

# *Monthly GSS News Digest*

*Governance, Sustainability and Stewardship*

**April 2026**



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# Switzerland Proposes New Sustainability Reporting and Due Diligence Law



## Key Highlights

- **On April 17, 2026, the Swiss Federal Council launched a public consultation on a new Federal Act on Sustainable Corporate Governance.**
- **The proposed regime introduces two tiers:**
  - Sustainability reporting obligations would apply to companies with more than 1,000 employees and at least CHF 450 million in revenue, with disclosures aligned to the European Sustainability Reporting Standards (ESRS) or an equivalent framework.
  - Due diligence obligations modelled on the EU Corporate Sustainability Due Diligence Directive (CSDDD) would apply at a higher threshold of 5,000 employees and CHF 1.5 billion in revenue, which require risk-based assessments of human rights and environmental impacts across the full upstream and downstream value chain.
- **The Act's reach extends well beyond Swiss-domiciled companies, and any organization conducting business with Switzerland may fall within scope.**

Source: [https://www.admin.ch/fr/newsb/UDaIr4CV5UX2\\_sLwdBHN](https://www.admin.ch/fr/newsb/UDaIr4CV5UX2_sLwdBHN)

# AI and Stewardship: Where Investors Are Now

- On April 27, 2026, the Institutional Investors Group on Climate Change (IIGCC) published an insights piece that mapped how investor stewardship teams are starting to use artificial intelligence (AI) and where adoption is heading.

Source: <https://www.iigcc.org/insights/ai-and-stewardship>

## Key findings:

- AI uptake is accelerating across financial services. Stewardship teams are using it pragmatically to broaden coverage, reduce manual tasks and ease resource constraints.
- An investor roundtable hosted by IIGCC featured Brunel, which presented five advanced use cases including a stewardship report scanner, Natural language processing analysis of around 50,000 voting records and a responsible stock lending recall tool.
- Members are converging on three governance principles: human oversight and accountability through audit trails and mandatory manual review, data quality through prompt writing training and systemic cross checking via multiple AI assistants to reduce hallucination risk.
- The upcoming IIGCC Stewardship Toolkit 2.0 will include guidance on integrating AI.

# Caribbean Boards: Awareness Outpaces Action



The 2026 Caribbean Corporate Governance Survey, drawing on responses from 154 directors across seven anglophone jurisdictions, finds a widening gap between what boards know they should do and what they are actually doing.

Directors recognize that diversity strengthens decision making and that AI is reshaping enterprise risk, yet few boards have updated composition, oversight or skills accordingly.

Source: <https://www.pwc.com/bs/en/press-releases/2026-caribbean-corporate-governance-survey.html>

**47%** of directors now spend fewer than 100 hours a year on oversight, up from 43% in 2024.

**66%** of directors embed ESG in strategy, yet overall ESG reporting has stalled.

**49%** of directors believe at least one board member should be replaced, but entrenched tenure, collegiality and a lack of independent evaluation block progress.

**80%** say AI should shape company strategy, but fewer than half believe their board has enough AI education or oversight skills.

**42%** of directors cite geopolitical instability as a major concern.

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