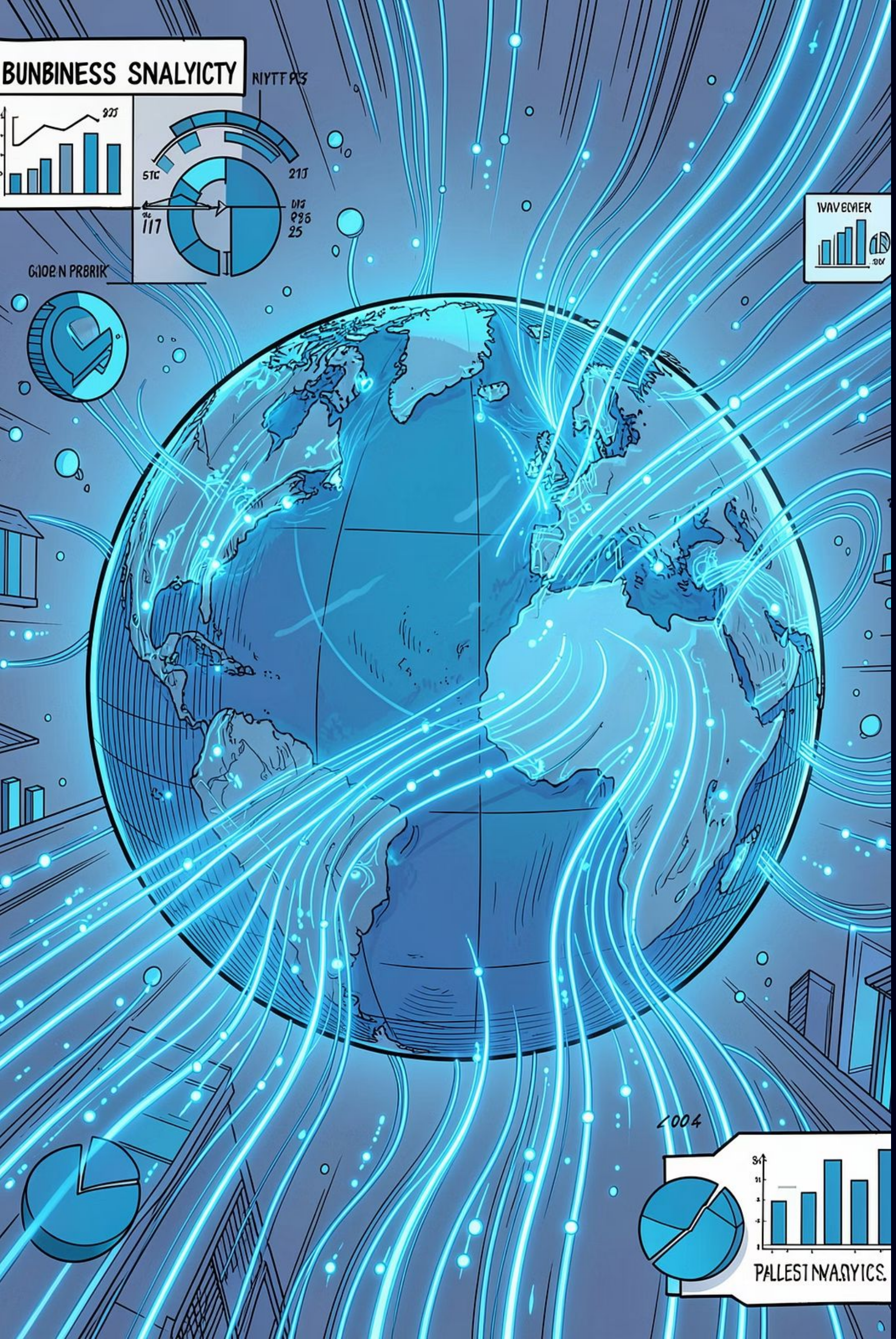

Impact500

2026 Annual Report

The State of Corporate Responsibility Across the Fortune 500

Prepared by **Impact500 Research** · 2026

CORPORATE RESPONSIBILITY RESEARCH

ESG INTELLIGENCE

FORTUNE 500 ANALYSIS

Letter from the Founder

> "Transparency is not a courtesy — it is a corporate obligation. Impact500 was founded on one conviction: that the companies shaping our world must be held to the highest standard of accountability."

We built Impact500 because stakeholders — investors, employees, communities — deserve clear, unbiased insight into corporate behavior. CSR and ESG are not buzzwords; they are measures of long-term corporate integrity. This report reflects our commitment to rigorous, independent research and a future where accountability is the baseline, not the exception.

— **Daksh Shetty**, Founder, Impact500

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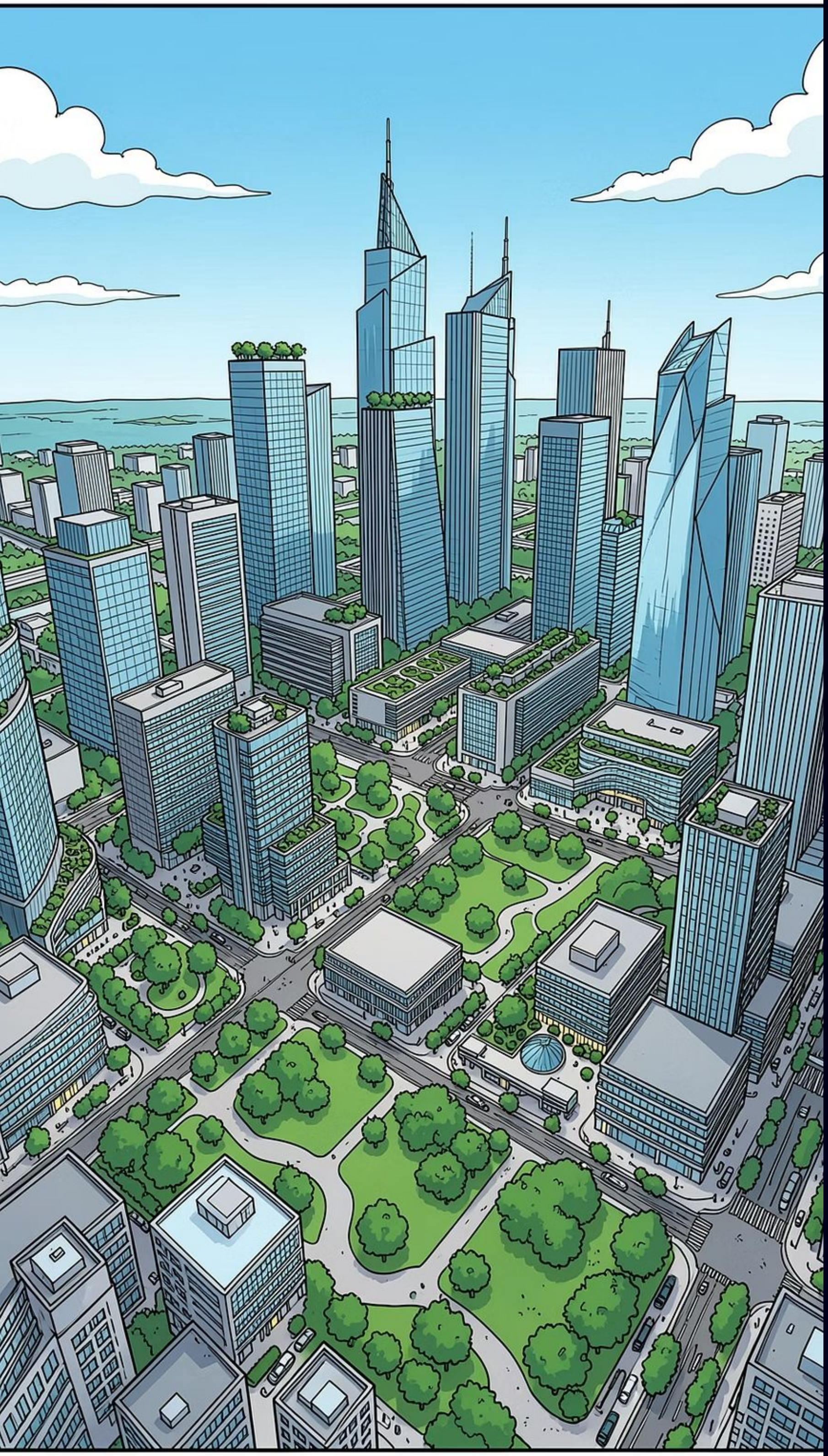


Executive Summary

Overall Findings

Fortune 500 CSR performance rose modestly in 2025, driven by stronger environmental reporting and ethics disclosures. Governance remains the most variable pillar.

Largest Trends

Climate commitments, supply chain transparency, and DEI integration are now baseline expectations. AI governance emerged as a new frontier.

Biggest Improvements

Technology and healthcare sectors led gains in environmental and philanthropy scores. Financial services advanced governance disclosures significantly.

Areas Needing Attention

Governance accountability, executive compensation alignment, and Scope 3 emissions reporting remain inconsistent across industries.

About Impact500

Mission

To advance corporate accountability through rigorous, independent research on Fortune 500 responsibility practices — making transparency the standard, not the exception.

Vision

A corporate landscape where responsibility is measurable, comparable, and central to strategic decision-making at every level.

Research Philosophy

Evidence-based, methodology-driven, and free from corporate influence. Every score is earned through verified data and calibrated analysis.

Audience

Senior executives, board members, institutional investors, sustainability officers, and policy researchers in the corporate and nonprofit sectors.

Research Methodology

Planning

Collect 2,000+ data points

Framework

Identify themes and calibrate scoring

Evaluation

Compare companies and validate findings

Publication

Write, review, and release the report

Our methodology spans four rigorous phases — from initial planning and data collection through framework development, company evaluation, and final publication — ensuring every score is grounded in verified evidence.

Research Scale

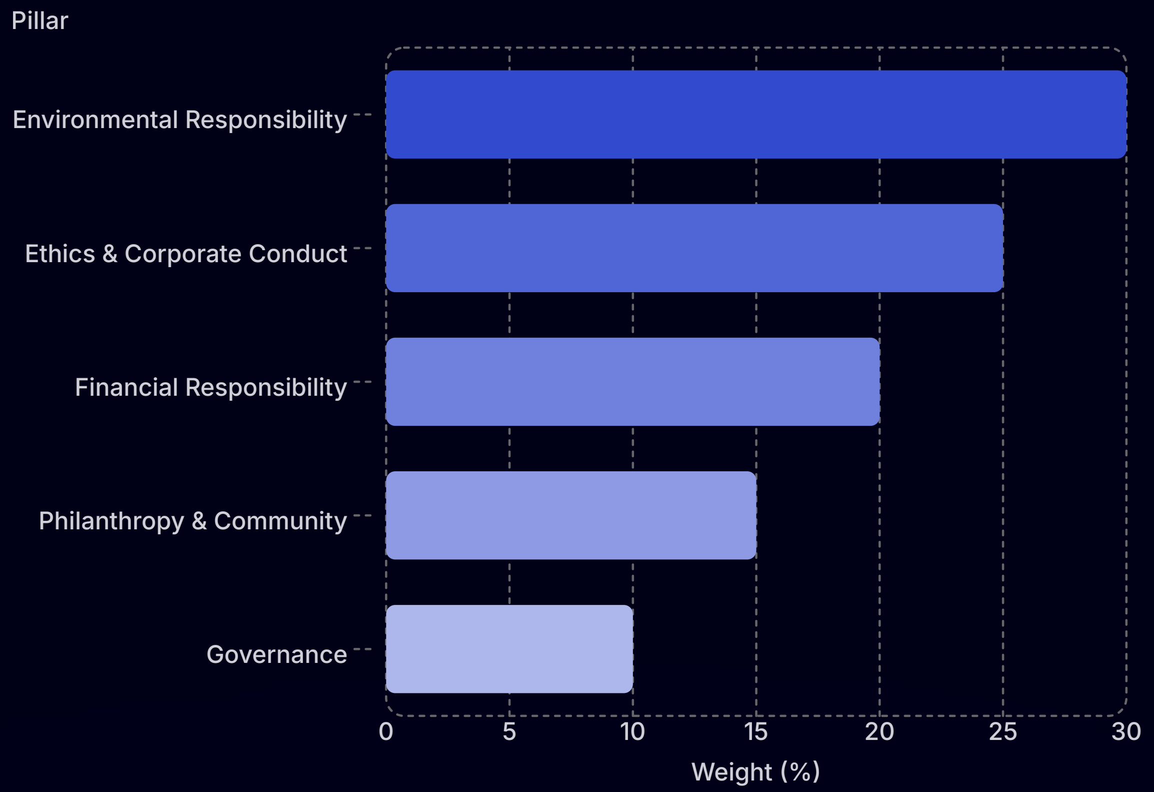
- 2,000+ Fortune 500 CSR data points collected
- 2,000+ research articles reviewed
- Five-person research team
- Annual review and recalibration process

Data Sources

- Sustainability & ESG reports, SEC filings
- Government publications, academic research
- Independent nonprofit research
- Industry white papers, business journalism

All scores undergo independent validation and cross-referencing. Methodology is published annually for full transparency.

CSR Pillars & Weighting System



Why These Weights?

Weights reflect the relative urgency and measurability of each pillar in today's corporate landscape. Environmental impact carries the highest weight given climate urgency and regulatory momentum. Ethics follows closely as a foundation of stakeholder trust. Financial responsibility, philanthropy, and governance complete the framework, ensuring a holistic view of corporate accountability.

Environmental (30%)

Carbon emissions, renewable energy, waste reduction, water stewardship

Ethics (25%)

Business conduct, anti-corruption, labor practices, DEI commitments

Financial (20%)

Long-term value creation, risk management, transparent reporting

Philanthropy (15%)

Community investment, volunteer programs, social impact initiatives

Governance (10%)

Board diversity, executive accountability, shareholder rights

Top Performing Companies

Top 10 Overall — 2026 Impact500 Rankings

Rank	Company	Industry	Overall Score
1	Microsoft	Technology	94.2
2	Johnson & Johnson	Healthcare	92.8
3	Patagonia	Consumer Goods	91.5
4	Unilever	Consumer Goods	90.3
5	Salesforce	Technology	89.7
6	Apple	Technology	88.9
7	Goldman Sachs	Financial Services	87.4
8	Starbucks	Retail	86.6
9	IBM	Technology	85.8
10	Procter & Gamble	Consumer Goods	84.9

🌿 Environmental Leaders

Microsoft · Apple · Unilever

⚖️ Ethics Leaders

Patagonia · Salesforce · J&J

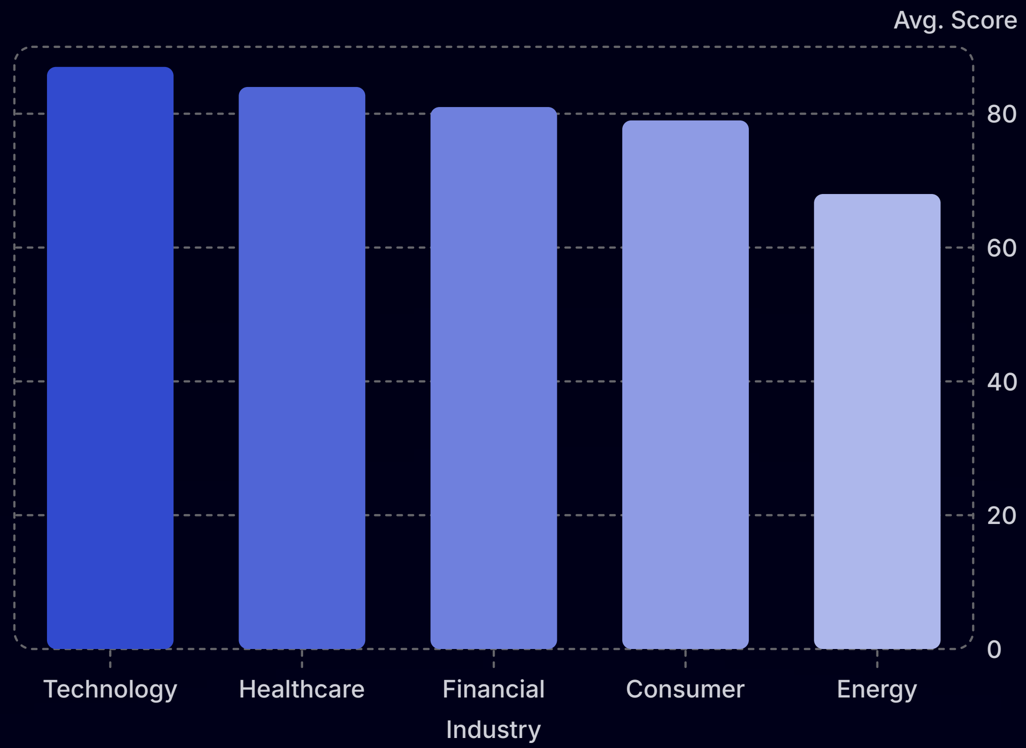
💰 Financial Leaders

Goldman Sachs · IBM · P&G

🤝 Philanthropy Leaders

Starbucks · Salesforce · Unilever

Industry Analysis & Key Findings



Key Findings

- Sustainability reporting increased across all sectors
- Governance remains the strongest differentiator
- Long-term CSR investment correlates with resilience
- AI governance emerged as a critical new frontier
- Supply chain transparency is now a baseline expectation

Most Improved: Technology and healthcare led year-over-year gains in environmental and philanthropy scores. Financial services advanced governance disclosures significantly.

Looking Ahead

Environmental

Set science-based targets. Invest in renewables. Disclose Scope 3 emissions.

Ethics

Strengthen anti-corruption programs. Expand DEI. Publish supplier audits.

Financial

Link executive pay to ESG metrics. Publish long-term risk assessments.

Community

Measure social ROI. Deepen local partnerships. Expand volunteer programs.

Governance

Increase board diversity. Strengthen shareholder rights. Disclose lobbying.

Limitations: CSR involves qualitative judgment. Some data is self-reported. Industry differences affect comparisons. Scores are not investment advice.

Future Outlook: AI governance, climate reporting mandates, supply chain transparency, and evolving stakeholder expectations will define the next era of corporate responsibility.