

EXECUTIVE OUTLOOK

Strategic Risk Radar 2026

UAE Non-Financial Sector Outlook

A BOARD & CEO BRIEFING ON CRITICAL
SHIFTS

EXECUTIVE BRIEFING

2026 OUTLOOK

01

The Regulatory Tsunami

Compliance is now a strategic shield, not a back-office function.

Mandatory E-Invoicing:

B2B rollout begins July 2026. Systems must be Peppol-ready.

Corporate Tax (DMTT):

15% minimum tax effectiveness now in full swing.

Virtual Assets:

Strict licensing deadline by Sept 2026 for all crypto/DeFi exposure.

Board Action: Audit your digital finance infrastructure immediately. The cost of non-compliance has firmly outpaced the cost of transformation.

The Green Mandate (ESG)

Sustainability shifts from 'Voluntary' to 'License to Operate'.

Mandatory Reporting:

All entities must report GHG emissions by May 2026.

External Assurance:

IFRS S1/S2 alignment is now the minimum standard.

Penalties:

Fines up to AED 2M and potential license suspension for breaches.

Board Action: Establish a dedicated Sustainability Committee. ESG data quality must now rival financial data quality.

Cyber Resilience & AI

As digitization accelerates, the attack surface expands exponentially.

AI Governance:

New frameworks required for algorithmic bias and oversight.

Ransomware 2.0:

AI-powered attacks targeting critical infrastructure.

Data Sovereignty:

Stricter cross-border data transfer regulations.

Board Action: Move beyond 'Defense' to 'Resilience'.
Adopt a Zero Trust architecture and mandate quarterly cyber-stress tests.

Workforce & Emiratisation

The war for talent is now a war for compliance and specialization.

Quotas & Penalties:

Escalating fines for missing Emiratisation targets.

Skills Gap:

Acute shortage in specialized digital and green economy roles.

Future of Work:

New laws governing remote/hybrid work rights.

Board Action: Review long-term workforce planning. Integration of UAE nationals into core technical roles is a 2026 KPI.

Geopolitical Agility

Regional stability remains the 'Known Unknown'.

Supply Chain:

Diversification is critical to mitigate regional flare-ups.

Economic Flux:

Non-oil growth is strong, but global inflation poses risks.

Trade Corridors:

New alliances reshaping import/export routes.

Board Action: Stress-test your supply chain against a 'severe disruption' scenario. Agility is the only hedge against uncertainty.

SUMMARY

The 2026 CEO Checklist

Is your Board ready for these 5 pillars?

✓ E-Invoicing & Tax Systems Upgraded

✓ ESG Reporting Framework Live

✓ AI & Cyber Governance Ratified

✓ Emiratization Targets Met

✓ Supply Chain Diversified