World Benchmarking Alliance



Stakeholder consultation feedback summary

Integration Transition Assessment Methodology

November 2026

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Overview

About this document

The World Benchmarking Alliance (WBA) recently undertook a consultation process from March to September 2026, during which we received valuable feedback on the proposed Integrated Transition Assessment Methodology from more than 200 companies and stakeholders, including civil society organisations, investors using our data and standard setters.

This document summarises the feedback we gathered, including through a public survey, one-to-one meetings and a series of webinars.

The majority of the feedback is centred around:

- Methodology structure: Dimensions, measurement areas and integration
- Topics and indicators in scope of the assessment
- Company nuances: Industry materiality and maturity levels
- Alignment with existing tools and frameworks
- Scoring approach
- Company engagement

About the World Benchmarking Alliance

WBA is a non-profit organisation that measures how business impacts people and planet, so that together we can hold companies accountable for contributing to sustainable development. From 2027, WBA will assess the world's 2,000 most influential companies through the Integrated Transition Assessment, bringing together climate, nature and social dimensions in one methodology.

For any questions, please email us at companies@worldbenchmarkingalliance.org if you are a company or hello@worldbenchmarkingalliance.org if you are not a company.

Summary of feedback

Methodology structure: Dimensions, measurement areas and integration

Many consultation participants support bringing climate, nature and social issues together rather than maintaining separate assessments. They see this as an opportunity to streamline WBA timelines and companies' reporting, reduce fragmentation and gain a more holistic view of transition performance.

There was broad support for an integrated approach at the conceptual level, with participants highlighting the importance of mapping interconnectedness and trade-offs between climate, nature and social issues. The integrated approach resonates with how some companies are thinking about their own sustainability strategies and reporting.

Participants found the planning, implementation and performance measurement areas intuitive, as they reflect how companies generally progress over time. They also like how the framework clearly encourages companies to move beyond policies and commitments towards implementation and impact.

There were questions about how the integration of climate, nature and social topics would be measured in practice and how we can make the scoring of integration more prominent.

How has the feedback been considered?

The proposed dimensions (climate, nature, social) and measurement areas (planning, implementation, performance) remain in the final methodology.

WBA is now working on making the integration aspect more visible in companies' scorecards and results. Please refer to the *Integration checklist* section of the Integrated Transition Assessment Methodology for more information.

Topics and indicators in scope of the assessment

WBA received feedback about the breadth and relevance of topics covered by the assessment. Some expressed concern about losing rigour from previous benchmarks, with many companies and some stakeholders highlighting the Corporate Human Rights Benchmark and the Digital Inclusion Benchmark.

Many stakeholders recognised the importance of including indicators on the use of AI; however, some companies wanted further clarification around what is expected of companies that are not in the technology sector.

Stakeholders would like WBA to maintain topics that are not covered by other ratings organisations (e.g. just transition) as these are considered a valuable aspect of WBA's assessments. Furthermore, some participants highlighted the following topics as missing or needing further emphasis, such as:

- Climate adaptation and resilience
- Circular economy
- Human Rights Due Diligence (HRDD)
- Traceability
- Social performance indicators (e.g. health and safety metrics)
- Gender equality
- Indigenous People and local communities' rights (i.e. FPIC)

How has the feedback been considered?

WBA has introduced new indicators and strengthened existing ones to address topics that companies identified as missing or needing greater clarity. Key amendments to the proposal put out for consultation include:

- **Adaptation**: Added an indicator to assess how companies implement measures to ensure ecosystem resilience.
- **Circularity**: Added an indicator to assess companies' circular performance, including value creation and impact.
- **Human Rights Due Diligence (HRDD):** Strengthened the assessment of companies' HRDD processes for sectors with high human rights impacts upstream, downstream and/or in own operations. Added two indicators on heightened human rights due diligence (i.e. hHRDD) and tracking the effectiveness of actions taken in response to human rights issues, both of which were in the previous Corporate Human Rights Benchmark Methodology.
- **Traceability:** Clarified that although there is no standalone traceability indicator, companies' traceability efforts will be captured through their human rights risk and impact assessments, as well as through their reporting on nature impact drivers such as land-use change, freshwater-use change and/or ocean-use change.
- **Social performance metrics:** Strengthened several metrics to assess whether companies monitor key social issues and outcomes. These include work-related injuries and fatalities, grievance data and remediation rates, collective bargaining coverage, living wage coverage, and involuntary turnover data. By assessing whether companies report these metrics, WBA aims to encourage better monitoring and action.
- **Gender equality:** Clarified that the methodology includes several indicators focused on gender equality. These include gender balance on the board and among senior executives, as well as gender pay gap. The assessment will also look for specific reference to programmes that are specifically for women in companies' implementation efforts,

such as upskilling measures or redeployment, as well as sex-disaggregated data in performance metrics.

- **Impacts on vulnerable groups:** Clarified that the methodology includes indicators to assess companies' impacts on marginalised and vulnerable groups, as well as women. These cover areas such as violence and harassment, collective bargaining and remedy.
- **Indigenous Peoples and local communities:** Strengthened the assessment of how companies engage with and respect the land and resource rights of Indigenous Peoples and local communities. In sectors with significant impacts, such as agriculture, automotive, and metals and mining, companies will be asked to provide a specific example of free, prior and informed consent (FPIC) from affected rights-holders. In other sectors, the assessment will look more broadly at how stakeholders have participated in decisions about business strategy or significant projects.

Refer to the *Table I* in the Appendix of the Integrated Transition Assessment Methodology for an overview of the indicators and how they map to previous WBA benchmarks and assessments.

WBA will host a series of company webinars in early 2027 to clarify expectations on topics that companies identified in their feedback as needing further explanation, including AI, just transition and living wage. Further topical and/or regional sessions will be added in response to stakeholder and company demand. Refer to our website for upcoming sessions.

Some topics covered by previous WBA methodologies, such as taxation and broader responsible lobbying (previously grouped under "Acting ethically"), are no longer included in the Integrated Transition Assessment. WBA received limited feedback highlighting these topics as priorities to retain. The Integrated Transition Assessment continues to assess whether companies refrain from direct lobbying that undermines global climate transition efforts, but we will no longer assess responsible lobbying more broadly or taxation. This does not mean we consider these topics unimportant, but reflects our decision to focus our assessment on areas where WBA can add the most value.

Company nuances: industry materiality and maturity levels

Participants emphasised that material issues, business models and value chains vary significantly across industries. A one-size-fits-all approach risks overlooking important industry-specific challenges and producing misleading comparisons between companies with fundamentally different activities. Participants therefore called for greater consideration of industry materiality, alongside the ability to filter results to enable peer comparison.

Participants also highlighted the importance of recognising that companies are at different maturity stages in their transition journeys across climate, nature and social issues. Many expressed a preference for a more granular approach instead of binary met/unmet assessments, which can fail to recognise progress and discourage companies from engaging when they are unlikely to fully meet an indicator.

How has the feedback been considered?

Many of the indicators consider industry differences in the way companies are assessed in that either a more stringent set of criteria are required to receive the full score (see the FPIC example above), or a different set of criteria are applied altogether which is often the case for Financial Institutions given the impact they have primarily through their financed activities.

Some indicators will allow companies to receive a partially met score when they meet some, but not all, of the criteria. This is to recognise cases where companies meet some of the expectations for an indicator. The detailed scoring guidelines, to be published in early 2027, will explain which indicators allow a partially met score and what companies need to demonstrate to receive one.

Alignment with existing tools and frameworks

Companies highlighted the significant time and costs associated with collecting data and managing reporting and therefore called for alignment with frameworks they already use (e.g. ESRS, ISSB, GRI).

Other stakeholders also encouraged WBA to build on existing approaches such as TCFD, TNFD and the emerging TISFD, ensuring interoperability and consistency across climate, nature and social dimensions. At the same time, stakeholders cautioned that alignment should not simply replicate existing reporting requirements or leave important gaps unaddressed. They called for clearer mapping between the Integrated Transition Assessment and existing frameworks.

How has the feedback been considered?

The Integrated Transition Assessment aligns with external frameworks wherever possible to avoid conflicting definitions. Its requirements are also designed to be ambitious, corresponding to the highest level of requirements from existing reporting frameworks such as the UN Guiding Principles on Business and Human Rights (UNGPs) or the European Sustainability Reporting Standards (ESRS). If corporate disclosures satisfy these standards, then the company should also meet the requirements of relevant indicators in the Integrated Transition Assessment. Moreover, in response to feedback that some topics are key to WBA's unique value add, we have kept indicators that currently fill gaps that are not covered by other frameworks, such as our indicators on responsible AI practices and just transition.

Table J in the Appendix of the Integrated Transition Assessment Methodology contains a high-level mapping of the methodology indicators and where they align with external frameworks and standards. This will be followed by a more detailed mapping of where we align and differ in early 2027, to be published alongside the detailed scoring guidelines. WBA will continue monitoring external developments and consider how to evolve the methodology as more standards are finalised or updated (such as the TISFD Framework).

Scoring approach

Feedback on scoring was mixed. Overall, companies and NGOs prefer results based on numeric scores and rankings to allow for incremental progress to be visible, greater nuance when comparing companies, and easier communications with senior management and investors. However, financial institutions that use our data expressed preference for letter grades to support greater depth and understanding around overall company performance.

There were consistent calls for greater transparency around the scoring logic, including weighting of indicators, as well as the detailed scoring guidance to help companies prepare for the assessment by better understanding what warrants a met versus an unmet score.

Some companies and stakeholders raised concerns about the proposed ladder scoring approach, which requires companies to meet a set combination of indicators to reach a higher score. They felt this could penalise companies for performing poorly in one area, even if they perform well in most others. This could discourage companies and may not give a fair or accurate picture of their overall performance.

How has the feedback been considered?

The Integrated Transition Assessment will produce separate climate, nature and social scores for each company. Each of these dimension scores will consist of a numerical score (0 to 100) showing the percentage of indicators met.

Companies will also receive an overall numerical score (0–100) showing the percentage of indicators they meet across the full methodology, covering climate, nature and social.

In addition to these scores, each company scorecard will include a six-point integration checklist, showing whether the company is addressing climate, nature and social issues in a joined-up way.

High-level scoring guidelines our outlined in the *Indicator definition and assessment criteria* section of the Integrated Transition Assessment Methodology. WBA will publish more detailed scoring guidelines in early 2027 to explain the criteria per indicator and considerations behind each, examples of good practice and how the score is calculated.

Company engagement

Companies welcomed the prospect of an integrated assessment and a single timeline, particularly as this reduces the burden of responding to multiple separate benchmarks and helps them focus on what matters the most.

They highlighted the value of clear communications and guidance well ahead of time to support participation, including detailed scoring explanations, indicator-level guidance and examples of good practice. Companies want to understand not only where they stand, but also what would constitute stronger performance and how they can improve.

Companies and stakeholders also shared that it is helpful to avoid ongoing major methodological changes each year to support companies' preparation and internal communications, but also so company performance can be easily tracked year-on year.

How has the feedback been considered?

Going forward, the Integrated Transition Assessment will serve as WBA's single benchmark, providing a consistent way to track performance and progress across all 2,000 companies. Table I in the Appendix of the Integrated Transition Assessment Methodology includes a mapping to show how the new indicators build on previous WBA benchmarks.

Moreover, company guidance and FAQ documents have been developed to support companies to navigate the process of the Integrated Transition Assessment. Webinars and further guidance will be available to companies in early 2027 to address any further questions they may have before the assessment period begins. These will be shared on our website and with companies directly via email.



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