

BERI 2026: Executive summary



The Board Ethical Readiness Index™ (BERI) surveyed over 300 board directors (40%) and senior leaders in compliance, risk, audit, HR, and legal (60%) across multiple regions and sectors. BERI 2026 fieldwork took place in November–December 2025. Respondents represented companies from 10 sectors, headquartered in the Americas (44%), Europe (28%), the Middle East (24%), and Asia-Pacific (4%). Around half of these organisations reported annual revenues above US \$1 billion. The survey examines key dimensions of ethical oversight, including culture and voice, processes and escalation, decision structures, and board-level expertise.

Culture and Leadership

68%

"Top risk our company is facing"

but only

35%

"This risk is on our board's agenda today"



Who currently owns ethics in your company?

20%

Full Board

Who should own ethics in your company?

52%

Full Board



What is the single most important change that would make ethical oversight more effective in your boardroom?

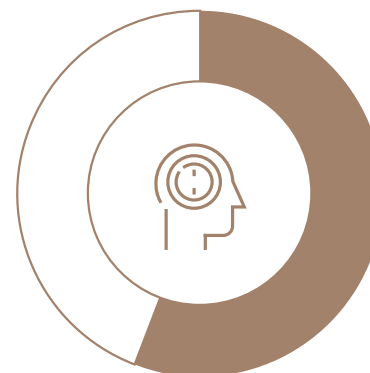
"Probably need to start with a better understanding of the breadth and depth of ethics issues"

Independent Director, Canada

"The initiative should come from the chairman. When there is an ethics/compliance/audit committee, all other board members tend to delegate responsibility to the committee and lose interest in the topic"

Chief Compliance Officer, Brazil

The board has received training in ethical decision-making over the past 24 months.



Strongly disagree or disagree
56%

