

FROM INTENT TO IMPACT

Sustainability survey 2026

The African and East African Perspective: Key Insights for Rwanda

BDO

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Key Findings

THE AFRICA LENS

African organisations are building solid foundations – governance, structures and stakeholder engagement – but turning ambition into measurable outcomes remains the hard part.

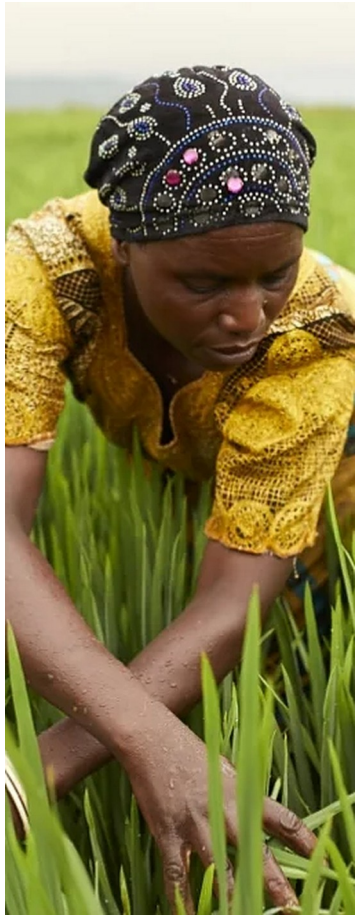
BDO's 2026 survey drew on 251 sustainability professionals and C-suite leaders in 41 countries. The Middle East & Africa share of responses rose from 4% to 11%, with international clients, supply chains, finance and export markets driving the agenda.

For Rwanda and the EAC, leadership ownership, reliable data and investable business cases will separate leaders from followers as IFRS S1/S2 reporting phases in.

100% of Middle East & Africa respondents rank natural resource use as their top sustainability priority

48% of Middle East & Africa respondents struggle to measure and track impact, against 43% globally

75% of organisations globally need support in almost every area surveyed



Foreword

BDO's 2026 Sustainability Survey is the network's second global assessment of how organisations are progressing on sustainability. This edition reads the findings through an African and East African lens, with a short global snapshot for context.

The headline is encouraging organisations know why sustainability matters, and most have the knowledge to act. The harder task is embedding it in strategy, leadership decisions and day-to-day management – and producing data that boards, regulators, lenders and investors can rely on.

For Rwanda, the timing matters. Under ICPAR's IFRS S1/S2 adoption roadmap, listed entities and Tier I financial institutions entered the initial phase for periods from 1 January 2025, with other groups phased in to 2029. Meanwhile, Rwanda's NDC 3.0 and facilities such as Ireme Invest are channelling capital to organisations with credible, evidenced plans.



From intention to implementation, and from activity to lasting impact – that is the opportunity for African organisations in 2026.

About the survey

WHO TOOK PART

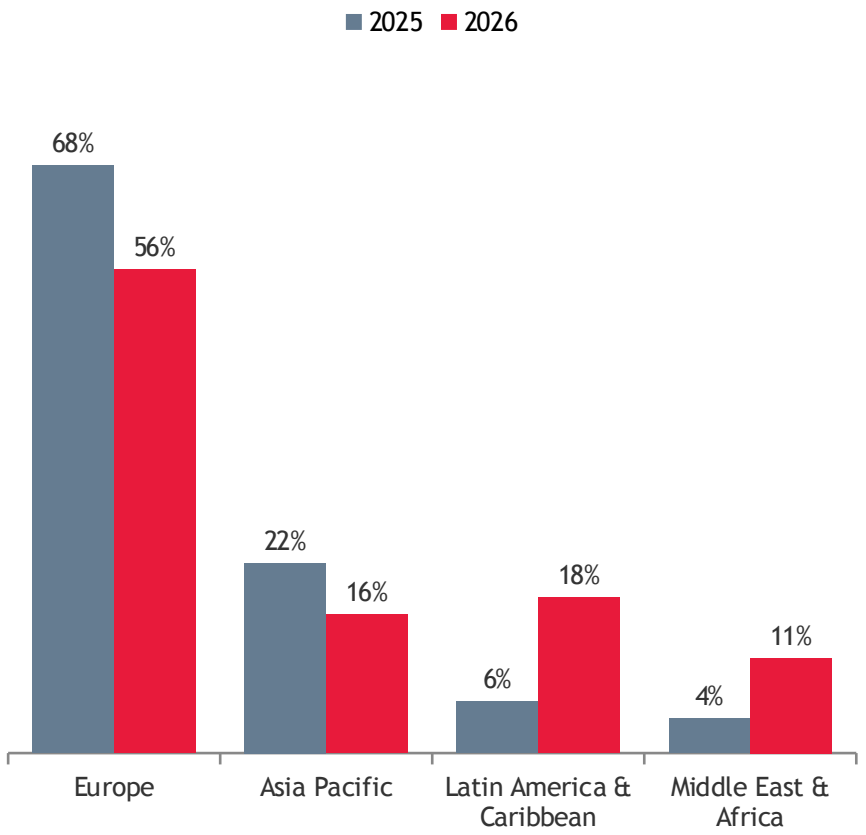
Between 29 April and 26 June 2026, BDO surveyed 251 sustainability professionals and C-suite leaders in 41 countries, using BDO Netherlands' Sustainability Impact Scan.

Results cover three dimensions:

- Maturity – how sustainability is embedded
- Priorities – topics, drivers and challenges
- Implementation capacity – the ability to deliver

Sample sizes vary by country; findings indicate trends and are not statistically representative.

REGIONAL SHARE OF RESPONSES



MIDDLE EAST & AFRICA

27 responses | 9 countries

African participants: Comoros, Egypt, South Africa, Tunisia, Uganda, Zambia
Middle East: Jordan, Saudi Arabia, UAE
East Africa is represented by Uganda and Comoros.

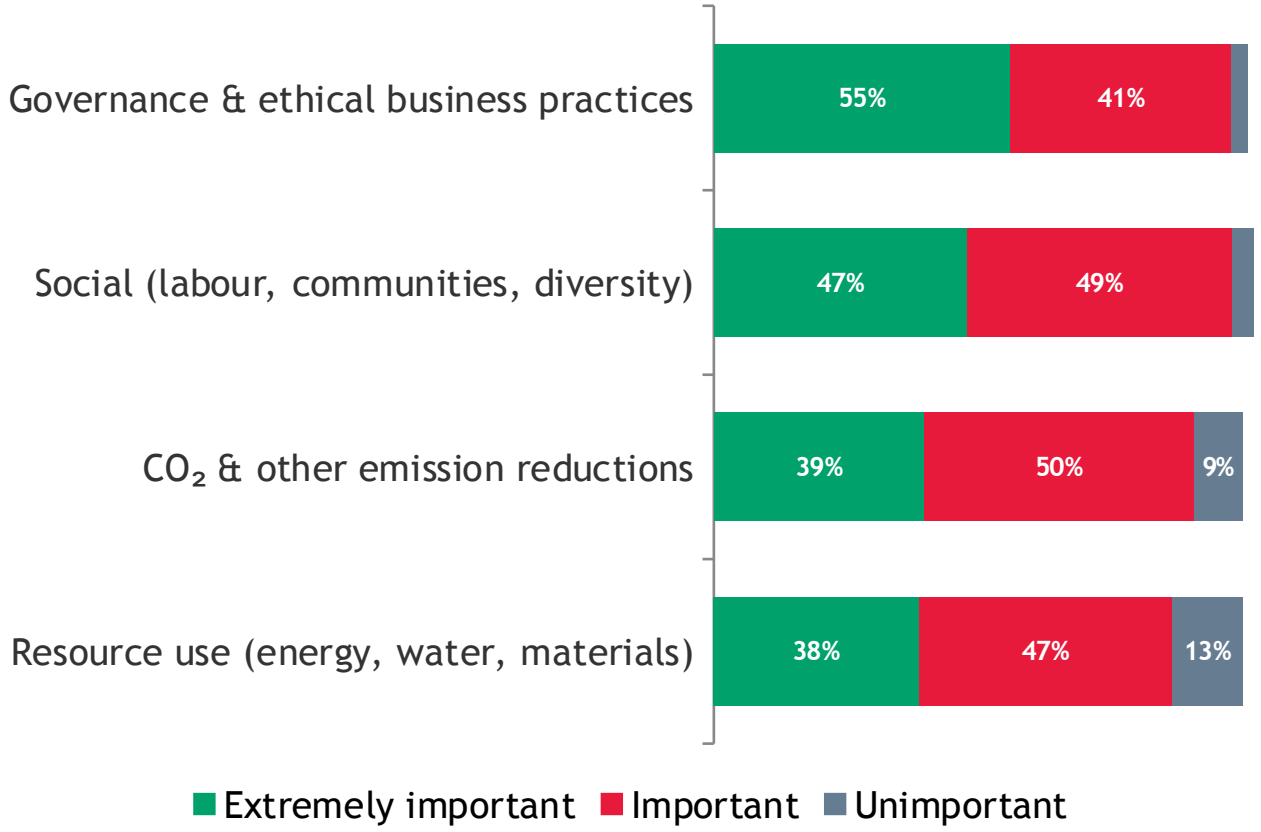
Global Snapshot

STRONG FOUNDATIONS, INCOMPLETE INTEGRATION

The challenge is no longer getting sustainability on the agenda – it is integrating it into core strategy and decision-making.

- Governance and ethical business practices are the top global priority (96% rate them important).
- Social topics rank second; emissions reduction third.
- Most organisations sit between the Learning and Mature stages; strategy is the least mature dimension.
- Leadership is the weakest implementation area: knowledge exists, but steering and ownership lag.
- Measuring and tracking impact is the stand-out challenge (43%).

LEVEL OF IMPORTANCE OF SUSTAINABILITY TOPICS (GLOBAL)





Africa insights

Middle East & Africa results, read for the African context

Priorities and drivers

AFRICA INSIGHTS

The region shows a generally mature profile: governance foundations are in place, and sustainability is starting to feature in strategy, reporting and performance management.

Natural resource use is the top priority for every respondent. Beyond water scarcity, African organisations face land degradation, food security, biodiversity loss, energy security and scrutiny of critical minerals.

Sustainability carries more strategic weight than in 2025. Key drivers:

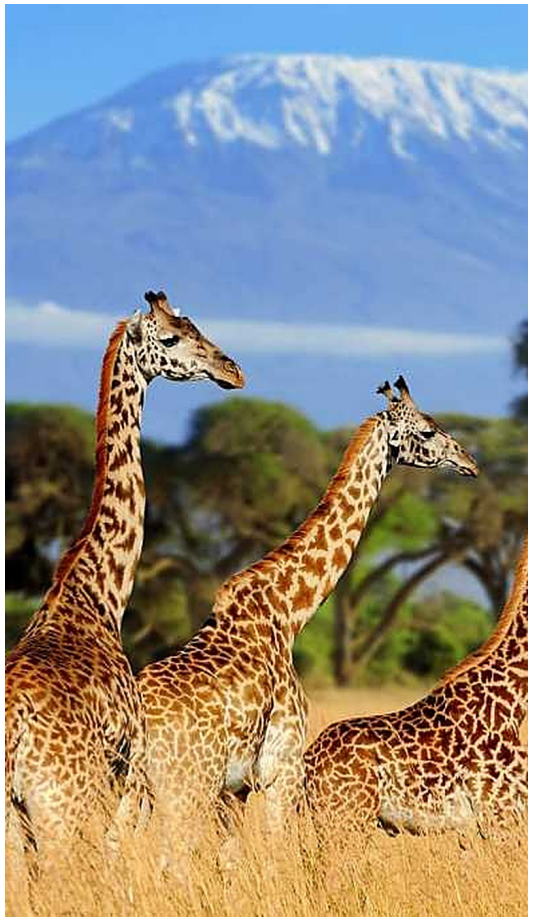
- International client requirements
- Supply chain expectations
- Access to finance
- Export market requirements
- Energy transition opportunities

100%

of Middle East & Africa respondents view natural resource use as their top sustainability priority

EAST AFRICAN CONTEXT

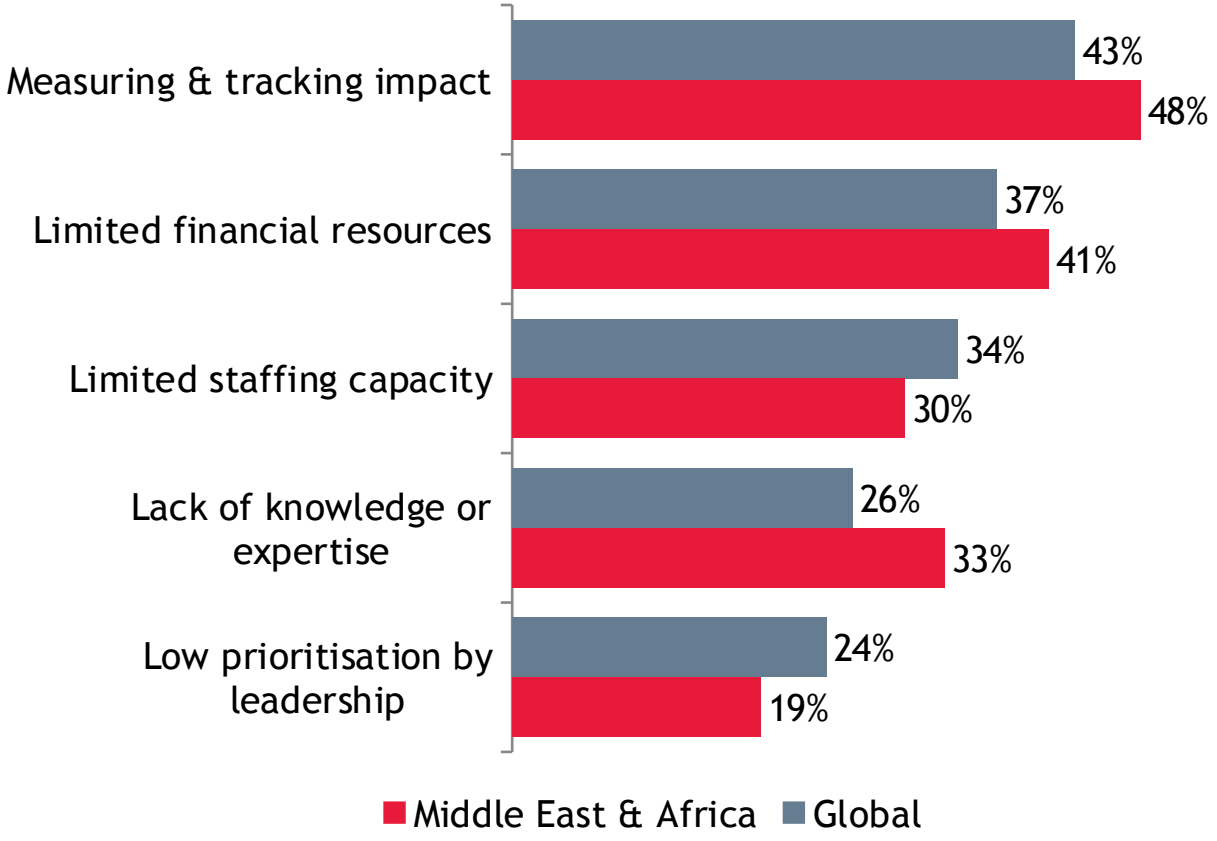
Agriculture, tea, coffee, horticulture and tourism – the backbone of East African exports – depend on water, soil and climate stability. As EU and other buyers ask for traceability and emissions data, resource efficiency has become a market-access issue.



Challenges compared with global peers

AFRICA INSIGHTS

TOP CHALLENGES – GLOBAL VS MIDDLE EAST & AFRICA



Middle East & Africa respondents find measuring impact (48%), financing (41%) and expertise (33%) harder than the global average – but leadership prioritisation is less of a barrier (19%).

IMPLEMENTATION CAPACITY

- Solid foundation: knowledge, capabilities and the ability to define practical actions.
- Leadership support needs strengthening, and behaviours must be embedded at every level.
- Data, financing and specialist skills remain the practical bottlenecks to scale.

Where organizations need support

SHARE OF ORGANISATIONS REQUIRING SUPPORT (GLOBAL)



DATA COLLECTION AND REPORTING

Data underpins IFRS S1/S2 reporting, lender due diligence and target-setting. For many East African firms, the gap starts with basic energy, water and supplier data.

EMPLOYEE AND STAKEHOLDER ENGAGEMENT

Delivery depends on people – staff, cooperatives, suppliers and communities – and the challenge cuts across strategy, reporting and compliance.

FINANCING AND INVESTMENT

The question is shifting from “why?” to “how do we pay for it?”. In Rwanda, Ireme Invest – run by the Rwanda Green Fund and BRD – supports bankable, well-evidenced green projects.



What it means for Rwanda & East Africa

Regulatory Momentum

RWANDA AND REGIONAL PEERS

RWANDA: IFRS S1/S2 ADOPTION ROADMAP (PERIODS FROM 1 JANUARY)

Group	Entities	Initial	Intermediate	Full ISSB
1	Listed entities; Tier I financial institutions (banks, insurers)	2025	2026	2027
2	Public utilities; Tier II & III financial institutions	2026	2027	2028
3	Other IFRS Accounting Standards users; Tier IV financial institutions	2027	2028	2029
4	IFRS for SMEs users	2028	2029	n/a

Initial and intermediate phases offer reliefs for anticipated financial effects, scenario analysis and Scope 3 emissions. Limited assurance applies once full ISSB reporting starts, moving to reasonable assurance within two years. BNR Guidelines No. 040/2024 already require ISSB-based disclosures from regulated financial institutions.

Sources: IFRS Foundation jurisdictional snapshot - Rwanda (June 2025); ICPAR; BNR; ICPAK; FRC Nigeria; Rwanda NDC 3.0 (UNFCCC); The New Times (September 2026).

KENYA

ICPAK roadmap: mandatory for public interest entities from 1 January 2027, large non-PIEs from 2028 and SMEs from 2029.

NIGERIA

FRC amended roadmap (Feb 2026): mandatory for public interest entities from 1 January 2028; SMEs from 2030.

RWANDA NDC 3.0

53% below business-as-usual by 2035 (7% unconditional, 46% conditional). The US$12bn plan had about US$5bn mobilised by September 2026.

Will AI close the sustainability data gap – or widen it?



AI can lower many data barriers, but it will not remove them. Incomplete source data, inconsistent methods, weak ownership and hard-to-reach supplier data remain the organizations to fix.

In East Africa, where value chains run through smallholders, cooperatives and SMEs, reliable data at source matters more than the tool that processes it.

HOW AI COULD HELP

- Extracting data from invoices, utility bills and supplier questionnaires
- Spotting trends and anomalies faster
- Mapping data to reporting frameworks
- Climate risk and scenario modelling

WHY IT MAY CREATE NEW CHALLENGES

- More scrutiny of data accuracy and auditability
- Transparency of AI-generated outputs
- New governance requirements for AI use
- AI’s own energy and water footprint

Advancing your Maturity Journey

PRACTICAL EXAMPLES

MATURITY LEVEL			
	Learning	**Mature**	**Expert**
Strategy & decision-making	Hold a board discussion on what drives you – lenders, buyers, regulators or purpose – and define what sustainability means for you.	Set SMART objectives aligned to Rwanda's NDC and sector targets.	Recalibrate strategy regularly based on impact measurement and new regulation.
Data & reporting	Start measuring energy, fuel and water use; run a first carbon footprint.	Build a dashboard and a regular reporting cycle mapped to IFRS S1/S2 or RSE ESG Guidelines.	Consolidate data on one platform with controls ready for external assurance.
Roles & governance	Appoint a sustainability coordinator, even part-time.	Create a dedicated team with clear accountability to the board.	Embed sustainability KPIs in executive and board performance.
Stakeholders & value chain	Raise awareness through internal campaigns and training.	Engage cooperatives, suppliers and communities; report on it transparently.	Lead sector-wide or value-chain initiatives across the EAC.
Financing	Identify quick wins with cost savings (energy efficiency, solar).	Build investable business cases for green projects.	Access green bonds, sustainability-linked loans and blended finance.

Learning: initiatives are ad hoc. **Mature:** structured processes, targets and governance. **Expert:** embedded across the organisation, with leading practice.

Priorities for boards and leaders

TURNING INTENT INTO IMPACT IN RWANDA & EAST AFRICA

1. **Put sustainability on the board agenda**

   Assign clear ownership and board oversight; treat it as strategy and risk, not a side project.

2. **Know your IFRS S1/S2 timeline**

   Confirm your reporting group, plan for available reliefs and prepare for assurance.

3. **Fix the data at source**

   Start with energy, water, fuel and supplier data; build controls that will stand up to assurance.

4. **Make it investable**

   Link projects to cost savings and green finance windows such as Ireme Invest and sustainability-linked lending.

5. **Bring people and the value chain along**

   Train leaders and staff, and engage cooperatives, suppliers and communities.



> **Most organisations know what needs to be done - the task is mobilising leadership and behaviour to make it happen.**

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Prepared by BDO East Africa (Rwanda) Ltd, this summary adapts BDO's global Sustainability Survey 2026 (September 2026) for African and East African readers. Regional results are directional; Rwanda commentary draws on publicly available regulatory information and BDO Rwanda's perspective, not on survey responses from Rwanda.

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