



Sustainability Perceptions Index 2026

The report on the value of sustainability perceptions to the world's leading brands



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Strong sustainability perceptions amidst subtle brand communications

- + **Google** overtakes **Apple** to top all brands with the highest Sustainability Perceptions Value of \$41.9 bn
- + Apple has the largest Gap Value at \$2.6 bn, representing significant brand value that could be unlocked through stronger ESG communication
- + **Tesla's** green reputation continues to crash as its perceptions and sustainability-driven brand value falls by over \$7.7 bn
- + **Patagonia, Lush, Alnatura, Michelin, and Tata Group** are among sustainability perception leaders across US, UK, Germany, France and India

Foreword



Robert Haigh
Strategy &
Sustainability Director,
Brand Finance

Acting sustainably and being seen to do so is critical for brands, but sustainability is a multifaceted concept that can be challenging for business leaders to navigate. Investors, CFOs, and CEOs are told by campaigners, NGOs, consultants, and sustainability teams that committing to sustainability is both the right thing to do and a business imperative. There are indeed many opportunities, whether in supplying products and services that facilitate the transition to a green economy, or simply by differentiating your brand as a sustainable alternative.

The most effective way to determine the business case for sustainability action is by articulating it in financial terms. The Sustainability Perceptions Index is a vital tool helping business leaders to address this challenge. By quantifying the value of sustainability perceptions, Brand Finance makes the value of action on sustainability more tangible.

Our research shows that even for individual businesses, there could be millions of dollars of financial value to be gained from enhanced action and associated communication. Equally, millions could be at risk from insufficient action that leads to accusations of greenwashing, or even misallocated or excessive investments in sustainability communication that does not cut through. 2026 is the fourth iteration of this report, and is a useful first step in understanding the financial role of sustainability perceptions to your business and making a persuasive case to leadership. If you would like to continue the conversation, please get in touch.



Bahar Gidwani
Cofounder and CTO,
CSRHub

This study shows how critical it is for corporate strategists and brand managers to understand how their firms are perceived by a broad array of expert sustainability-oriented stakeholders. CSRHub provides transparent access to consensus ESG ratings data to help companies improve their corporate ESG performance and realize their full value potential.

Views from the IAA



Brand Finance has partnered with the International Advertising Association (IAA) to launch the Sustainability Perceptions Index. The IAA is a global advertising trade association with membership representing advertisers, agencies and the media.



Fabiana Schaeffer
VP of Sustainability
IAA Global; President
of IAA Brazil and CEO &
Co-Founder of Netza&Co

As sustainability faces growing scrutiny and polarization, brands must move beyond promises and toward measurable impact. Trust remains the foundation of brand equity and it is built through transparency, consistency, and authentic action. Data is no longer optional; it is essential to bridge the gap between perception and performance.

In 2026, sustainability leadership will belong to brands that integrate ESG into their core strategy, empower communities, protect nature, and communicate progress with clarity and courage. In a world facing climate urgency and social inequality, creativity, accountability, and collaboration are powerful forces for change and every decision counts.

Geopolitical pressure is creating a sustainability earthquake for brands, not least the short-sighted retreat we're seeing from parts of the US. Many companies are nervous.

But brand equity isn't built in hiding. In nearly two decades in this space, one thing has remained constant: consistency wins. In turbulent times, you don't go silent - you go steady.



Thomas Kolster
Mr. Goodvertising
and Co-Chair of Global
Sustainability Council,
IAA Global

Research Insights

Sustainability as a Driver of Choice



Sustainability continues to be a contentious theme for brands to manage in 2026. Perceptions are increasingly affected by divergent views in the political climate, which have rippled into investment, and business communities.

For the second year, our research indicates a continued reduction in the role of sustainability in driving consumer choice, though less prominent than 2025. Of 48 industry sectors, 24 saw the influence of sustainability decline from 2025 to 2026. In the prior cycle, 38 saw a year-on-year decline.

It remains to be seen if this is part of a wider recovery in the importance of sustainability in driving consumer choice. Originally, we attributed the decline in sustainability's importance to factors such as political ESG backlash and cost-of-living concerns. Since then, ESG backlash in the US has been met with quieter communications from corporations around the world. However, even if at a slower rate than ideal, progress continues.

2026 drivers of consideration (Figure 1) are calculated based on the importance of two attribute statements: 'This brand acts sustainably and ethically' and 'This brand supports causes I care about'.

We continue to observe a significantly stronger role for sustainability in driving choice in the luxury and premium market segment. This is tested in luxury

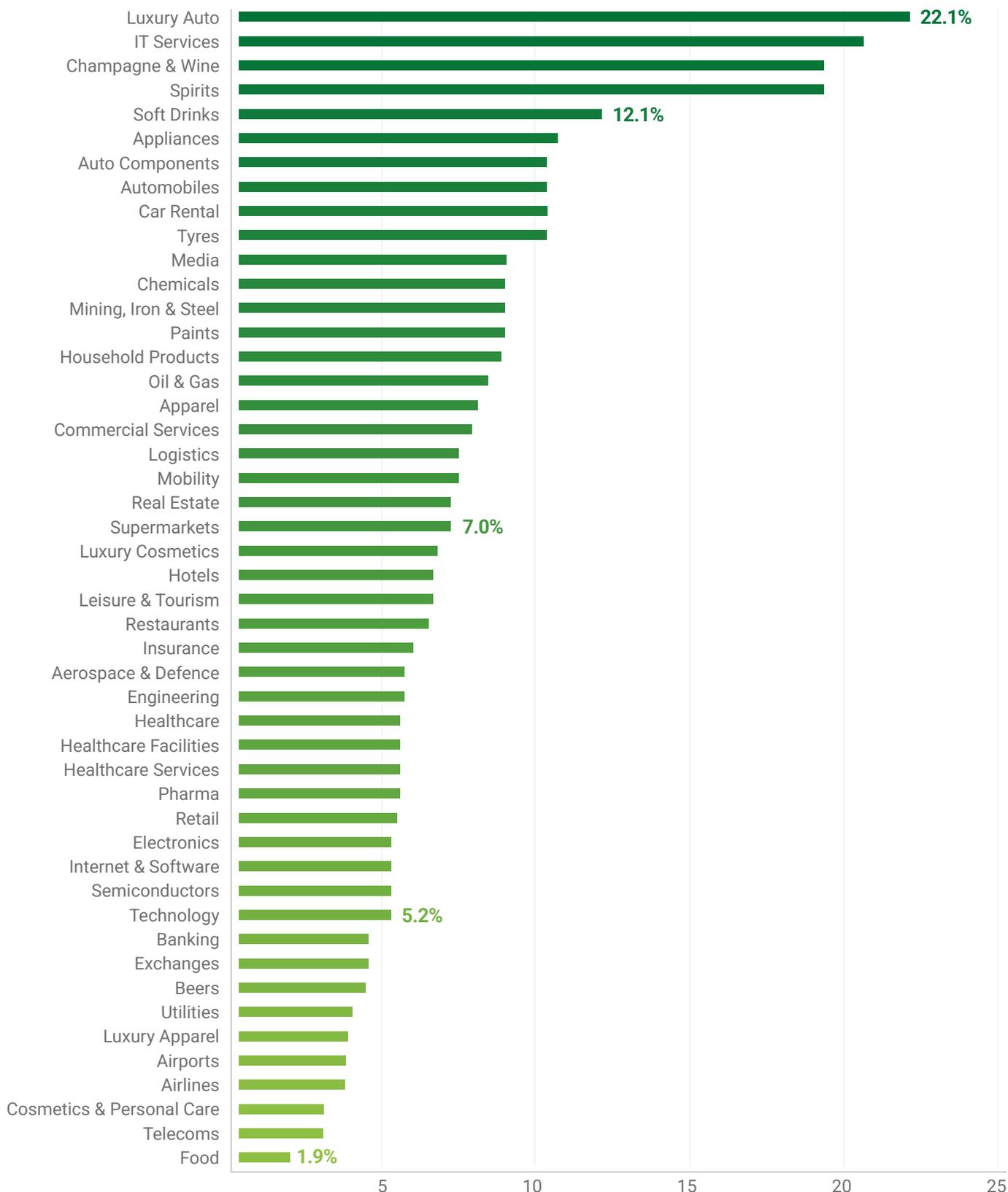
auto, cosmetics, apparel champagne, and spirits. 22% of variation in choice in luxury auto is explained by sustainability, more than twice the share for the broader auto sector (10%). We see a similar pattern in cosmetics – sustainability is 50% more important as a demand driver in luxury cosmetics than in the wider cosmetics market.

Why such a strong role for sustainability at the premium end of markets? A brand's sustainability commitments may imply a slight cost increase that necessitates more premium positioning. Premium-segment consumers also have less price sensitivity, allowing them to seek improvements on other attributes, including sustainability. Lastly, at the premium end of many markets, brands become more than just a guarantee of attributes to the consumer—their products are also a signal of the purchaser's status, taste, identity, or ethics.

Sustainability is often seen to be most salient in consumer decision-making; however, our research indicates an equally powerful role in a B2B context. In addition to our global consumer brand equity research, Brand Finance conducts research with specialist B2B audiences, including buyers of IT services solutions. This reveals that sustainability accounts for 20.6% of choice variation in IT services, up 6.5 percentage points or 46% from 2024. Digital transformation and its intersection with sustainability, particularly around energy efficiency for these brands and their clients, are key priorities.

Role of Sustainability in Driving Consideration by Sector (Figure 1)

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Sustainability Perceptions Scores Across Countries



Australia

On environmental sustainability, Real Estate brand **Goodman** and skincare favorite **Aesop** stand out. Aesop is known for its clean ingredient proposition, which emphasizes simplicity and high quality. Goodman continues to improve the efficiency and environmental and social impact of its property portfolio, supported by top marks in industry ESG performance rankings.

Australia Post has high governance perceptions, likely attributed to its annually updated sustainability roadmap, demonstrating accountability to making its delivery solutions more sustainable across energy, packaging, and support for diverse communities.

China

In China, electric vehicle manufacturer **BYD** is recognized for its environmental sustainability perceptions. The brand's rise and successful challenge of dominant players in Tesla and European auto

reflects BYD's innovation and accessibility on the global stage. Utilities giant **State Grid** is also strongly perceived, thanks to its large-scale infrastructure investments into renewable energy.

Electronics manufacturer **Huawei** holds high governance perceptions in its home market, likely due to high domestic trust in its widespread delivery of ICT infrastructure and consumer-facing devices.

France

In both environmental and social sustainability, Tyres brand **Michelin** and skincare brand **La Roche-Posay** have leading perceptions. Michelin has popularized its All-Sustainable strategy focused on greener mobility and the impact of its products. La Roche-Posay champions packaging reduction and innovation, which are very visible to consumers. On governance perceptions, luxury atelier **Hermès** leads, likely due to its value chain oversight developed through its proposition of artisan craftsmanship.

Germany

Health food grocer **Alnatura** leads on environmental and social sustainability perceptions, thanks to its prioritization of local and organic options. Retailer **dm** leads in governance perceptions, which can be attributed to its continued efforts into the visibility of sustainability, such as its carbon footprint product labelling rolled out in 2025.

Manufacturer **Bosch** is recognized for the second year on its environmental and governance perceptions, centering its commitments to sustainable innovation and climate-friendly production.

India

India's best-perceived brands on sustainability have occupied the top spots for multiple years, likely due to how well they embody the nation's value of corporate social responsibility. Conglomerate **Tata Group** is a respected legacy brand with holistic sustainability credentials. Its early employee welfare practices and longstanding philanthropic ethos define its "people first" philosophy. **Taj**, a Hotels brand that is part of the Tata portfolio, earns high perceptions scores once again on social and governance sustainability.

Amul, the world's largest farmer-owned dairy cooperative, stands out across ESG. The brand brings together environmental and social accountability in the way it promotes regenerative practices across its rural supplier network.

United Kingdom

In the UK this year, Cosmetics brands **The Body Shop** and **LUSH** net the highest sustainability perceptions. This result is notable given The Body Shop's pioneering role in cruelty-free and clean ingredients in its industry, and LUSH's rise in the market as an activist, challenger brand. The Body Shop has recently reduced its brick-and-mortar presence but still is viewed highly by UK consumers for being a sustainability catalyst.

Auto and aviation manufacturer **Rolls-Royce** is well-perceived on governance, perhaps due to its stability and contributions to the UK economy while competitors faced cybersecurity and safety struggles.



Sustainability Perceptions Scores Across Countries



United States

The US sees consumer brands leading in sustainability perceptions in our latest research. Apparel peers **Patagonia** and **The North Face** lead, with Patagonia scoring slightly higher than The North Face across categories. Patagonia is widely seen as a brand leading by example on its sustainability stances, notably playing the role of advocate and activist in the wider world while also innovating in its materials, secondhand marketplace, and supply chain engagement.

On social sustainability, personal care brand Dove is well-perceived, which is likely attributable to its long-standing promotion of body-inclusivity as a sustainability topic.

Brand Finance's latest research captures sustainability perceptions leaders in nearly 40 research markets (Figure 2), with selected shown below.

Sustainability Perceptions Leaders by Country (Figure 2)

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Sustainability Perceptions Value

This year, **Google** overtakes **Apple**, the world's most valuable brand, with the highest sustainability perceptions value at USD41.9 billion. This comes as AI innovation and investment continue to surge across the tech and wider business community's.

Google's DeepMind arm and Gemini platform are among the most used in the AI space. The sustainability implications of AI use—from energy use and water consumption, to community displacement and workforce shifts and upskilling—are also beginning to be recognized in the public consciousness.

Google, however, has taken recent steps to pivot its sustainability stances and communications. Its 2030 net-zero goal is no longer publicly declared, though it supposedly remains an internal objective. Before that, Google boldly put out its intent to become carbon negative, or replenishing carbon-absorbing sources and removing carbon more than the company actually emits.

The rise of AI has given way to a redaction of these bold stances. Nonetheless, the waves made by these statements can leave a lasting impression or inference about Google's current sustainability.

It is important to reiterate that Google's position at the top of the table is not an assessment of its sustainability performance, nor does it imply that Google is perceived to have an exceptional commitment to sustainability. Rather, it reflects the fact that the preponderance of consumers around the world believe that Google is taking suitable action to minimize its negative impacts and invest in positive planet and community initiatives.

The general public feels that Google is committed enough to sustainability for them to continue to use its services. This, combined with financial scale of Google's operations and brand, results its top position.

Top 10 Brands by Sustainability Perception Value (SPV)

© Brand Finance Plc. 2026

#1		Google	\$41.9 bn	
#2		Apple	\$30.8 bn	
#3		Microsoft	\$29.6 bn	
#4		Amazon	\$19.9 bn	
#5		TikTok/Douyin	\$14.0 bn	
#6		Moutai	\$12.2 bn	
#7		Mercedes-Benz	\$10.4 bn	
#8		NVIDIA	\$9.9 bn	
#9		BMW	\$9.5 bn	
#10		accenture	\$9.2 bn	

Sustainability Gap Value

Sustainability perceptions and actual sustainability performance are frequently not aligned. Indeed, across the full set of our research there is not a statistically significant correlation between the two. This means that brands that commit to sustainability cannot necessarily expect customers to automatically acknowledge and reward them for their efforts.

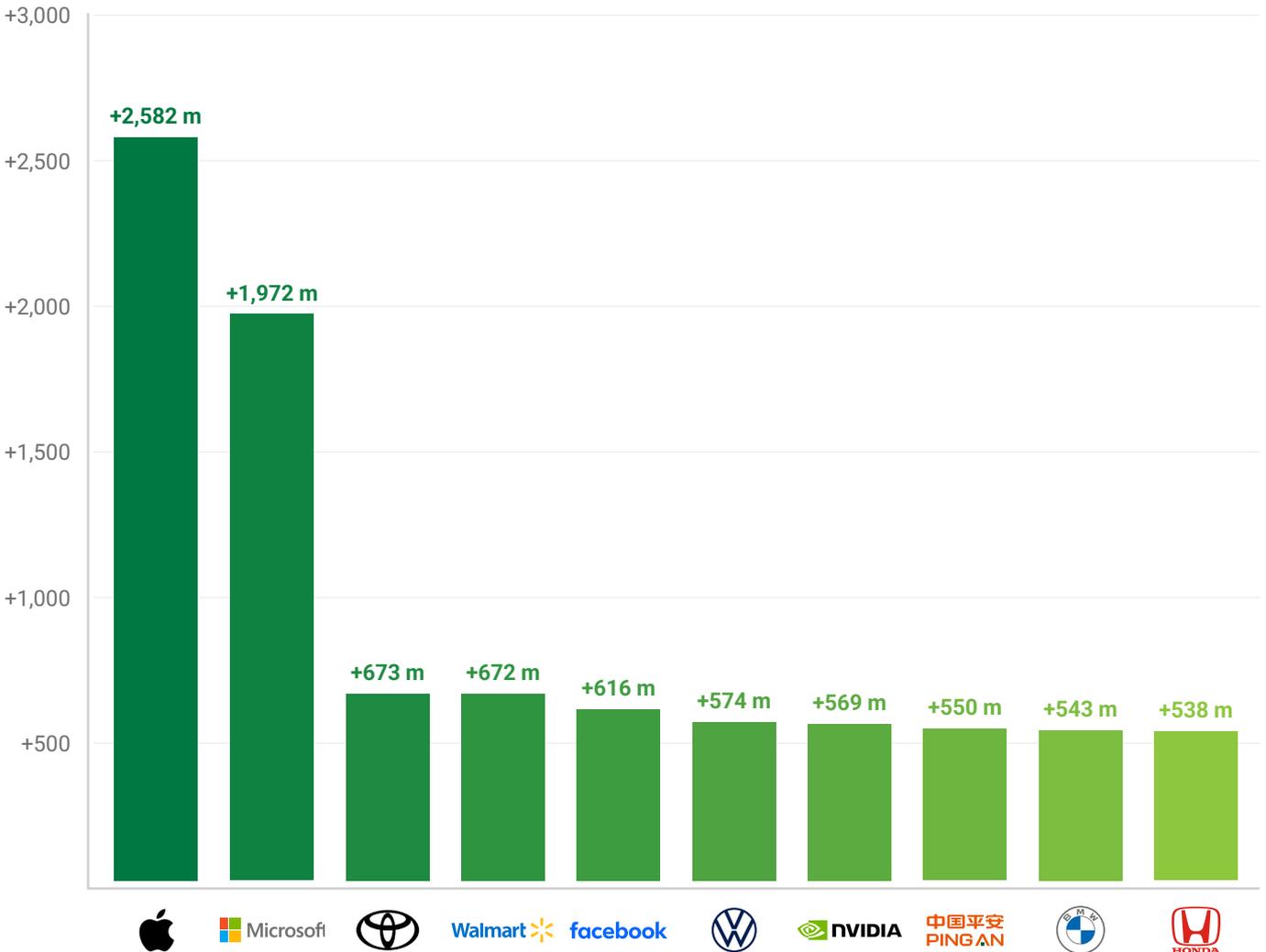
Yet, **Apple** has the highest 'Gap Value' of any brand in the Sustainability Perceptions Index (Figure 3). The Gap Value represents the difference between perceived sustainability and actual sustainability performance. A positive value indicates that a brand's sustainability performance is better than its perceptions would suggest.

This implies that Apple could potentially generate even more value from communication about its sustainability initiatives.

In Apple's case, this value exceeds USD2.59 billion. This gap value—along with many other brands, especially those headquartered in the US— has grown since last year, suggesting that rather than capturing value, Apple is taking a more tentative and possibly even hesitant approach to sustainability communication. The unsupportive political climate in the US, increasingly tight advertising regulation around greenwashing, and continued scrutiny from stakeholders can make it tempting for brands to mute discussion of sustainability.

Top 10 Positive Sustainability Gap Values | USDm (Figure 3)

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Conversely, where perception exceeds performance, value is at imminent risk, as brands leave themselves open to public backlash, reputational damage, and a downward 'correction' of their sustainability perceptions value.

Tesla is a good example not just of where risk exists, but where real value continues to follow a downward trajectory forecasted by the identified risk.

Tesla is well known for being a first mover in the development of electric vehicles and battery technology, often seen as the catalyst for the wider industry transition to EV portfolio offerings. In 2023 and 2024, we reported Tesla's positive sustainability perceptions held by global consumers.

Tesla was regarded as the autos brand with the strongest commitment to sustainability in several markets researched by Brand Finance. Tesla was also the brand with the highest proportion of brand value driven by sustainability (23.4%), resulting in a Sustainability Perceptions Value of USD13.7 billion.

Tesla has undoubtedly driven progress in EV adoption, which contributes to society's broader advancement of sustainability. However, its sustainability performance scores are lower than the sector average, due to issues with governance, labour relations, supply chain oversight, and the environmental performance of its own operations.

In the past, Elon Musk was still widely seen as an eccentric visionary, with fiercely held but generally well-intentioned political views. However, Musk's later stint serving in the Trump administration to promote government efficiency through layoffs drew extreme controversy.

Continued governance lapses at his company X over abusive AI applications on its Grok platform only further alienate Tesla's supporters. The distaste seems to have extended beyond the affluent, socially liberal core customers in Europe and the US.

From 2024 to 2026, perceptions of Tesla's environmental commitment fell in almost all of the markets Brand Finance researches. In this 3-year period, double digit percentage drops for sustainability perceptions have occurred in most of Tesla's research markets.

Sustainability Gap Value

The largest declines occur in Western, higher-income markets like the UK, Denmark, US, Norway, France, Canada, Netherlands, and Germany.

At this point, we observe perceptions declining beyond just the environmental dimension, where EV enthusiasm more broadly has waned. Social and governance scores for Tesla fell as much as and often more than environmental perceptions in its most dramatically declining markets.

In essence, EV leadership and associated sustainability benefits no longer protect the Tesla brand, despite

today's awareness of climate change and maturity of the EV market being higher than ever.

Our identification of value at risk proved to be prescient (Figure 4). The damage to Tesla's brand value exceeded Brand Finance's initial predictions. In 2023, brand value stood at USD66 billion, USD17.8 billion of which was underpinned by sustainability. By early 2026, this has fallen to USD27.6 billion, with sustainability value down to USD2.7 billion. These latest numbers mark a 35.8% decline in brand value and 74.0% decline in Sustainability Perceptions Value since 2023.

Tesla Sustainability Brand Value Collapse | USDbn (Figure 4)

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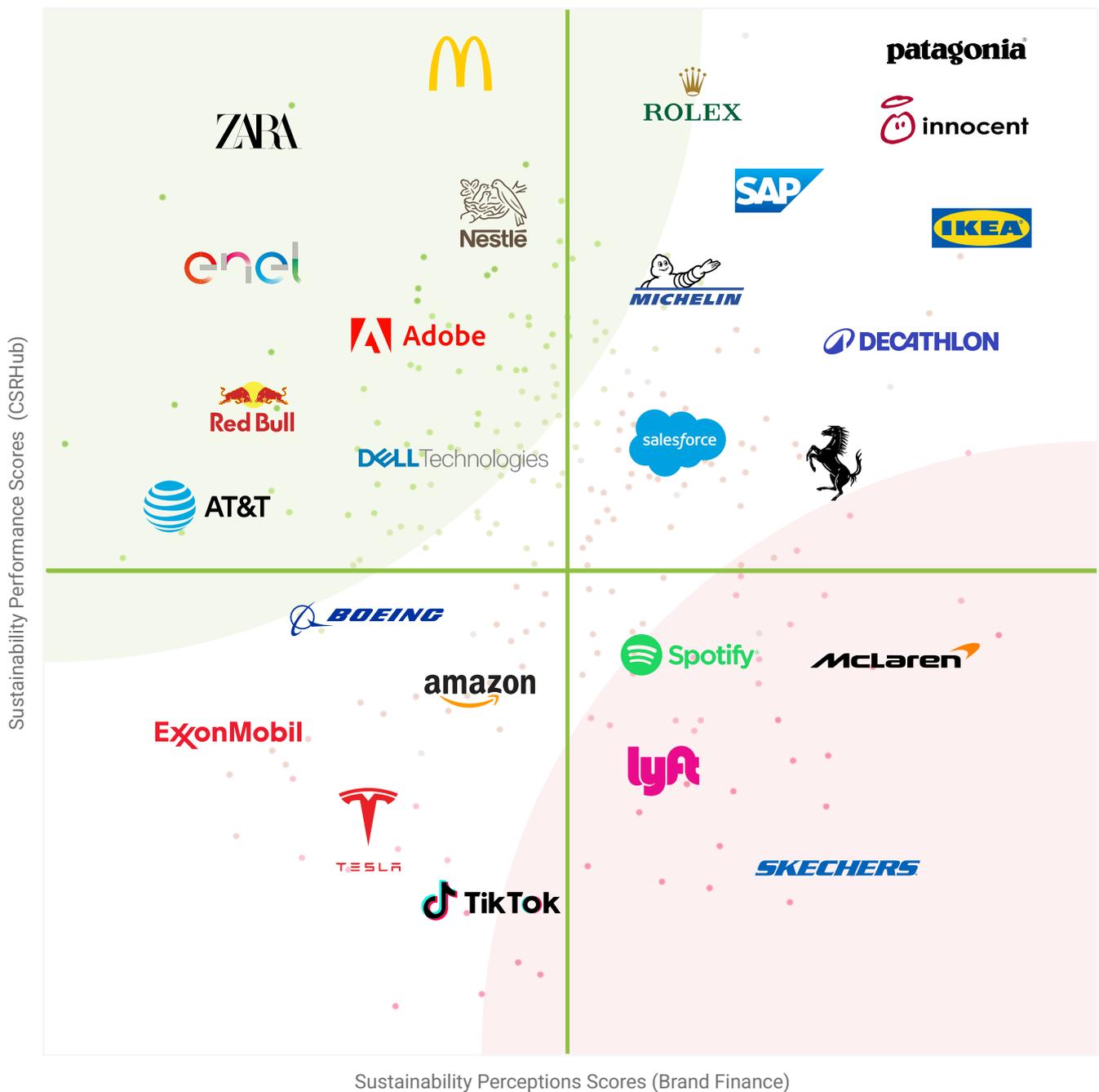
Sustainability Gap Value

Sustainability perceptions and performance often don't align (Figure 5). Brands with opportunities to add sustainability-based brand value, shown below in green zones, have sustainability performance that exceeds corresponding perceptions levels.

Brands in red zones face reputational risks based on sustainability perceptions running ahead of actual performance levels.

Sustainability Performance vs Perceptions Scores 2026 (Figure 5)

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*Logo placement reflects accurate quadrant of chart, not necessarily precise positioning.

Takeaways from Davos 2026

Takeaways from Davos 2026

A call to silent warriors



Paula Oliveira
Global Head
of Strategic Services,
Brand Finance

We've all been seeing continuous signs of greenhushing – a silence on sustainability, or at least a decline in related communications. In January, the [Financial Times](#) reported that Nestlé's CEO directly blamed the White House for his company's 'failure to talk enough about sustainability'. Regulation around Europe's sustainability reporting is softening. Banking sector climate coalitions are weakening. Markets are less forgiving of ESG funds' fluctuations. Consumers are less keen on potential premiums as cost-of-living demands more from their incomes.

And yet, the fundamentals show sustainability is not an option or a fad. A [Harvard Business Review](#) study in September 2025 showed that despite political pressure and some companies detracting from their climate commitments, 85% of companies surveyed have either maintained, reaffirmed or even accelerated their sustainability commitments.

This is consistent with the mood during the World Economic Forum in Davos, which took place four months later. Behind the headlines dominated by AI and geopolitics, what stood out most was not rhetoric, but reality.

Across conversations and panels, there was clear evidence of businesses investing, innovating and delivering, often quietly, on climate, sustainable products and value chains, diversity and inclusion, and long-term resilience.

Industry leaders shared decarbonisation strategies being embedded into core business models, often due to the understanding that the status quo pose risks to future resource needs. New materials, processes and logistics solutions are emerging. Transition finance is evolving. None of this is easy, fast or cheap, but it is happening. And yet, much of this effort remains invisible outside 'specialist' sustainability circles and forums like Davos.

Sustainability does not lack ambition or action, it lacks visibility.

Silence can become a problem

Corporate restraint is understandable. In today's political climate, particularly in more polarised societies, sustainability communication can be perceived as an ideological statement rather than a business one. The fear of being accused of greenwashing, or of taking a 'side' on sustainability themes, has pushed many companies into silence.

In Davos, I spoke to the head of diversity and inclusion of a leading global insurer who confirmed they did not cut on investment in that area, but do it quietly for fear of retaliation in their US operations.

But silence can become costly. Brands that fail to articulate what they are doing risk widening the gap between performance and perception, making it more difficult to recover recognition in the future and risking adverse impacts in brand strength and value over time. For example, our research shows that as a sector, professional services brands already have shown a consistent decline in associations with 'contribution to positive causes'.

There is also a short-term risk that brands alienate employees who increasingly seek values alignment with their work and employers, business partners who still want (or need) to demonstrate their value chains are sustainable, and customers, who when given a choice of brands with similar attributes, will seek the ones more aligned with their beliefs.

Mutirão: action, not ideology

At COP30, Brazil brought the world the idea of mutirão, a collective effort to achieve something that will help a person, a community, or many. This is happening with sustainability to some extent, as businesses continue to invest in decarbonisation, green innovation, diversity, inclusion and good governance, building long-term resilience for their organisations and beyond.

But the beauty of a mutirão is the sense of community: people join because they feel inspired and want to be part of something. This is what increased sustainability silence fails to instil, as silence gives the impression that sustainability commitments and actions are going backwards, that there is no point in trying, and that the ones 'fighting' are alone. They are not.

Yes, we all need to do more and faster. Yes, some systems are broken beyond repair. But we should not allow these realities to prevent us from acknowledging the positive ones. The sustainability related advancements being made (even if not perfect) can inspire others. We need good news and a collective momentum to motivate and boost real-world progress, which builds resilience for brands, their organisations, and society. For that, we also need the silent warriors to speak up.



CASE STUDY

The Ocean Cleanup

Case Study

The Ocean Cleanup



Challenge

The Ocean Cleanup, an international NGO dedicated to tackling ocean plastic pollution, wanted to secure high-value corporate sponsorships. To achieve this, it needed to show the tangible benefits that brands could gain from associating with its mission in a way that resonated with marketing, finance, and sustainability decision-makers.

Objectives

The goal was to understand how The Ocean Cleanup’s endorsement could influence brand equity across multiple sectors, affect consumer willingness to pay, and translate into increased revenue and brand value. It was also essential to assess reputational risks and benefits for both the NGO and potential sponsors.

Approach

To meet The Ocean Cleanup’s requirements, a multi-phase research and analysis was designed,

which included a quantitative survey distributed across four key global markets, along with A/B testing of sponsor brand propositions with and without NGO endorsement (Figure 1).

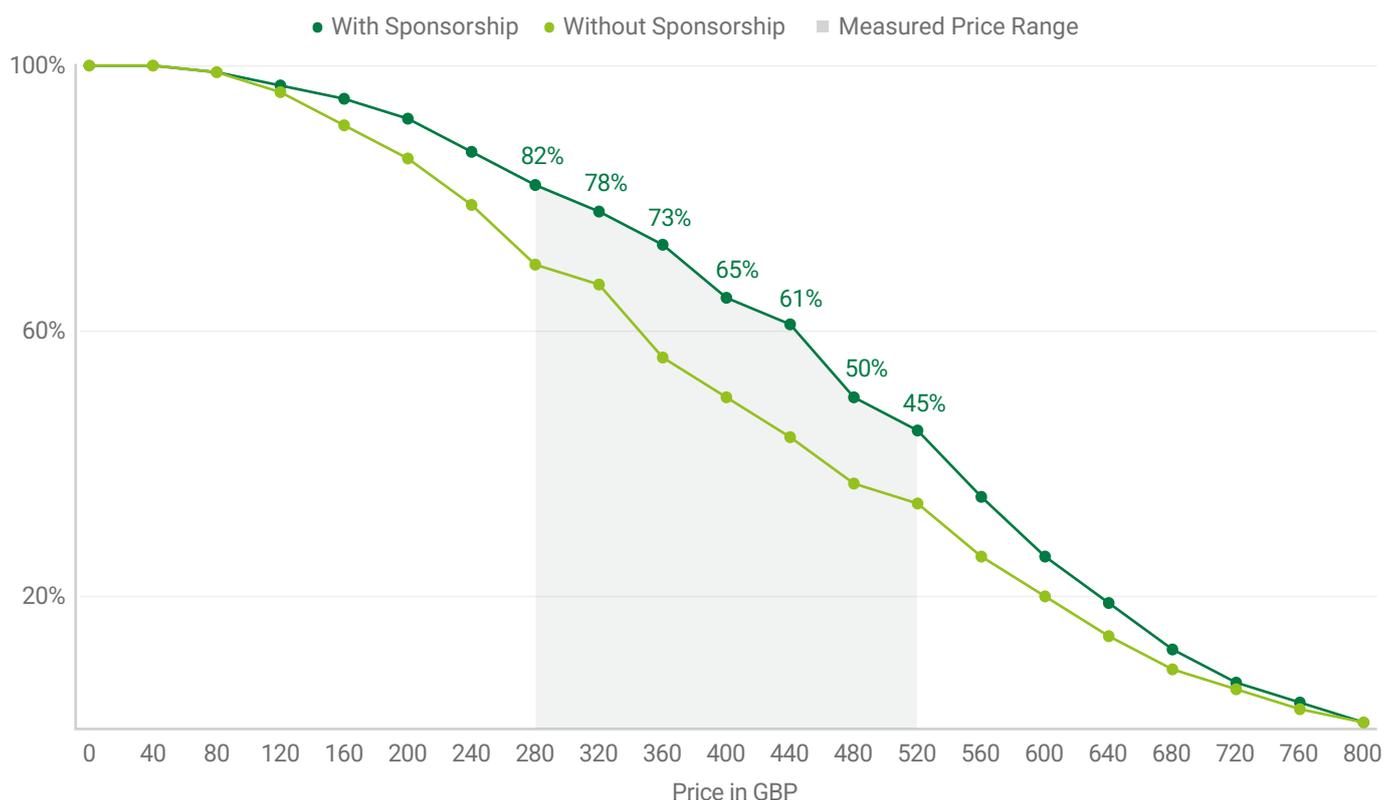
The team then conducted a Gabor-Granger pricing analysis to evaluate changes in consumer willingness to pay (Figure 2) for sponsor-brand products and services. For specific sectors, qualitative B2B buyer interviews were conducted to gain a more representative picture.

These inputs were used to model brand equity benchmarks for tested brands, assessing uplift from association with the NGO. Additionally, scenario-based modeling/forecasting, representing four different partnership durations and exposure levels, was completed.

This was used to estimate the long-term financial impact of a potential partnership through both revenue and brand value uplift, as well as suggested sponsorship fees.

Evidence-based demonstration of sponsorship impact (Figure 1)

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Example A/B Concept Testing: Hotels Sector (Figure 2)

© Brand Finance Plc. 2026

Control Visual



FOR THE STAY

Step 3 of 3

Payment and Guest Details

Total for stay	\$606.75
Total room charge	\$525.71
Total taxes	\$81.04
	Price in \$USD

[Show price details](#) ▾

 **Guarantee and cancellation policy**

[Book now, pay later](#)

There is a credit card required for this reservation. **Free cancellation before 11:59 PM local hotel time on 25 Oct 2025.**



Hilton New York Fashion District

Recently renovated

152 West 26th Street
New York, New York 10001 USA [📍](#)

[Hotel details](#)

Test Visual



FOR THE STAY

Step 3 of 3

Payment and Guest Details

Total for stay	\$606.75
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Developing and scaling technologies to rid the oceans of plastic



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**For illustrative purposes only, portions of the screenshot have been redacted for clarity*

Key Findings

Corporate brands endorsed by the NGO experienced measurable improvements in preference, reputation, and ESG perception, resulting in average brand equity increases of 8% across the four research markets, with gains of 10+% in the US and UK.

On specific brand equity metrics, environmental sustainability perception improved by 17% on average, while the global average for brand preference was 21% higher when brands were associated with the NGO.

Four different sponsorship scenarios were modelled, each with varying lengths of partnership and customer awareness trajectories. The preferred sponsorship scenario specified a long-term partnership length and gradual annual increases in customer awareness. Across the brands tested, 2030 revenue projections in the preferred scenario were between 2% and 7% higher than the corresponding non-sponsored projections.

Implications

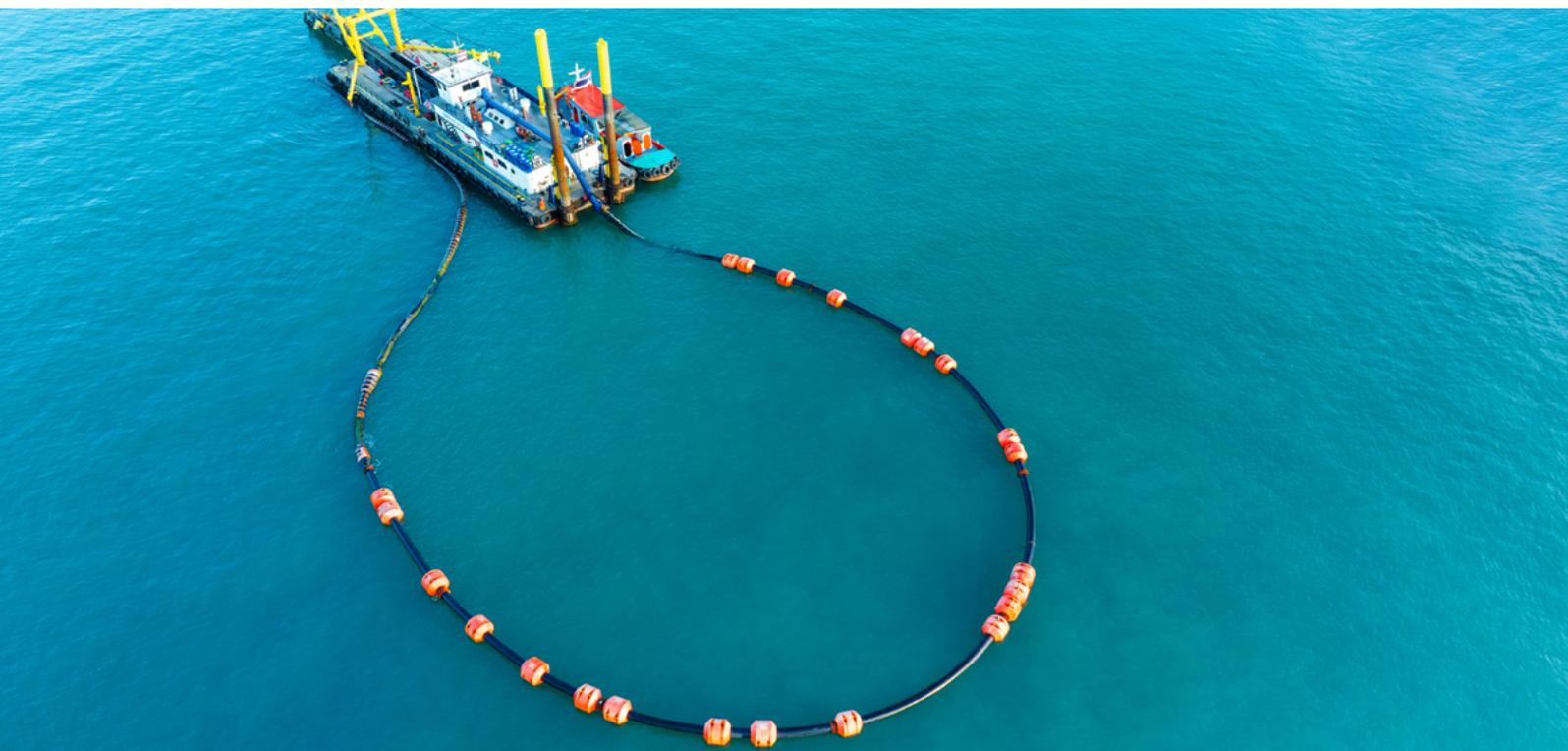
The study confirmed the measurable commercial that can be achieved through corporate sponsorship

of credible sustainability-related causes. Association with NGOs that have authentic, emotive, relevant missions and strong ESG credentials enhance brand equity, increase price premium acceptance, and drives long-term value. These conclusions vary but hold across tested B2C and B2B sectors.

While these insights are helpful in corporate marketing, sustainability, and finance teams, marketing, communications, and brand leaders can particularly leverage this approach to justify exploring values-aligned sustainability partnerships to support brand strategy.

Importantly, the corporate brand should have a credible ESG program that goes beyond a positive reputational association: this is where sustainability leaders can play a role, leveraging measurable data to connect their initiatives to broader commercial outcomes.

For NGOs, this approach provides a powerful tool to strengthen sponsorship propositions and attract long-term, values-aligned partners across diverse sectors.



Methodology

Methodology

Brand Value

The starting point of the Sustainability Perceptions value is Brand Value. You can find full details of our brand valuation methodology in a separate section later in this report.

Role of Sustainability

Next, we evaluate the role that sustainability plays in driving choice in each sector. To do so we draw upon Brand Finance's flagship market research exercise, the Global Brand Equity Monitor. We research the attitudes of over 150,000 members of the general public from over 40 countries about over 6,000 brands. Respondents are asked a wide range of questions, including marketing funnel questions about awareness, familiarity, and consideration.

They are also asked the following question: Which of these statements, if any, do you think apply to Brand X? The list of statements varies by sector, but typically includes attributes such as 'value for money,' 'reliable,' etc. Using the response data, we evaluate the role that each attribute plays in driving choice using an analytical technique known as brand drivers analysis. Drivers analysis involves running multiple correlation analyses between the consideration of using a brand and the various brand attributes to determine how much explanatory value each attribute has.

In simple terms, the results of these correlation analyses are layered on top of one another in different combinations to determine their relative role in driving consumer consideration. The output is a percentage figure for each attribute that can be interpreted as its contribution to revenue, and therefore to brand value.

Amongst the listed attributes are two that relate directly to sustainability, namely:

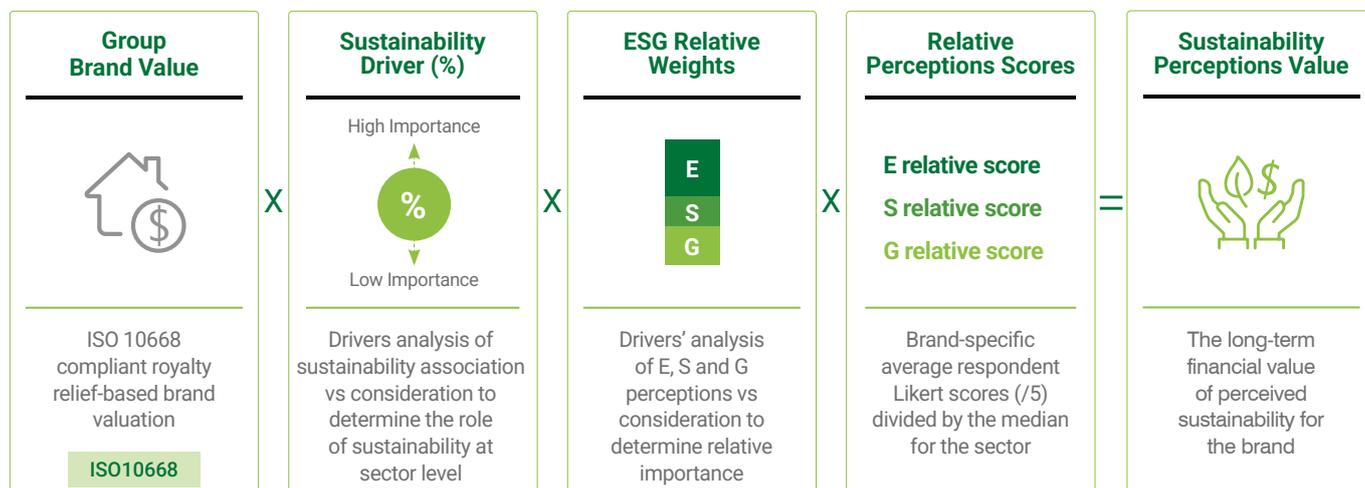
- + *This brand acts sustainably and ethically*
- + *This brand supports causes I care about*

These two statements seek to capture two distinct ways of understanding sustainability. The first reflects a more compliance and mitigation-based perspective on sustainability impacts, addressing the foundational definition of sustainability as acting in ways that don't compromise the ability of future generations to meet their needs. The second seeks to capture the extent to which a brand aligns with consumer values in its efforts to make the world a better place. This is also referred to as 'brand purpose.'

We combine the output percentages for these two sustainability attributes to determine an aggregate role of sustainability in driving consumer choice. We combine the output percentages for these two sustainability attributes to determine an aggregate role of sustainability in driving consumer choice.

Sustainability Brand Value Based on Perceptions (Figure 1)

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* 'Relative score' is Sustainability Perceptions Score ÷ Sector Median Score

Role of Different Sustainability Dimensions

We also evaluate the relative role of different dimensions of sustainability using the environment, social and governance (ESG) framework.

To do so, we run an additional brand drivers exercise. The basis for this is the following question:

Question: To what extent do you agree or disagree that the following brand is...?

- + Committed to the environmental aspects of sustainability
- + Committed to the social aspects of sustainability

+ Well managed and governed

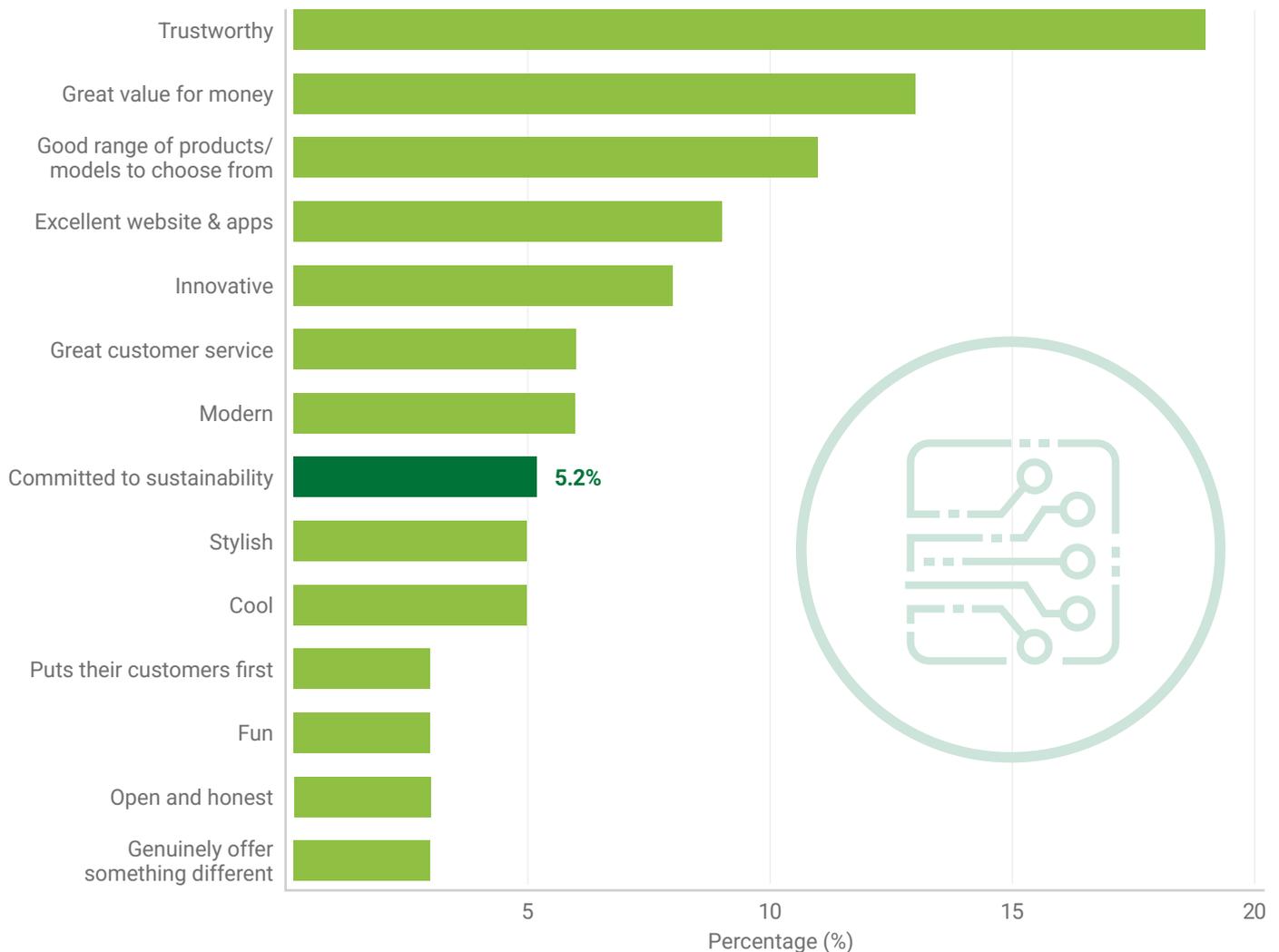
Options – Strongly agree, somewhat agree, neither agree nor disagree, somewhat disagree, strongly disagree

Here, the correlation between the extent of agreement with these statements and consideration of usage forms the basis of this drivers analysis exercise.

The relative explanatory power of each of these three elements of ESG is then applied to the overall sustainability driver determined in the prior stage, to create a notional driver or explanatory percentage for each element (Figure 2).

Sustainability as a Driver of Consideration: Technology Sector (Figure 2)

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Individual Brand Perception Scores

The question above is used to assess the perceived performance of individual brands on each of E, S and G.

A score of between 1 and 5 is associated with each answer option as follows:

- + Strongly agree – 5
- + Somewhat agree – 4
- + Neither agree nor disagree – 3
- + Somewhat disagree – 2
- + Strongly disagree – 1

The proportion of respondents choosing each option generates a weighted average score for the brand in each research market (national level) on each dimension (E, S and G).

Where a brand is researched in more than one country, a global score is created by weighting the country level scores according to each country's contribution to the brand's revenue.

The brand-specific global score is then divided by the median global score for all brands in the same sector to create a 'multiplier'. This multiplier contextualizes a brand's perceptual score against its sector peers. The multiplier is applied to the sector-level drivers to create a brand-specific driver percentage for each dimension (E, S and G).

Value Calculation

The brand value is then multiplied to each of the three brand-specific driver percentages. This indicates the amount of brand value attributed to its sustainability perceptions on environmental sustainability, social sustainability, and governance. These are summed to arrive at the Sustainability Perceptions Value for the brand.

Value Gap Calculation

We source performance-based sustainability information from CSRHub, an aggregator of public information, disclosures, and ESG ratings and rankings on global brands.

Using CSRHub's categorical Environment, Community, and Governance Performance Scores for each brand, we rerun our analysis to develop a Sustainability Perceptions Value, modelling the ideal where a brand's sustainability perception aligns with its true performance. We once again create multipliers for each brand based on its divergence from its sector median sustainability performance score.

The initial Sustainability Perceptions Value is subtracted from this performance-based value to determine the Sustainability 'Gap' Value. A positive value indicates that sustainability performance exceeds perception. This represents an opportunity to capture value via enhanced communication. A negative value indicates that performance lags public perception. This represents brand value that could be at imminent risk without action to tackle performance and manage perception.



Our Services

Brand Sustainability

Understand perceptions and align them with performance.

Sustainability and ESG have never been more important considerations for marketers, finance professionals, and the brands they serve. Our sustainability services bring clarity, allowing you to make the right decisions to add value, protect yourself from risk, and do the right thing.

- + Perceptions Evaluation and Tracking
- + Sustainability ROI Analysis
- + Competitor Insights and Positioning Recommendations
- + Materiality Exercises
- + Stakeholder Engagement and Workshops
- + Sustainability Reporting and Disclosure Support

Questions we can help answer:

- **How important is sustainability in driving the choices of customers, employees, and investors?**
- **Which sustainability issues are most relevant to my brand?**
- **How sustainable is my brand perceived to be versus competitors?**
- **What is the potential value of enhancing perceptions?**
- **Could value be at risk? If so, how much?**
- **How do I secure investment or budget allocation?**
- **How do I improve performance and perceptions?**

Consulting Services

Brand Analytics & Insights

The measures that matter



The only way to effectively manage a brand is to measure it. Brand evaluations are essential to understand the strength of your brand and how it compares to your competitors. Measuring your brand helps identify what drives value and how to prevent losing marketing share, resulting in effective, data-driven strategies to grow your brand.

- + Brand Audits
- + Qualitative & Quantitative Research
- + Syndicated Studies
- + Brand Tracking
- + Brand Drivers & Conjoint Analysis
- + Marketing Mix Modelling
- + Are we building our brand strength effectively?
- + How do I track and develop my brand equity?
- + How strong are my competitors' brands?
- + Are there any holes in my existing brand tracker?
- + What do different stakeholders think of my brand?
- + What is most important to my customers?

Brand Valuation

Make the business case for your brand



Brand valuation is the language marketers use to ensure finance teams understand the value of their brand. Valuation data empowers CFOs to invest in brand with confidence, resulting in business decisions focused on enduring, growing brand value and strength. Valuations also help investors and those selling, to ensure that the full value of the business is accounted for in a transaction.

- + Brand Impact Analysis
- + Tax & Transfer Pricing
- + Litigation Support
- + M&A Due Diligence
- + Fair Value Exercises
- + Return on Investment
- + How much is my brand worth?
- + How much should I invest in marketing?
- + How much damage does brand misuse cause?
- + Am I tax compliant with the latest transfer pricing?
- + How do I unlock value in a brand acquisition?
- + Can I quantify how important my brand is to the board?

Brand Strategy

Brand management based on data



Understanding the value of your brand transforms it into a powerful tool you can use to determine the business impacts of strategic branding decisions. All stakeholders must understand how investing in brand growth impacts the bottom line. Brand growth is accelerated when strategies use valuation to align marketing and finance.

- + Brand Positioning
- + Brand Architecture
- + Franchising & Licensing
- + Brand Transition
- + Brand Scorecards
- + Brand Growth Roadmaps
- + Which brand positioning do customers value most?
- + Am I licensing my brand effectively?
- + Have I fully optimised my brand portfolio?
- + What actions should I take to strengthen my brand?
- + Should I migrate my brand immediately?
- + Is a masterbrand strategy the right choice for my business?

Sports & Sponsorship



Brand Sustainability



Employer Branding



Place Branding





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