Member Insights *Report 2026*

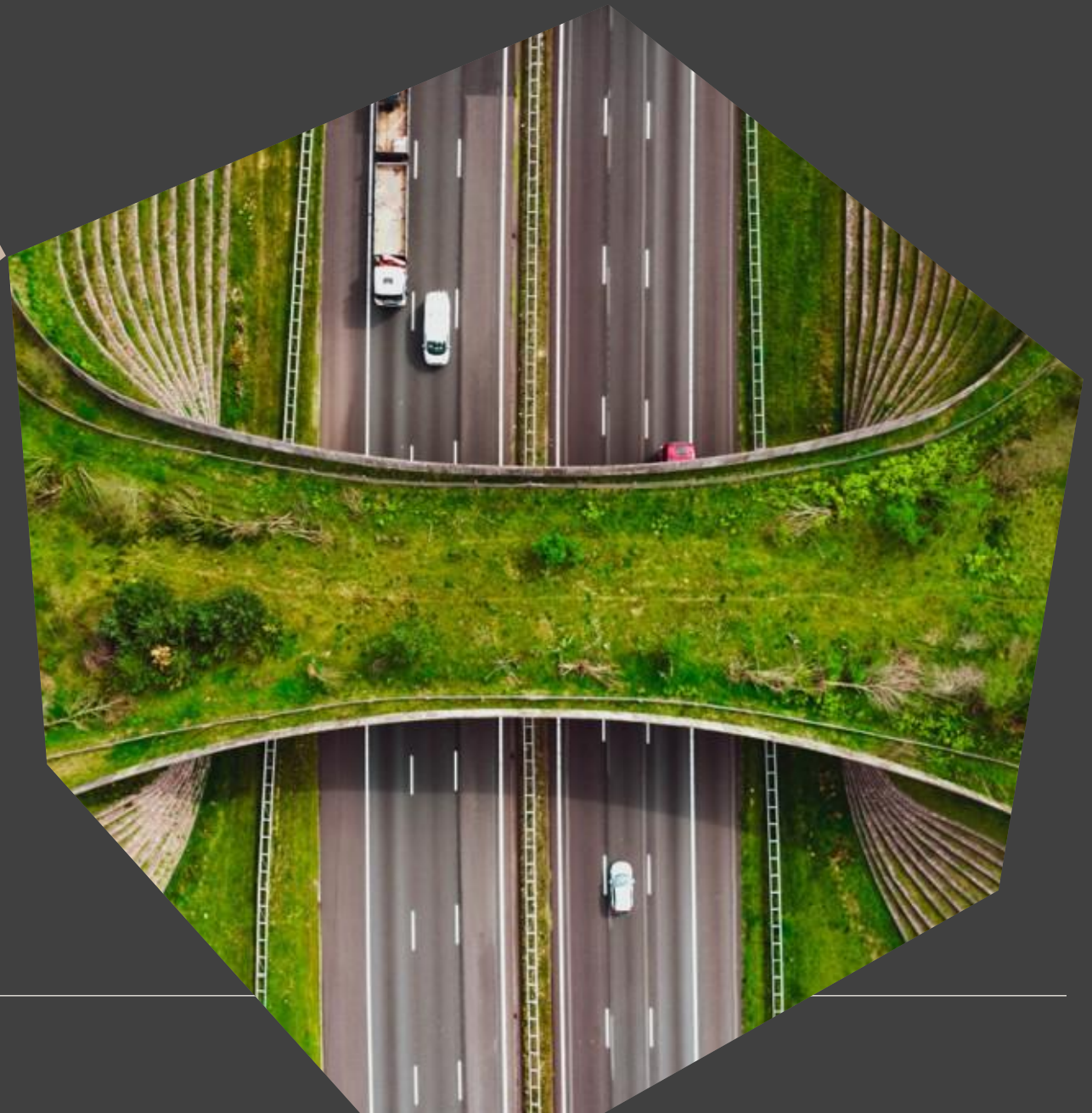
WBCSD Mobilizing Adaptation Action

World Business Council for Sustainable Development

28 July, 2026

01.

Summarized
Insights



Three years of progress in corporate adaptation action

WBCSD's Mobilizing Adaptation Action Track developed its first Member Insights Report in 2023, drawing on interviews with 22 member companies and a broader member survey. This 2026 edition builds on that work, incorporating the experiences of sustainability and risk experts from 27 member companies*. The report synthetizes where WBCSD members stand today on climate adaptation and resilience by providing an indicative** overview of maturity levels, the business functions already engaging on adaptation, and the key priorities and challenges shaping progress.

Figure 1 | Overview of the 2026 Member Insights Report Member Sample

Number of interviews

27

Member companies interviewed

Member adaptation maturity assessed in 4 sector archetypes

Energy & Utilities (4)

Oil and gas energy providers, environmental services

Consumer Goods (9)

Food & beverage, forestry & paper, life sciences and chemicals

Professional Services (6)

Sustainability consulting, IT & software services and investment banking

Industry & Manufacturing (8)

Electronics, construction materials, packaging, vehicle components and engineering services

*Insights gathered from 3 continents**

We invite you to read this report and gain insights into how WBCSD members advance their climate adaptation action as a foundation for long-term business resilience.

*The 2023 and 2026 Member Insights Reports drew on a fresh set of respondents.
**The aim of this document is to provide indicative insights only and is not intended for benchmarking against WBCSD members or peers.

Action is moving beyond risk assessment to planning and solutions, spreading across business functions even as key barriers continue to slow delivery

Figure 2 | Summary of main findings covering members' adaptation maturity levels, involved business functions, key priorities and main barriers (% of members interviewed)

Interviewee maturity levels by key adaptation step

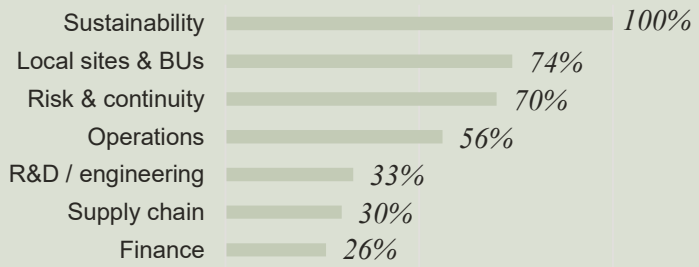
70% have already identified their climate risks; 30% are underway

15% have a complete Adaptation Plan; 63% are currently building one

63% are actively rolling out adaptation solutions; 22% have fully implemented some

None have yet implemented an M&E framework, and only 22% are currently working on one

Adaptation is moving beyond sustainability teams into local sites and risk functions

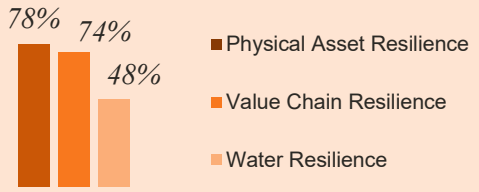


52%

of members now report **board support is in place -** a shift from 2023, when senior management buy in was a key challenge across nearly all sectors.

Companies are focusing on resilience outcomes while strengthening the capabilities and actions needed to deliver them

Resilience priorities reported



Key actions mentioned

1. Business integration (63%)
2. Risk intelligence (59%)
3. Adaptation planning (59%)
4. Implementing solutions (52%)

Barriers are broad-based, with delivery now perceived as a more prominent constraint than ensuring buy-in

1. Coordination & integration

   Internal alignment (67%); integrating adaptation into processes/strategy (54%)

2. External & financial constraints

   Value chain dependencies (65%), business case & financing (57%)

3. Knowledge gaps

   Climate risk & resilience data (63%), uncertainty on adaptation solutions (56%)

Key next steps to advance corporate action on adaptation

Measuring the value of adaptation

Companies struggle to quantify the value of adaptation. Without credible measures of resilience benefits, it is difficult to justify investment. Shared methodologies for assessing ROI, avoided losses, and uncertainty are key to turning plans into action.

Embedding adaptation into business strategy & governance

Companies need further guidance to develop clear governance structures, assign ownership, and integrate adaptation into existing planning processes to catalyse business-wide action.

Collective action for shared resilience

Even well-adapted companies remain exposed if suppliers, infrastructure, ecosystems, or communities are not. Addressing these system-level risks requires convening leaders to align agendas, coordinate action, and engage public partners.

WBCSD will continue to focus on addressing the key needs defined by member companies.
See the "WBCSD Support 2026" section for more information.

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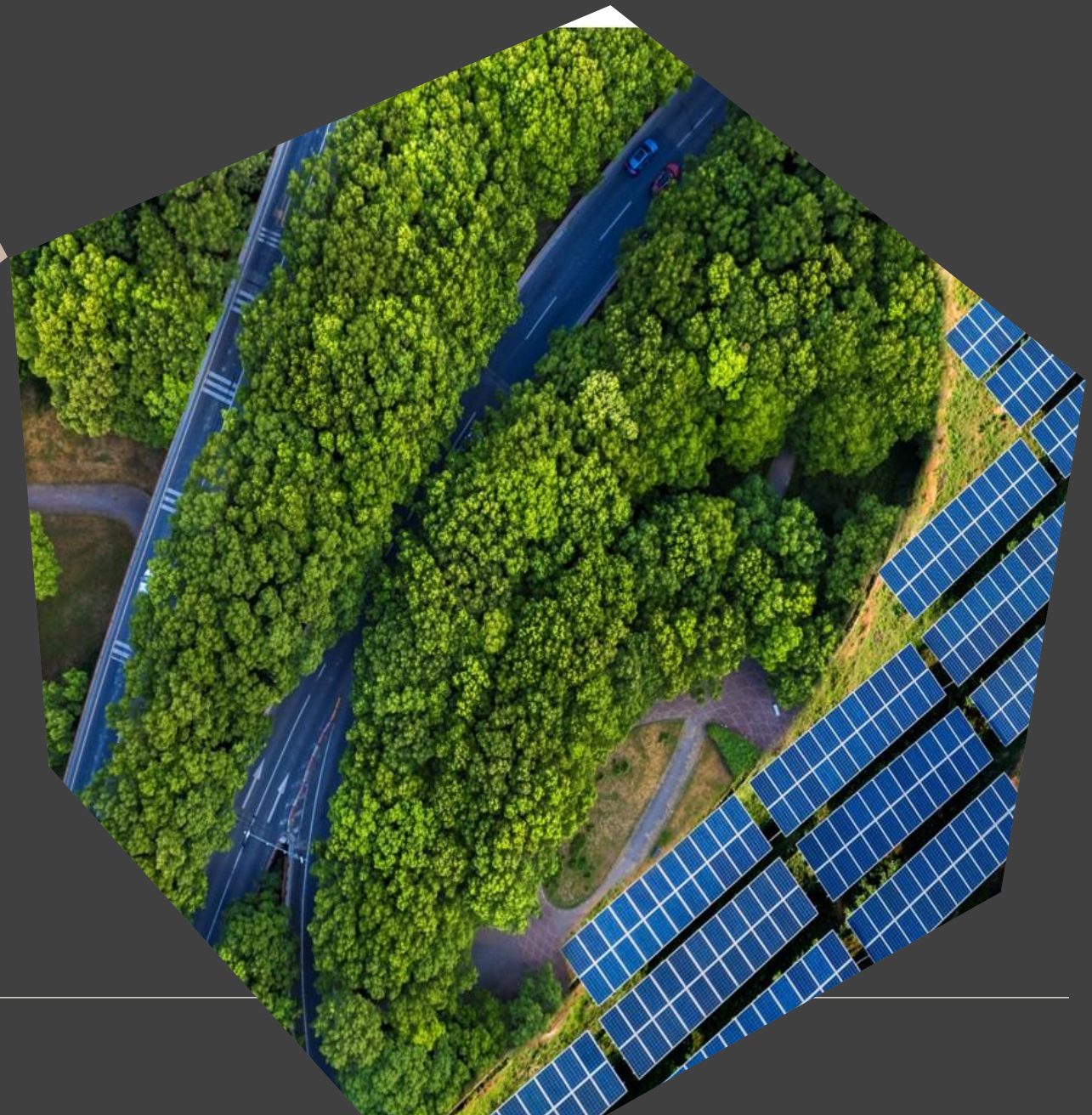
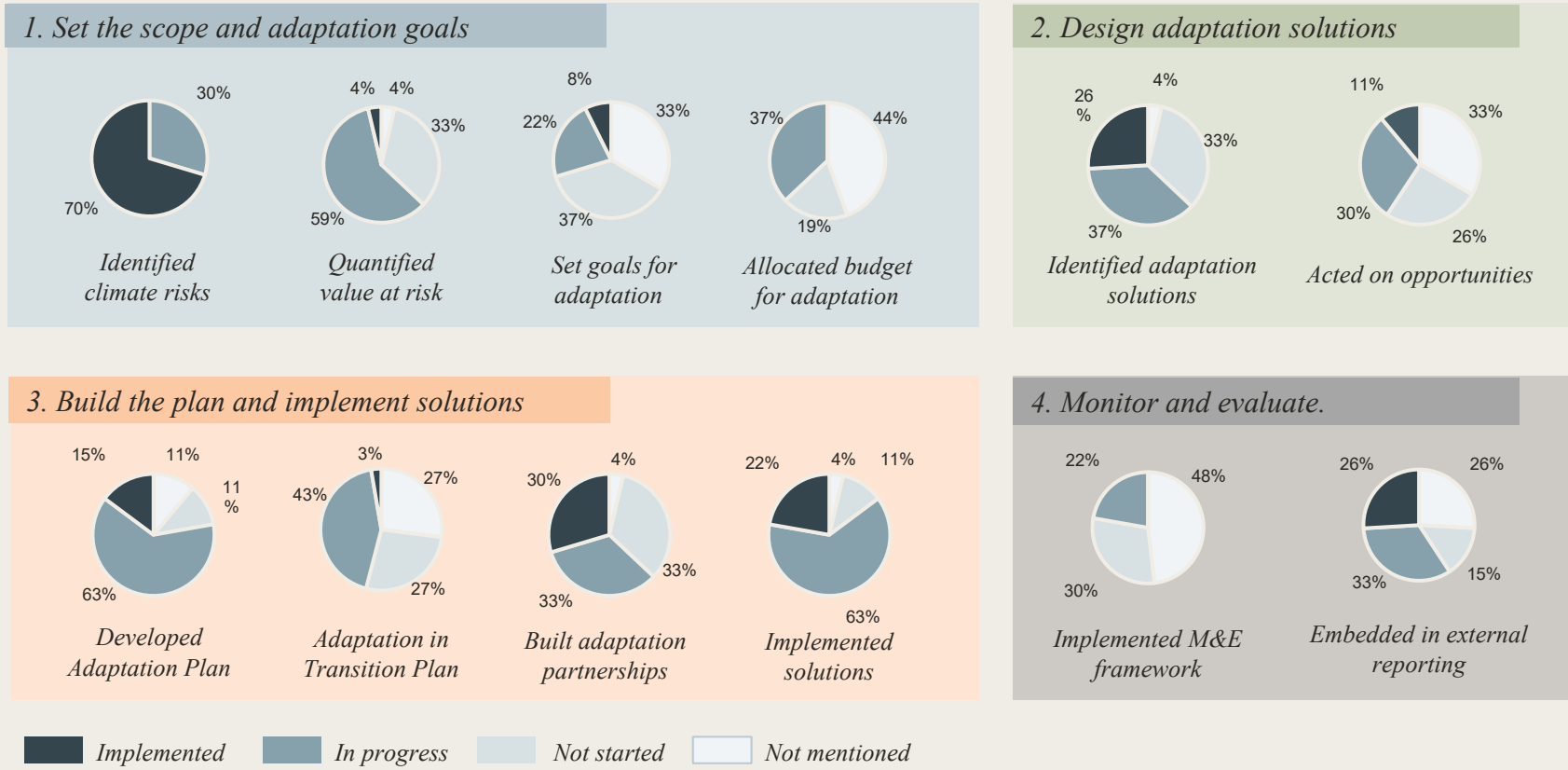
Detailed *Findings*



Physical risk assessment is well established, but adaptation implementation remains uneven

Figure 3 | Distribution of interviewed member's maturity levels per climate adaptation planning step*



Main takeaways

- 100% of interviewed companies have completed or are in the process of finalizing their physical climate risk assessments, and 78% are now moving from assessment to action, with adaptation plans now in progress.
- Only 30% have set, or are in the process of setting, formal adaptation goals, and no company yet has a dedicated adaptation budget, though a third are working toward one.
- Many companies are already implementing adaptation solutions, but often on an ad hoc, pilot or site-specific basis rather than through a group-wide adaptation plan or consolidated approach.
- Monitoring and evaluation of adaptation effectiveness and overall resilience remains the least developed step: none of the companies surveyed have yet implemented an M&E framework, and only 22% are currently working on one.

 *Based on the adaptation planning steps defined in the WBCSD Adaptation Planning Guidance

Adaptation priorities are clear; implementation challenges persist

Figure 4 | Adaptation priorities by frequency of mentions (% of members interviewed) and quotes from members on adaptation priorities

Companies are prioritizing their own physical asset resilience first, with value chain resilience emerging as a key next focus.

"We've decided first to focus on […] physical risks on our own industrial assets. Next step is [the] value chain…"

"[…] Integrate into the business cycles and do it at the right point for that specific business."

"What are the three adaptation solutions that are providing material benefit and that will be deployed […]"

"[…] Increase our capabilities to look […] at scenarios for sites."

"[…] Water has to be one of the topics because we have many data centers."

Figure 5 | Adaptation challenges by frequency of mentions (% of members interviewed) and quotes from members on adaptation challenges

"[Embed] physical and transition risks into the enterprise risk management […]"

"The lack of ROI […] will my investment pay in the long term."

"What kind of solutions are available around?"

"Models are not as accurate […] tools are not as available […]."

"[…] It's not always feasible to have everyone lean into every priority topic."

"Individual firms […] all with their own unique climate risk profile."

"You can do all the adaptation you want within […] but if the surrounding areas are not being addressed […] it defeats the purpose."

Adaptation maturity insights across archetypes

Overall, **no sector emerged as substantially more advanced than others**. Instead, the results suggest that **maturity varies more between companies than between sectors**, with leading and lagging organizations present across all groups.

A consistent pattern emerged across sectors: companies tend to follow similar steps on their adaptation journey, progressing from risk identification and assessment toward planning, implementation, and integration.

Sector archetypes have been created to conduct the maturity assessment. The four archetypes are:

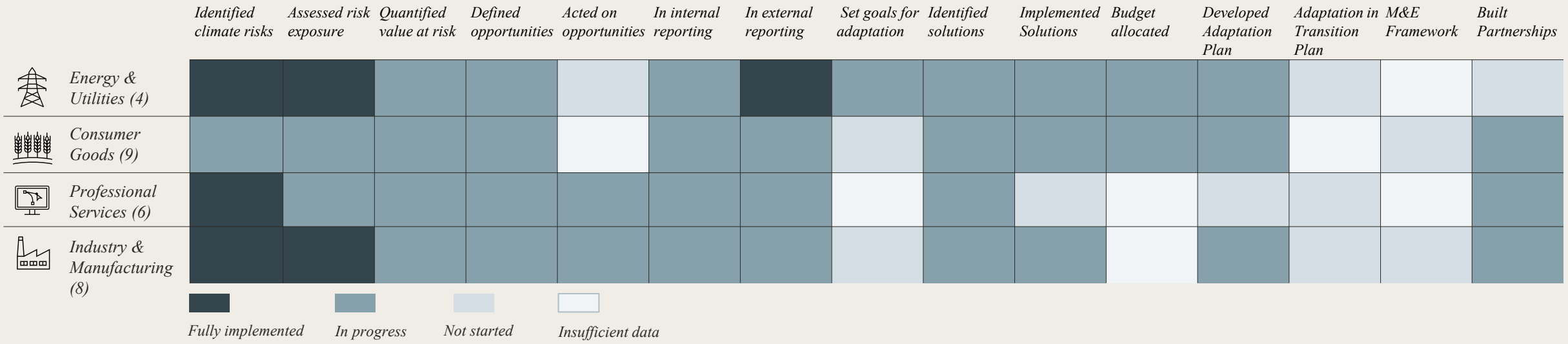
Energy & Utilities
Oil and gas energy providers, environmental services

Consumer Goods
Food & beverage, forestry & paper, life sciences and chemicals

Professional Services
Sustainability consulting, IT & software services and investment banking

Industry & Manufacturing
Electronics, construction materials, packaging, vehicle components and engineering services

Figure 6 | Climate change adaptation maturity heatmap with sector archetype-level aggregated scores.



Note: Heatmap scores represent aggregated maturity levels across participating companies and should be interpreted with caution, as sample sizes vary by topic and there can be significant differences between individual companies within the same sector.

Practical insights from Peers: actions companies are taking to adapt

1. Set the scope and adaptation goals

- **Moving from global to site-level risk assessment**
- **Risk assessment conducted at factory / operating company level**; sites mapped & risk-rated
- **Scenario modelling (2030, 2050)** used to assess location-level exposure & inform decisions
- **Expanding toward value chain-level climate risk understanding**, including suppliers and employees.

1. Set the scope and adaptation goals

- **Structured procedures for sensing, assessing, and acting** on physical risks
- **Pre-selected adaptation option libraries** used to prioritize actions at site level
- **Scenario planning used to guide capital allocation decisions**
- **Building data & quantification capability** to strengthen the business case for investment

1. Set the scope and adaptation goals

- **Adaptation embedded in business continuity plans and enterprise risk management**
- **Ownership typically sits with business risk owners rather than sustainability teams,** across group functions such as risk, operations, procurement and finance, as well as site-level teams.
- **Aspiration to formalize group-level adaptation commitments** (e.g., mandatory risk assessments across priority sites)
- **Adaptation costs integrated** into OpEx and CapEx budgets
- **Leverage annual planning cycles** as main implementation mechanism
- **Nature-based solutions are a strong component of many adaptation toolkits,** reflecting their ability to support resilience while also advancing water, biodiversity, carbon and community objectives.

*Based on the adaptation planning steps defined in the WBCSD Adaptation Planning Guidance

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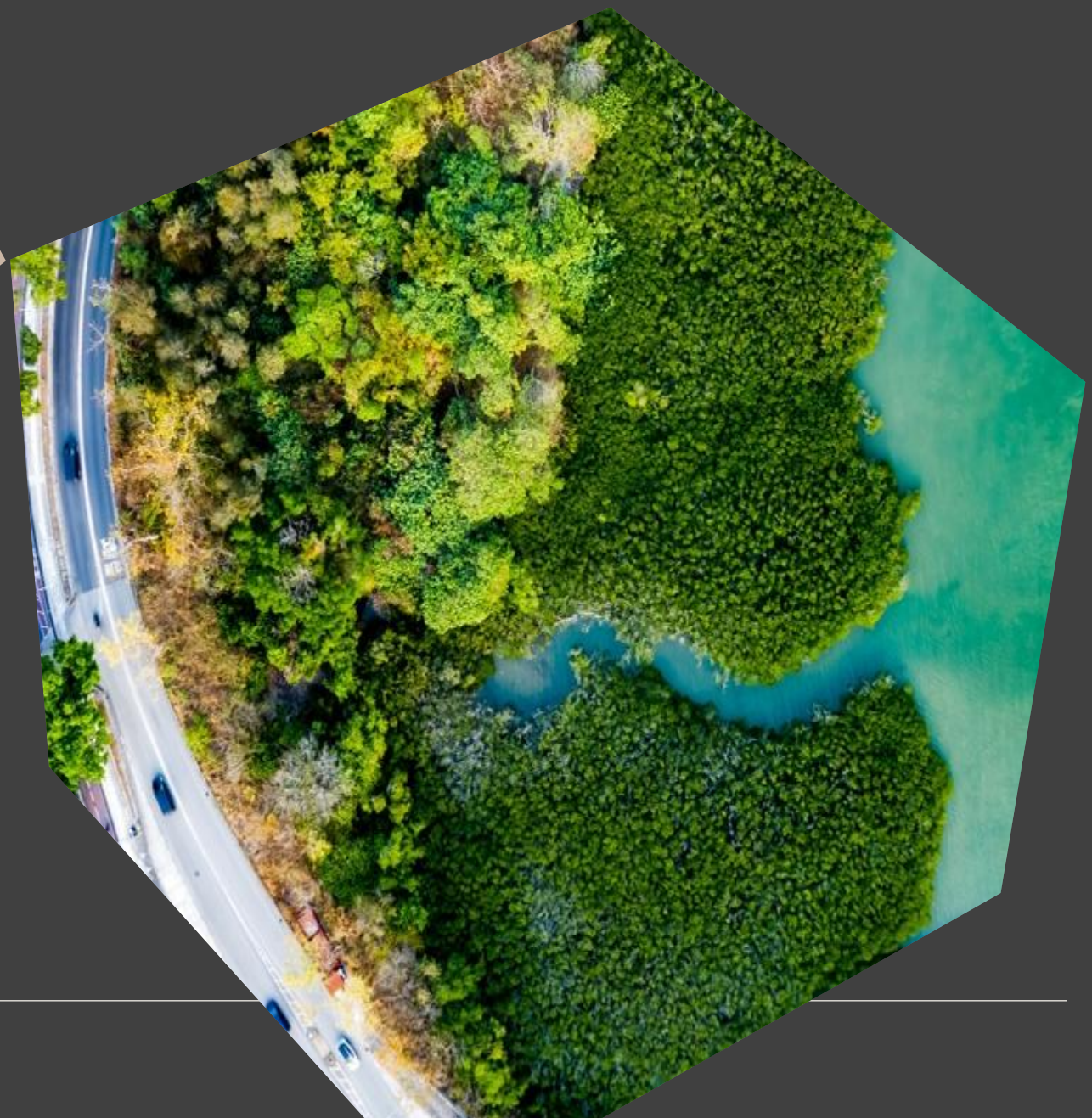
WBCSD
Support 2026



How WBCSD supports members on physical risk, adaptation and resilience

Cross-cutting activities and peer groups

Flagship Initiatives

Open Sesame (with FERMA)

Objective: Develop a unified framework for financing climate adaptation and resilience, addressing 4 key challenges:

- Consistency of Climate Exposure Modelling
- Credibility of Exposure Reduction through Adaptative Measures
- Assessing Added Value and Supporting Investment Decisions
- Investor Attractiveness and Sustainable Finance Integration

Engagement Type: 4 Technical Working Groups including members & non-member participants

Profile: Re(insurers), brokers, CAT modelers, risk engineers, industry experts, adaptation project implementers, corporate finance experts, asset managers, banks

FERMA
Anticipating changes Shaping the future

Corporate Performance & Accountability

Getting Ahead of Physical Risk

Objective: Mobilize and accelerate engagement on physical risk across your operations and value chain

Engagement Type: Peer exchange

Profile: Risk, operations, finance, strategy teams

Integrated Transition Planning

Objective: Support the integration of climate, nature, people & adaptation into transition planning

Engagement Type: Webinars & online resources

Profile: Sustainability, risk, finance, strategy, legal

Value Chain Visibility

Objective: Explore practical approaches for engaging with your value chain to inform assessment of impacts, dependencies, risks and opportunities

Engagement Type: Peer exchange

Profile: Procurement, operations, data/tech, legal

Climate Action

Advanced Practitioners Group*

Objective: Explore collective action to advance system-level adaptation.

Engagement Type: Peer exchange group

Profile: Adaptation leaders and experts

Adaptation Planning*

(Jan-June 2026)

Objective: Support businesses to develop robust adaptation plans to build their resilience

Engagement Type: Online resources & peer group

Profile: Strategy, operations & sustainability team

Climate Resilience Awards

Objective: Identify and showcase leading examples of business resilience

Engagement Type: Application; case studies

Profile: Open to all, adaptation implementers, public affairs, comms, marketing, sustainability

*Also accessible as part of the Corporate Performance & Accountability program offer

How WBCSD supports members on physical risk, adaptation and resilience

Focused deep dives into sectors & solution categories

Nature Action

Financing Nature-based Solutions

Objective: Catalyze finance for NbS to make landscapes more resilient

Engagement Type: Webinars & peer learning group

Profile: sustainability, procurement, finance

People Action

Community Resilience

Objective: Define the business case for business action on community resilience

Engagement Type: Peer learning group

Profile: Sustainability, operations, risk, procurement, public affairs

Energy

Critical Infrastructure Resilience*

Objective: Improve risk management, resilience and stakeholder trust in critical infrastructure

Engagement Type: Online resources

Profile: Energy sector, sustainability teams

Adaptation to Water Stress**

Objective: Improve decision-making approach to selecting adaptation solutions to water stress

Engagement Type: Technical Working Group

Profile: Water stewardship experts, operations, sustainability

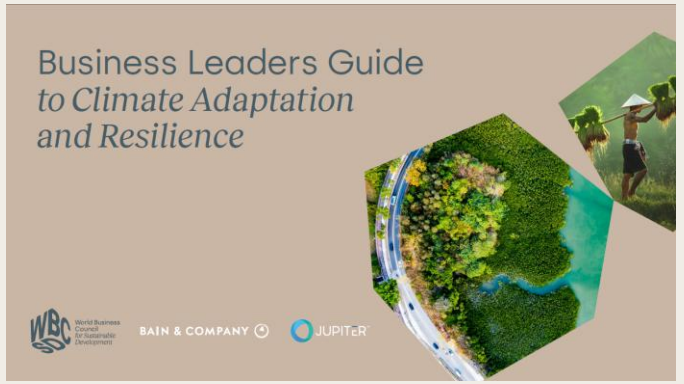
*Also accessible as part of the Corporate Performance & Accountability program offer
**Also accessible as part of the Climate Action program offer

Explore WBCSD publications on adaptation, resilience and physical risk

Adaptation Planning for Business

This publication provides practical, action-oriented guidance developed by WBCSD in collaboration with over 70 global business and adaptation experts on how to build an adaptation plan for your business.

Read more



Business Leaders Guide to Climate Adaptation and Resilience

This publication supports senior decision-makers and their functional teams to integrate climate adaptation and resilience into strategy, governance, and operations.

Read more

Getting Ahead of Physical Risk

This handbook was designed to engage CEOs on the critical importance of managing physical risk for business continuity.

Read more

Physical Risk and Resilience in Value Chains

This handbook aims to support meaningful discussions between CEOs and C-Suite executives on managing physical risk across value chains.

Read more

Glossary of terms

Adaptation – The process of adjustment to actual or expected climate change and its effects in order to moderate harm or exploit beneficial opportunities (IPCC).

Adaptation planning – The strategic process of identifying and addressing immediate and long-term priorities for building resilience to climate change. Adaptation planning includes the financing, design, and implementation of adaptation solutions to address climate impacts and build resilience.

Adaptation solution – Practical actions, technologies, or policies that help communities, ecosystems, or economies adjust to climate impacts. These can include infrastructure changes, policy reforms, or nature-based approaches. (UNEP).

Exposure – The presence of people, livelihoods, species or ecosystems, environmental functions, services, and resources, infrastructure, or economic, social, or cultural assets in places and settings that could be adversely affected (IPCC).

Nature-based Solution – Actions to protect, sustainably manage, and restore natural or modified ecosystems that address societal challenges effectively and adaptively, while providing human well-being and biodiversity benefits (IUCN).

Resilience – The capacity of social, economic and environmental systems to cope with a hazardous event or trend or disturbance, responding or reorganizing in ways that maintain their essential function, identity and structure. Resilience is a positive attribute when it maintains capacity for adaptation, learning and/or transformation (IPCC).

Risk – In the context of climate impacts, the term is often used to refer to the potential for adverse consequences of a climate-related hazard, or of adaptation or mitigation responses to such a hazard. Risk results from the interaction of vulnerability (of the affected system), its exposure over time (to the hazard), as well as the (climate-related) hazard and the likelihood of its occurrence (IPCC).

Risk assessment – The qualitative and/or quantitative scientific estimation of risks (IPCC).

Risk management – Plans, actions, strategies or policies to reduce the likelihood and/or magnitude of adverse potential consequences, based on assessed or perceived risks (IPCC).

Systemic resilience – The ability of interconnected systems (e.g., supply chains, infrastructure networks) to withstand and adapt to climate-related disruptions (OECD).

Transition Plan – A climate-related transition plan is an aspect of an entity's overall strategy that lays out the entity's targets, actions or resources for its transition towards a lower-carbon economy, including actions such as reducing its greenhouse gas emissions (IFRS).

Thank *You*

For more information, contact the *WBCSD team*:

Madeline Ojakovoh
Manager,
Climate Adaptation
ojakovoh@wbcsd.org

Alba Rodriguez Ruiz
Senior Associate,
Climate Adaptation
rodriguez@wbcsd.org

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