

# 2026 Sustainability Reporting Trends

*As you plan your next report, it's helpful to know which best practices remain and which are evolving.*

## Holding Steady

### 1 Double materiality is the norm

Most companies assess how sustainability affects the business and how the business affects people and the environment, but how much detail they share still varies widely.

### 2 Goals and progress are acknowledged

Companies continue to report what they aim to achieve and where they stand. Dedicated goals and progress sections held steady in 1/3 of reports, although more companies acknowledged goals that were off track or had changed.

### 3 Assurance is ubiquitous

Independent checks of reported data are now standard practice. Three quarters of companies obtained external assurance for some report data.

### 4 A light touch on inclusion

Inclusion remains part of the story: more than half of reports maintained a dedicated section. However, workforce demographic data appeared less often.

### 5 Report narrative length holds

The average report remains at 69 pages. Companies are continuing to include both narrative and data.

## Evolving

### 6 Performance does more of the talking

More companies are including performance tables to carry more of the disclosure load alongside a contextual narrative.

### 7 Report name in flux...again

Sustainability remains the leading label, while impact and purpose are gaining ground. Use of ESG in the title has nearly disappeared.

### 8 ISSB alignment is growing

More companies are using International Sustainability Standards Board standards for investor-focused sustainability and climate disclosures.

### 9 AI governance disclosure is growing

More companies are disclosing how they oversee artificial intelligence and manage its risks, with more than half disclosing an AI governance policy. Nasdaq's broader filing research also found growing AI risk and board oversight disclosures.

### 10 Narrative spreads to more channels

Companies are spreading content across reports, websites, video, social media, and other formats. The report remains the home for detailed disclosures, while stories and progress updates are tailored to different audiences.

#### Data Quote Sources

[1] The State of 2026 U.S. Sustainability Reports, Analysis of 250 S&P 500 reports

[2] Nasdaq, The Disclosure Report 2026