NuORDER by Lightspeed

2026 State of B2B eCommerce Report

Wholesale Reengineered

The evolution of wholesale into one of the most scalable and controllable channels in retail

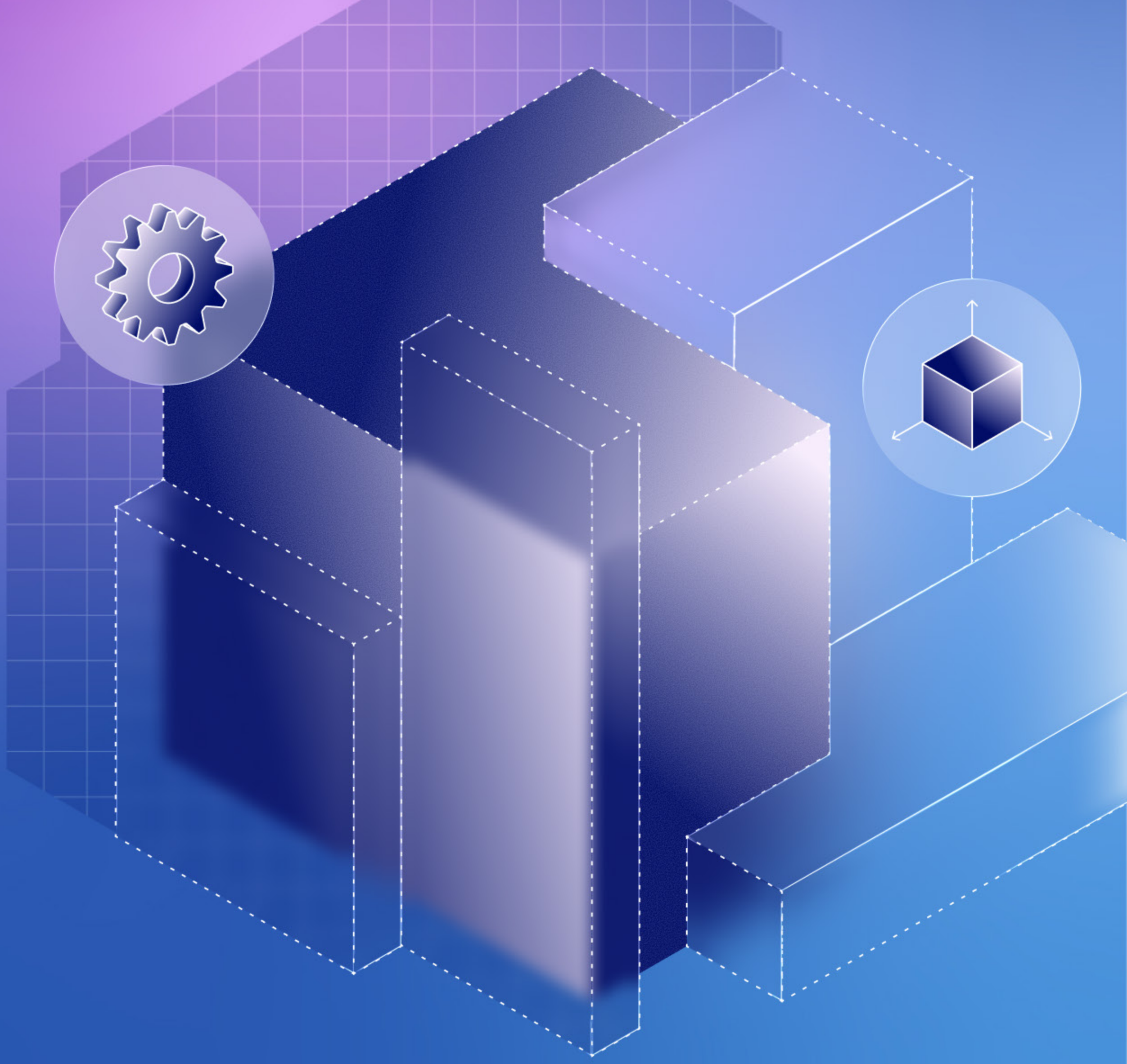


Table of contents

0 1

Foreword

We are now in our seventh year of publishing our landmark report on wholesale and the State of B2B eCommerce, but this year feels different. We've watched as wholesale has navigated consistent waves of disruption. From the boom of DTC darlings taking over the space to the pandemic to today's tariff pressures, the industry has been forced to constantly adapt, recalibrate, and respond. But something has shifted. Wholesale is no longer operating in reaction mode.

Today, leaders are approaching the channel with clear eyes and deliberate strategy. In this report, we share how 200 senior wholesale leaders are running their businesses in 2026. Their insights reveal an industry that has grown up and stepped into its role with confidence. Wholesale is now foundational infrastructure inside modern brands. At the same time, systems, integrations, and data capabilities are still racing to keep up with the speed and sophistication of the strategies they are meant to support.

This is more than a progress report. It reflects on what is a moment of inflection for B2B wholesale. Read on to see why 2026 marks a turning point and what it means for the next chapter of wholesale growth.

0 2

About the research

Methodology

- N=200 senior wholesale decision-makers, director level and above
- Companies:
  - $5M+ annual revenue
  - $1M+ wholesale revenue
  - Wholesale=minimum 25% of total revenue
- Industries: Apparel (57%), Accessories (17%), Footwear (12%), Home/Outdoor (10%), Beauty (6%)
- Fielded January 2026

Audience profile highlights

- 46% final decision makers, 54% shared authority
- 40% have 11–15 years of wholesale experience
- 60% manage 10+ wholesale retail partners
- 100% sell wholesale to retailers; 100% also DTC

This is a senior, wholesale-first audience.

0 3

Executive summary: The 3 defining shifts in B2B eCommerce

Growth, but now on the brand's terms

Wholesale in 2026 is defined by disciplined growth and operational control. The question is no longer whether to grow, but how to grow with precision. Brands are actively managing profitability through margin discipline, pricing flexibility, and tighter execution, **positioning wholesale as a controllable and scalable channel.** Expansion remains a priority, but it is intentional, grounded in geographic growth, product innovation, and deeper retail partnerships.

Data is powerful. Relationships close the deal.

Wholesale relationships are central to growth strategy, with brands doubling down on high-touch channels like showrooms, distributors, and trade shows to prioritize quality distribution and long-term value. At the same time, decision-making is increasingly driven by operational data, including average order value, account growth, reorder rates, and sell-through insights. **Visibility has improved, but rising reliance on data is exposing new challenges around standardization, integration, and making insights actionable at scale.**

Control requires a sound infrastructure

B2B eCommerce is now foundational to wholesale operations and critical to daily execution, yet some platforms are seen as meeting needs rather than exceeding them. As wholesale becomes more complex and data-driven, gaps in system integration and operational infrastructure are becoming more visible. Leaders are shifting their focus away from macro uncertainty and toward the capabilities they can directly control, including inventory optimization, pricing and margin management, supply chain resilience, and system integration. **Wholesale has matured. Now the infrastructure needs to catch up.**

0 4

Profitability replaces growth-at-all-costs

The margin reset: Value over volume

What we are seeing here is that rather than being at the whims of consumer appetite and spend, brands are focusing on levers they can control, which means practicing margin discipline, reducing operational costs, and improving pricing flexibility. **The profitability focus in 2026, thus, is less about chasing volume and more about protecting profit and extracting more value from existing demand.**

Top profitability priorities for 2026

54% Reducing operational or supply chain costs

46% Increasing pricing flexibility

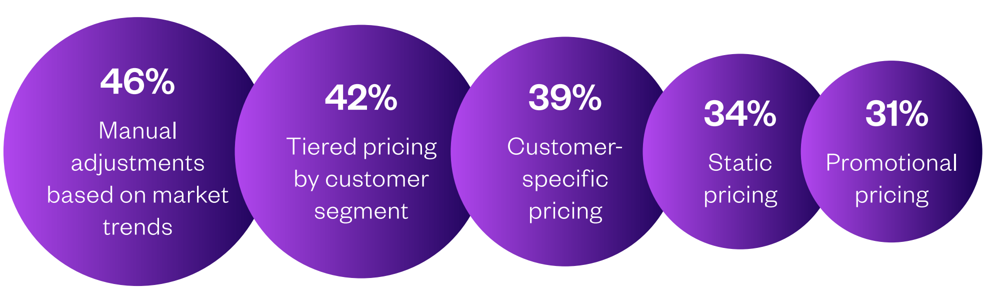
43% Improving margins through better retailer negotiations

41% Improving product mix by focusing on higher-margin SKUs

Pricing: From set-and-forget to test-and-learn

Pricing control has emerged as a top priority for profitability this year, and what stands out is how actively brands are leaning into it. Rather than sticking with static models, leaders are testing manual, tiered, customer-specific, and more dynamic approaches in real time. In a high-cost environment, they are protecting margins without pushing buyers away, using cost control to avoid blunt price hikes and make more surgical adjustments. **This is less about pricing confidence and more about price learning, with brands probing for elasticity rather than setting prices and walking away.**

Current pricing approaches



Future outlook on dynamic pricing

34% say it will be important

24% say it will be essential

2% say it has no role

0 5

Primary expansion goals: Intentional versus scattered

What's interesting here is that brands haven't pulled back from growth at all. In fact, more growth levers are being prioritized than last year. But the emphasis is clearly on where they can win without taking on outsized risk. Expansion is skewing toward wholesale partnerships, geographic reach, and product innovation. This is broad growth, **intentionally building on existing strengths and relationships rather than stepping back into highly competitive consumer battlegrounds.**

Primary expansion goals for 2026

52%
Strengthening existing retail partnerships

38%
Expanding into new sales channels (e.g., marketplaces, direct-to-consumer)

47%
Entering new geographic market (domestic or international)

34%
Increasing operational capacity to support business growth (e.g., new warehouses, production facilities)

44%
Launching new product categories or SKUs

32%
Developing a robust omnichannel strategy to provide a seamless customer experience

41%
Growing digital presence through B2B eCommerce investments

28%
New customer segments

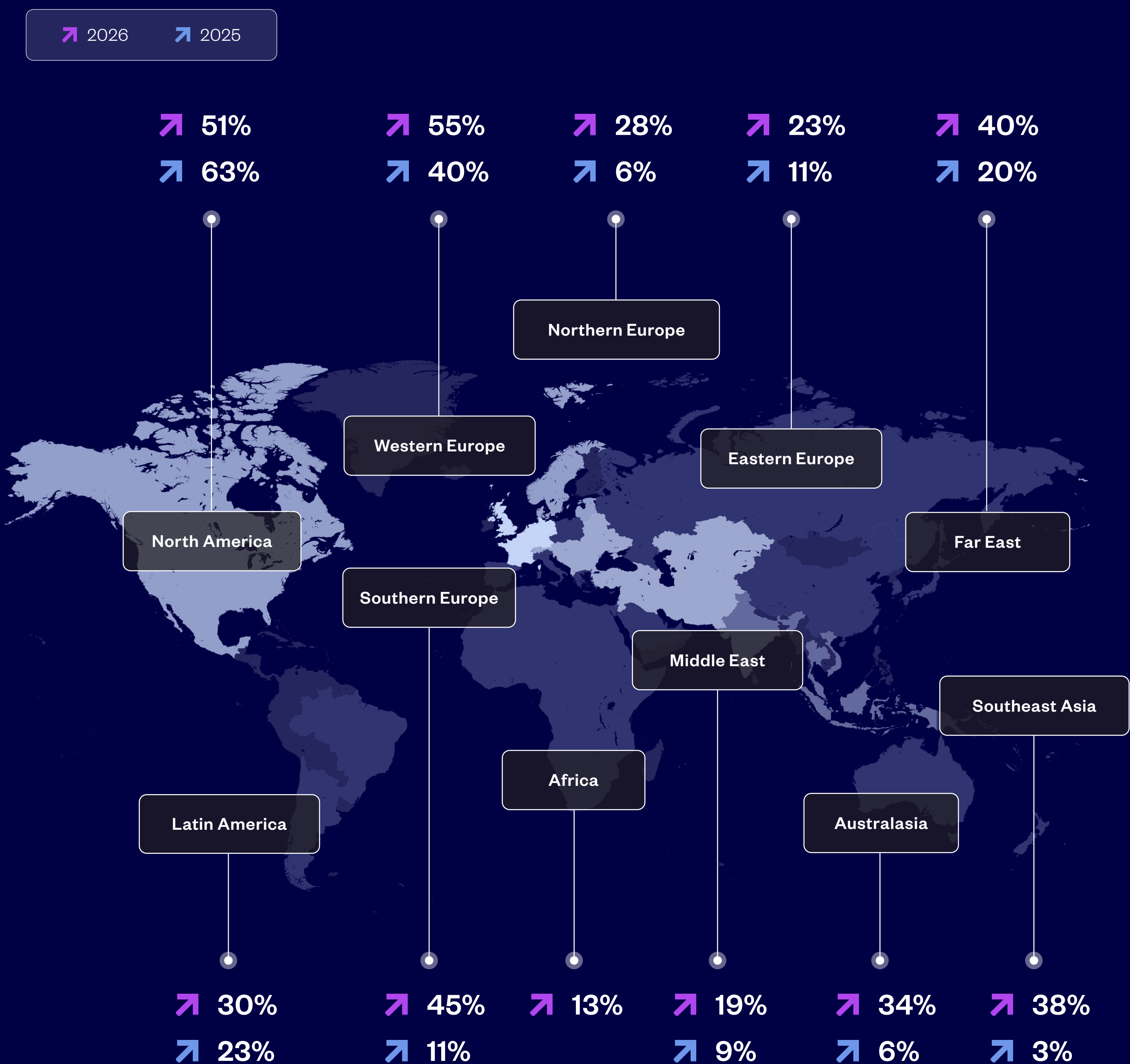
**Respondents could select multiple options; therefore, percentages may total more than 100%.*

Insight: Growth is grounded in building on existing strengths.

Geographic diversification accelerates

Geographic expansion is not only a top growth priority this year, but it's also becoming much more diversified. What's especially notable is the increased interest in regions that previously saw very little focus, suggesting brands are actively broadening their geographic footprint to spread risk and unlock new growth opportunities.

Planned geographic expansion markets



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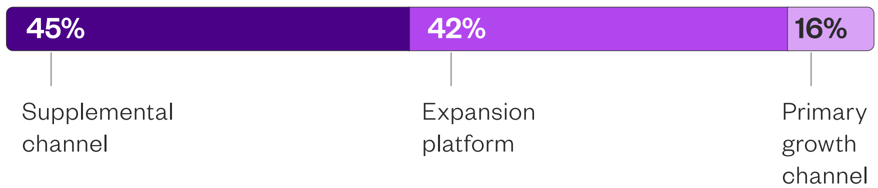
Marketplace strategy: Expanding reach without dependency

In 2026, marketplaces are being used as a supplemental channel to expand reach and visibility. **Brands value the flexibility they offer for testing markets and supporting excess inventory without creating dependency.**

How brands define marketplaces:

Primarily third-party multi-seller platforms

Marketplace role



Leader Q&A

This year's report makes it clear that wholesale leaders are proactively reacting to uncertainty and are operating with discipline and conviction. They are treating wholesale as a controllable and scalable channel in their portfolio. **From your vantage point, what shifts are you seeing in how brands are approaching growth, and what does this more clear-eyed leadership mindset look like in practice?**

Chris Akrimi
VP, Supplier Network & B2B GTM

"What we are seeing seems to indicate a shift away from chasing 'growth at all costs' towards something more disciplined. Leaders are focused on growth that protects margin and can endure. Wholesale was once treated as a stabilizer, and today it has matured into something bigger: a predictable growth engine for many guiding brands. Leaders are no longer simply responding to every wave of macro volatility, they are focusing on the levers they can actually control which includes pricing flexibility, smarter inventory planning, and more resilient supply chains.

There is a real shift in mindset here. It's precision over volume. **Brands are doubling down on what they know works and extracting more value from the demand that already exists.** That's why 78% of senior leaders now rank B2B wholesale as their top investment channel. It's not just because the channel is growing. It's because wholesale is one of the parts of the business where leaders feel they are firmly in control."

0 6

Wholesale as the #1 investment channel

Brands are now focused on expanding and investing in channels that are data-enabled and easier to scale, with B2B wholesale and B2C eCommerce ranking at the top. There is a considerable drop from last year in DTC physical retail, suggesting that higher fixed costs, less flexibility, and weaker data feedback loops may be driving the decrease.

Channel ranking

An interesting nuance is that online-only wholesale does not rise to the top; relationship-led wholesale still leads. This helps explain why showrooms, distributors, and other high-touch channels rebounded so strongly after the pandemic.

**Respondents could select multiple options; therefore, percentages may total more than 100%.*

Insight: Wholesale now dominates brand investment.

Reasons brands invest in wholesale

63%
Larger orders = higher revenue

54%
Helps enter new markets

58%
Retailers expand brand reach

43%
Lower operating costs than DTC

0 7

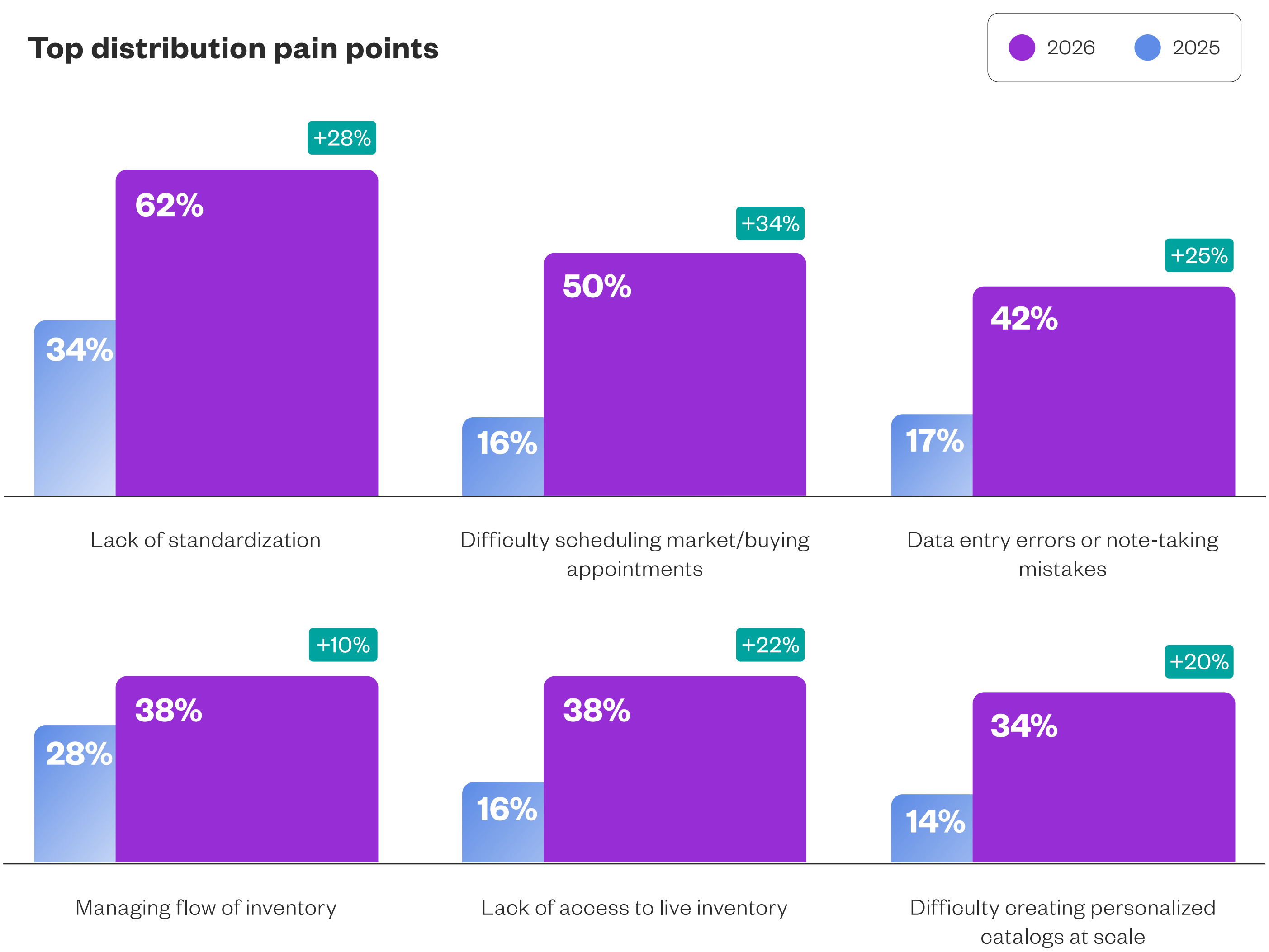
The operational reality: Complexity is outpacing legacy systems

Wholesale is scaling faster than its infrastructure

What stands out this year is that the challenges that wholesale is facing have become more systemic. Lack of standardization and integration, difficulty scheduling appointments, and limited product/SKU visibility have all intensified as brands expand across more partners, markets, pricing models, and digital touchpoints, exposing misalignment that manual workarounds may have once masked.

What we notice is that the industry isn't necessarily facing new problems but that those problems are becoming more visible as brands are attempting to scale. Senior leaders are feeling the downstream impact of a fragmented infrastructure in more palpable ways.

Top distribution pain points

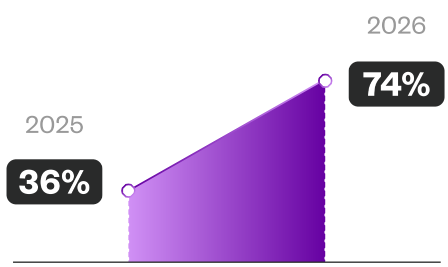


Sell-through data is now central but still imperfect

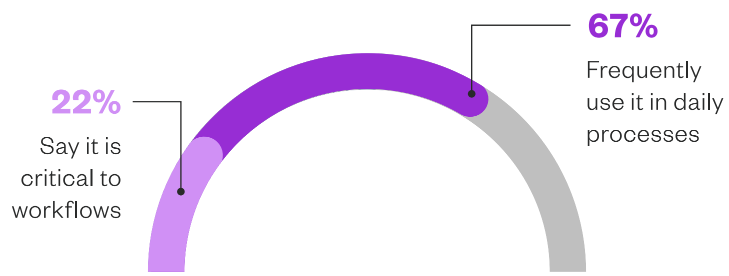
Compared to last year, brands report significantly greater visibility into how their products are actually selling once they reach the retail floor, and that data is being proactively used in business decision-making.

Sell-through data has moved from occasional insight to a frequent input in day-to-day decisions with improved visibility, **marking one of the clearest year-over-year operational improvements.** The rise in data visibility and sharp increase in usage point to better data access and stronger processes, **indicating that sell-through data might no longer be just used for reporting, but also to actively guide wholesale decisions and execution.**

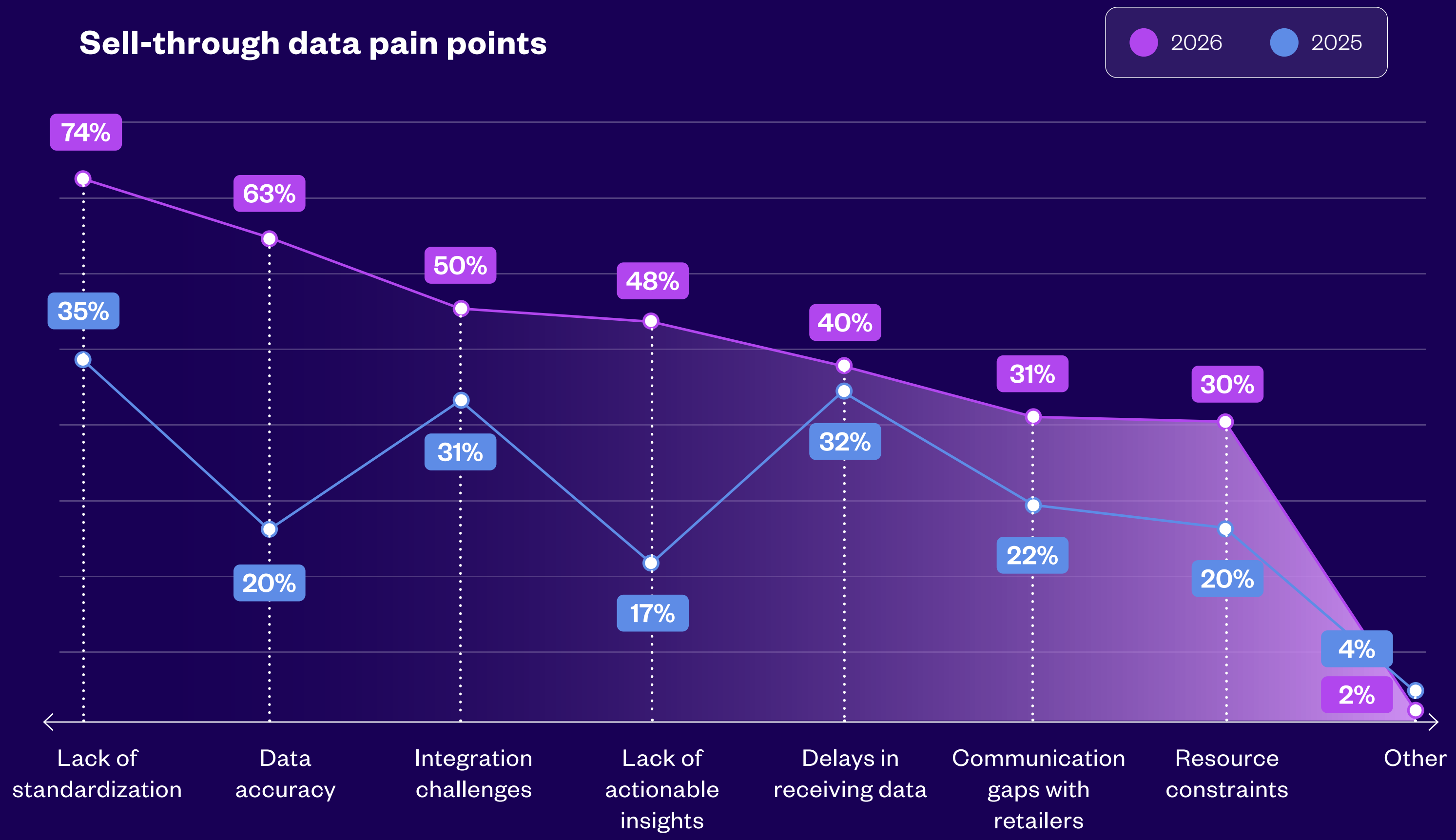
Majority report medium visibility into retail sales



Sell-through data usage



Sell-through data pain points



*Respondents could select multiple options; therefore, percentages may total more than 100%.

ERP integrations remain partial

While most brands sync pricing, orders, and inventory with their ERP, not all have achieved seamless integration. The current state is partial connections supported by manual workarounds, which slow teams down as wholesale becomes more data-driven and time-sensitive. **The data exists, but it does not move cleanly, and the decline in survey respondents reporting fully integrated systems suggests complexity is growing faster than integration can keep up.**

-16% YoY

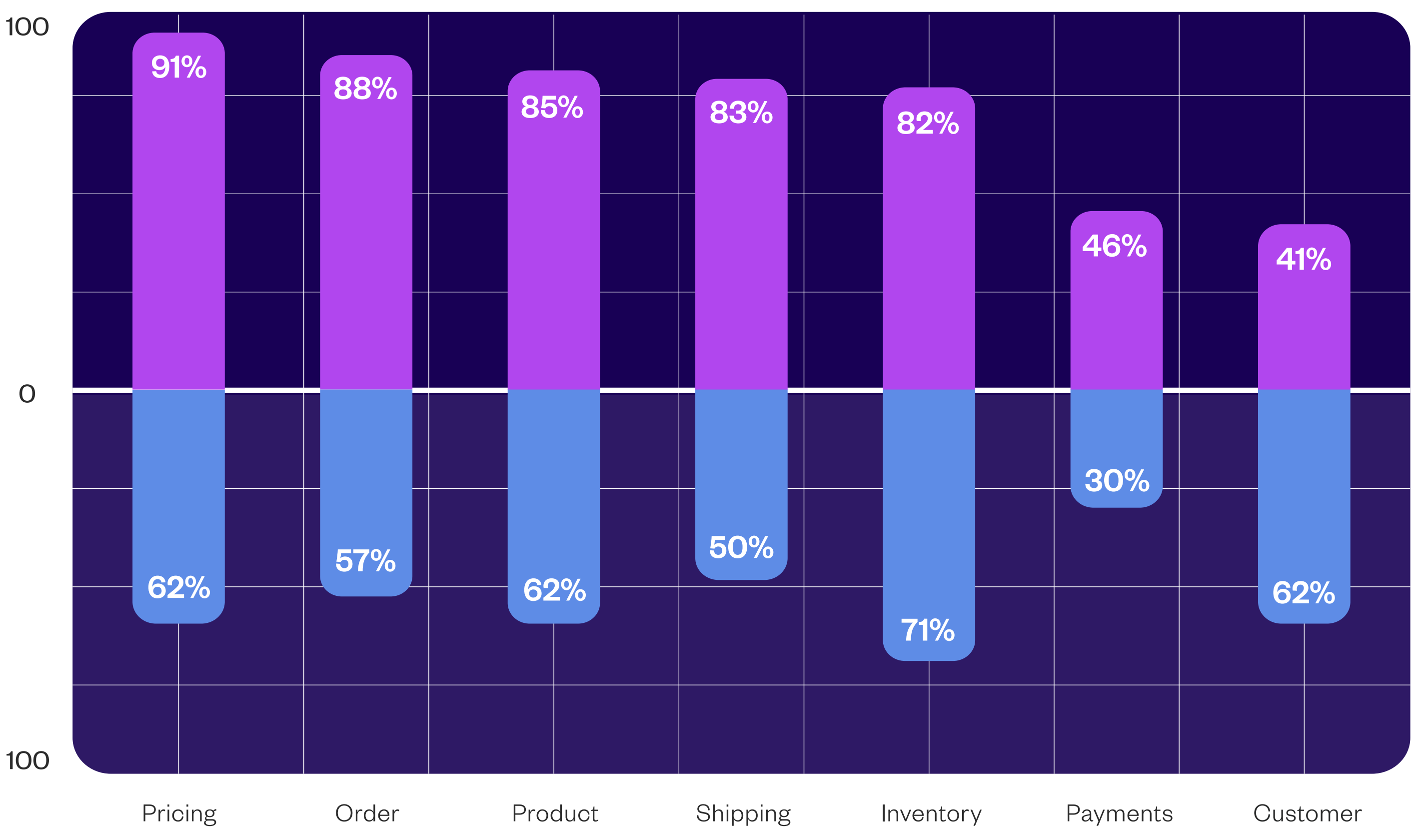
9%

Fully integrated with seamless data flow

The majority **(86%)** rely on partial integration with *some* manual processes.

Data most commonly synced with ERP

2026 2025



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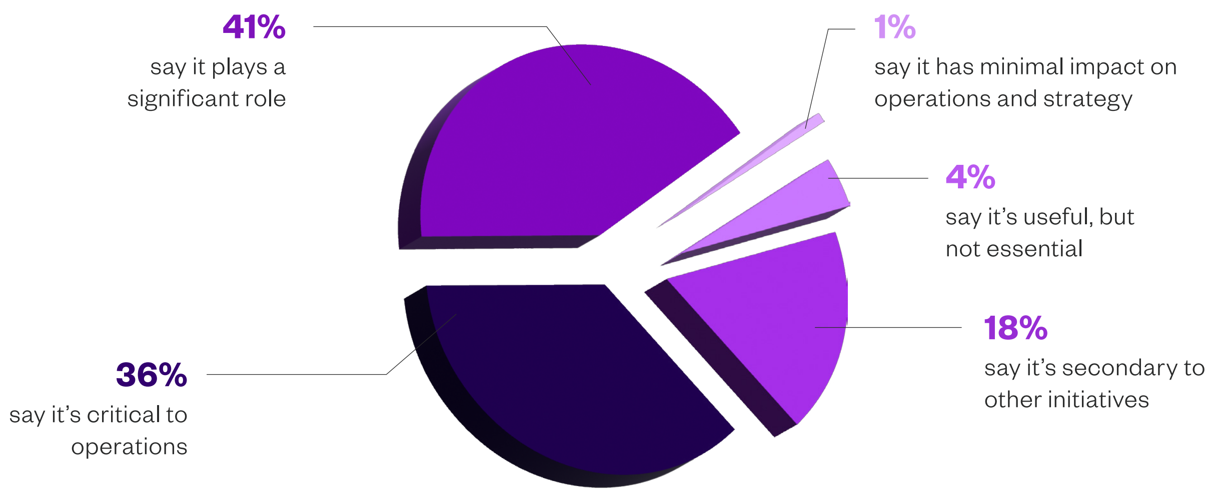
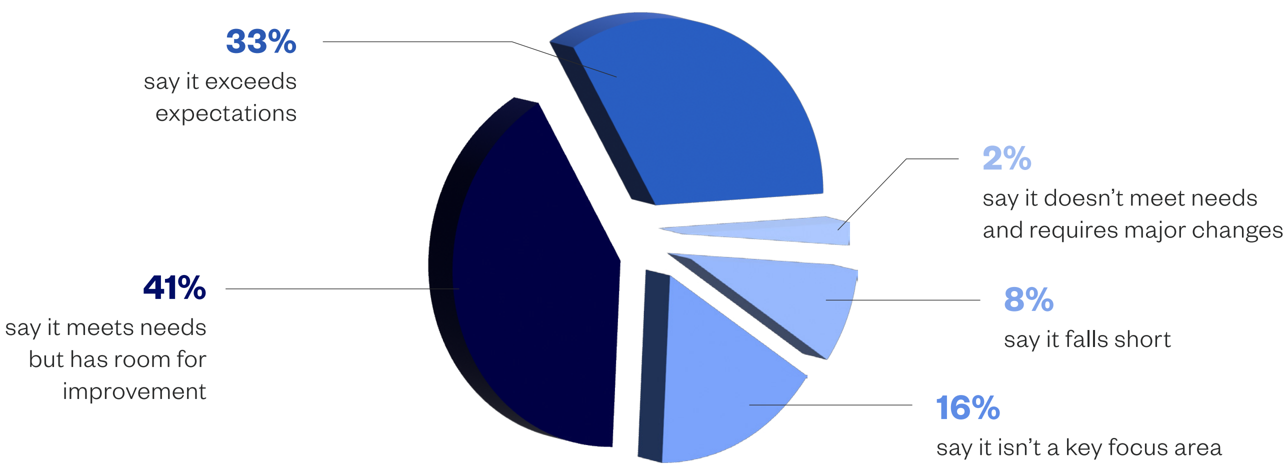
B2B eCommerce: Foundational to wholesale infrastructure

Now in 2026, B2B eCommerce is firmly established as foundational to wholesale operations. Most brands view it as critical or significant because it enables scale, efficiency, and consistency as market complexity increases. It has moved from nice-to-have to table stakes, powering ordering, pricing, inventory visibility, and partner interactions across the business. Its importance is operational, not aspirational, and while it may not be seen as the growth hero, it is part of the infrastructure that wholesale now depends on to run.

Importance of a B2B eCommerce solution



Sentiment toward a B2B eCommerce solution



Leader Q&A

As wholesale strategies become more data-driven and operationally complex, many brands are feeling the strain of partial integrations and manual workarounds, with only a small percentage reporting truly seamless ERP connectivity. **Why has connected infrastructure become such a critical priority now, and what are the real business consequences when systems aren't fully aligned?**

Marie Baldauf-Lenschen
Director,
Supplier Network
Partnerships GTM

"We are seeing what I think of as the **wholesale maturity gap**. Strategy has evolved quickly over the past few years, but the systems built to support it haven't kept pace. As wholesale expands across more partners, more markets, and more digital touchpoints, the lack of standardization is becoming a very real friction point for leadership teams.

The numbers paint a clear picture: while 91% of brands sync pricing and 86% sync orders, only 9% have achieved truly seamless ERP integration. On paper, the ecosystem looks connected. In reality, many teams are still manually stitching systems together behind the scenes.

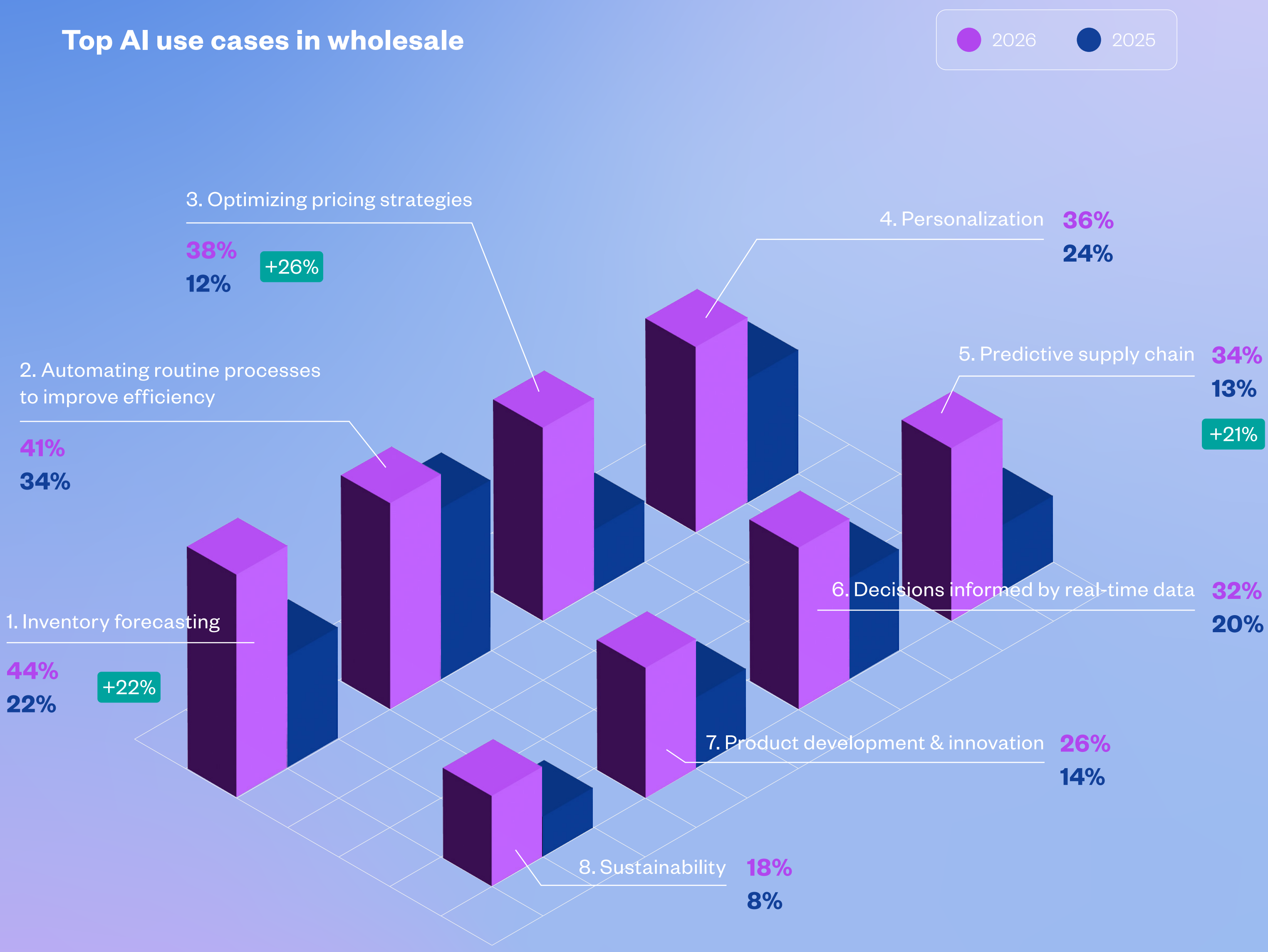
The result is what we would call the "Toggle Tax" which means teams are constantly jumping between systems, managing manual workarounds, and chasing down data accuracy issues. This is evidenced in the survey results that show that 63% of brands state that data accuracy issues is one of their largest infrastructure challenges. In a business that runs on data and planning precision, infrastructure gaps aren't just slowing teams down, they are making it harder for leaders to see clearly, plan confidently, and ultimately protect their margins."

0 9

AI and automation: Operational intelligence rises

We are seeing continued growth in AI use, especially in areas where better decisions can directly improve margins, speed, and efficiency. AI's strategic use is more about strengthening the backbone of wholesale operations than about replacing creative decision-making. AI is quickly becoming a differentiator for brands that can effectively use it to make smarter, faster strategic business decisions.

Top AI use cases in wholesale



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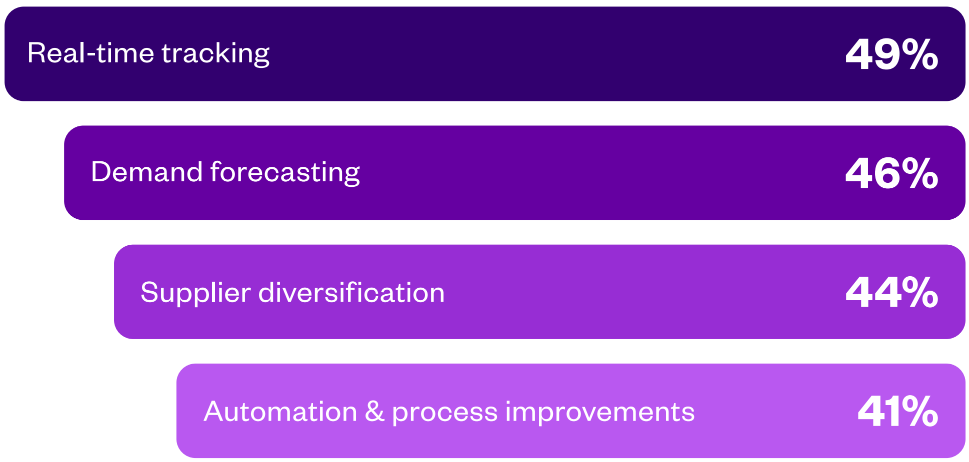
Supply chain: From lean to adaptive

Reducing operational and supply chain costs might be one of the top profitability priorities this year, but brands are not approaching it through cost-cutting alone. The clear focus is on visibility across the supply chain, with real-time tracking, forecasting, and inventory optimization leading the way, because margins cannot be managed without seeing what is happening end to end.

Top initiatives



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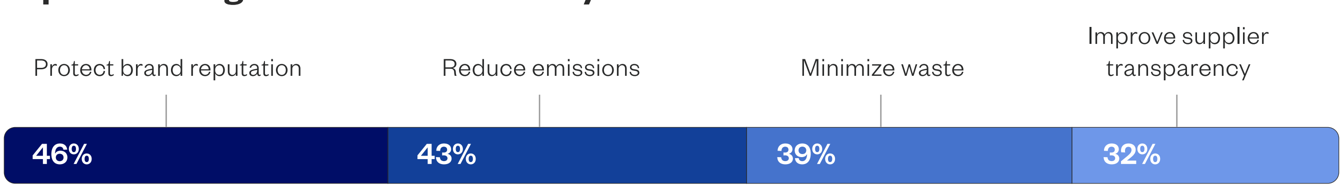
Normalizing sustainability as a business standard

Sustainability remains firmly on the agenda in 2026. The top priorities center on protecting brand reputation, reducing emissions, minimizing waste, and improving supplier transparency.

Protecting brand reputation over operational improvements in sustainability reflects a brand identity-first approach to sustainability. **It mirrors the broader leadership mindset we see across pricing and supply chain, where control and accountability take precedence over ambition alone.**

Top business goals for sustainability



**Respondents could select multiple options; therefore, percentages may total more than 100%.*

What stands out this year is the drop in economic uncertainty as the top anticipated challenge, signaling not just optimism but maturity. Leaders appear more clear-eyed about the environment and are shifting their focus toward what they can proactively address, including inventory management, pricing and margin pressure, supply chain disruption, and digital transformation. Wholesale-specific challenges like retail relationships and system integration remain, but the fear of the unknown has given way to disciplined execution in a market that is better understood, even if it's not any less complex.

Anticipated wholesale challenges

Leader Q&A

The data shows that brands are prioritizing margin discipline while simultaneously strengthening existing retail partnerships, leaning into relationships as a stabilizing force. **In this environment, how are you seeing brands deepen retail relationships in ways that not only drive growth but also actively protect profitability?**

Tom Groves
Senior Director, Account Management

"Brand mindset has shifted from chasing new retail accounts to going deeper with existing partners. They are doing this by:

- **Sharing more data** between the brand and retail partners (e.g. sell-through data, forecasting insights, and inventory visibility), enabling better joint decisions on assortments, pre-booking, and in-season replenishment
- **Collaborating more closely** on planning, which helps both sides reduce excess inventory and protect margins rather than relying on end-of-season discounting
- Focusing not just on selling more products, but on **selling the *right* product in the *right* quantities to the *right* partners** (aligned with brand values and complementary assortments)

Another big focus we're seeing is on assortment precision. Brands are tailoring assortments more specifically to individual retail partners or regions, rather than pushing broad seasonal lines across all retailers.

Some examples of what we see brands doing here are:

- Exlusive product drops
- Smaller brand × retailer collaborations or capsules
- More curated assortments
- Better digital ordering experiences
- Faster replenishment cycles & prioritization of core stock

Technology can be a key player in strengthening the brand–retailer relationship.

Brands are investing in B2B commerce platforms and data infrastructure so that working with them becomes easier and more transparent for retailers. **Some of the brands we work with aim to become 'the easiest wholesale brand to do business with.'** When retailers can see inventory availability, place orders digitally 24/7, and access product and sell-through data in one place, it reduces friction and makes the partnership more profitable for both sides.

These capabilities allow brands to scale their wholesale business and deepen retail partnerships while maintaining control over costs, which ultimately drives growth without sacrificing profitability."

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Conclusion: The big industry narrative

We are now witnessing a resilient industry that has grown through the pandemic, tariffs, elevated costs, and years of volatility. In 2026, brands are no longer reactive. They are building with intention, with leaders clear-eyed, disciplined, and strategic about the road ahead.

Wholesale is now the top investment priority, potentially because it is viewed as a controllable channel in the portfolio. It is increasingly data-driven and deeply embedded in the operational core of modern brands.

But alongside that maturity sits a widening gap. Integration remains incomplete. Data sometimes lacks standardization. Systems meet expectations but rarely exceed them. Teams are still relying on manual workarounds to hold it all together.

This is the wholesale maturity gap. The strategy has evolved faster than the legacy infrastructure that supports it.

And yet, it appears that the fear of the unknown has given way to ownership. Leaders know where they want to go. The next chapter is not about proving wholesale's value: It is about building the systems that allow it to operate at its full potential. For that reason, **we look at the future of B2B wholesale with real optimism**.

Build a resilient and strengthened wholesale strategy that supports growth. *Find out how.*

At NuORDER, we have a proven track record for delivering wholesale and assortment planning solutions that make you more efficient with your time and money. Our platform gives your team the nuance, predictability, and control they crave—with standardized product data, rich pricing and payments features, order trend insights, accurate inventory operations, and stock balancing measures.

Ready to learn more? Visit us at nuorder.com.

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