TRENDS GUIDE 2026

Sustainability trends of 2026

Strategic insights for organisations shaping the year ahead



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Navigating 2026

As we move into 2026, the global sustainability landscape continues to evolve at pace, shaped by rising climate impacts, increasing regulatory pressure, and rapid technological change.

The year behind us offered a sharp reminder of what is at stake, with a 36% year on year increase in fatalities linked to natural disasters and an estimated $224 billion in losses worldwide.

At the same time, momentum is building across organisations. 79% of large organisations now view progress towards net zero as a medium to very high strategic priority over the next 12 months, according to the UK Net Zero Census 2025. This shift is driving a cascade of requirements through supply chains, raising expectations and accelerating demand for sustainable solutions.

As 2026 gets underway, businesses face a year defined by both opportunity and uncertainty.



The trends you need know about:

1. The sustainability of artificial intelligence
2. 2026 supply chain cascade continues
3. Evolving sustainability language
4. Investment momentum in renewable energy
5. EV adoption in a changing tax environment
6. Navigating standards reviews in 2026

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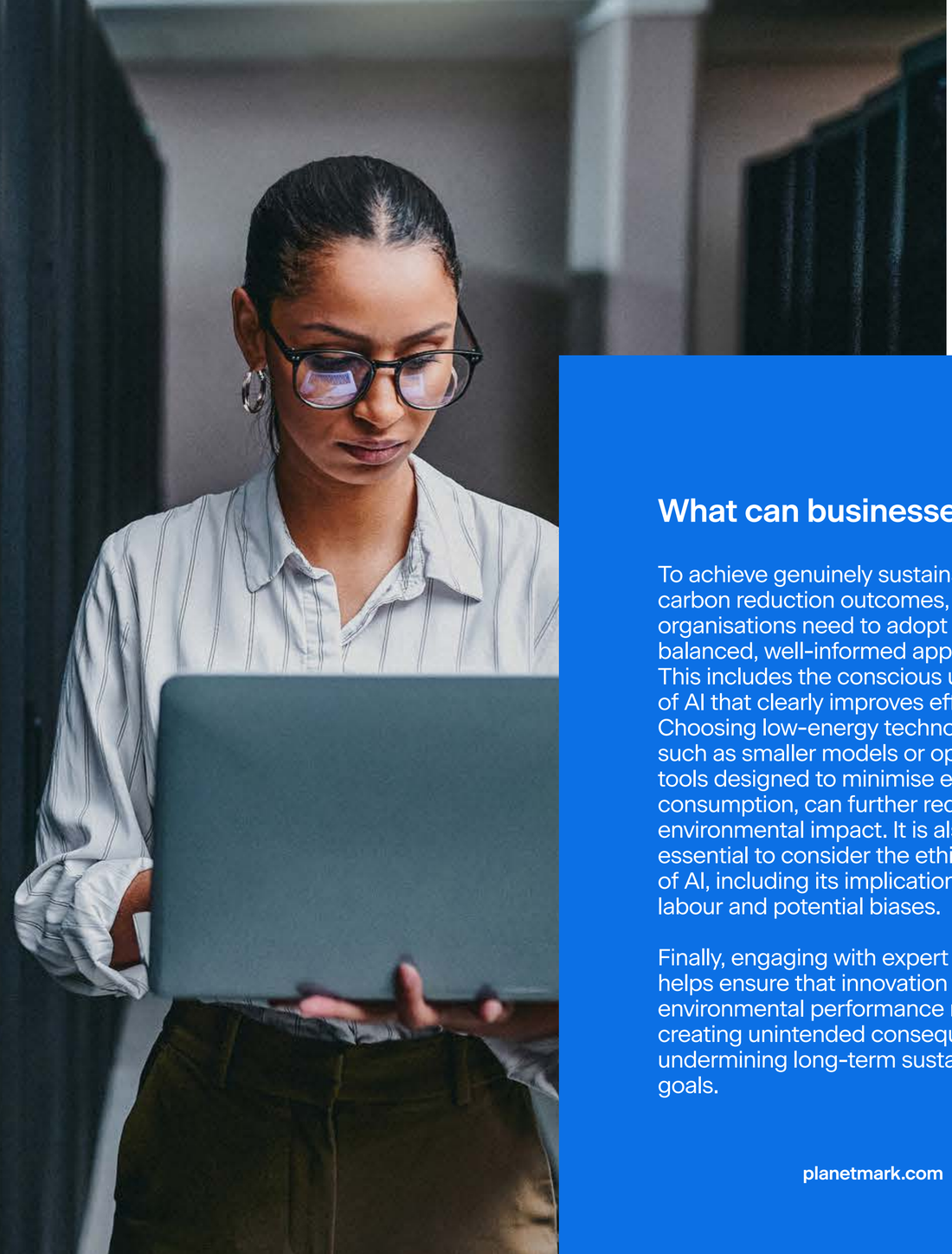
1

The sustainability of artificial intelligence

In 2026, many businesses are accelerating the adoption of artificial intelligence (AI) strategies to drive commercial performance and operational efficiency.

While keeping pace with technological transformation is essential for competitiveness in an increasingly digital economy, it is equally important to recognise that AI technologies can drive significant increases in energy and water consumption.

AI has the potential to support sustainability outcomes by improving emissions tracking, optimising energy use, and enabling more efficient decision-making. However, without careful design and deployment, these gains may be offset by the growing energy and water demands of data centres, model training, and continuous system operation.



What can businesses do?

To achieve genuinely sustainable carbon reduction outcomes, organisations need to adopt a balanced, well-informed approach. This includes the conscious usage of AI that clearly improves efficiency. Choosing low-energy technologies, such as smaller models or open-source tools designed to minimise energy consumption, can further reduce environmental impact. It is also essential to consider the ethical costs of AI, including its implications for labour and potential biases.

Finally, engaging with expert guidance helps ensure that innovation enhances environmental performance rather than creating unintended consequences or undermining long-term sustainability goals.

2

2026 supply chain cascade continues

2026 brings heightened accountability across supply chains, as sustainability reporting requirements continue to cascade from organisations to their suppliers.

According to the UK Net Zero Business Census 2025, 51% of large organisations have received requests for carbon footprint data from their own customers or tender applications, and because of this they're requesting carbon footprint data from their supply chain.

As these organisations focus on addressing their Scope 3 emissions, similar expectations are increasingly being passed down to small and medium-sized enterprises.

Scope 3 cascades:

Regulations like Procurement Policy Note 006 (PPN006) and Corporate Sustainability Reporting Directive (CSRD) are pushing emissions reporting deeper into supply chains. Businesses must measure, disclose, and act on emissions data to remain competitive.



What can businesses do?

Our 2025 Sustainable Supply Chain Forum showed that early conversations and full transparency are key to stronger supplier collaboration. To meet Scope 3 requirements, businesses should work closely with suppliers and use tools like Planet Mark's Net Zero Certification Programme to guide credible action and compliance.

3

Evolving sustainability language

There has been a noticeable shift in sustainability narratives away from explicit references to “net zero” towards a broader set of concepts, including “decarbonisation, efficiency, resilience, and adaptation”. This change reflects an effort by organisations to align sustainability messaging more closely with operational priorities, risk management, and near-term action.

This shift has been most evident in the recent withdrawal from the Net Zero Banking Alliance of several major financial institutions, including JP Morgan, Citigroup, and Goldman Sachs. These departures have prompted debate around the interpretation, and perceived feasibility of net zero commitments within the current economic and political context.

However, net zero remains a technical, science-based concept that underpins global climate targets and credible transition planning. It provides a consistent reference point for emissions reduction pathways and is embedded within international frameworks, national strategies, and regulatory expectations.

Moving away from the use of “net zero” risks weakening alignment, comparability, and credibility across organisations, markets, and nations working towards the shared goal of eliminating greenhouse gas emissions. Without a common technical anchor, benchmarking progress and ensuring accountability becomes increasingly challenging.

What can businesses do?

While businesses should adapt their language to resonate with different audiences, sectors, and project contexts, alternative terms such as decarbonisation or resilience should complement rather than replace the use of net zero. Net zero remains a foundational concept in climate strategy and should continue to serve as the core reference point for long-term sustainability commitments.

You can use tools and resources, such as those Planet Mark Members have access to through the Planet Mark Academy, to help navigate the process and support communication efforts.

4

Investment momentum in renewable energy

Renewables remain central to organisations' decarbonisation strategies in 2026.

According to the 2025 UK Net Zero Business Census, 33% of organisations in the UK have already switched to renewable energy suppliers. Continued investment and use of renewables is beneficial for cost saving, market competitiveness and long-term sustainability.



33%

of organisations in the UK have already switched to renewable energy suppliers.

2025 UK Net Zero Business Census

What can businesses do?

While businesses should adapt their language Explore renewable energy options tailored to your organisation's needs, from on-site solar installations to renewable energy tariffs, and accelerate your journey to net zero through Planet Mark's Net Zero Certification Programme. Membership provides access to a range of trustworthy renewable energy suppliers through our Sustainability Solutions Directory.

5

Key EV road tax changes in 2026

From 1 April 2026, electric vehicles will be subject to a Vehicle Excise Duty (VED) rate of £200 per year.

In addition, the government has proposed the introduction of a pay-per-mile road pricing system from 2028, intended to replace existing vehicle taxation models. Public consultation on this proposal is ongoing until 18 March 2026.

As a result of these changes, EV owners will pay an annual rate broadly comparable to that of petrol and diesel vehicle owners. However, revisions to the higher value vehicle threshold mean that some premium EVs may now be slightly more affordable to tax than under previous arrangements.

EV adoption in a changing tax environment

Electric vehicle (EV) deployment continues to grow; however, the introduction of new EV road taxes risks discouraging the transition from petrol and diesel vehicles to electric alternatives.

What can businesses do?

Electric vehicle salary sacrifice and company car schemes have played an important role in reducing commuting and business travel emissions (Scope 3 emissions) and supporting corporate decarbonisation strategies. However, the end of the EV tax free period in 2025, combined with higher ongoing costs from 2026, may reduce employee appetite for opting into these schemes.

Organisations may need to reassess how EV benefits are positioned, communicated, and supported to sustain uptake and maintain progress towards emissions reduction targets.

6

Navigating standards reviews in 2026



Policy Opportunities

The UK is progressing with the implementation of the UK Sustainability Reporting Standards (UK SRS), aligning domestic reporting requirements with the IFRS S1 and S2 standards. This alignment is intended to improve consistency, transparency, and comparability of sustainability disclosures across international markets. In parallel, the UK continues to demonstrate leadership through its Nationally Determined Contribution, targeting an 81% reduction in emissions by 2035, providing long-term policy clarity for businesses and investors.

China's forthcoming five-year plan, scheduled for release in March, is widely expected to outline ambitious priorities for innovation, clean technology, and sustainable development, potentially shaping global supply chains and investment flows. At the same time, both China and India are demonstrating measurable reductions in emissions intensity and are moving closer to a phased reduction of coal-related emissions, signalling progress within two of the world's largest transitional economies.

Policy Risks

Despite strong sustainability regulations such as the Corporate Sustainability Reporting Directive (CSRD) and the Corporate Sustainability Due Diligence Directive (CSDDD), the European Union is experiencing growing policy uncertainty. The ongoing Omnibus process, has led to frequent amendments, extensions, and political debate, making it more complex to interpret and comply with the regulatory requirements.

In addition, there is growing concern that elements of these regulations are being diluted, potentially weakening their overall effectiveness and credibility.

In the US, sustainability-related policy remains limited at the national and federal level. As a result, responsibility is increasingly shifting to state level initiatives, creating a fragmented regulatory landscape. This variability introduces complexity for organisations operating across multiple jurisdictions and makes long-term strategic planning more challenging.

What can businesses do?

Organisations that act early, strengthen governance, and align with recognised best-practice standards will be better positioned to manage risk, meet regulatory and customer expectations, and unlock long-term value.

Working with organisations such as Planet Mark can help accelerate the carbon reduction journey through Planet Mark's Net Zero Certification Programme, providing structured guidance and alignment with best-practice standards.

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1

ISO14064 / GHG Protocol Merger

Collaboration between the International Organisation of Standards (ISO) and the Greenhouse Gas (GHG) Protocol is expected to deliver more closely aligned emissions accounting and reporting guidance, embedding GHG Protocol methodologies into forthcoming ISO sustainability standards. This will support more consistent, globally comparable carbon measurement and net zero claims across regulation, reporting and assurance.

2

ISO Net Zero Standard

Currently under development, the ISO Net Zero Standard is the first end-to-end best practice standard for net zero, using the ISO Net Zero Guidelines as the starting point. Planet Mark are working with ISO as a case study for best practice. The standard is aimed to be published in H1 2026.

3

SBTi Corporate Net-Zero Standard

Defines best practice net zero target setting. The revised Science Based Targets Initiative (SBTi) Corporate Net-Zero Standard V2 has completed public consultation and will be phased in over the next 2 years. It is set to become the primary standard for target setting from January 2028.

4

IFRS

International Financial Reporting Standards (IFRS) S1 and S2 are being rolled out globally, with multiple jurisdictions including the UK and parts of Asia-Pacific mandating the standards as a framework for sustainable reporting.

What can businesses do?

In order to ensure organisations are futureproofing for compliance, they should build robust measurement frameworks alongside clear carbon reduction strategies and targets, working collaboratively with employees and suppliers.

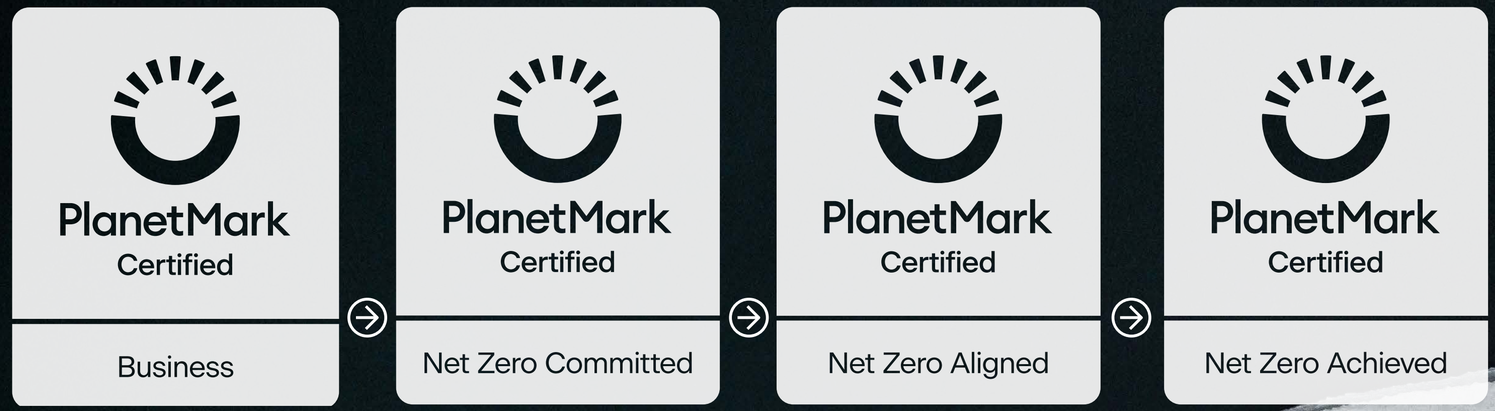
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Key takeaways

At Planet Mark, we believe that understanding and measuring climate impact is the key to driving meaningful progress and commercial success. By staying ahead of evolving trends, businesses can not only meet regulations but also build long-term value while leaving a lasting positive impact on the planet.

2026 is the year for businesses to embrace AI, supply chains, and navigating standard reviews when building their sustainability strategies. Working with Planet Mark means turning sustainability into a strategic advantage. We help you unlock both operational efficiency and commercial value by simplifying your carbon reduction journey, and we're at your side every step of the way.

NET ZERO CERTIFICATION PROGRAMME



Curious about how the Net Zero Certification Programme can transform your business?

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