World Benchmarking Alliance



Company guidance

Integrated Transition Assessment Methodology

November 2026



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Overview

About this guidance

This document provides guidance for companies assessed by the World Benchmarking Alliance (WBA) to understand and prepare for the upcoming assessment cycle. It walks companies through why integration matters, what the assessment covers, how results are presented, how companies are selected, how companies should prepare, and how and when companies can engage with us. WBA takes a collaborative approach to working with companies focused on transparency, learning and improvement.

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

The business case for integration

The need for an integrated transition

The risks linked to climate change, nature loss and social inequality are more visible and consequential than ever. Extreme weather is disrupting supply chains. Ecosystems that underpin entire industries are degrading. Workers and communities are bearing the costs of a transition that was meant to benefit them.

We know that companies need to reduce their greenhouse gas emissions, protect and restore nature, and ensure that workers and communities are not left behind in the transition. Yet our benchmark results show an uneven picture of corporate progress across these areas: climate action is most advanced, followed by nature, while social considerations remain the least developed.

These challenges are connected and cannot be addressed effectively in isolation, as action in one area can have unintended consequences in another. Yet companies usually manage and report their progress on these topics separately.



The next era of corporate sustainability will be defined by how companies navigate hard trade-offs, reduce negative impacts and seize opportunities to build resilient businesses.

Current tools measure each topic in high resolution but barely capture how they interact, and that is precisely where trade-offs arise. As a result, the most consequential decisions a company makes are often the ones with the least evidence behind them.

The Integrated Transition Assessment is designed to close that gap, bringing existing measures into a single view and following a company's path: from plans, to implementation to performance.

Strategic value for companies

- **One integrated view:** Showing where your biggest transition risks and opportunities sit across climate, nature and social, rather than treating them separately.

- **Visibility of trade-offs:** Highlighting where progress on one goal has come at the expense of another, so these can be discussed and managed at the board level and by senior leadership before they unravel a transition plan in its execution.

- **Reduced burden:** One streamlined assessment replaces WBA's separate benchmarks, using information companies already publish and therefore not creating additional reporting requirements.

- **Learning from peers:** Comparison within and across industries shows what good practice looks like and who is leading, creating opportunities for company learning and improvement.

The Integrated Transition Assessment

Assessment dimensions

The Integrated Transition Assessment replaces WBA's separate benchmarks with a single methodology, used to assess the world's 2,000 most influential companies across industries. This evolution responds to the changing context for corporate accountability.

The indicators included in the methodology are drawn largely from previous WBA benchmarks, but they also include new emerging areas and reflect feedback from multiple stakeholders during the consultation period. All indicators represent specific expectations of a company and are linked to existing standards or reporting frameworks such as CSRD, GRI, ISSB, SBTi and TNFD.

Climate

We assess the quality of companies' climate targets and transition plans, using a revised version of the ACT Core Methodology. Topics include:

- **Targets:** Emissions reporting and alignment with a 1.5°C pathway
- **Transition plan:** Decarbonisation levers and actions, investment, and engagement with suppliers and clients
- **Performance:** Emissions aligned with a 1.5°C trajectory

There are 28 climate indicators

Nature

We assess how companies understand, manage and reduce their impacts and dependencies on nature. Topics include:

- **Impacts and dependencies:** Impact drivers, biodiversity and ecosystem services
- **Risks and opportunities:** Including ecologically sensitive locations
- **Nature transition plan:** Aligned with a recognised framework such as the Global Biodiversity Framework
- **Adaptation and resilience:** Ecosystem and social resilience

There are 22 nature indicators

Social

We assess what companies do to respect human rights and improve the lives of workers in their operations and value chains. Topics include:

- **Human rights:** Due diligence, stakeholder engagement, and grievance and remedy
- **Decent work:** Living wage, health and safety, violence and harassment, and social dialogue
- **Just transition:** Impacts of the climate transition on jobs and livelihoods
- **Gender:** A lens applied across indicators
- **Responsible AI:** AI principles and governance, risk and impact assessment, data privacy and responsible data use, and how companies assess and manage AI impacts on their workforce.

There are 50 social indicators

View the Integrated Transition Assessment Methodology in full

Cross-cutting theme

Governance: We assess whether companies have the structures in place to develop credible plans and put their strategies into practice. Governance is assessed in a similar way across climate, nature and social, covering board-level expertise and accountability, the teams responsible for implementation, and the link between executive remuneration and performance.

> Governance indicators are assessed within each dimension.

Measurement areas

The planning, implementation and performance measurement areas encompass what we expect to see from companies that are moving from ambition and strategy towards action and impact.

- **Planning:** We assess whether and how companies are planning a sustainability transition, including their commitments, targets and governance structures.
- **Implementation:** We assess whether companies have credible implementation systems in place to deliver on those plans, including processes, monitoring systems, stakeholder engagement and adequate resource allocation.
- **Performance:** We assess whether companies' performance on key, quantifiable metrics demonstrates that plans are resulting in real-world impacts.

Horizontal and vertical integration

The methodology looks at a company's transition not only across the most fundamental issues for people and planet, but also at the depth to which it is embedding this transition in its business strategies, investments and practices. We define this as:

- **Horizontal integration:** How a company manages the connections between climate, nature and social, including where action in one area strengthens or undermines another.
- **Vertical integration:** How far sustainability is embedded into strategy, governance, risk and investment

Assessment results

Each company will receive a scorecard, which will be published on WBA's website. The scorecard will include:

- **Numerical score:** Each dimension receives a score from 0 to 100, reflecting the number of indicators met, with each indicator assessed as met, unmet or no data. Some indicators will also include a partially met assessment to recognise where efforts have been made, but which still fall short of fully meeting societal expectations.

- **Overall score:** An overall score from 0 to 100 is calculated across all indicators.

- **Integration check:** The scorecard summarises the company's efforts to integrate climate, nature and social.

- **Context:** Results are shown indicator by indicator, and show performance trends over time, comparison against peers and, where applicable, against norms and thresholds such as industry decarbonisation pathways.

For more information on WBA's scoring approach, refer to the 'Company scores' section of the Integrated Transition Assessment methodology.

View here



Company selection and engagement

Company selection

We assess the world's 2,000 most influential companies with the greatest potential to positively or negatively impact the systems in which they operate, covering both Real Economy companies and Financial Institutions.

Companies are selected using five keystone criteria:

1. **Scale and industry relevance:** The company has material operational scale within an industry relevant to climate, nature, social and/or digital transitions.

2. **Influence over transition pathways:** The company controls globally relevant segments of production, services or financing that can shape transition outcomes, including through long-lived assets or transition-critical products and services.

3. **System connectivity:** The company connects systems through subsidiaries, supply chains, capital flows or data infrastructure, extending its influence beyond its operations.

4. **Market and policy influence:** The company can shape markets, norms, standards or wider governance processes through its market position, industry role or policy engagement.

5. **Global footprint:** The company has a significant presence in and across multiple regions through operations, sourcing, financing or markets, particularly in developing countries.

Industry approach

Each company is assigned a primary industry, based on the largest share of its revenue, which determines the scoring criteria that will be used in its assessment. The scoring criteria reflects industry-specific risks, impacts and operating context.

All companies are assessed on the full set of indicators:

- **Universal:** Some are assessed in an identical way across all industries, for example governance indicators such as board-level expertise.

- **Heightened:** Some apply stricter criteria to high-impact sectors, so companies in those sectors must meet a higher bar to receive the full score on that topic.

- Tailored: Others apply a different set of criteria altogether. This is often the case for financial institutions.

- The expectations per industry are explained in in the tables in the Appendix of the Integrated Transition Assessment Methodology. Further details on the scoring guidelines will be published in early 2027.

Company engagement

WBA assesses all companies that meet the keystone criteria, ensuring an independent and comparable picture of corporate sustainability performance.

Companies cannot opt in or out of the assessment. WBA assesses all selected companies to ensure consistent and independent accountability, regardless of their performance or willingness to participate. Allowing opt-outs could also skew the results and undermine a fair comparison across companies.

Assessments rely entirely on publicly available information, therefore being assessed creates no additional reporting or disclosure requirements. However, WBA can only consider information that is publicly disclosed, so we encourage companies to publish additional information ahead of the assessment period if they want it to be taken into account.

All companies are encouraged to participate in the company feedback period. Engagement helps us identify all relevant public information and ensures our assessment is as accurate as possible. In some cases, additional publicly available evidence, or a company's explanation, may lead to improved scores.

Taking part also gives companies the opportunity to learn about emerging best practice, understand where gaps exist in their current approach and use the assessment to inform their own internal roadmaps for improvement.

Key roles and capabilities

We usually engage with a company's sustainability team as the main point of contact, alongside the colleagues who support sustainability reporting. Because the assessment spans climate, nature, social and governance, reviewing it typically draws on several functions:

- **Sustainability:** Overall coordination, targets, transition plans and disclosures
- **Finance and investor relations:** Investment and capital allocation linked to the transition, emissions-related financial data and alignment with investor disclosures
- **Human resources:** Labour rights, living wage, health and safety, gender and workforce data
- **Legal and compliance:** Due diligence, grievance mechanisms and policy commitments
- **Procurement and supply chain:** Supplier engagement, responsible purchasing and value chain risks
- **Company secretariat or governance:** Board oversight, expertise and executive remuneration
- **Technology and data:** Responsible AI principles, data privacy and AI-related safeguards



We recommend that companies identify one coordinating contact and make sure relevant teams are aware of the assessment before the company review period. You can update your contact details using this form.

Assessment timeline

Rollout across industries

The rollout of the Integrated Transition Assessment across the 2000 companies will take place in two stages:

- **2027:** Companies in selected industries will receive their first assessment. These companies will be notified by email in early 2027.
- **2028:** All 2,000 companies will be assessed, including those assessed in 2027. This means companies assessed in 2027 will receive a second assessment in 2028.

Contact us if you would like to be included in the stress test. Results will not be published, however taking part will provide you with the opportunity to get familiar with the methodology and process ahead of 2028.

Industries to be assessed in 2027

Agriculture and primary production

Air transport

Apparel & Footwear

Automotive

Chemicals (pesticides and fertilisers only)

Digital platforms & services

Electric utilities

Energy equipment

Fishing & aquaculture

Food and beverage

Forestry

Gas utilities

Hardware products & systems

Land transport

Maritime transport and ports

Metals & Mining

Oil & Gas

Paper & forest products

Plastic & rubber products (tyres only)

Retail (food retail, fashion & lifestyle retail, and online and omni-channel retail only)

Wholesale (agricultural commodities trade and metals and energy trade only)

Industries to be assessed in 2028 (all industries in scope of the Integrated Transition Assessment)

Agriculture and primary production

Air transport

Apparel & Footwear

Asset managers

Automotive

Banks

Building materials

Chemicals

Consumer durables

Construction & Engineering

Development Finance Institutions

Digital payment services

Digital platforms & services

Electric utilities

Energy equipment

Fishing & aquaculture

Food and beverage

Forestry

Gas utilities

Glass products

Hardware products & systems

Hotels and resorts

Industrial equipment

Institutional investors

Insurance

Land transport

Logistics and delivery

Maritime transport and ports

Metal products

Metals & Mining

Oil & Gas

Paper & forest products

Personal & Household Products

Pharmaceuticals & Biotechnology

Plastic & rubber products

Real Estate

Restaurants

Retail

Telecommunications

Transport equipment

Waste Management & Environmental Services

Water & Sewerage

Wholesale

2027 assessment timeline

The timeline below sets out the major milestones in the 2027 Integrated Transition Assessment research cycle. Please note that individual details of each company's assessment timeline will be shared with them in early 2027.

Detailed timeline:

2026

- **Methodology published and shared with companies:** Alongside accompanying guidance and FAQs. (November)

- **Webinar for companies and stakeholders:** To further explain the methodology. (December)

2027

- **Companies in scope of assessment confirmed:** Full list published on WBA website. (January)

- **Companies notified:** WBA reaches out to companies by email to establish alignment and set expectations. During this initial engagement, WBA shares relevant guidance (including detailed scoring guidelines and opportunities to engage through company webinars and events), the research scope, anticipated timelines, and the key points of engagement throughout the research process. This approach ensures transparency from the outset and provides clarity on how and when interaction will take place. (February)

- **Webinars for assessed companies:** To further clarify the engagement process and topic-specific indicators such as living wage, AI and just transition. (March)

- **WBA collects data and drafts company assessment:** The Integrated Transition Assessment uses the latest publicly available information that has been published by the company. This includes annual reports, sustainability reports, company web pages, company policies and other relevant documents. Publicly available external data sources (e.g., CDP and Science Based Targets initiative) may also be considered. (Q2 onwards – exact timings TBC)

- **Company review and feedback period:** After each company is assessed, WBA shares a draft assessment with the company to provide an opportunity for feedback. Companies will be sent reminders to encourage them to review the assessment and provide any additional publicly available information they wish to share. (Exact timings TBC)

- **Finalisation of assessments and scorecards:** WBA finalises company assessments and scorecards by incorporating feedback received during the review process. This step ensures that the final outputs accurately reflect company practices and publicly available information, while remaining consistent with WBA's research methodology and standards. (Exact timings TBC)

2028

- **Results launched and socialised:** WBA launches the results publicly. Companies may contact WBA for further clarity or interpretation of the results. Ongoing engagement continues through peer learning sessions, events and other activities designed to encourage dialogue, shared learning and continuous improvement. (Throughout the year)

High-level timeline



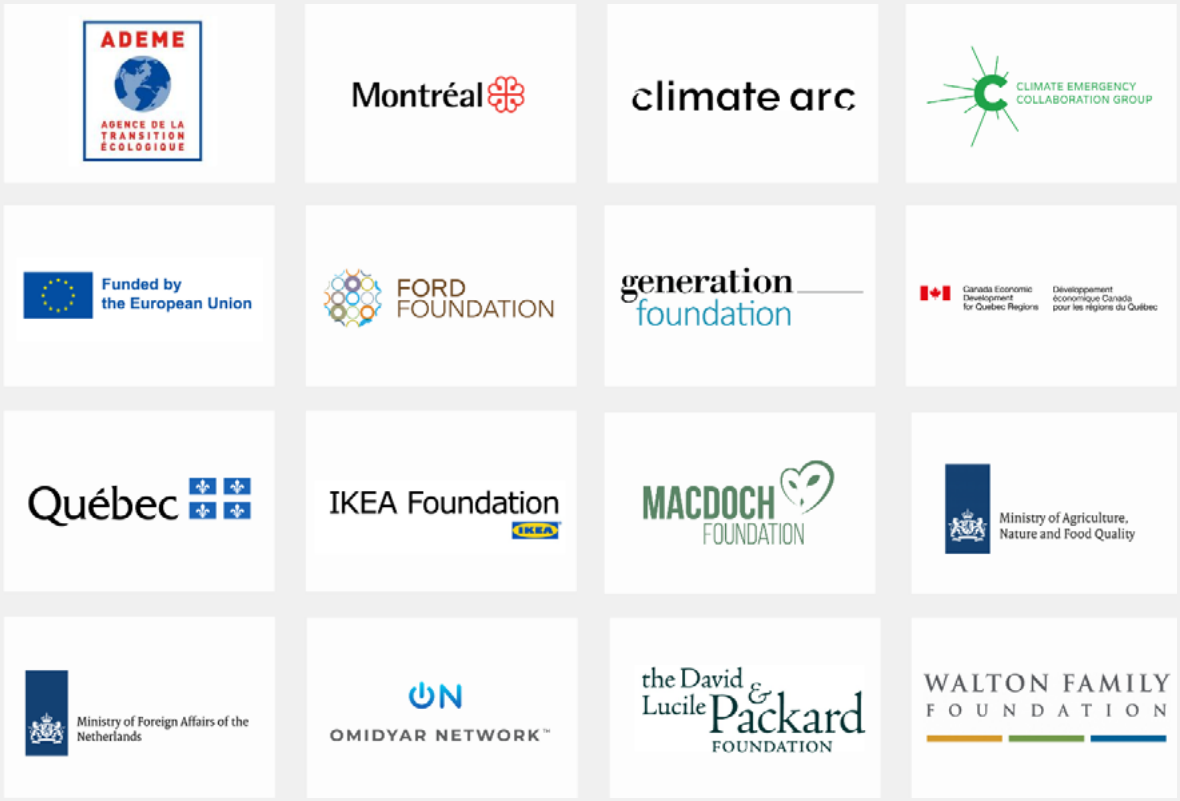
Get prepared

- **Confirm contact details:** Fill in this form to update your company contact details, so we can reach the correct point of contact throughout the assessment period.
- **Understand the methodology:** Read the methodology and supporting documents.
- **Prepare internally:** Allocate roles and responsibilities, ensure relevant teams are informed and prepare to publish additional information.
- **Learn more:** Keep an eye out for upcoming webinars on our website.
- **Further questions:** If you have any questions about the assessment, would like us to present to your leadership or relevant teams, or would benefit from a one-to-one discussion, please contact us.

Resources

- Understand how companies are assessed and scored in the Integrated Transition Assessment Methodology.
- Find answers to common questions about the assessment and engagement process in the company FAQs.
- Build your understanding of the thinking behind integrated transitions by reading Integrated Transition: the next stage of corporate delivery and accountability white paper.
- See how stakeholder input shaped the methodology in the Consultation feedback summary.

Thank you to our funding partners



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