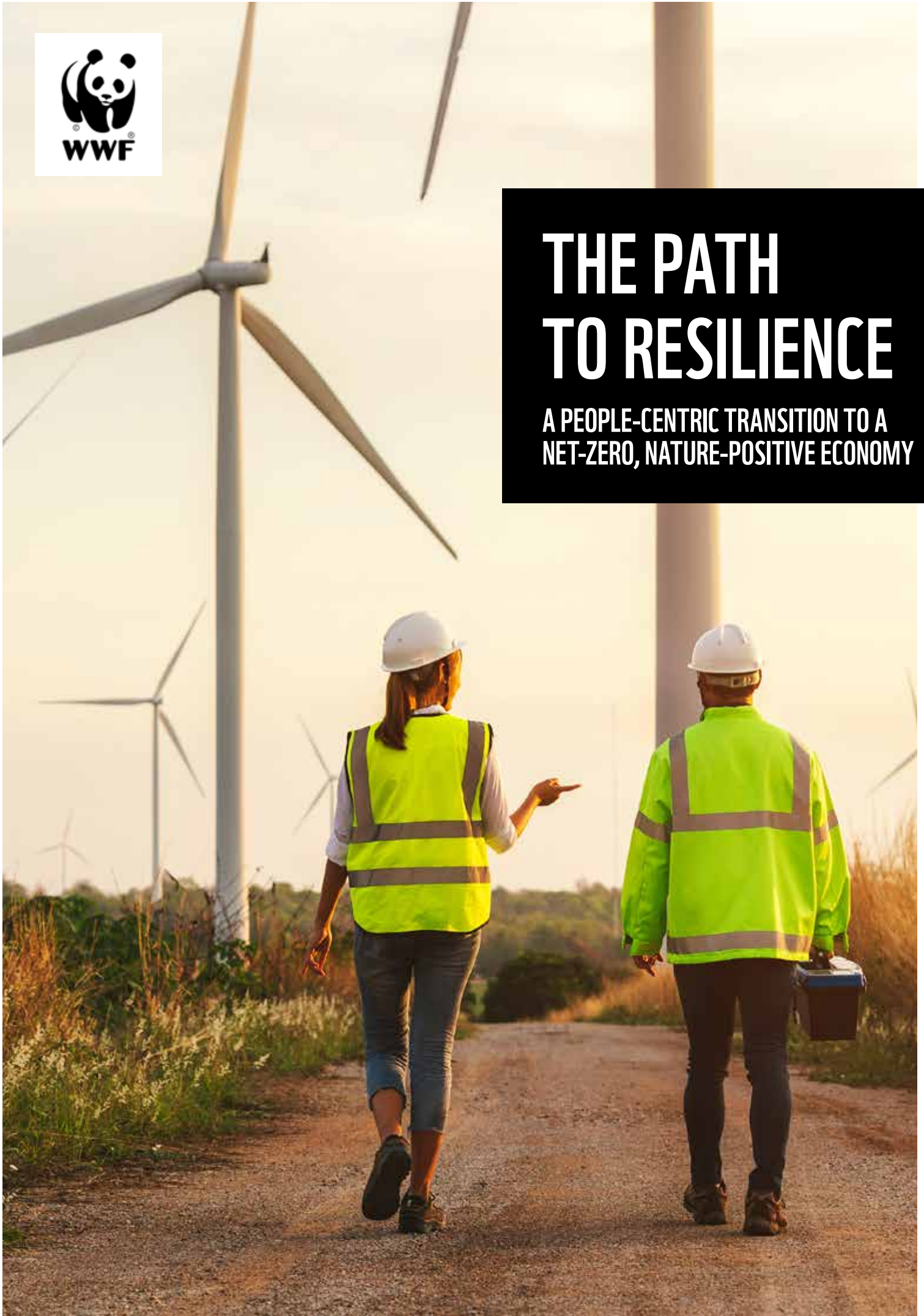




# THE PATH TO RESILIENCE

A PEOPLE-CENTRIC TRANSITION TO A  
NET-ZERO, NATURE-POSITIVE ECONOMY





This report has been produced with the support of KPMG International. KPMG International is collaborating with WWF on initiatives that seek to place people and communities at the heart of the transition to a net-zero and nature-positive economy.

The views and opinions expressed herein are those of the businesses interviewed and WWF and do not necessarily represent the views and opinions of KPMG International or any KPMG firm.

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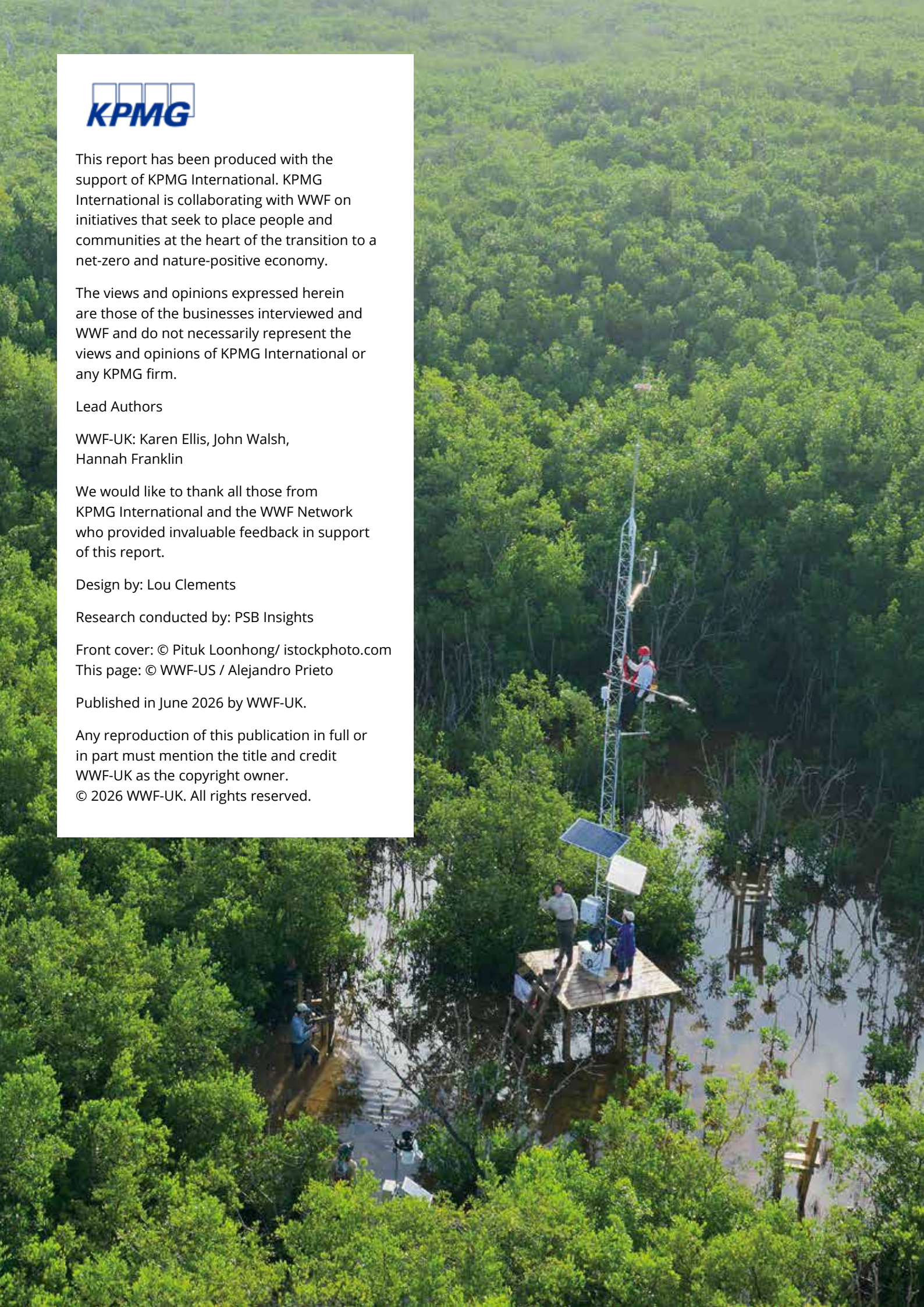
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# EXECUTIVE SUMMARY

**This report explores how businesses are engaging with the transition to a net-zero, nature-positive economy. It is based on a global business survey of 502 business leaders from 19 countries, five regions with differing income levels, and a range of business sizes and sectors. The survey examined how climate, nature and social issues are being addressed, and asked how the three can be better integrated to deliver a more coherent and effective transition.**

The analysis highlights where momentum is building, where barriers remain, the opportunities and risks businesses see, and what is needed to deliver more inclusive, accelerated change.

## THE FINDINGS

The findings indicate that businesses are aligned on the destination. An overwhelming nine in ten business leaders see the importance of environmental action, and eight in ten agree that businesses have a responsibility to ensure the transition is fair.

Seventy four percent believe the transition will contribute positively to national prosperity, and 70% believe it will be positive for their business.

But the survey also shows there is a gap between ambition and action. Many businesses are still at an early stage of implementation rather than making a fundamental change to business models, and whilst transition plans are becoming more common, relatively few are comprehensive and only 17% are published.

The results also show that progress is uneven across sustainability priorities. Climate-related action is more established,

while nature-related action is less mature, and social considerations less integrated. Although familiarity with the term nature-positive remains relatively low, 37% of businesses have a good understanding of the concept when asked to describe it, often linking it to visible and place-based impacts on land, water, ecosystems and communities.

The net-zero and nature-positive transitions are highly interlinked and will have significant economic and social impacts. However, the survey shows that approaches to managing the social impacts of transition are still developing, despite growing recognition that workforce, supply chain and community impacts will shape long-term success. Results show that just 35% of organisations are integrating social issues into their transition plans, and even fewer are currently taking action to manage the social impacts of the transition.

Feedback from the survey shows there is a risk of a two-speed transition. Larger organisations tend to be further ahead, with stronger governance, access to finance and internal capacity. SMEs and businesses operating in more constrained markets face greater barriers to implementation.



As a result, a gap is emerging between those able to move quickly and those at risk of falling behind:

- The upfront investment required for the transition along with access to finance are key issues, with challenges more acute in some regions, and for SMEs.
- Businesses are concerned about the impacts of the workforce transition, but just one in two say they have a clear plan to reskill and upskill the workforce.
- Supply chains are where many transition impacts are locally experienced in communities through changing sourcing standards and reporting expectations. Supply chain disruption is viewed as a major risk, and without support, smaller or less well-resourced suppliers may lose access to these markets.
- AI brings opportunities and risks for the transition. While it can accelerate transition opportunities, it also has environmental costs and may widen socio-economic disparities if businesses do not have equal access to the skills, data, systems, and safeguards needed to use it well.

The survey responses also indicate the desire for an enabling environment, supported by governments, to help move further and faster, including stronger policy direction, incentives, better access to finance, and stronger market signals. The public sector plays a crucial role in shaping the wider systems that influence how the costs and benefits of the transition are distributed, including through education, training and social protection. Where those conditions are missing, action will remain slow and uneven, and concentrated among those already best placed to move.

The findings suggest greater attention needs to be given to managing the economic and social impacts of the transition by governments and businesses alike.

The analysis shows the transition is underway. But closing the gap between ambition and delivery will depend on how effectively businesses, governments and markets work together to create the conditions for action.