

## Hey! What's New? 2025-119

### How US Firms Stand Apart from Global Peers on Sustainability Reporting

Sustainability reporting is at a turning point, says a new PwC report. “This year thousands of companies began publishing statements under the European Union’s Corporate Sustainability Reporting Directive (CSRD) for the first time. The International Sustainability Standards Board (ISSB) has seen more than 30 jurisdictions adopt its disclosure standards. And, in the US — which is currently without a federal standard — many organizations are preparing to comply with California’s climate-reporting laws, while also monitoring other state-level regulatory developments. But even at this critical moment, global regulations continue to evolve, adding to the complexity companies face when building their reporting strategies.”

PwC’s [Global Sustainability Reporting Survey](#) sought to better understand this dynamic, with a particular emphasis on companies’ efforts to report under CSRD and ISSB.

Of the US based companies PwC surveyed, 94% say they are or will be required to report under CSRD, “a sign of the directive’s global reach and how important the European market is to US companies for selling or sourcing goods. In addition, 87% say they will produce reporting using ISSB standards, whether for voluntarily disclosures or because of a regulatory requirement. Nearly all companies we heard from are therefore reporting or planning to report under both reporting requirements, showing the significant impact of these standards on global companies regardless of their country of origin.”

Both US and international companies report experiencing an overall increase in pressure to provide sustainability reporting over the past year, though sources of pressure varied. “Fifty-eight percent of global organizations (ex-US) indicated internal pressure to supply sustainability data, including 14% noting a significant increase. By comparison, only 29% of US companies reported heightened internal pressure, with just 3% stating the pressure had moderately decreased.”

Almost half of US companies (48%) and two-thirds (66%) of global firms (ex-US) said the amount of time senior leaders spent on sustainability reporting increased over the last year, with 17% of global companies (ex-US) reporting a substantial rise. This, the report says, “is likely influenced by European companies’ early CSRD compliance. While US and global companies similarly increased resources for reporting, the growth was more significant globally (26%; ex-US) than in the US (17%). These percentages are likely to change as US companies prepare for CSRD compliance in the years to come.”

The PwC survey shows that sustainability reporting requires coordination. “On average, global (ex US) and US companies are involving 10 separate business functions in the reporting process. One noticeable difference? The board’s involvement. Just 32% of US companies say the full board is currently involved in responding to the CSRD or ISSB requirements versus 67% for global companies.” The report notes, however, that “the US board’s involvement is expected to increase as companies prepare for CSRD compliance over the next two years.”

The survey paints a new reality for corporate sustainability reporting, PwC says. “What began as voluntary disclosures evolved into regulatory requirements and is now becoming a strategic

imperative for companies competing in global markets. The results show that companies are already capturing value from sustainability data beyond compliance — even those that have yet to report under CSRD or ISSB. This underscores the importance of embedding sustainability in corporate strategy so that your organization can identify opportunities to reduce costs, capture growth and drive the return on your investment.”

PwC states that, for US companies, “the path forward is clear. While regulatory deadlines may feel distant, survey results show the advantage of starting early. Global peers told us that more effective use of technology and earlier data validation would have dramatically improved their reporting. The lesson: invest now in tools and governance, expand leadership involvement and scale cross-functional alignment.”

The report adds that AI is an important part of this story. “Survey respondents said AI use in sustainability reporting nearly tripled over the last year, helping organizations make reporting more efficient and more effective. Companies that leverage these capabilities into their processes will likely see returns not only in compliance readiness, but also in the insights that drive stronger ROI.”

Learn more at [Global sustainability reporting survey: US takeaways: PwC](#).