

# The 2026 ESG Outlook: What Every U.S. Company Must Prepare For

*By Alejandro Bernal Munoz – CEO, ComSu Solutions*

As we move toward 2026, ESG and Sustainability are transforming the U.S. market faster than many organizations expected. From my role advising companies at ComSu Solutions, one conclusion is clear: ESG is no longer optional. It is becoming a decisive factor for **market access, capital access, supplier eligibility, and long-term competitiveness.**

Below is my analysis, based on insights from Deloitte, PwC, KPMG, EY, and the sustainability trends we observe directly with clients across sectors.

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## Deloitte – ESG Becomes a Top C-Suite Priority

Deloitte confirms sustainability is now a **Top 3 strategic priority** for U.S. executives—beside AI and digital transformation.

- **62%** of business leaders expect to **increase ESG investments** by 2026.
- Boards are elevating climate and social risk as operational and financial priorities.

### **My view:**

By 2026, ESG will not be a department—it will be fully integrated into strategy, operations, and financial planning.

## PwC – Regulation Will Accelerate ESG Reporting

California’s SB 253 and SB 261 will activate large-scale climate disclosure requirements starting FY 2026–2027.

- **77% of U.S. companies** are upgrading ESG reporting systems.
- PwC highlights a **12-month window** for organizations to achieve disclosure readiness.

**My view:**

The U.S. is entering a data-driven compliance era.  
Companies without audit-ready ESG data will face penalties and operational disruption.

## **KPMG – A Multi-Billion Dollar ESG Transformation Wave**

The ESG consulting market is expanding rapidly:

- From **US\$11.5B (2022)** → **US\$48B by 2028**.
- Driven by decarbonization, ESG data systems, assurance demands, and supply-chain due diligence.

**My view:**

Companies are shifting from **one-off ESG projects to enterprise-wide sustainability transformation**.

## **EY – Investors Are Setting New Expectations**

Investors demand real, measurable performance:

- **80% of institutional investors** expect ESG to be integrated with financial reporting.
- Key expectations: Scope 1–3 transparency, transition plans, governance, and supply-chain resilience.

**My view:**

ESG has become a financial language.  
Lack of transparency will increase the cost of capital and reduce investor confidence.

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## **Cross-Market Signals – Supply Chains, AI, and SME Pressure**

### **1. Supply Chain Due Diligence**

- Over **50%** of sourcing countries = **high or extreme ESG risk**.
- Only **17–22%** of companies have robust supplier ESG screening.

Supply-chain due diligence will be the toughest ESG challenge in 2026.

### **2. AI & Digital Transformation**

- 61% of companies plan to integrate AI into ESG reporting and data management by 2026.
- ESG practices will increasingly depend on automation and real-time data analytics.

### 3. Pressure on SMEs

- Large corporations now require ESG metrics from all suppliers.
  - SMEs must adapt or risk exclusion from key value chains.
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## Sustainability Insight – From Climate Strategy to Operational Transformation

Sustainability is evolving from corporate commitments to measurable performance:

- **~63–66%** of companies have climate goals→ but only ~38% have operational roadmaps.
- **~45%** expect sustainability requirements to significantly impact procurement, logistics, efficiency, and product design by 2026.
- High-impact areas include circularity, energy efficiency, electrification, water stewardship, and sustainable sourcing.

### **My view:**

By 2026, sustainability will no longer be judged by ambition—it will be judged by **execution and results**.

**At ComSu**, we are helping companies turn sustainability into operational efficiency, cost savings, and competitive advantage.

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## Conclusion – The Impact on the U.S. Market

2026 will be a defining year for ESG and Sustainability in the United States.

Regulation, investors, customers, and global supply chains will intensify pressure for transparency, accountability, and performance.

The companies that succeed will:

- Build traceable, high-quality ESG data systems
- Strengthen supply-chain due diligence and risk controls
- Integrate sustainability into financial planning and operations
- Use AI and automation to reduce cost and increase accuracy
- Prepare for assurance and audit-level expectations
- The laggards will face compliance gaps, higher financing costs, supply-chain exclusion, and reputational risk

*From my perspective as CEO of ComSu Solutions, this new landscape represents a major opportunity. The organizations that embrace ESG and Sustainability as strategic levers will lead the next decade of competitiveness, innovation, and growth.*

*ComSu prepares companies for 2026 with robust ESG data, compliant reporting, supply-chain transparency, and sustainability execution that improves efficiency and competitiveness.*

### ComSu 2026 vision



**Sources:**

[Net Zero Tracker](#)

[EY – 2025 Global Climate Action Barometer](#)

[PwC / NUS Business School – 2025](#)