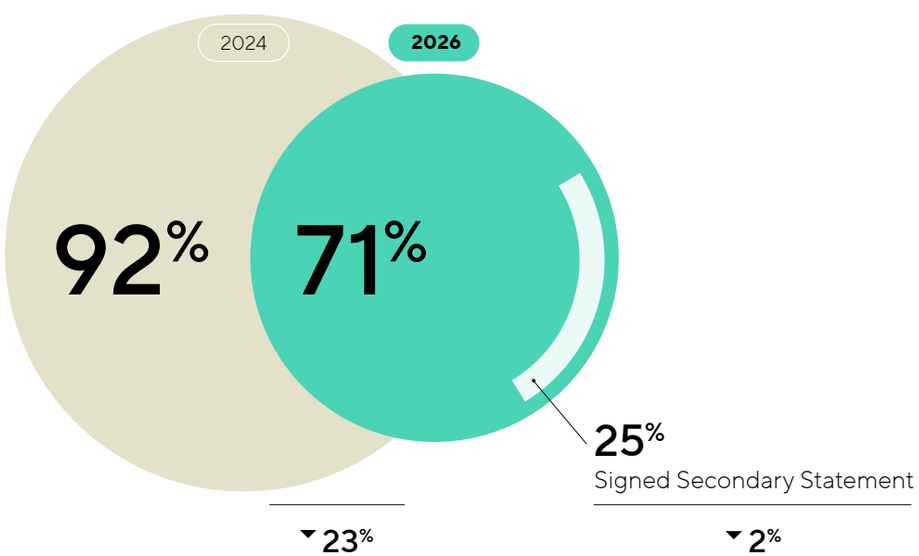
Report Content

As reports get shorter, the content included is more considered. Executive voices are quieter, but the underlying substance is sharper. Companies are building their foundation and focusing on a narrower set of topics, perhaps growing the quality of the sector and company-specific content instead of breadth without relevance.

Executive Statements

Signed CEO statements declined significantly. Secondary statements from other leaders were flat, and most were authored by sustainability executives. The formats also varied. We noticed a number of interview-style Q&As and video messages this year.

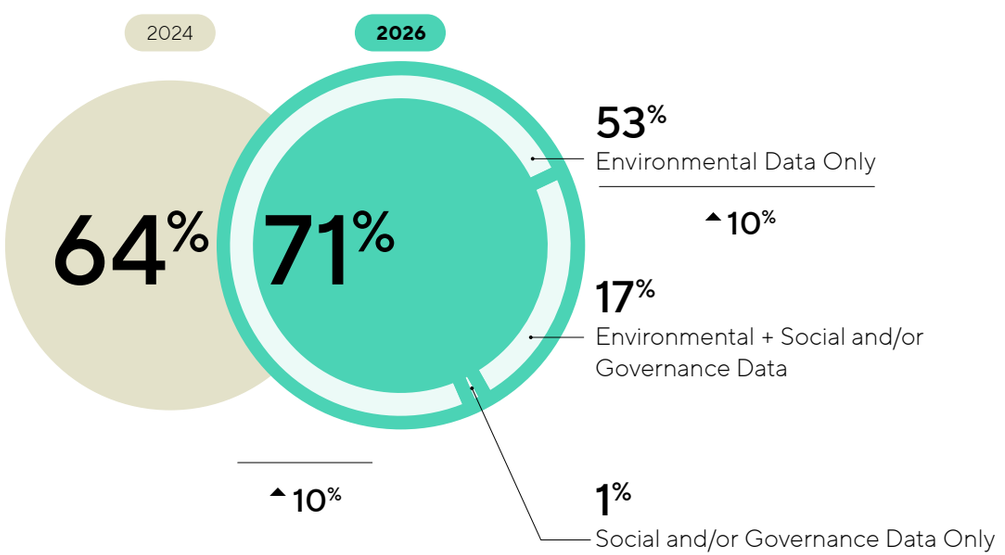
Signed CEO Statement



External Assurance

More companies obtained external assurance. Most of the assured data was environmental, fewer companies verified social and governance metrics, making assurance increasingly a climate-focused story.

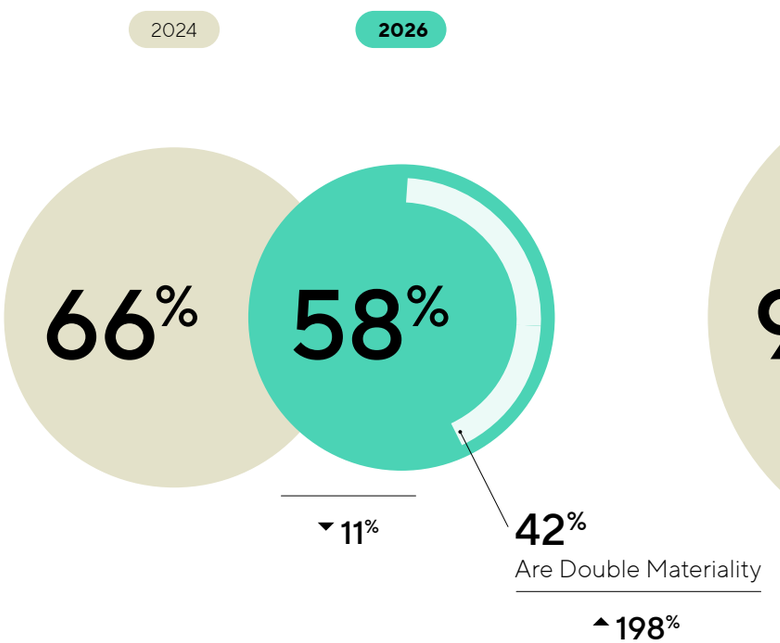
Obtained External Assurance



Materiality Assessments

Inclusion of materiality assessments in reports has fallen. But, among those including assessments, use of double materiality has grown nearly twofold.

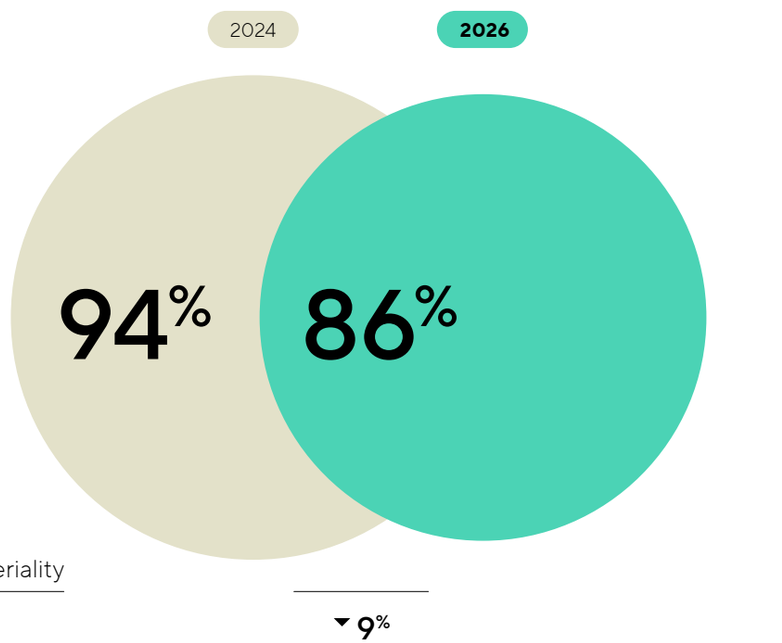
Have a Materiality Assessment



Reporting Progress and Challenges

Reporting progress toward goals remains standard practice, even if it has receded some. More than one-third acknowledged missed targets.

Reporting Progress Toward Their Goals

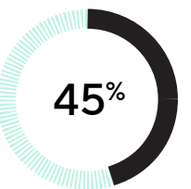


35%
Acknowledged Missed Targets in 2026

Visualization

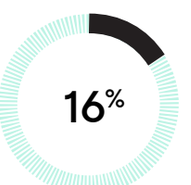
Infographics for Key Concepts 2026

DEPICT COMPLEX IDEAS

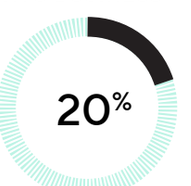


We assessed three specific topics for infographic explanation:

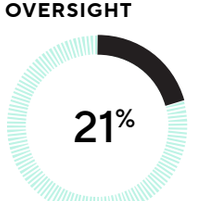
VALUE CHAIN



SUSTAINABILITY EMBEDDED INTO BUSINESS



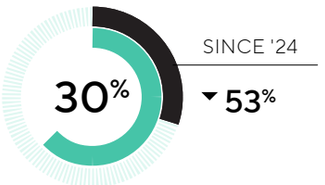
SUSTAINABILITY GOVERNANCE OVERSIGHT



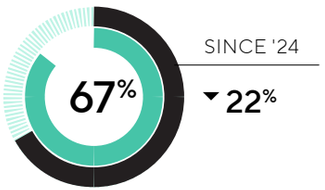
Priority Topics

What companies designate as material is shifting. Biodiversity has declined sharply as a named priority, while technology-adjacent topics remain prevalent, and water appeared prominently.

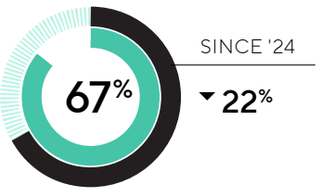
BIODIVERSITY



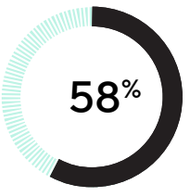
ETHICS



CYBERSECURITY



WATER

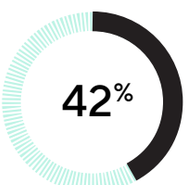


Other Key Topics

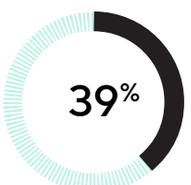
We also assessed topics featured through a dedicated report section that did not require a formal materiality designation.

Social topics tell a story of reframing. DEI mentions declined sharply, which was not surprising, but companies haven't stopped talking about people. Workforce, Community Impact, and Supply Chain sections are near-universal, covering many of the same topics without politically fraught language.

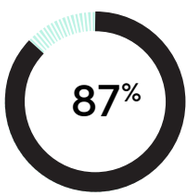
CIRCULARITY



RESPONSIBLE AI

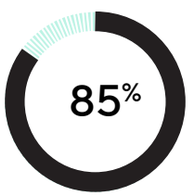


WORKFORCE

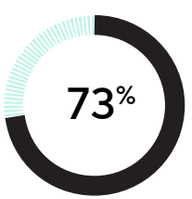


33% Included an Employee Testimonial

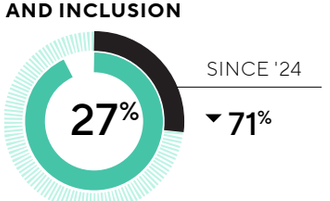
COMMUNITY IMPACT



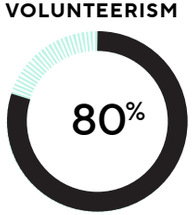
SUPPLY CHAIN



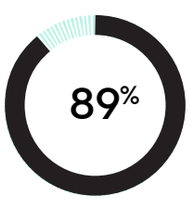
DIVERSITY, EQUITY, AND INCLUSION



EMPLOYEE VOLUNTEERISM

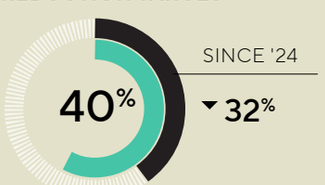


PHILANTHROPY

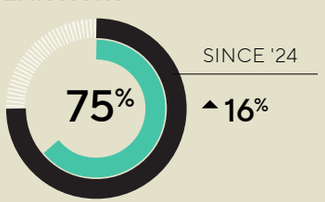


83% Disclosed Philanthropy Value

HAVE A SCOPE 3 REDUCTION TARGET



REPORTING SCOPE 3 EMISSIONS



Scope 3 emissions reporting reflects more companies disclosing emissions data, but fewer committed to reducing them.

Scope 3 disclosure is the most broadly adopted climate metric across sectors, with several industries reporting at near-universal rates regardless of whether they hold net-zero commitments.

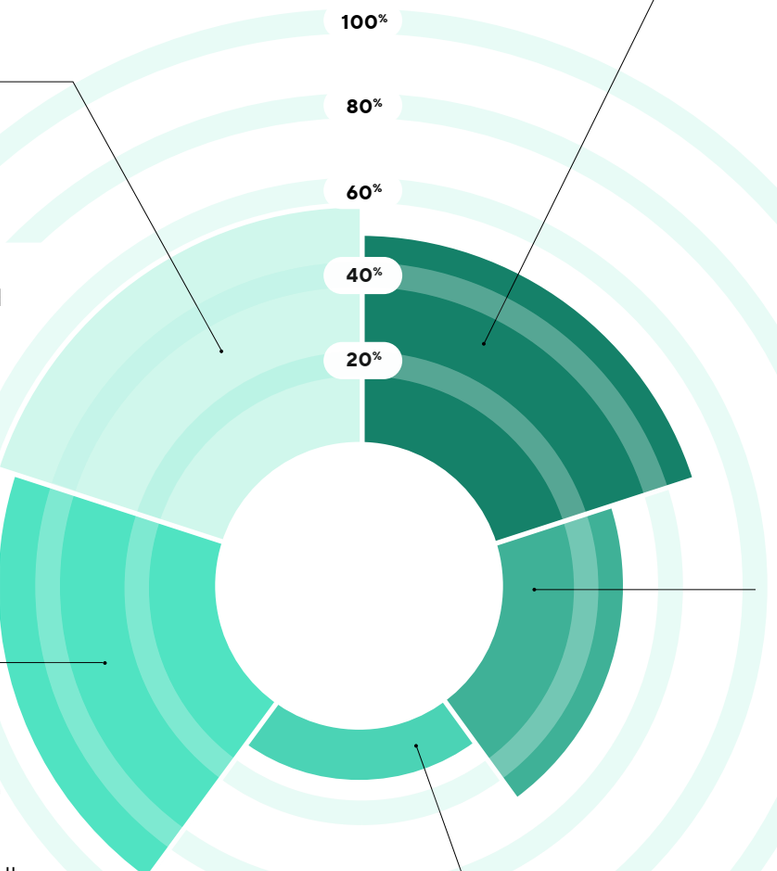
AI

Discussions of Artificial Intelligence (AI) are widespread but uneven in 2026. We looked at how AI was framed across five non-exclusive dimensions as: an operational tool, a governance issue, a strategic opportunity, a risk, and an environmental progress enabler—and found that the business case dominates. Most reports position AI as a strategic opportunity, an operational tool, or a governance topic. Risk disclosure and environmental progress framing lag considerably, pointing to a gap between how companies are deploying AI and how candidly they are accounting for it. Notably, few reports clearly disclosed using AI in their preparation.

39%
Dedicated a Section to Responsible AI

Responsible AI sections were, unsurprisingly, most common among Technology companies.

Framed AI as:



57%
Operational Tool

Health Care companies most frequently discussed use of AI for internal operations; Consumer & Retail companies were least likely to do so.

52%
Governance Issue

While AI was framed as a Governance Issue across all sectors, Health Care did so the most; Energy companies were least likely to do so.

49%
Strategic Opportunity

Unsurprisingly, Technology companies discussed AI's business potential at higher rates than any other sector; no Media & Telecom companies did so.

28%
Risk

Technology and Financials companies were most likely to acknowledge AI's associated risks. Energy companies addressed AI-related risks the least.

13%
Environmental Progress Enabler

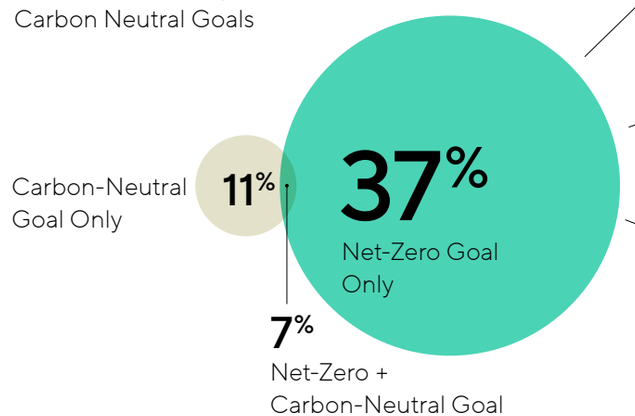
Technology companies were far more likely than any other sector to connect AI to positive environmental outcomes. Health Care, despite producing some of the deepest AI discussions overall, included none.

Climate Commitments

The volatile regulatory environment and conflicting pressures have complicated how companies approach climate commitments. The share holding a net-zero or carbon-neutral goal fell to 55%, from 61% in 2024.* Of those with a dated net-zero commitment in 2024, 20% have since removed it and 16% have softened or re-dated it. The goals that remain favor dated commitments and transition plans over aspirational language.

Net-Zero and Carbon-Neutral Goals

55%
Have Net-Zero and/or Carbon Neutral Goals

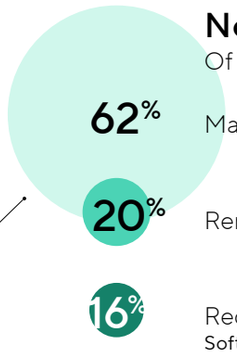


MOST COMMON TARGET YEARS	Carbon-Neutral 2030	Net-Zero 2050
	35% of Dated Carbon-Neutral Goals	53% of Dated Net-Zero Goals

*In 2024, Carbon-Neutral and Net-Zero targets were recorded as a single combined rate.
†The remaining two percent achieved their target or set a first-time net-zero goal.

Net-Zero Commitment Status

Of Those with Dated Net-Zero Commitments in 2024†



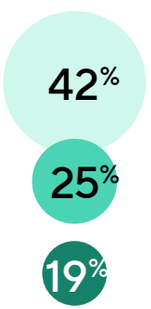
62% Maintained Commitment

20% Removed Commitment

16% Redefined
Softened Language, Narrowed Scope, Changed or Removed Target Year

Net-Zero target years have held steady since 2024; carbon-neutral goals are aimed sooner on average.

Net-Zero Roadmap



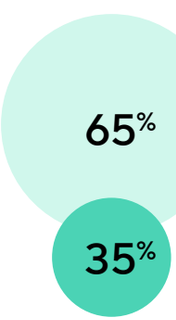
42% Included a Transition Strategy

25% Dated Net-Zero Commitment

19% "Other" language
Aspiration/Aim

While fewer than half of the *Fortune 200* shared a net-zero goal, the goals recorded almost all came with a transition strategy. Net-Zero goals were further split into two categories: "Dated Net-Zero Commitments", which required a target year and progress framework, and aspirational or undated goals, recorded as "Other."

Net-Zero Scope Reporting



65% Scopes 1-3
Full Value Chain

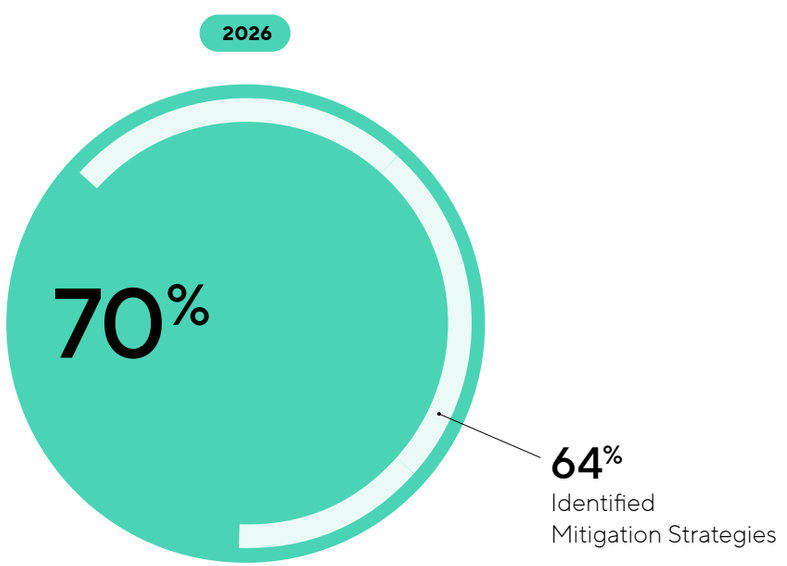
35% Scopes 1 & 2
Operational Only

Among the companies that disclosed public net-zero goals in 2024, a notable share have since removed, redefined, or re-dated their targets. The commitments that remain are more likely to include a transition strategy and cover emissions across the full value chain: a higher standard than many of the targets that have since been removed or redefined.

Climate Risk Assessments

Climate risk assessments have become common practice, and the majority of assessments pair identified risks with mitigation strategies. Many companies publish assessments only within standalone TCFD or CDP disclosures, which may explain why assessment rates track closely with TCFD adoption. Some go entirely unreferenced in the primary report.

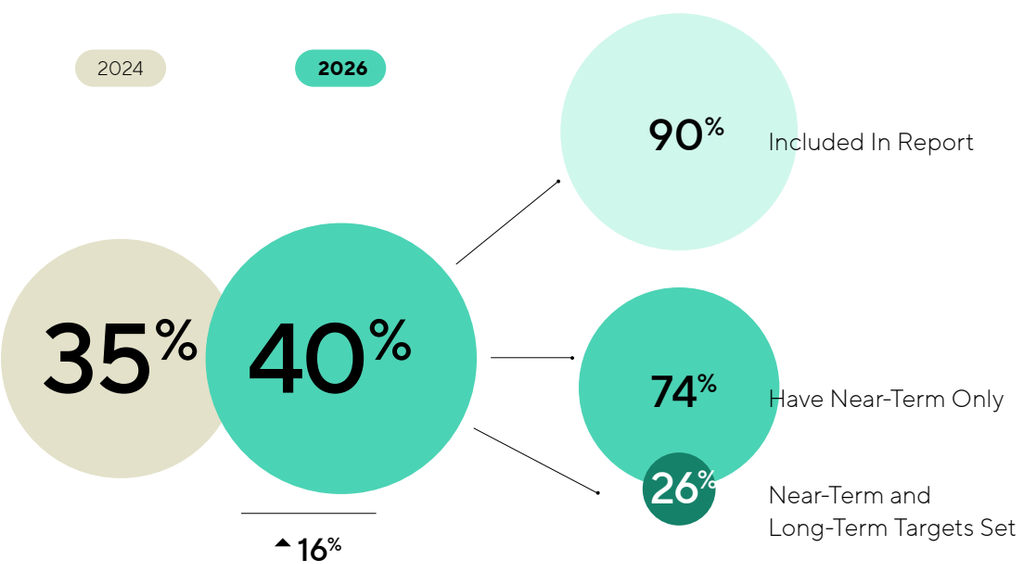
Published Climate Risk Assessment



Science Based Targets initiative

SBTi adoption has grown, and despite more companies submitting targets, not all of them are highlighted in their reports. Near-Term-only verification represents nearly three-quarters of all SBTi targets, while fewer companies have included long-term targets. A landscape shift reflects SBTi's own evolution: its 2026 Corporate Net-Zero Standard relaxes the long-term target requirement, and a mandatory Five-Year Review in 2025 triggered status changes for companies due for renewal.

Set or Committed SBTi Targets



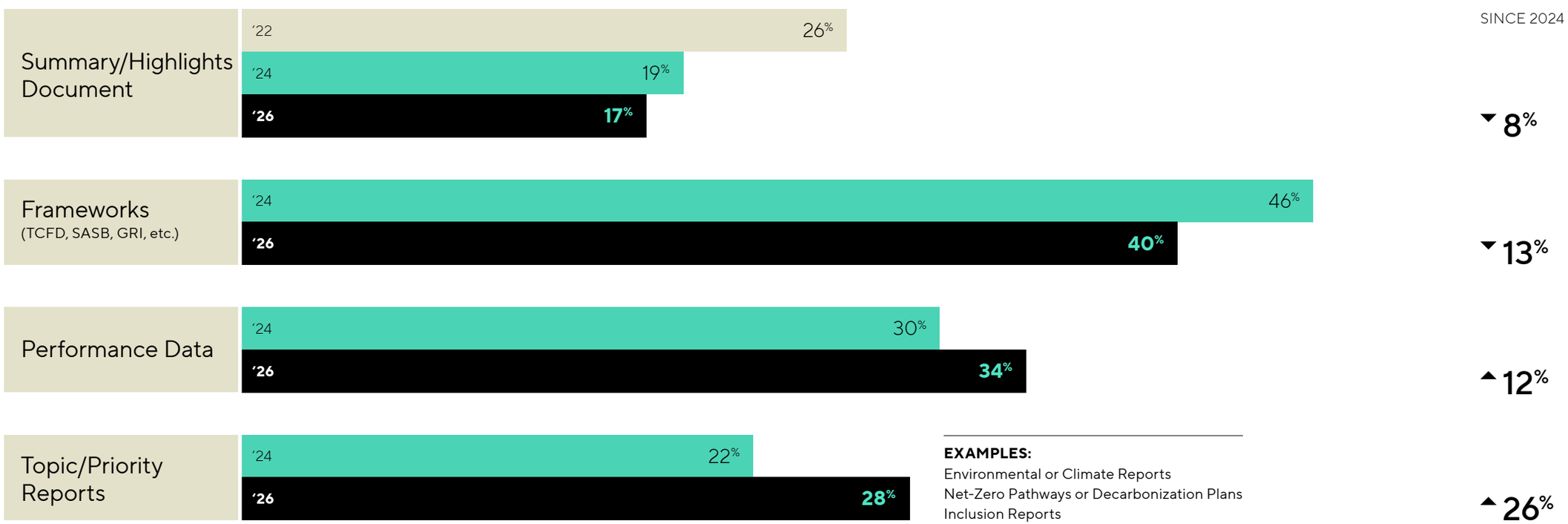
Note: Information about companies with SBTi targets were sourced from SBTi's website.

Beyond the Primary Report

We continue to see a growing adoption of a suite of documents that comprise the company's full reporting. What companies consider part of this suite is shifting with more emphasis on focused needs.

Suite of Documents

Companies appear increasingly more deliberate about what warrants standalone treatment: topical reports on climate strategy and priority issues are earning that space, while summary coverage is declining.



Reporting Frameworks

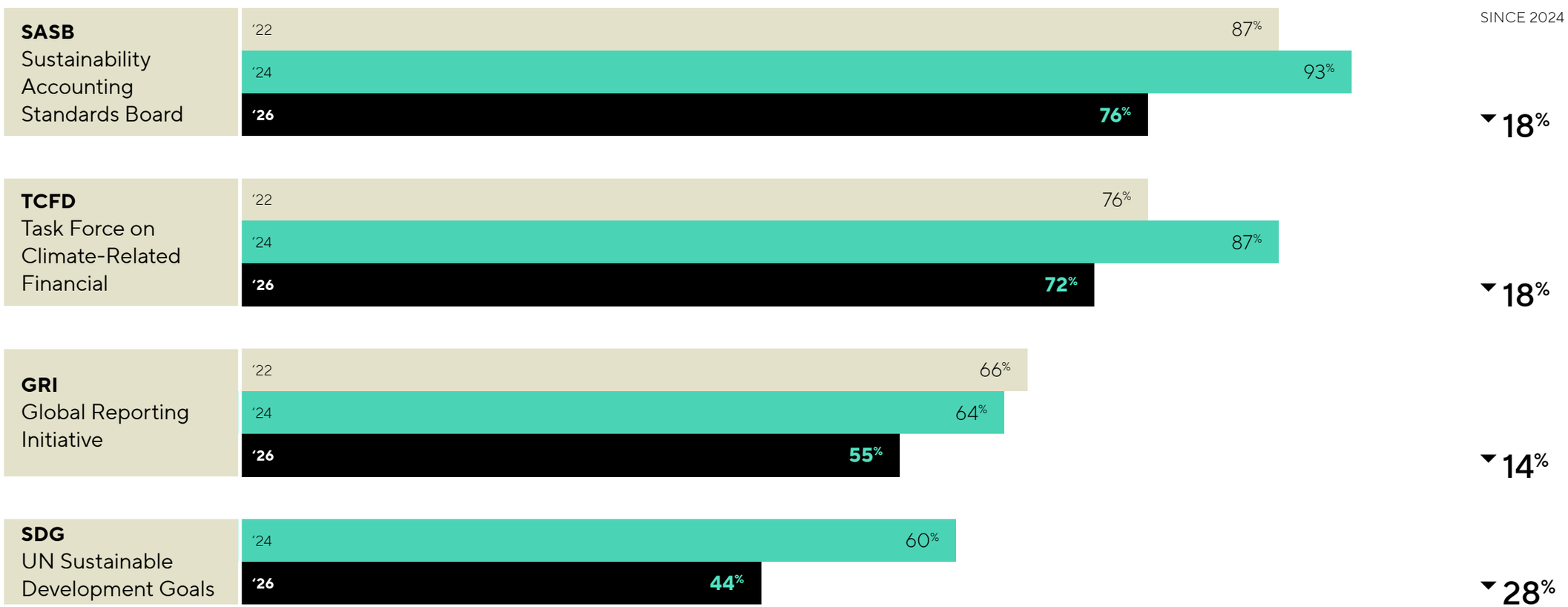
The integration of TCFD and SASB into International Financial Reporting Standards (IFRS) didn't change U.S. multinationals' use of these frameworks, though we did see pullback. SASB and TCFD are declining, even accounting for reports that present their indexes under IFRS S1 and S2 titles.

IFRS, CSRD Mentions:

IFRS/ISSB and CSRD are being referenced, reflecting a broader move toward internationally recognized standards for U.S. multinationals.

17% Referenced CSRD

33% Referenced IFRS or ISSB



Note: SDGs were recorded as referenced if specific SDG categories linked to the company's goals appeared anywhere in the report.

Sustainability and the Corporate Website

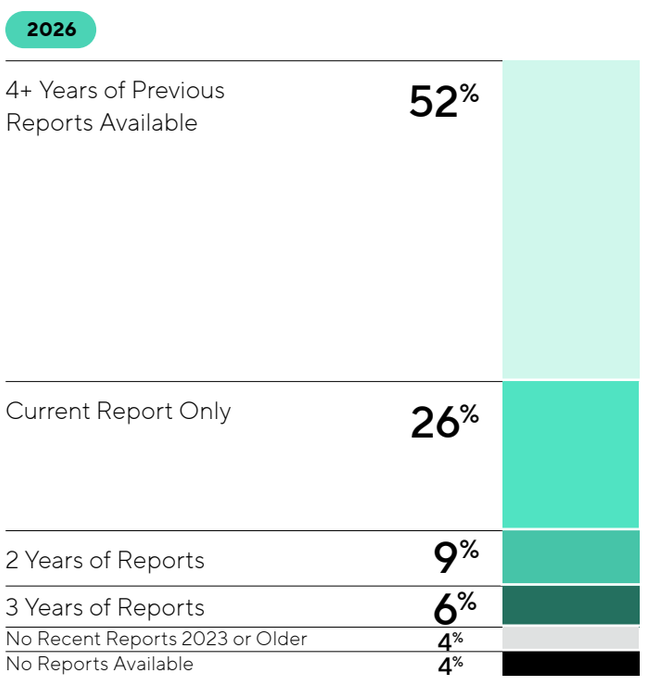
One in five corporate websites that hosted sustainability content in 2024 no longer does, a pullback rather than just a reorganization of digital presence. Where content is going tells part of the story: separate microsites dedicated to sustainability and report content are on the rise, and fewer reports are surfaced through investor relations pages. A slim majority maintain a multi-year report archive, while the remainder restrict access to previous editions. The overall shift is toward more specialized channels and away from the main corporate site where sustainability content was once embedded.

Report ADA-Accessibility

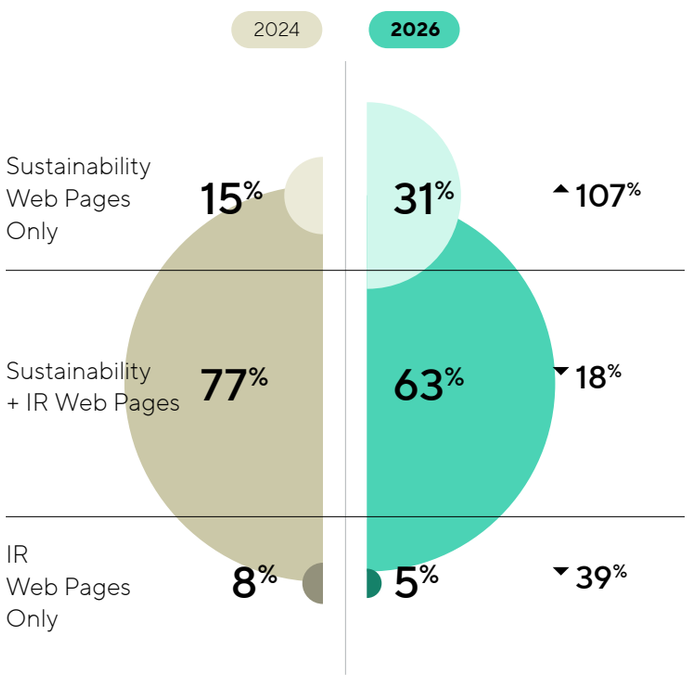
Accessibility is a growing concern, relevant not only to assistive technology, but also to AI ingestion. We tested each report PDF against established Section 508 and WCAG accessibility standards.

32%
ADA Accessible PDFs

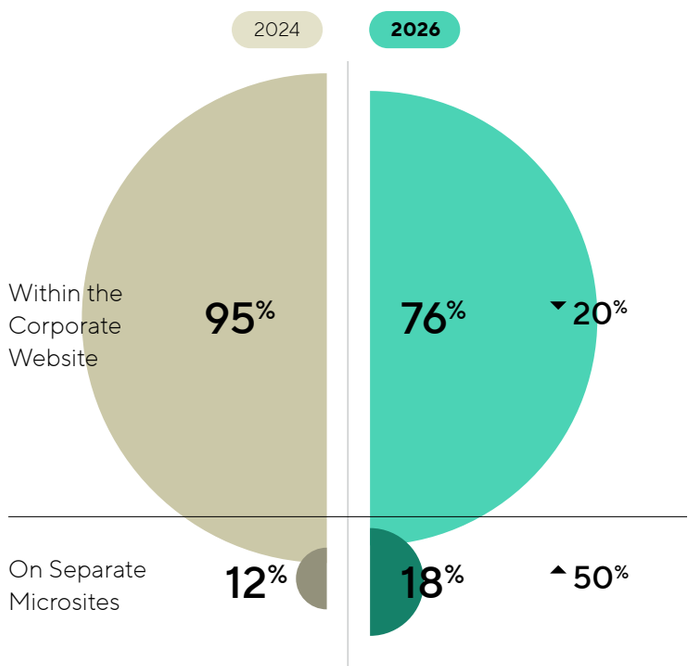
Accessing Report Archive



Finding the Report

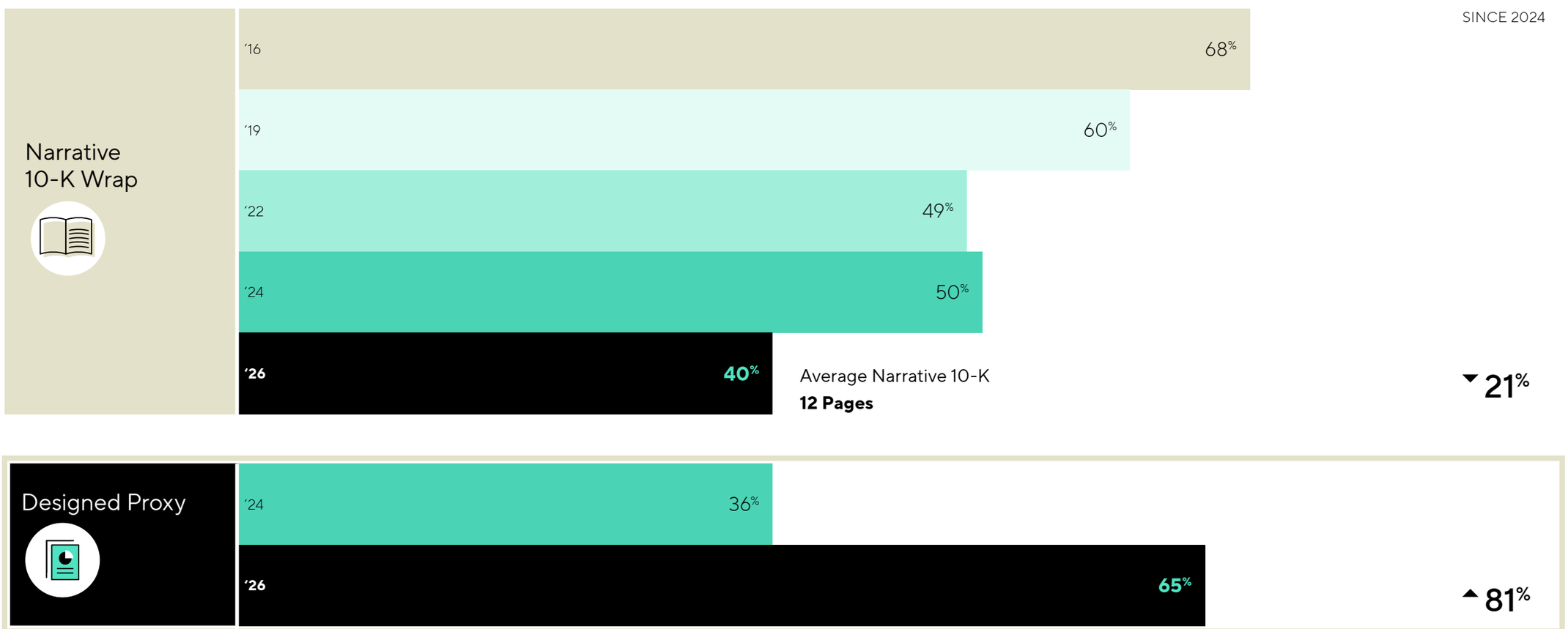


Finding Sustainability Content



Investor Documents

The story here is the proxy statement: reader-friendly, designed proxies have surged, with nearly two-thirds of companies now treating what was once a compliance form as a primary investor communication channel.



Conclusion

Sustainability reporting is navigating upheaval and uncertainty: political pressures, regulatory shifts, and an evolving vocabulary have changed what companies are willing to share, and how openly they share it. Across all areas reviewed, we found a widening gap between what companies are doing and what they are choosing to communicate. Reporting has not stopped, but the reports we see, though familiar in structure, are smaller and quieter in ambition.

The fundamental drivers of sustainability reporting have not changed. Customers, investors, employees, and regulators still demand accountability, but the political climate and shifting expectations globally have made it tricky for companies to thread the needle between saying too much or too little. For large global companies, the coming CSRD requirements are another reason to reassess.

The risks sustainability reporting was built to address have not diminished even as a complex political environment has made them harder to talk about. However, companies that invest in multi-framework, audit-ready reporting will be ready for whatever comes.

More than ever, it is clear that a report alone does not show the full picture. This one document cannot be all things to all audiences and stakeholders. The best communication has always been specific, material, and honest about the distance between aspiration and progress. Companies that communicate their work clearly across many channels tuned to specific needs, rather than pulling back from communicating altogether, will be better positioned to meet ever-evolving expectations.

When we look again in 2028, the first U.S. companies will have issued CSRD Sustainability Statements and the shape of reporting will have changed again.

This report was researched, written, and designed by Ideas On Purpose. We wish to acknowledge the research and writing contribution of Megan Stefanowski, our Sustainability Communications intern.

Methodology

OUR SAMPLE
Our sample is the *Fortune 200*, used as a proxy for leading U.S. companies. We surveyed the most recently available reports as of July 31, 2026, including reports where 2024 coverage was most recent. Companies with reports from 2023 or earlier only were excluded and surveyed only for variables calculated out of the full *Fortune 200* (see: Statistics).

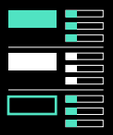
PRIORITY TOPICS
Priority topics required explicit inclusion in a materiality assessment, table of contents, or as its own standalone report section. Topics listed only within a framework index did not qualify.

STATISTICS
All statistics used 184 as the common denominator, except for report publication rates, report archive availability, SBTi, and investor documents findings, which used the full Fortune 200.

SECTOR AGGREGATION
Sector classifications follow Fortune's own industry and sector framework as published in *Fortune 500* 2026, sourced via us500.com. In some cases, *Fortune*'s industry label had no direct sector equivalent (for example, "Real Estate" or "Hotels, Casinos, Resorts"); we assigned the nearest available *Fortune* sector.

NET-ZERO AND CLIMATE COMMITMENTS
Net-zero figures include both dated commitments and goals categorized as Other (aspirational language or undated goals), broken down separately where noted. In 2024, carbon-neutral and net-zero targets were recorded as a single combined rate; 2026 tracks them separately.

AI-ASSISTED DATA COLLECTION
We used Claude as a data collection assistant. Claude coded explicit, findable facts at scale across a defined variable set; findings were manually verified. Variables requiring visual or contextual judgment were coded entirely by manual review.



FRAMEWORKS
We recorded which frameworks each company actively used, meaning a dedicated index or disclosure existed—a passing mention did not qualify.

ANNUAL REPORTS
A narrative 10-K included content beyond the minimum financial requirements of Form 10-K: most commonly a CEO letter, original design, or substantial non-financial narrative. A proxy statement was considered designed when its layout differed substantively from the base Form DEF 14A format; color changes alone did not qualify.

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