



Social Benchmark 2024

Insights Report

July 2024

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Foreword

In 2024, we are past the mid-point of the timeframe in which the world committed to achieve the UN Sustainable Development Goals. In this period, we have seen a worrying increase in negative trends that affect many aspects of our lives and adversely impact those who are already the most excluded. Fundamental human rights are being violated in numerous countries, and the very notion of humanity is being put to test.

According to CIVICUS Monitor's most recent [report](#), only 2% of the world's population lives in countries where people can freely exercise their civic freedoms. In stark contrast, nearly a third of the world's population (31%) lives in closed countries where there is no opportunity to experience or exercise basic freedoms. The absence of internal accountability mechanisms allows more countries to question and circumvent regional and international regulations that are meant to safeguard us all. With the growth in number and type of surveillance technologies available to governments, for instance, we are seeing an alarming increase in the use of these technologies to identify, harass and intimidate human rights defenders and activists.

The private sector must do more to provide the genuine leadership that the world needs. Protest movements that have emerged around the world in the past decade are a visible indication that people want an economic system that works for the poorest majority rather than the richest few. Achieving the Sustainable Development Goals requires companies to engage in socially responsible business conduct, including respecting human rights, providing decent work with living wages and a fair and safe environment, and acting ethically by paying their fair share of taxes and lobbying responsibly.

This report focuses on how companies have performed against the World Benchmarking Alliance's Social Benchmark and underscores the significant gap between current corporate practices and societal expectations for building a more equitable, inclusive and just world. While a small subset of companies shows that good performance is indeed possible in all areas of human rights, decent work and ethical conduct, the majority of companies fall short.

As this important publication rightly points out, a combination of regulatory frameworks, voluntary guidance and collective stakeholder efforts is essential for driving improved human rights due diligence practices and minimising potential negative impact on people. Companies that engage with workers, consumers and local communities perform better across all benchmark indicators, including commitments to respect human rights and human rights due diligence. By actively consulting all stakeholders, they are better placed to provide decent work and advocate gender equality and women's empowerment.

Companies must prioritise human rights and sustainable development. This includes ensuring due diligence and disclosure of impacts along with clear plans for a just transition towards a net-zero emissions future with decent work for all. How we create shared values, improve systems for corporate accountability and support allies to change unjust systems will make a timely difference.

In solidarity,

Lysa John

Lysa John is Secretary General of CIVICUS and Advisory Board member of the World Benchmarking Alliance.



Executive summary

At a time when many people are experiencing a cost-of-living crisis as well as system-level inequalities such as growing wealth disparities, the 2024 Social Benchmark examines whether the world's 2,000 most influential companies are fulfilling societal expectations to foster a more equal and inclusive world. The Social Benchmark Framework outlines these high-level expectations in the form of 18 indicators which assess companies' contribution to a systemic transformation that leaves no one behind. Achieving the Sustainable Development Goals requires companies to engage in socially responsible business conduct, including respecting human rights, providing decent work with a living wage, and acting ethically by paying their fair share of taxes and lobbying responsibly.

However, the Social Benchmark reveals that companies are leaving too many people behind, with **90% of the 2,000 companies assessed not even being halfway** to meeting fundamental societal expectations on human rights, decent work and ethical conduct. **Among the top 10% of companies that surpass the halfway mark, a concerted effort to respect human rights is evident**, demonstrating that respecting human rights and understanding their impact on people is crucial for socially responsible business practices (see [Key finding one](#)). Despite this, only 9% of companies in the benchmark communicate examples of how they engage with affected stakeholders. **Companies that engage with affected stakeholders perform better across all benchmark indicators**, particularly in human rights, including commitments to respect human rights and human rights due diligence. Similarly, those consulting affected stakeholders are more likely to provide decent work, especially with regard to honouring worker health and safety and advocating gender equality and women's empowerment (see [Key finding two](#)).

Better understanding the risks faced by affected stakeholders is essential for translating companies' responsibility to respect human rights into practice. Nevertheless, **80% of companies score zero on the initial steps of human rights due diligence**, which include identifying, assessing and taking action on human rights risks and impact. Companies based in **countries with human rights regulations score nearly 60% higher** on average than those in countries without such regulations. Moreover, those **in high-impact sectors score over 80% higher** than those in other sectors. A combination of regulatory frameworks, voluntary guidance and collective stakeholder efforts is essential for driving improved human rights due diligence practices and minimising potential negative impact on people (see [Key finding three](#)).

Most companies in the benchmark perform poorly on fundamental aspects of decent work, particularly in areas like living wages and working hours. Only **4% of the 2,000 companies pay their direct employees a living wage**, with less than 1% setting a target to do so. Just 3% of companies support the payment of a living wage in their supply chain. Additionally, only **3% of companies meet the International Labour Organization's (ILO) minimum standards on working hours** (see [Key finding four](#)). Finally, the 2,000 most influential companies, with revenue amounting to almost half of global gross domestic product (GDP), lack transparency in their political engagement strategies and spending. This opacity makes companies susceptible to potential misalignment between their political activities and their human rights and decent work commitments, as well as with broader expectations of responsible business conduct. Only **11% of companies have established a policy that publicly sets out their approach to lobbying and political engagement**, and a mere **5% disclose their lobbying expenditures** (see [Key finding five](#)).

Given the spread of these 2,000 companies, this report also explores sectoral and regional trends. We found that **consumer-facing companies**, such as those operating in the apparel and footwear, ICT



and retail sectors, perform better than other sectors where the costs of failing to live up to stakeholder expectations may not be felt as strongly. In terms of location, we found that **all regions, except for Central Asia, are represented in the top scoring 10% of companies**, demonstrating there are examples of good practice all across the globe. However, average performance varies widely among regions, from 35% among companies based in the Pacific to an 11% average for companies headquartered in the Middle East and North Africa. Additionally, when looking at intergovernmental forums, we found that companies based in the European Union (EU) and the Organisation for Economic Co-operation and Development (OECD) perform better than the overall benchmark average, while companies based in countries that compose the Group of Twenty (G20) perform slightly below the overall average.

Finally, the report lays out WBA's next steps to advance socially responsible business conduct and help close the corporate accountability gap. Some of our existing and upcoming initiatives include Collective Impact Coalitions (CICs), Communities of Practice (CoPs) and the next iteration of the Social Benchmark in 2026.

Overall, the Social Benchmark underscores the significant gap between current corporate practices and societal expectations for building a more equitable, inclusive and just world. While a small number of companies shows that good performance is possible in all areas of human rights, decent work and ethical conduct, the majority of companies fall short. **Without substantial improvements in corporate conduct, achieving the Sustainable Development Goals will remain elusive.**



The 2,000 most influential companies...



...directly employ
95 million people
and hundreds of millions more
through their operations and
supply chains



...and generate
USD 45 trillion
in revenue each year -
the equivalent of 45%
of global GDP.

Given the footprint of these companies, their role in building a more equal and inclusive world has never been more crucial.



However
90% are not even halfway
to meeting fundamental social expectations.



4%
pay or have a target to pay their workers a living wage.



3%
comply with the ILO's standards on working hours.



29%
monitor the health and safety of their suppliers' workplaces.



Just 20%
conduct some steps of human rights due diligence (the process to identify and address their human rights risks and impacts).



Just 2%
disclose their global gender pay gap.

Only 9%
show how they consult workers or communities who are affected by their operations.



10%
disclose how much tax they pay in each country where they operate



Only 5%
disclose their lobbying expenditures

The 2024 Social Benchmark
worldbenchmarkingalliance.org/publication/social



Introduction

Adopted by all United Nations member states in 2015, the 2030 Agenda for Sustainable Development sets out 17 Sustainable Development Goals (SDGs) which are the blueprint for achieving a better and more sustainable future for all by 2030. However, with just six years left to reach these goals, we are still leaving far too many people behind. Soaring food and energy prices have resulted in 71 million people in developing countries falling into poverty. If the current trends continue, two-thirds of countries will fail to meet the SDG 1 target of halving poverty rates by 2030. In the majority of G20 countries, wage increases have failed to keep pace with inflation rates, triggering a severe cost-of-living crisis. At least 2 billion people globally work in precarious jobs without social protection, and economic inequality continues to increase. From the start of this decade, the wealth of the world's five richest billionaires has more than doubled, while 60% of humanity has grown poorer.

In this context, the role of the 2,000 most influential companies has never been more crucial. Together, they employ more than one-tenth of the world's working population through their operations and supply chains, and they generate USD 45 trillion in revenue each year – the equivalent of 45% of global GDP.

If all these companies fulfilled their responsibility to respect human rights, provide and promote decent work, and act ethically, we would make massive strides towards a more sustainable and equitable world. Our Social Benchmark shows that a few companies are taking some of these fundamental steps, demonstrating this is possible. However, the vast majority – 90% of the most influential companies globally – are not even halfway there.

We are well into the second half of 'the most important match of our lives', but we continue to disregard a fundamental group of players: the private sector. At this stage in the game, it is no longer enough for the private sector to show up occasionally or to watch from the sidelines. While governments remain responsible for driving action to accelerate the transformations needed to achieve the SDGs, they need the full cooperation of the private sector to succeed.

However, the existing mechanisms to hold the most influential companies accountable for their contribution to these critical goals are not effective enough. Without accountability, the companies leading the way are not rewarded, while those that lag or do nothing are not penalised. In short, a company's sustainability performance and its contribution to sustainable development is simply not consequential enough to its success.

Governments can be instrumental here by enacting regulation that clarifies what is expected and required of businesses, as well as by acknowledging the key role of the private sector in advancing the SDGs by incorporating this topic and an analysis of companies' contribution into their voluntary national reviews (VNRs).

At the same time, given the size, influence and global footprint of the world's largest companies, closing the corporate accountability gap cannot be achieved by a single organisation, government or even stakeholder group. Instead, it requires a collective effort by governments, multilateral organisations, civil society, financial institutions and leading companies to play their part.

Our inaugural Social Benchmark highlights the degree to which the 2,000 most influential companies are fulfilling their responsibility to leave no one behind and what stakeholders can do to ensure businesses step in and step up. We hope our findings can help inform current discussions and incite the actions needed to accelerate the transformation towards a more equal, inclusive and just society.

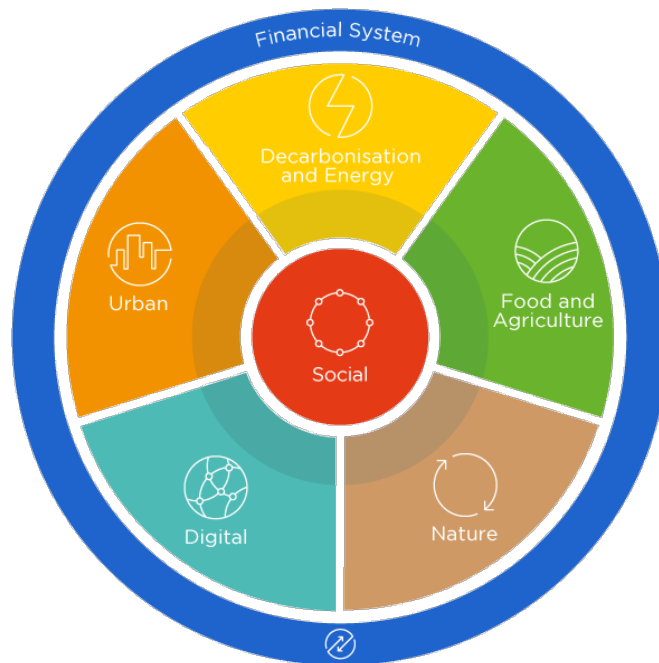


About the benchmarking process

Benchmarking for a better world

The World Benchmarking Alliance (WBA) is a non-profit organisation that develops free and publicly available benchmarks to hold 2,000 of the world's most influential companies accountable for their part in achieving the SDGs. We call these companies the [SDG2000](#). Our benchmarks are grounded in the [seven transformations](#) needed to put our society, planet and economy on a more sustainable and resilient path (Figure 1).

FIGURE 1: WBA'S SEVEN SYSTEMS TRANSFORMATIONS



The central premise of the 2030 Agenda to 'leave no one behind' reflects the need to foster a more equal, inclusive and just world. Recognising this, WBA's seven systems transformations model has the [social transformation](#) at its heart, aiming to hold companies accountable for their role in building such a world. The commitment to eliminate the inequalities that affected stakeholders face, which is essential to achieve the SDGs, will require businesses to embed their values in the way they work, as well as with whom they choose to work. As such, WBA assesses all 2,000 companies on their commitments and efforts to respect human rights, provide and promote decent work, and act ethically through our [core social indicators \(CSIs\)](#), which are the basis of this Social Benchmark. ⁱ

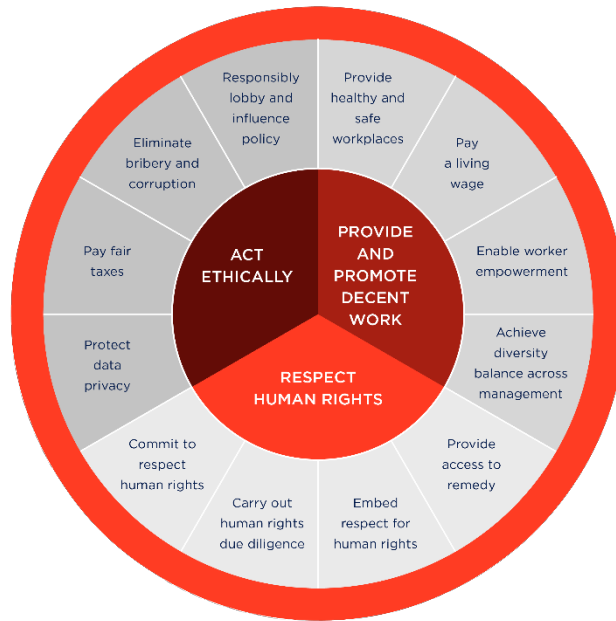
Methodology summary

The Social Benchmark Framework represents 12 high-level societal expectations that companies should meet to contribute to a systems transformation that leaves no one behind (Figure X). This methodology consists of three measurement areas: the responsibility of companies to respect human rights, their role in providing and promoting decent work, and their ethical conduct in areas like lobbying and tax. Respect for human rights underpins both decent work and ethical conduct.



Together, these three areas of responsible business conduct are crucial for enabling social transformation.

FIGURE 2: WBA'S CORE SOCIAL INDICATORS



The first measurement area reflects the United Nations Guiding Principles on Business and Human Rights (UNGPs) and the expectation that businesses commit to internationally recognised human and labour rights, implement a human rights due diligence process and provide access to remedy. The second measurement area, aligned with the 2030 Agenda and the ILO's international frameworks, focuses on how business can provide decent work. The four topics in this area that WBA considers most important and that cut across sectors and geographies are: living wages, diversity balance, healthy and safe workplaces, and worker empowerment. The third measurement area covers ethical conduct, which is not solely based on pre-existing normative standards but also involves companies' discretionary decisions and actions as guided by their corporate values. The four areas of ethical conduct included in the methodology are: protecting data privacy, transparency on corporate taxation, eliminating bribery and corruption, and responsibly lobbying and political engagement.

Based on pre-existing tools and frameworks, WBA defined 18 CSIs that reflect societal expectations across these areas and assess whether companies are on track to meet them. These indicators serve as 'signposts' towards the goal of social transformation. Companies that fail to meet them are regarded as failing to show sufficient commitment to socially responsible business conduct.

Assessment process

WBA assessed the 2,000 most influential companies on their performance on the 18 CSIs. Given that the societal expectations reflected in these 18 indicators are an integral part of responsible business conduct, companies' CSI assessments were embedded into other WBA benchmarks, representing 20% of the possible overall score in the Climate and Energy Benchmark, the Digital Inclusion Benchmark, the Financial System Benchmark, the Food and Agriculture Benchmark, the Nature Benchmark and the Urban Benchmark. The 2,000 assessments combined are the basis for the Social Benchmark.

Each benchmark followed a similar structure and process, where the WBA research team analysed publicly available corporate disclosures and produced a draft assessment. All companies then had the



opportunity to review their assessment and engage with WBA via email or a one-on-one call to ask questions about their assessment as well as provide feedback and additional publicly available information. Comments and supplementary evidence were then reviewed by WBA analysts and integrated into the draft assessment to produce a final version. Companies received a scorecard with a summary of their assessment prior to each benchmark's publication.

Companies in the Social Benchmark were assessed based on publicly available information in the English language from their respective websites, policy documents, and formal financial and non-financial reporting. The 2,000 companies had staggered research periods between 2021 and 2023, which varied depending on when the other WBA benchmarks were published. This year, more than 500 companies are being reassessed on their CSI performance as part of the upcoming Climate and Energy Benchmark, Financial System Benchmark and Urban Benchmark. Consequently, these companies have an opportunity to improve their performance in the near future. (See Annex for the full list of 2,000 companies, their assessment year and corresponding WBA benchmark, and whether they are currently being reassessed.)

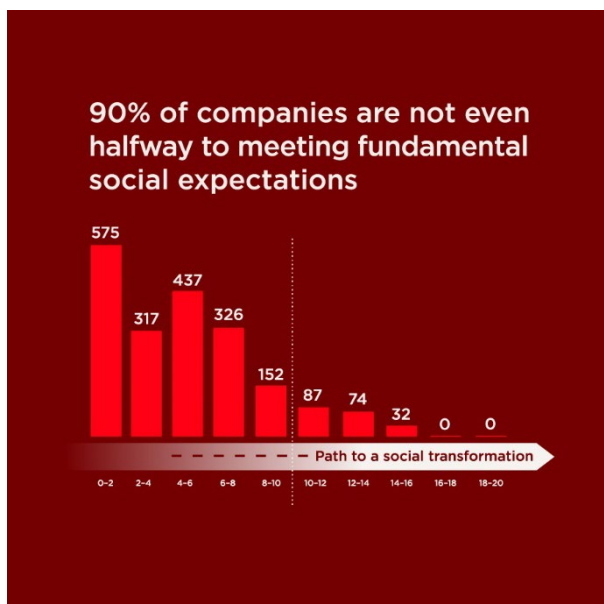


Key findings

The Social Benchmark assessed 2,000 of the world's most influential companies. The key findings shed light on the persistent gaps in companies' efforts to meet fundamental social expectations regarding human rights, decent work and ethical conduct.

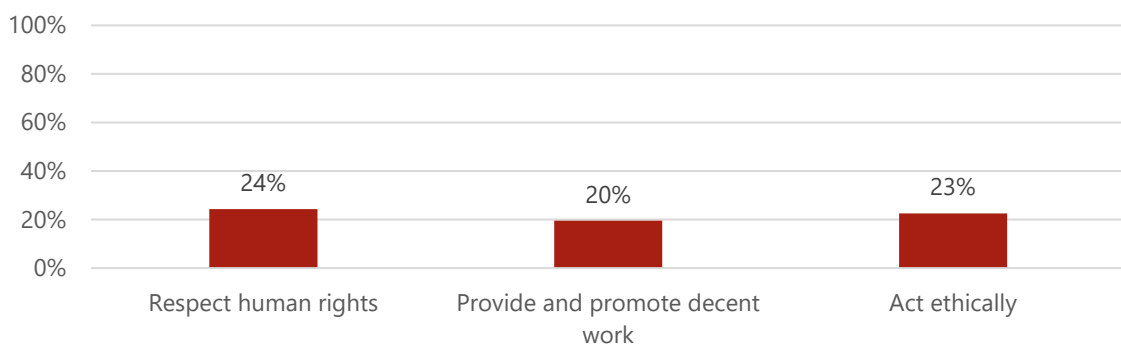
Key finding one: The 2,000 most influential companies are leaving hundreds of millions of people behind

FIGURE 3: PERFORMANCE OF THE 2,000 COMPANIES BY BANDING



The world's 2,000 most influential companies have a collective revenue of USD 45 trillion, representing around 45% of global GDP. They are pivotal in driving economic growth and job creation, employing roughly 95 million workers directly and hundreds of millions more workers indirectly through their supply chains. This great influence comes with a great responsibility to embrace the massive potential to drive positive change in the lives of millions. However, our Social Benchmark shows that most of these companies fail to demonstrate the fundamentals of care and respect for people or how justice, inclusion and equity are embedded into their business practices.

FIGURE 4: % OF OVERALL AVERAGE SCORE PER MEASUREMENT AREA



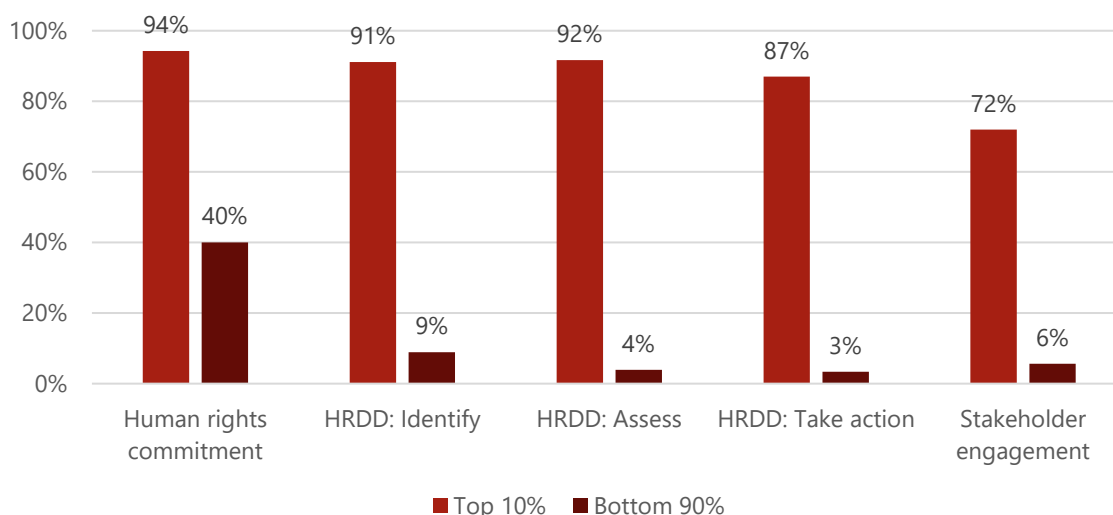
Companies on average do not meet even a quarter of their responsibilities to uphold socially responsible business conduct across any of the three measurement areas (Figure X). Our findings reveal that **90% of the 2,000 companies assessed in the benchmark are not even halfway to**



meeting fundamental social expectations on human rights, decent work and ethical conduct. Alarmingly, **over 30% of companies score only between 0 and 2 points out of 20 total possible points**, indicating little to no acknowledgement of their impact on people’s lives. As the SDGs’ 2030 deadline nears, it is increasingly apparent that the private sector is disregarding its crucial role in reducing poverty and inequality. In the context of the current cost-of-living crisis and rising inequalities, this gap is even more alarming.

When looking at the top 10% that surpass the halfway mark in the Social Benchmark, it is evident that these higher performing companies make a concerted effort to respect human rights (Figure X). Each company has implemented at least one step of the human rights due diligence (HRDD) process. This involves identifying, assessing and addressing potential and actual human rights risks within a company’s operations and supply chains. Moreover, 94% of these companies have adopted commitments to respect human rights, and more than 70% identify and/or engage with stakeholders whose human rights have been or may be affected by their activities, compared with only 6% of the lower scoring companies. Overall, these companies show that **respecting human rights and understanding their impact on people is fundamental to upholding socially responsible business conduct**. This aligns with existing and forthcoming policy actions on due diligence, modern slavery and human rights reporting in East Asia, Europe and North America.

FIGURE 5: % OF COMPANIES SCORING ON HUMAN RIGHTS INDICATORS



However, **most of the 2,000 companies – including the top 10% – score poorly on fundamental aspects of decent work**, the lowest scoring measurement area overall (Figure X). Nearly all companies (98%) fail to disclose their gender pay gap among employees across all countries of operation. In addition, 95% of companies do not publish the health and safety data of their workers such as the number and rate of work-related injuries and fatalities.

Regarding corporate ethical conduct, nearly 65% of companies fail to publicly commit to protecting the personal data of their employees and consumers, and 96% of companies do not publish a global statement about the types of user information they collect, share or access. With regard to responsible tax fundamentals, over 90% of the 2,000 companies do not disclose their corporate income tax payments for each jurisdiction in which they reside.

Overall, while the world’s 2,000 most influential companies have the potential to help tackle inequality and poverty, our Social Benchmark reveals significant shortcomings. As the 2030 deadline for achieving the SDGs approaches, the private sector’s inadequate performance and lack of transparency



on key issues, especially amid growing inequalities, underscores the urgent need for stronger regulations and collective action to ensure meaningful contributions to sustainable development and social challenges. We need to raise the stakes and make doing the right thing consequential to business.

Calls to action

Governments: Enforce existing legislation and introduce legislation where necessary setting clear expectations for businesses concerning human rights, decent work and ethical conduct, alongside effective transparency and reporting requirements. In tracking progress towards the SDGs in voluntary national reviews (VNRs), acknowledge and measure private sector contributions, especially towards human rights, decent work and ethical conduct.

Civil society: Focus on the concerns and needs of those adversely impacted by companies, while also advocating for the inclusion of corporate accountability in the global sustainable development agenda.

Key finding two: Engaging with affected stakeholders improves companies' human rights and decent work practices, yet only 9% of companies do so

FIGURE 6: STAKEHOLDER ENGAGEMENT AND SUPPORT



In today's globalised economy, companies interact with and impact many different stakeholders, including employees and trade unions, suppliers, civil society organisations and local communities. Since the decisions and activities of companies can directly impact the human rights of many stakeholders, these individuals should be given an opportunity to voice their views and concerns. The 2030 Agenda recognises the importance of collaboration between all stakeholders to implement the SDGs and calls for the prioritisation of the voices of those who are often left behind. Moreover, both the UNGPs and the OECD's Due Diligence Guidance emphasise the responsibility of companies to meaningfully

consult potentially affected stakeholders on human rights.

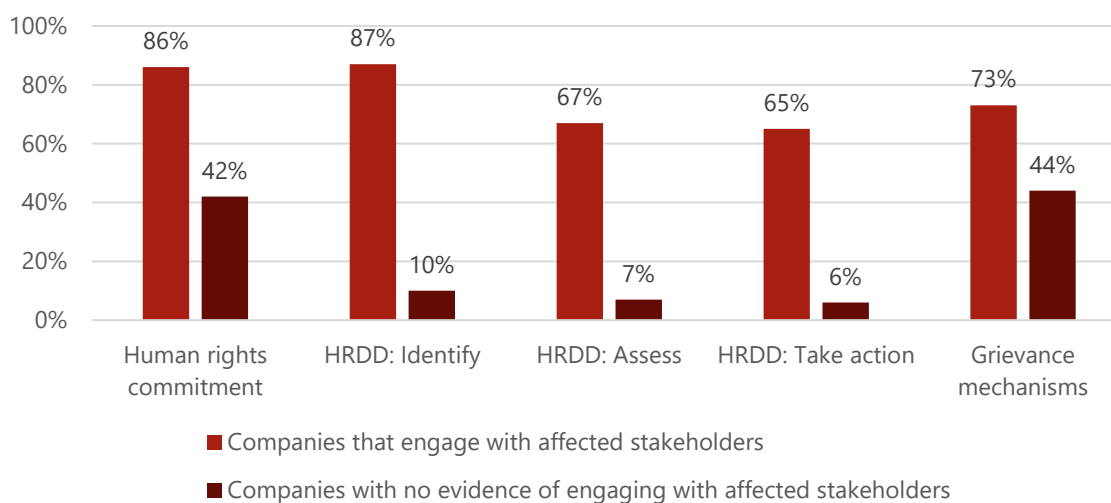
By engaging affected stakeholders in dialogue and decision-making processes, companies gain valuable insights into the social and cultural contexts in which they operate, leading to better identification of risks and more effective strategies for mitigation. Moreover, stakeholder engagement fosters trust, transparency and accountability, thereby enhancing the company's reputation and credibility. Ultimately, robust stakeholder engagement on human rights is not only ethically

imperative but also critical for ensuring the long-term sustainability and success of the private sector in an increasingly complex and interconnected world.

Despite these advantages, **only 9% of companies in the Social Benchmark communicate examples of how they engage with affected or potentially affected stakeholders.**ⁱⁱ Most of the examples that companies disclose are aimed at trying to understand challenges that employees, supply chain workers and communities face. Companies employ various stakeholder engagement methods to better identify issues, including employee surveys, face-to-face interviews with workers, and anonymous feedback forms from suppliers on purchasing practices. Additionally, there are examples of more targeted engagement on specific issues such as child labour and living wages where companies interview individuals such as teachers and local community leaders to gain diverse perspectives on their challenges.

Companies that engage with affected stakeholders perform better on average across every indicator in the benchmark. Similar to the overall high-performing companies, **the trends are strongest across the human rights indicators, including commitments to respect human rights and human rights due diligence** (Figure X). The discrepancy in company performance is most pronounced on the first three steps of HRDD: the identification, assessment and integration of human rights risks and impacts. Similarly, companies that share how they consult affected stakeholders outperform their peers on grievance mechanism availability. While a majority of the 2,000 companies in the benchmark (58%) have a grievance mechanism available for either workers or external individuals to report negative impacts and seek remediation, companies that engage affected stakeholders are nearly twice as likely to have one (73%), compared to companies with no evidence of engagement (44%).

FIGURE 7: % OF COMPANIES SCORING ON HUMAN RIGHTS INDICATORS



In addition to respecting human rights, **companies that consult affected stakeholders outperform their peers on all aspects of providing decent work, with differences being most pronounced on respecting worker health and safety and promoting gender equality and women's empowerment** (Figures X and X). There is a correlation between companies that consult affected stakeholders and their likelihood of committing to respecting workers' health and safety and placing similar expectations on their suppliers. These companies are also nearly three times more likely to monitor their suppliers' performance on health and safety, with 67% of companies that engage with affected stakeholders monitoring. Meanwhile, only 26% of companies with no evidence of engagement do so. Although less than 5% of the 2,000 companies in the benchmark disclose worker



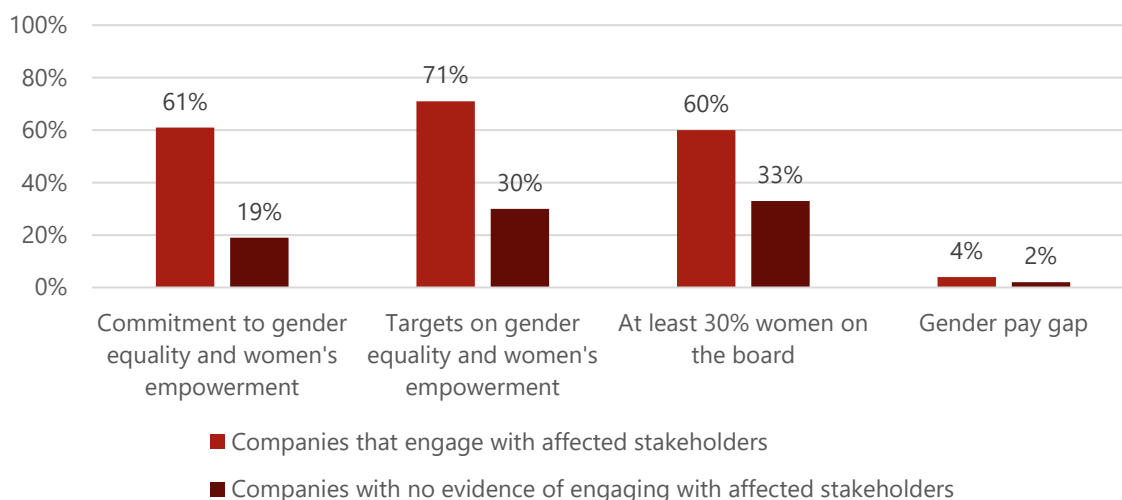
health and safety data, such as the number and rate of work-related injuries and fatalities, companies that consult affected stakeholders are more than twice as likely to do so.

FIGURE 8: % OF COMPANIES THAT MEET WORKER HEALTH AND SAFETY FUNDAMENTALS



Companies that engage with affected stakeholders also perform significantly better on gender equality and women's empowerment. They are over three times more likely to make a public commitment to these issues, such as signing the UN Women's Empowerment Principles. Additionally, they tend to set time-bound targets on gender equality, such as increasing the proportion of women across various levels of management roles or providing skills training to women workers and community members. Moreover, 60% of the companies that consult affected stakeholders have a board of directors made up of at least 30% women, compared to only 33% of companies that do not have evidence of engagement. Only 2% of the 2,000 companies in the benchmark disclose their global gender pay gap, and we again see that the companies that publish how they engage with affected stakeholders outperform those that do not.

FIGURE 9: % OF COMPANIES THAT MEET GENDER EQUALITY AND WOMEN'S EMPOWERMENT FUNDAMENTALS



Evidence from the Social Benchmark suggests that engaging with affected stakeholders enables companies to improve their performance across all other areas of socially responsible business



conduct. These kinds of consultations help companies be more in tune with what affected stakeholders want and need, thereby improving their efforts to align on activities which support and empower impacted individuals, set targets and monitor outcomes to ensure progress is moving in the right direction, as well as scale up effective measures to benefit even more people.

Calls to action

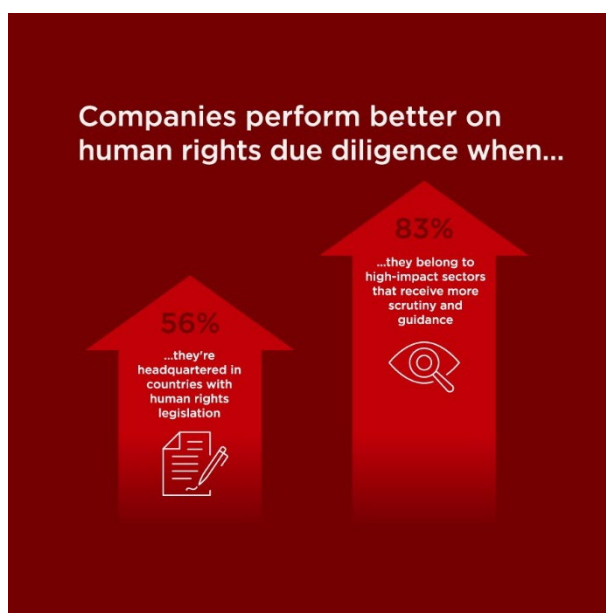
Companies: Prioritise engaging with stakeholders who are most likely to be affected by the companies' activities and their legitimate representatives, which may include individuals from trade unions, women's rights groups or human rights defenders' organisations. Foster a culture of open dialogue and transparency among employees, suppliers and community members.

Governments: Mandate that companies carry out meaningful stakeholder engagement at all stages of the due diligence process to ensure they effectively identify and address their human rights risks.

Investors: Identify companies that do not engage in dialogue with various affected stakeholders and ask that they begin doing so.

Key finding three: 80% of companies fail on human rights due diligence – regulations, guidance and pressure are needed to accelerate change

FIGURE 10: HRDD PERFORMANCE DIFFERENCES



The UNGPs establish clear expectations for businesses to prevent and address negative human rights impacts that they cause, contribute to or are directly linked to through their activities or business relationships. A crucial method to ensure corporate respect for human rights outlined by the UNGPs is the ongoing process of human rights due diligence (HRDD). This process involves companies identifying, assessing and taking action on human rights risks and impacts, monitoring the effectiveness of these measures and communicating their efforts both internally and externally.

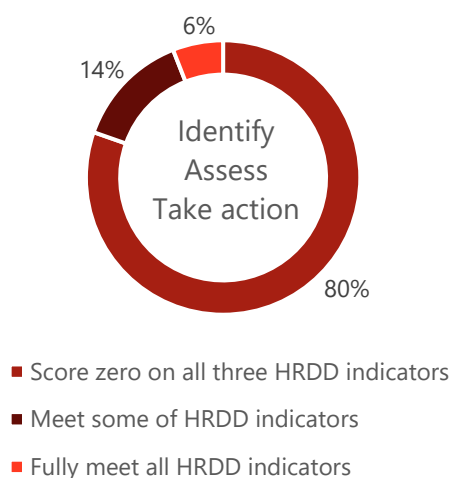
HRDD serves as a foundation for corporate human rights strategies and should be the backbone of the daily activities undertaken by

a business that is translating its responsibility to respect human rights into practice. HRDD allows companies to anticipate and address adverse impacts from their activities, guiding them in prioritising actions that contribute to the SDGs. A robust HRDD process, which includes meaningful stakeholder engagement, helps ensure these impacts are managed responsibly, thereby promoting sustainable development and enhancing the well-being of workers and communities. Irrespective of location, size

or operating context, all companies should reference internationally recognised human rights and conduct due diligence on their own activities and their business relationships.

Alarming, **80% of the 2,000 companies scored zero on the initial steps of HRDD implementation, namely identifying, assessing and taking action on their human rights risks and impacts** (Figure X). Given the reach of the 2,000 companies assessed in the Social Benchmark, this puts millions of workers and communities at risk and undermines global efforts to achieve the SDGs. High-impact sectors alone, where adverse human rights impacts are more likely to occur – such as textiles and apparel, mineral extraction and agricultureⁱⁱⁱ – their operations are estimated to impact at least 160 million workers.^{iv} By failing to identify and address their human rights risks, these companies may be contributing to serious negative human rights impacts. This critical gap must be addressed to ensure broader corporate compliance with global human rights standards and protect the human rights of workers and communities.

FIGURE 11: % OF COMPANIES THAT MEET HUMAN RIGHTS DUE DILIGENCE INDICATORS



While 20% of companies implement some of the initial steps of HRDD, only 6% of companies have fully implemented them. Two trends emerge among the 6% of companies that fully meet the HRDD indicators. Firstly, they are primarily from jurisdictions with government guidance and regulatory frameworks on human rights, namely Europe and parts of East Asia. Secondly, they tend to operate in high-impact sectors that have been subject to greater public scrutiny and are better equipped with detailed HRDD tools and guidelines.

“Responsible investors understand the centrality of HRDD for addressing both salient and material human rights risks. If companies aren’t undertaking the necessary steps to identify and address their human rights impacts, then investors can neither meet their own human rights responsibilities to undertake due diligence on their investment activities, nor their fiduciary duty to manage financial risks associated with those activities. For this reason, Investor Alliance members have been very supportive of legislative efforts to mandate due diligence, in conjunction with their own efforts to engage companies with poor due diligence scores to improve their performance”

Rebecca DeWinter-Schmitt - Associate Director at Investor Alliance for Human Rights



In recent years, [an increasing number of states](#) have enacted or considered legislation which spells out corporate responsibilities regarding human rights. This legislation serves as a powerful driver for corporate compliance with human rights standards. Our research shows that **companies headquartered in countries with human rights legislation score nearly 60% higher on average than those in countries without such legislation**. Human rights legislation provides crucial platforms for governments to engage with businesses and civil society on human rights issues. With mandatory corporate due diligence regulations such as the EU's Corporate Sustainability Due Diligence Directive (CSDDD) coming into force, we anticipate this regional disparity in HRDD performance will become more pronounced. However, it must be noted that the CSDDD will also cover non-EU-based companies that have significant business in the EU. We could, therefore, see an increase in the HRDD performance of companies headquartered in other jurisdictions as well.

Additionally, we found that **companies operating in high-impact sectors score over 80% higher than those in other sectors**. This is likely due to [the heightened scrutiny](#) these sectors face because of their severe potential human rights risks and the greater availability of industry-specific guidance. Pressure from civil society, workers' organisations, investors and industry associations has been instrumental in pushing for improved HRDD practices. These stakeholders have consistently highlighted the potential for severe negative human rights impacts within these sectors and highlighted the need for the adoption of robust HRDD measures.

HRDD is a fundamental expectation set by the UNGPs for businesses to respect human rights. While significant gaps remain, with many companies failing to implement HRDD, the urgency for broader implementation is increasing. Our findings underscore that **a smart mix of regulatory frameworks, voluntary guidance and collective stakeholder efforts is essential for driving improved HRDD practices** and ensuring businesses uphold global human rights standards in order to minimise their potential negative impacts on people.

Calls to action

Governments: Introduce and enforce minimum legal standards which clarify the responsibility of companies, irrespective of their size and operating contexts, to carry out effective HRDD in line with the UNGPs and OECD guidelines. Establish monitoring and assessment mechanisms to ensure that businesses adhere to these standards and do not pass their regulatory responsibilities down their supply chain.

Civil society: Continue to apply collective pressure on companies that have scored zero on the HRDD indicators, and use available data and guidance to advocate robust HRDD processes.

Investors: Leverage influence to engage with low-scoring companies on human rights issues. Ask companies to implement policies and processes needed to improve their HRDD practices.



Key finding four: Only 4% of companies commit to living wages, missing a key opportunity to reduce inequalities

FIGURE 12: LIVING WAGE PERFORMANCE



Companies significantly impact society through their employment practices. By providing decent employment and supporting their suppliers to do the same, companies have a significant opportunity to positively impact the lives of workers and communities. However, even though close to 3.5 billion of the world population is employed (of which about 40% in formal employment), 664 million workers are working poor, unable to maintain a decent standard of living for themselves or their families living in extreme or moderate poverty. The 2,000 companies assessed in the Social Benchmark directly employ a total of 95 million people, and their reach might extend to up to hundreds of millions more workers through their supply

chains. However, our findings reveal a significant gap between companies' actions and society's expectations regarding decent work fundamentals such as living wages and working hours, thereby undermining progress towards the SDGs and leaving many people and their families in a vulnerable situation.

A living wage is a salary which guarantees that workers' basic needs, as well as those of their dependents, are met without requiring overtime hours. If all 2,000 companies paid their workers a living wage and required their suppliers to do the same, the benefits would extend far beyond lifting those individuals out of poverty to their families and communities, creating a multiplier effect on society.

FIGURE 13: % OF COMPANIES THAT MEET LIVING WAGE INDICATORS



While the topic of living wages has gained momentum in recent years, the Social Benchmark's findings show that progress on living wages is far too slow. **Less than 4% of companies pay their**

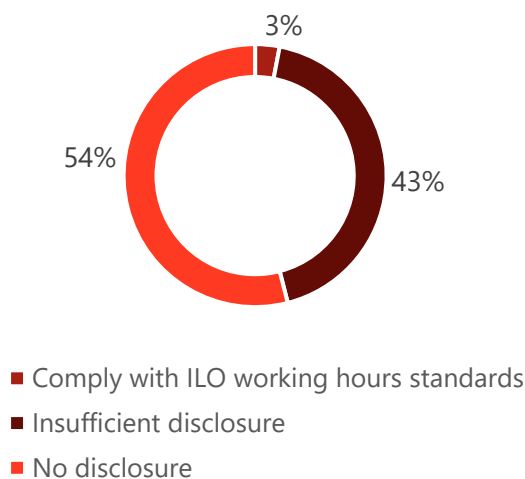
direct employees a living wage, and under 1% have set a target to do so (Figure X). This is an indication that the vast majority of companies are likely not planning how they will bridge the gap between workers' current pay and a living wage. Moreover, what companies disclose about wages paid to their workers is often not sufficient to meet current living wage estimates. While over 60% of companies disclose some information regarding wages paid to their workers, such information is often related to legally required minimum wages in the countries where a company operates and, therefore, is not considered comparable to a living wage. Legal minimum wages are well below living wages for most countries. Furthermore, **only 3% of companies support the payment of a living wage in their supply chain** by either requiring suppliers to pay a living wage or describing how they work with suppliers to pay a living wage.

“Respecting labour rights is not just a legal obligation for businesses, it is also a fundamental necessity for any company seeking to operate in a sustainable environment. Sustainable companies need sustainable societies; businesses tend to thrive where societies thrive and vice versa. Companies contribute to the achievement of SDG targets first and foremost by respecting workers’ rights and advancing decent work, including paying a living wage, through their day-to-day operations and investments, and by using their leverage with business partners.”

Griet Cattaert – Head of Labour Rights at United Nations Global Compact

Decent working conditions are underpinned by more than the wages paid to workers. The Social Benchmark also assesses whether a company safeguards its employees and supply chain workers from working excessive hours. The ILO sets the maximum working time at 48 hours in a regular work week and a maximum of 60 hours when accounting for overtime. While over 40% of companies commit to preventing their employees from working either more than a 48-hour work week or a maximum of 60 hours including overtime, **only 3% of the 2,000 companies fulfil both of these minimum standards on working hours for their direct employees**. This again highlights a discrepancy between what companies disclose about their commitments and societal expectations around fundamental decent work practices.

FIGURE 14: % OF COMPANIES THAT MEET WORKING HOURS INDICATORS



Living wage and working hours are the lowest scoring indicators in the Social Benchmark, with over 90% of the 2,000 companies not meeting these fundamentals. The combination of pay below a living wage and low compliance with ILO standards on working hours signals that exploitative



labour practices of both direct employees and supply chain workers are ingrained in companies' business models. Interestingly, the topics of living wage and working hours have a different history and presence in internationally accepted guidance. Debates around working hours have advanced in the last century with dedicated ILO conventions that present clear and simple guidance on the topic for states and companies.^v Despite this, overall performance on working hours is shockingly low. Performance on the living wage fundamentals has equally poor performance in the benchmark, though the expectation for companies to pay workers a living wage has become more prominent and defined recently. There are currently several initiatives to establish living wage estimates. Earlier this year, the [ILO agreed](#) on a formal definition for a living wage and declared living wages central to economic and social development because of the essential role they play in reducing poverty and inequality. This agreement opens the way for international actors to estimate and operationalise living wages across the private sector, as well as engage with living wage initiatives.

Decent work for everyone is crucial to make progress on the SDGs, and each part of society has a role to play. Collective bargaining is one way for companies and workers to establish mutually beneficial contractual obligations and working experiences. Unfortunately, many workers worldwide are still not covered by collective bargaining agreements. Out of the 2,000 companies, close to 30% disclose the percentage of their direct employees covered by a collective bargaining agreement, while only 1% disclose their actions to support their suppliers in fostering freedom of association and collective bargaining. To negotiate better working conditions, workers must be able to create and join worker representation organisations such as unions without fear of repercussions. Companies have a responsibility to facilitate collective bargaining in their direct operations and throughout their supply chains.

Calls to action

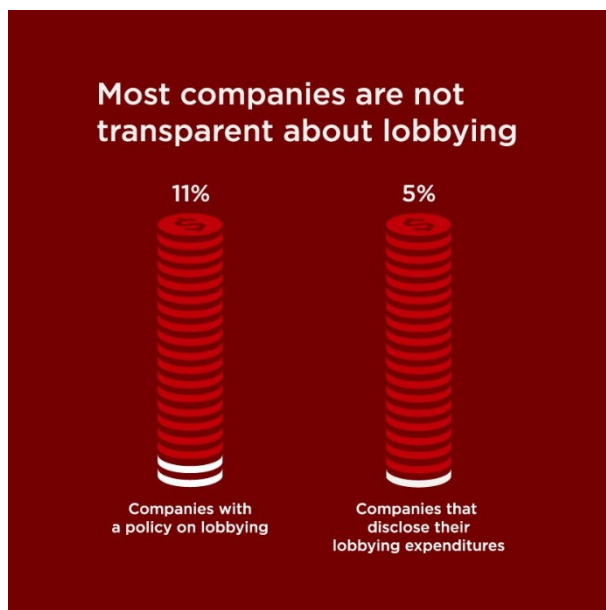
Governments: Prioritise closing the gap between minimum and living wages by implementing policies that ensure regular reviews and adjustments of the minimum wage to align with living costs. Foster inclusive wage-setting processes and promote collective bargaining. Provide support for small and medium enterprises. Implement complementary social policies to reduce the burden of living costs on low-wage workers especially in supply chains. Align working hour legislation with ILO standards.

Trade unions and workers' rights organisations: Advocate policy actions on closing the gap between minimum and living wages by setting living wage benchmarks and monitor the implementation of labour laws. Negotiate with companies and business platforms to strengthen collective bargaining, wage-setting processes and alignment with ILO working hours standards.



Key finding five: Opaque lobbying by companies with revenue of almost half of global GDP risks undermining progress on the SDGs

FIGURE 15: LOBBYING PERFORMANCE



The lobbying efforts of the world's 2,000 most influential companies, representing USD 45 trillion in revenue, can either drive or hinder sustainable development. Currently, however, there is no way to know which direction companies are pushing. **Most companies are not transparent about their political engagement strategies or spending** (Figure X). With an unprecedented 4 billion people worldwide eligible to vote in 2024, a better understanding of companies' political influence, which impacts the functioning of a healthy democracy, is more important than ever.

Lobbying is the primary way companies influence the political process. Companies partaking in political activities and spending,

either directly or indirectly through institutions such as trade associations, is part of a healthy democracy, and companies can play a legitimate role by providing diverse perspectives and expertise. However, when corporate lobbying is opaque and disproportionate, to the extent that the company gains an unfair advantage over public decision-making at the expense of the public interest, it can lead to undue political influence. Large companies wield considerable power through their economic weight and political access. They engage in political activities to benefit their business interests, though at times this may be in opposition to affected stakeholders' interests. Weak or absent legal and institutional transparency frameworks exacerbate the societal impact of corporate lobbying and make it impossible for stakeholders to hold companies accountable for their commitments to responsible business conduct. Where regulation regarding corporate lobbying is limited or non-existent, there is a greater possibility for misalignment between companies' political activities and their own human rights and decent work commitments, as well as with broader expectations of creating an equal, inclusive and just society.

“There is a real risk that private interests are prioritised over the public good where corporate lobbying happens behind closed doors without the necessary transparency to demonstrate that lobbying activities have been conducted responsibly. Stakeholders want information on companies’ objectives for their political engagement activities and how these align with their social and environmental commitments. Transparency is crucial for building stakeholder trust. It is the only way to convince stakeholders that a company’s political activities are a genuine and legitimate part of the democratic process.”

Chara de Lacey – Head of Business Integrity at Transparency International UK

When well-resourced companies participate in opaque political processes, the likelihood of corruption and its associated negative social impacts increases. Should a company's lobbying practices involve bribery – covertly giving or receiving something of value to influence an illegal or unethical action –



this is typically seen as illegal conduct and is well regulated across most legal systems. In other cases, the way a company interacts with the political process may be legal but nonetheless amount to improper influence. Although bribery and corruption differ from legitimate efforts to influence political processes such as lobbying, corporate involvement in politics can still [create a risk](#) for both bribery and corruption. The Social Benchmark's findings indicate that most companies are establishing a zero-tolerance approach to bribery and corruption, with **61% of the 2,000 companies committing to prohibit bribery and corruption across their operations globally.**

However, it is unclear whether companies are making the link between their anti-corruption commitments and their political activities, as most companies are not open about their lobbying objectives or political spending. **Only 11% of the 2,000 most influential companies have established a policy that publicly sets out their lobbying and political engagement approach.** Moreover, less than 3% of companies ensure that third-party lobbyists, such as consultants and lobbying firms, comply with their lobbying and political engagement policies. Stakeholders lack the information they need to hold companies accountable regarding whether their commitments and efforts are out of step with their lobbying practices.

A mere 5% of companies assessed in the benchmark disclose data on their lobbying expenditures, and the existing disclosures are far from being standardised. This makes it difficult to draw any conclusions about companies' lobbying approaches. Among the few companies that disclose spending – such as on directly hired lobbyists or trade association dues – even fewer report on the specific issues being lobbied. Those companies that do disclose their expenditures **spend on average USD 14.4 million per year on lobbying activities,** underscoring the substantial corporate investment in political influence.^{vi}

The demand for transparent corporate lobbying is far from a fringe issue. The potential misalignment between companies' political activities and their public commitments and responsibilities is a risk for both affected stakeholders and [shareholders](#). In recent years, investors have filed [shareholder proposals](#) at companies calling for greater disclosure and oversight of their political activities. Additionally, legislative pressure is increasing. The EU's Corporate Sustainability Reporting Standard (ESRS) requires companies covered (75% of the 2,000 companies in this benchmark will likely be in scope) to disclose information on their lobbying activities, subject to a materiality assessment, including expenditures.^{viii} Civil society actors have long advocated increased transparency, and in 2023, the UN Working Group on Business and Human Rights [urged businesses](#) to engage with political processes in line with their responsibility to respect human rights under the UNGPs.

Calls to action

Governments: Drive regulation on corporate political footprint transparency. This means, for example, requiring all individuals and entities engaged in lobbying to enrol in mandatory registers disclosing information regarding lobbying activities, contacts and expenditures. Disclosure regarding political expenditures and activities should be mandatory and timely, as well as undergo thorough assessments, in line with existing and emerging frameworks and standards.

Investors: Actively engage with companies to ensure transparent and responsible political engagement practices. This includes demanding and reviewing comprehensive, publicly available policies on political contributions and lobbying activities, and advocating regular, detailed disclosures. Promote robust internal governance and accountability mechanisms, initiate open dialogues on ethical political engagement and collaborate with other investors for a unified approach.^{vii}



Civil society: Continue pushing for transparency and providing guidance on transparency regulation and guidelines for both public and private actors. Additionally, support the building of public databases and mapping company lobbying on specific issues which equip stakeholders with tools to hold companies accountable.^{ix}



Sectoral findings

Companies across all sectors, regardless of their operating context, have a responsibility to respect human rights, provide and promote decent work, and act ethically. The Social Benchmark assesses companies spanning 14 sectoral groupings covering 19 industries (Table 1).

TABLE 1: SECTORS COVERED IN THE SOCIAL BENCHMARK

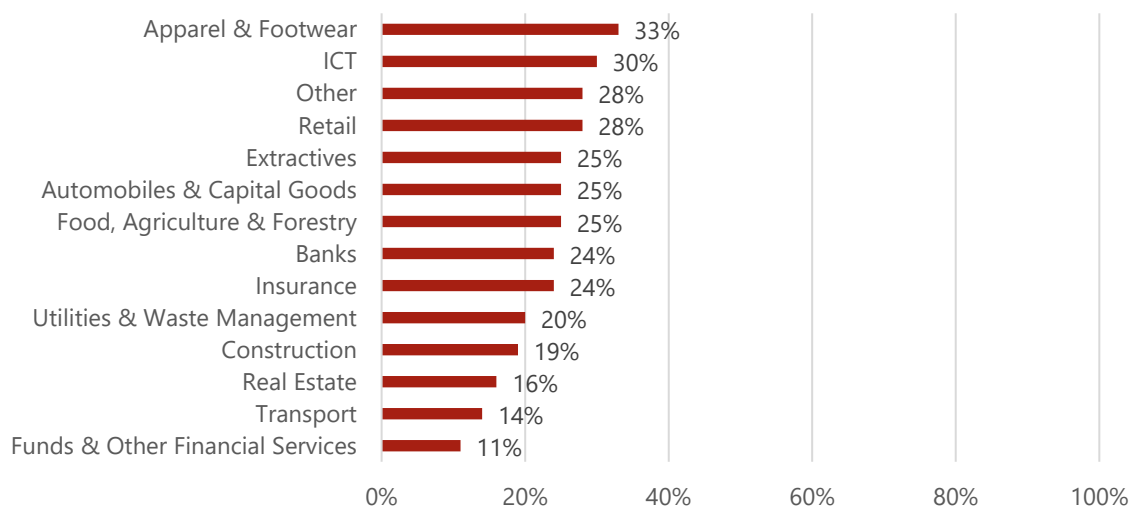
| Sector | Number of companies |
|--|---------------------|
| Apparel & Footwear | 64 |
| Automobiles & Capital Goods | 70 |
| Banks | 165 |
| Construction | 106 |
| Extractives | 212 |
| Food, Agriculture & Forestry | 304 |
| Funds & Other Financial Services | 166 |
| ICT | 173 |
| Insurance | 67 |
| Real Estate | 147 |
| Retail | 101 |
| Transport | 155 |
| Utilities & Waste Management | 141 |
| Other (Chemicals [49], Conglomerates [18], Containers & Packaging [15], Personal & Household Products [18], Pharmaceuticals & Biotechnology [29]) | 129 |

While the overall average score of all 2,000 companies is low (23%), some sectors perform relatively better, including Apparel & Footwear (33%), ICT (30%) and Retail (28%). The Other sector, which includes multiple industries with fewer than 50 companies, also has a relatively high average (28%). This can be attributed to the higher average score of Personal & Household Products companies (41%) and Pharmaceuticals & Biotechnology companies (33%) (Figure X).

A common attribute of the top-performing sectors is that they are all consumer-facing. Therefore, some of the benchmark's social issues may feel more material as the costs of failing to live up to stakeholder expectations are greater. Companies in these sectors are more likely to face public scrutiny regarding their human rights practices, especially from consumers who purchase their products or services and are vigilant about human rights abuses within the supply chain. There is also a correlation between greater corporate transparency and increased consumer trust. Companies that recognise evolving consumer expectations are more likely to provide public disclosure on human rights and decent work.



FIGURE 16: OVERALL AVERAGE SCORE PER SECTOR

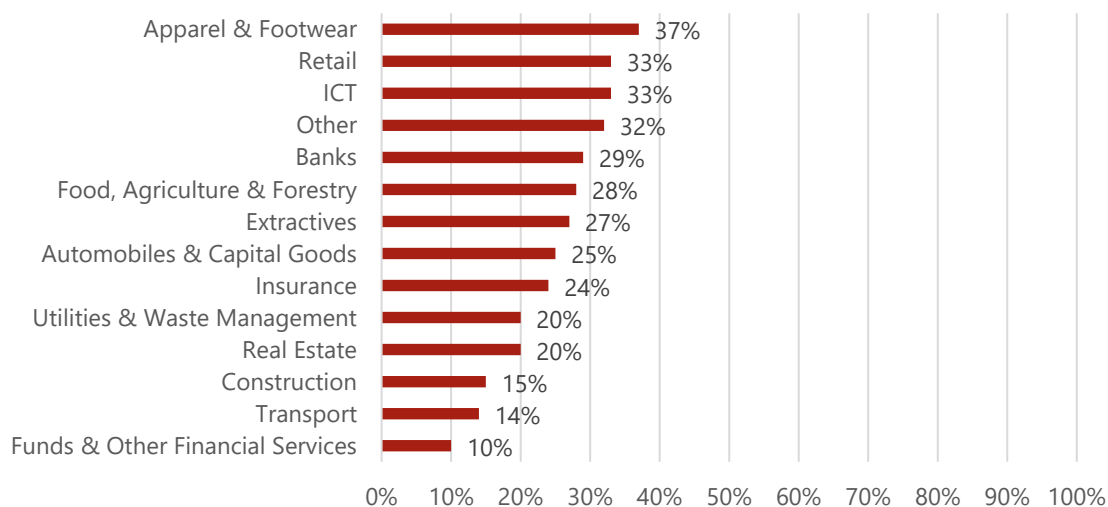


The lower performing sectors include Funds & Other Financial Services (11%) – which includes both Asset Owners and Asset Managers, Transport (14%) and Real Estate (16%). It is worth noting that others in the financial sector, such as Banks (24%) and Insurance companies (24%), perform better than Asset Owners (9%) and Asset Managers (14%). It is possible this is due to the consumer-facing characteristics of Banks and Insurance companies. Funds & Other Financial Services are one step removed from consumer pressure and, therefore, may not consider the risks and impacts as material. Nonetheless, to scale up the identification and mitigation of their human rights risks and impacts, governments should include financial institutions in the scope of human rights legislation, such as the EU’s CSDDD. This is vital to ensure financial institutions address their underperformance on these fundamental social expectations.

Respecting human rights

The overall average score of companies across all sectors on respecting human rights is 25%. Apparel & Footwear (37%), ICT (33%), Retail (33%) and Other (32%) are the top-performing sectors for this measurement area. Similar to their overall performance, within the Other sector, Personal & Household Products companies stand out with an average score of 49%, alongside Pharmaceuticals & Biotechnology companies, which average 36%.

FIGURE 17: OVERALL AVERAGE SCORE ON RESPECTING HUMAN RIGHTS PER SECTOR



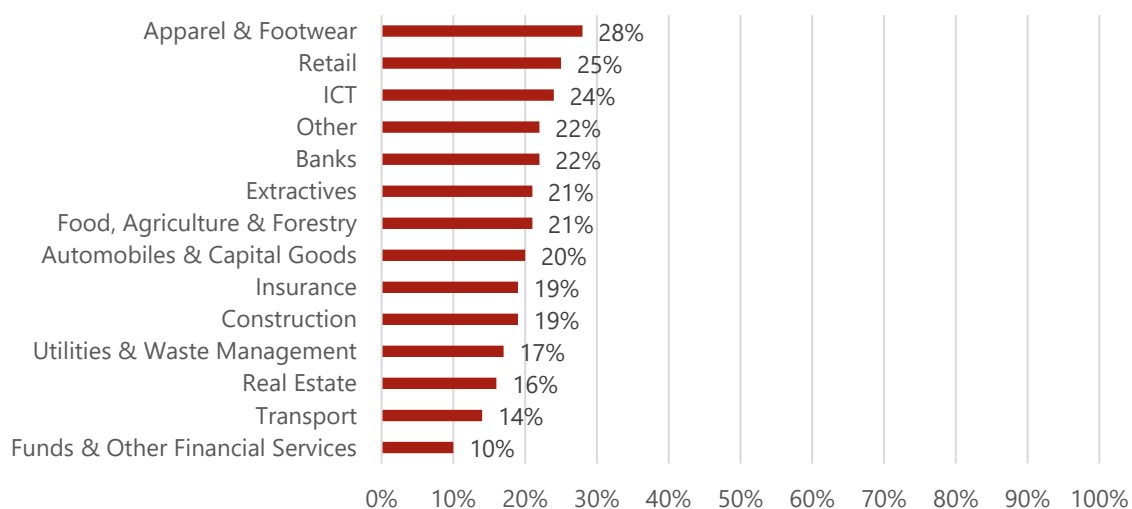
Apparel & Footwear, Retail, Other and ICT are the top-performing sectors when it comes to HRDD and having grievance mechanisms in place for both workers and other affected stakeholders. For example, 23% of Retail and 22% of Apparel & Footwear companies identify human rights risks in their own operations and/or supply chain. Moreover, 20% of Apparel & Footwear companies assess and 23% take action on identified risks, while in Retail, 23% of companies assess the risks and 20% take action on them. This is compared to only 17% of companies in the Social Benchmark as a whole that identify their human rights risks and impacts in their own operations, 12% that assess those risks and 11% that take action on them.

These industries have faced more scrutiny from consumers and advocacy groups concerning labour practices and human rights issues in their supply chain. They seem, therefore, more likely to prioritise and invest in human rights initiatives to manage these potential risks and to be able to respond to public concerns. Additionally, these sectors are generally more involved in industry-specific initiatives and standards aimed at addressing human rights issues. For example, OECD Due Diligence [guidance](#) for the garment and footwear sector and [guidance](#) from the Ethical Trading Initiative are specifically tailored to these sectors, providing guidance and support for companies to improve their human rights performance.

Providing and promoting decent work

The overall average score of companies across all sectors on providing decent work is 20%. Apparel & Footwear (28%), Retail (25%), ICT (24%), Other (22%) and Banks (22%) are the top-performing sectors in this measurement area.

FIGURE 18: OVERALL AVERAGE SCORE PROVIDING DECENT WORK PER SECTOR



Apparel & Footwear is the top-performing sector in terms of both implementing and monitoring health and safety policies as well as implementing policies on working hours. Companies in this sector have responded to scrutiny over worker safety in manufacturing facilities in their supply chains, particularly in the Global South. Most companies have implemented stronger health and safety practices. These include adopting policies for their supply chain and disclosing more detailed health and safety data to safeguard workers and enhance working conditions. Initiatives such as the [International ACCORD](#) for health and safety in the textile and garment industry have brought together many international brands to take collective action on worker health and safety. Almost three quarters (73%) of Apparel & Footwear companies disclose how they monitor the health and safety of workers in their supply chain, while only 29% of all Social Benchmark companies do the same. Additionally,



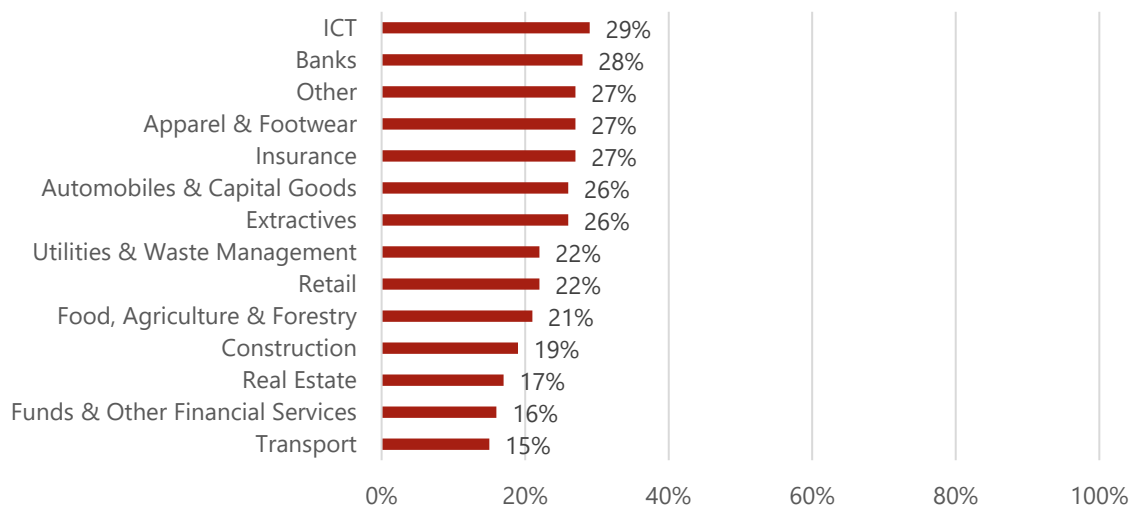
41% of companies in the Apparel & Footwear sector implement requirements on working hours for their suppliers, while only 5% of all 2,000 companies do so.

The ICT and Retail sectors also perform comparatively better on the health and safety fundamentals. While 49% of all 2,000 Social Benchmark companies expect their suppliers to commit to protecting the health and safety of their workers, 72% of ICT companies and 63% of Retail companies do so. Like Apparel & Footwear, the ICT sector has had to focus on monitoring health and safety practices within its supply chain, driven by both more stringent regulatory requirements and greater consumer expectations.

Acting ethically

The overall average score of companies across all sectors on acting ethically is 23%. ICT (29%), Banks (28%), Other (27%), Apparel & Footwear (27%) and Insurance (27%) are the top-performing sectors for this measurement area. The performance of the Other sector can be attributed to the higher average among the Pharmaceuticals & Biotechnology companies and the Personal & Household Products companies with averages of 37% and 36% respectively.

FIGURE 19: OVERALL AVERAGE SCORE ACTING ETHICALLY PER SECTOR



The ICT sector performs well on personal data protection fundamentals, possibly due to strong regulations governing data protection and privacy in the countries where these companies are based. Given the inherent responsibility users place on these companies by entrusting them with their personal data, the ICT sector operates under significant scrutiny to ensure the security and confidentiality of this information. Furthermore, 51% of the ICT companies are committed to protecting personal data, compared to 36% across all 2,000 companies, recognising the pivotal role such measures play in maintaining consumer trust and upholding ICT companies' reputation.

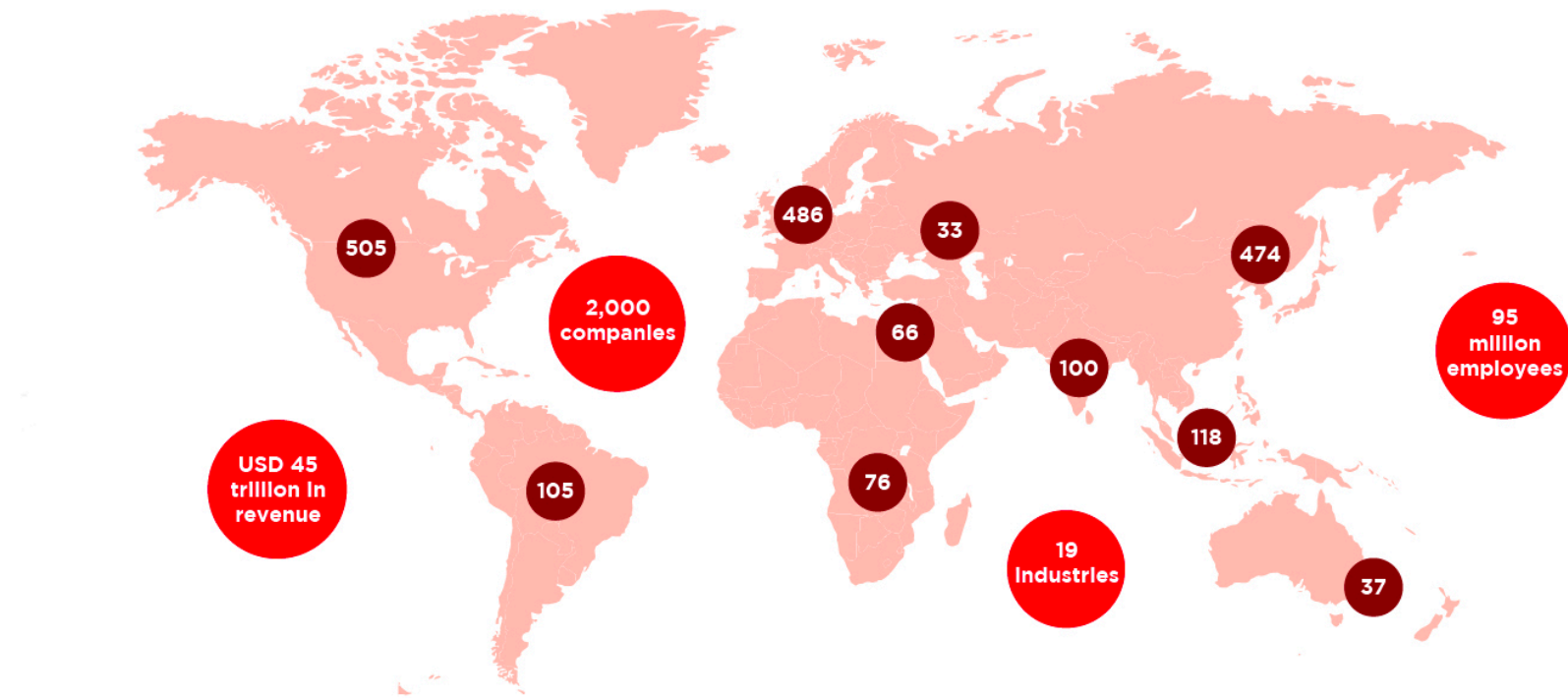
ICT additionally performs best in anti-bribery and anti-corruption, as operating within intricate and expansive supply chains exposes these companies to a myriad of risks, including bribery and corruption. Some 82% of companies in this sector have a policy in place prohibiting bribery and corruption (compared to 61% of all 2,000 companies). In addition, 66% include clauses on bribery and corruption in their contracts with suppliers (compared to 44% overall), with the aim of mitigating risks effectively and upholding ethical standards across their operations.



Our results highlight that the Automobiles & Capital Goods sector outperforms the other sectors in responsible lobbying, with 20% implementing a policy setting out their lobbying and political engagement approach, compared to 11% across the 2,000 companies. Overall, only 5% of companies in the Social Benchmark disclose their lobbying expenditures. While still low, 9% of Banks and Utilities & Waste Management companies disclose their lobbying expenditures, as these sectors also tend to be active in their lobbying efforts.

It is worth noting that while most sectors show a consistent positive trend across the first two measurement areas, the average performance of the Banks and Insurance sectors improves in comparison to other sectors regarding ethical conduct. These companies score particularly well on responsible tax. Specifically, in the Banks and Insurance sectors, 21% of companies disclosed the amount of corporate income tax paid for each tax jurisdiction where they are a resident, compared to only 9% of companies across the Social Benchmark. Additionally, 38% of Banks and 36% of Insurance companies have a global tax strategy in place, compared to 24% across the 2,000 companies. Generally, Banks and Insurance companies face more scrutiny on these issues via regulatory oversight, prompting companies to prioritise responsible tax practices as part of their overall risk management and governance frameworks. The complex and globalised nature of financial services means companies have to navigate diverse tax landscapes across multiple jurisdictions. By demonstrating transparency and accountability in tax affairs, these sectors not only safeguard their reputation but also foster trust among stakeholders, including customers, investors and regulatory bodies.





| North America | |
|---------------|----------------|
| 1 | Bermuda |
| 49 | Canada* |
| 455 | United States* |

| Latin America and Caribbean | | | |
|-----------------------------|-----------|----|---------------|
| 11 | Argentina | 1 | Jamaica |
| 40 | Brazil* | 21 | Mexico* |
| 13 | Chile | 6 | Peru |
| 10 | Colombia* | 1 | Uruguay |
| 1 | Ecuador | 1 | Venezuela, RB |

| Europe | | | |
|--------|----------|----|-----------------|
| 9 | Austria | 1 | Liechtenstein |
| 12 | Belgium* | 10 | Luxembourg* |
| 1 | Cyprus* | 39 | Netherlands* |
| 1 | Czechia | 15 | Norway* |
| 17 | Denmark* | 3 | Poland |
| 1 | Estonia | 3 | Portugal* |
| 9 | Finland* | 25 | Spain* |
| 76 | France* | 17 | Sweden* |
| 73 | Germany* | 40 | Switzerland* |
| 2 | Greece | 9 | Türkiye |
| 1 | Hungary | 4 | Ukraine |
| 10 | Ireland* | 83 | United Kingdom* |
| 25 | Italy* | | |

| Middle East and North Africa | |
|------------------------------|----------------------|
| 2 | Algeria |
| 13 | Egypt, Arab Rep. |
| 2 | Iran, Islamic Rep. |
| 1 | Iraq |
| 4 | Israel |
| 4 | Kuwait* |
| 1 | Libya |
| 5 | Morocco* |
| 2 | Oman |
| 6 | Qatar |
| 12 | Saudi Arabia |
| 13 | United Arab Emirates |
| 1 | West Bank and Gaza |

| Sub-Saharan Africa | |
|--------------------|------------------|
| 5 | Angola |
| 2 | Congo, Dem. Rep. |
| 1 | Congo, Rep. |
| 2 | Côte d'Ivoire |
| 3 | Ethiopia |
| 1 | Gabon |
| 4 | Kenya |
| 1 | Mauritius |
| 13 | Nigeria |
| 1 | Senegal |
| 40 | South Africa* |
| 1 | Sudan |
| 1 | Tanzania |
| 1 | Zimbabwe |

| Central Asia | |
|--------------|--------------------|
| 1 | Azerbaijan |
| 2 | Kazakhstan |
| 29 | Russian Federation |
| 1 | Turkmenistan |

| South Asia | |
|------------|------------|
| 3 | Bangladesh |
| 93 | India |
| 1 | Nepal |
| 3 | Pakistan |

| Southeast Asia | |
|----------------|-------------|
| 21 | Indonesia |
| 17 | Malaysia* |
| 19 | Philippines |
| 26 | Singapore* |
| 25 | Thailand* |
| 10 | Vietnam |

| East Asia | |
|-----------|----------------------|
| 228 | China |
| 23 | Hong Kong SAR, China |
| 151 | Japan* |
| 43 | Korea, Rep.* |
| 29 | Taiwan, China* |

| Pacific | |
|---------|-------------|
| 32 | Australia* |
| 1 | Fiji |
| 4 | New Zealand |

Regional grouping based on World Bank classification. Note that certain regions are disaggregated further.

* At least one company that scores 50% or higher in the benchmark is headquartered in this country

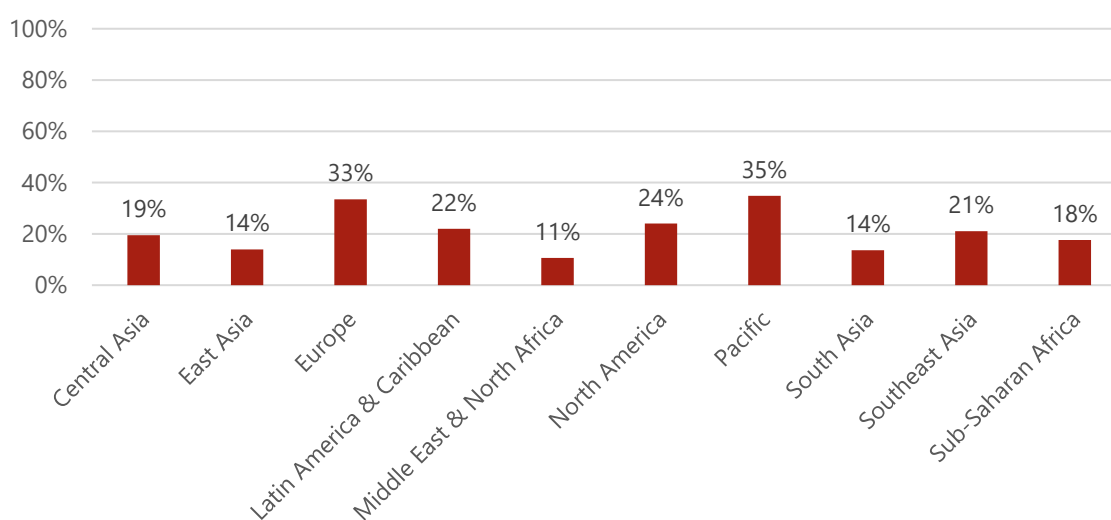


Regional findings

Creating a future where no one is left behind is a major undertaking and requires stakeholders from all regions to work together. We are facing system-wide social issues that know no borders. Given trade interdependencies, far-reaching supply chains and increasingly international regulations, people everywhere feel the private sector's impacts on their lives. If we don't progress on the issues of respecting human rights, providing and promoting decent work, and acting ethically, we will all bear the consequences. Disparate improvements in company performance in some regions while others lag will not solve the problem. It is essential that progress be made uniformly across all areas to truly address these global challenges

The companies included in the Social Benchmark are headquartered in Central Asia, East Asia, Europe, Latin America and the Caribbean (LAC), the Middle East and North Africa (MENA), North America, the Pacific, South Asia, Southeast Asia and sub-Saharan Africa (Figure X).

FIGURE 20: OVERALL AVERAGE SCORE PER REGION



All regions except for Central Asia are represented in the top-performing 10% of companies. Just over half of these top 10% of companies are based in Europe, with 39% based in North America, 27% based in East Asia and the rest distributed across the remaining regions. The average total scores range from 35% in the Pacific to 11% in MENA.

There are also companies that score points in each measurement area across all regions, demonstrating that, globally, companies are taking steps to leave no one behind through their policies and practices. Nonetheless, only four companies score points on all indicators assessed in the Social Benchmark. Three of those companies are based in Europe (France, Switzerland and the United Kingdom), and one is based in MENA (Morocco), suggesting there remains significant opportunity to integrate socially responsible business conduct across all topics and every region.

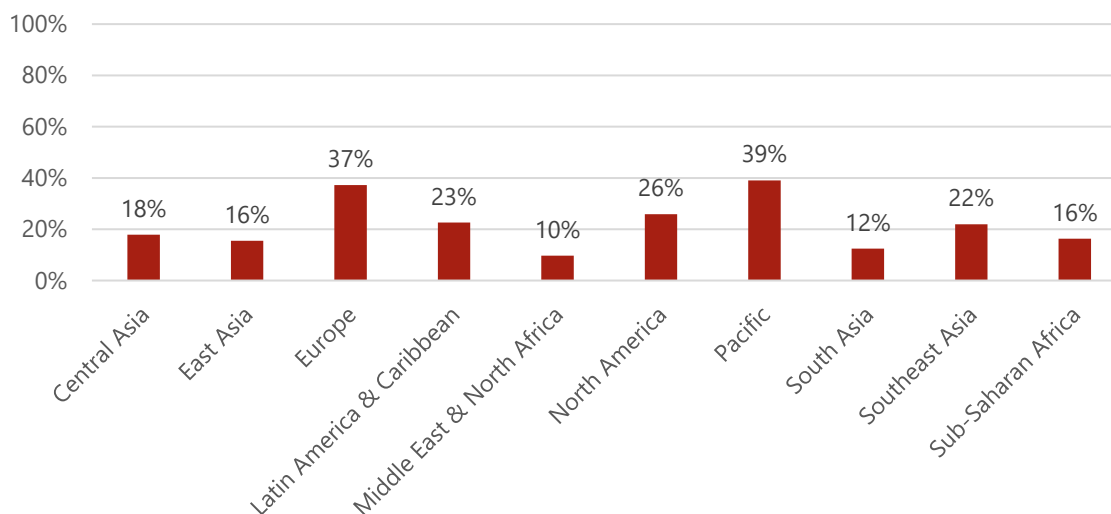
Respecting human rights

The average scores on respecting human rights across regions are 39% in the Pacific, 37% in Europe, 26% in North America, 23% in LAC, 22% in Southeast Asia, 18% in Central Asia, 16% in both sub-Saharan Africa and East Asia, 12% in South Asia and 10% in MENA (Figure X). Companies in some



countries are on average outperforming companies in countries within the same region on this measurement area, such as Finland in Europe, Thailand in Southeast Asia and South Africa in sub-Saharan Africa.

FIGURE 21: OVERALL AVERAGE SCORE RESPECTING HUMAN RIGHTS PER REGION



eco

There are also countries where average company performance is lagging companies based elsewhere in the region. If we were to remove Chinese companies from East Asia's average, the average of the companies headquartered in the remaining economies – Japan, the Republic of Korea, Taiwan and Hong Kong – would increase by 14 percentage points to 28%. This can primarily be attributed to Japanese companies' strong performance on human rights. For example, almost half (48%) of Japanese companies commit to respecting the human rights that the ILO has declared to be fundamental rights at work, compared to 26% of companies across the Social Benchmark. Additionally, Japanese companies score well on human rights due diligence, with 21% of companies identifying human rights risks and impacts in their own operations and/or supply chains, compared to 17% across the benchmark. What's more, 26% of Japanese companies assess these risks and 19% take action on them, compared to only 12% and 11% of all 2,000 companies respectively.

Understanding affected stakeholders is also an essential part of a comprehensive approach to addressing human rights issues, and we found examples of companies identifying or engaging with affected stakeholders across several regions. For instance, 48% of companies in Thailand and 30% of companies in Colombia identify the affected stakeholders whose human rights have been or may be affected by its activities, compared to an average of only 9% of companies across the Social Benchmark. Additionally, 70% of companies in South Africa have a grievance mechanism in place for affected stakeholders, compared to 46% across all 2,000 companies.

Addressing human rights issues in the supply chain remains a challenge, but there are companies in all regions that publicly commit to the ILO core labour standards in their own operations and supply chain. This ranges from 39% of companies in Central Asia to 6% in MENA that commit to these standards in their own operations, and 45% of companies in Europe to 9% in MENA that require the same of their suppliers. In Central Asia, LAC, East Asia, South Asia, Southeast Asia and sub-Saharan Africa, a greater proportion of companies publicly commit to the ILO core labour rights in their operations than place the same expectation on their suppliers, suggesting they perceive greater risk

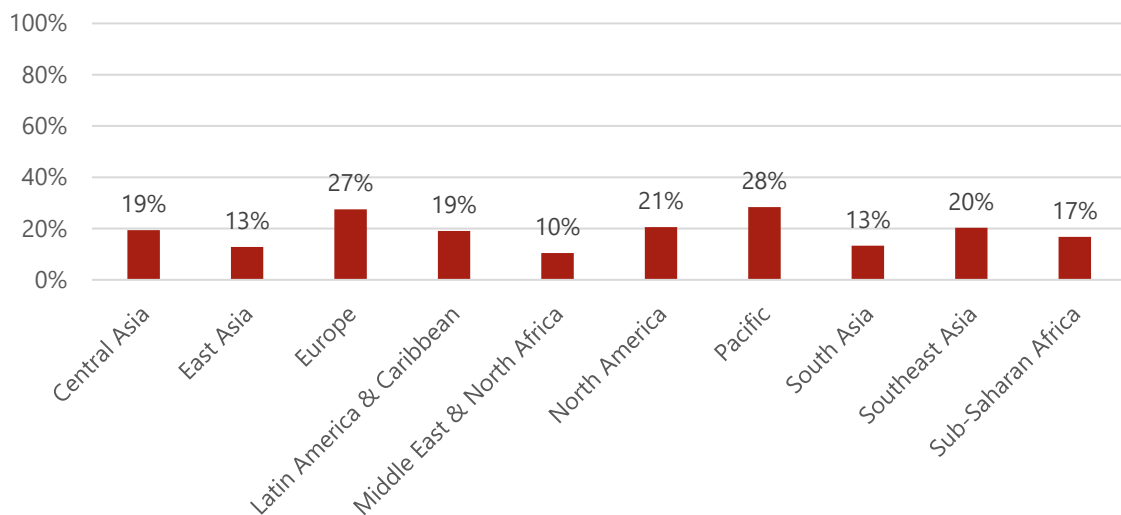


to workers' rights in the regions in which they operate. The opposite is true of companies in Europe and North America, indicating a greater emphasis on respecting workers' rights in their supply chains.

Providing and promoting decent work

The average scores on the provision of decent work across regions are 28% in the Pacific, 27% in Europe, 21% in North America, 20% in Southeast Asia, 19% in both LAC and Central Asia, 17% in sub-Saharan Africa, 13% in both East Asia and South Asia, and 10% in MENA (Figure X).

FIGURE 22: OVERALL AVERAGE SCORE PROVIDING DECENT WORK PER REGION



In support of the ILO agreement on living wages, there is evidence that companies across almost all regions are involved in determining and paying living wages. Although it is the lowest scoring indicator in the benchmark, companies in Europe, LAC, MENA, North America, South Asia, Southeast Asia, sub-Saharan Africa and East Asia disclose they already pay a living wage to their employees or have a time-bound target to do so. Europe has the greatest proportion of companies (10%) that disclose that employees are already paid a living wage or there are targets to do so, with a number of Finnish and Spanish companies leading on this issue.

Very few companies in Central Asia, Europe, North America, the Pacific, Southeast Asia and East Asia publicly show that they support their suppliers in paying their workers a living wage. Among these regions, the Pacific and Europe have the greatest proportion of companies that demonstrate efforts to pay supply chain workers a living wage, whereas no companies in LAC, MENA, South Asia or sub-Saharan Africa do so. This reveals that payment of living wages to supply chain workers requires more global attention.

In terms of working hours, there are examples of companies across all regions that have some form of a public commitment to the ILO standards in their operations or supply chains. Central Asia has the greatest proportion of companies (12%) that commit to the ILO standards on working hours in their own operations. No companies make this public commitment in MENA, South Asia or sub-Saharan Africa. In Southeast Asia, Indonesian companies stand out with 19% of companies committing to the ILO standards on working hours, compared to 3% across the 2,000 Social Benchmark companies.

Europe has the greatest proportion of companies (12%) that publicly expect their suppliers to comply with the ILO standard on working hours, with companies based in Denmark displaying the highest average performance on this indicator. Nearly 25% of Danish companies commit to the ILO standard



on working hours in their own operations, and almost 30% of companies require their suppliers to follow the same standard.

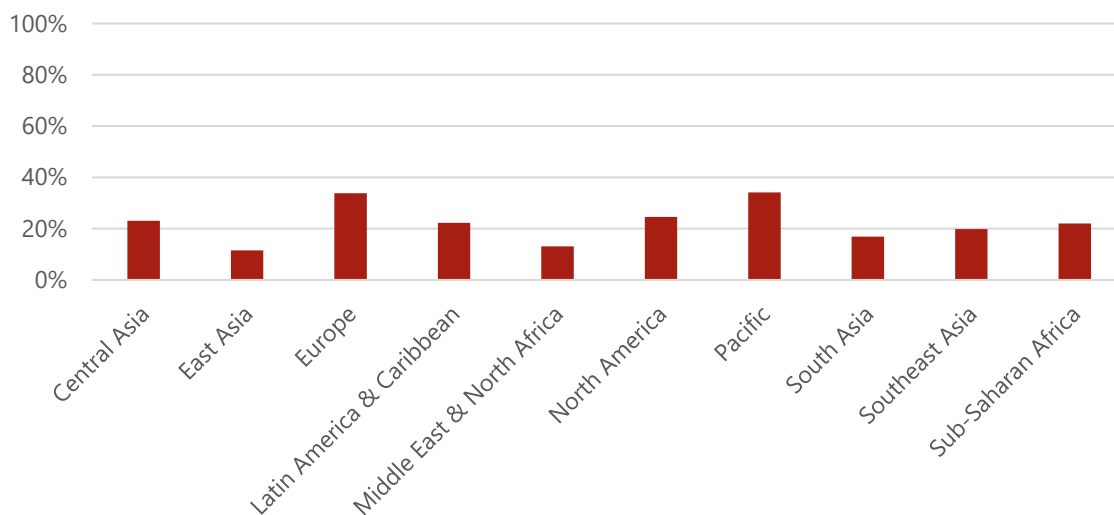
More companies in Central Asia, East Asia, Pacific and Southeast Asia commit to standards of working hours in their own operations than in their supply chain, indicating that those are regions where companies may perceive a greater risk of excessive working hours in their own operations. However, in Europe, LAC, MENA, North America, South Asia and sub-Saharan Africa, a larger proportion of companies require their suppliers to comply with the ILO standard on working hours, placing a greater emphasis on protecting workers in the supply chain rather than their own employees. Interestingly, over 70% of the countries covered in the Social Benchmark have yet to ratify the [ILO's first International Labour Standard on working hours](#) which limits the hours of work to an 8-hour day and 48-hour week.

Companies across all regions display a wide range of performance on freedom of association and collective bargaining fundamentals. In Central Asia, 64% of companies disclose the proportion of their total direct operations workforce covered by collective bargaining agreements, compared to 29% across the entire benchmark. Other countries that stand out are the Philippines and Brazil, where 58% and 50% of companies respectively disclose how much of their workforce is covered by collective bargaining agreements.

Acting ethically

The average scores on ethical action across regions are 33% in Europe and the Pacific, 25% in North America, 24% in Central Asia, 22% in LAC and sub-Saharan Africa, 20% in Southeast Asia, 17% in South Asia, 13% in MENA and 12% in East Asia (Figure X). Notably, in East Asia, Japanese, Taiwanese, Korean and Hong Kong-based companies score on average 17%, 19%, 20% and 22% respectively on this measurement area, while Chinese companies have an average score of 4%.

FIGURE 23: OVERALL AVERAGE SCORE ACTING ETHICALLY PER REGION



With regards to responsible tax disclosure, there are companies in all regions that either disclose a tax strategy, have internal accountability for compliance with the strategy or disclose corporate income taxes paid per tax jurisdiction. Europe has the greatest proportion of companies (47%) that disclose a tax strategy, while Central Asia and MENA have both the least at 9%. While European companies perform relatively well on average, there are large discrepancies across the region. For example, in the United Kingdom, 77% of companies have a global tax strategy in place due to national legal



requirements. In France, only 24% of companies disclose such a strategy, in line with the benchmark average. Outside of Europe, Thai companies perform relatively well, with 52% of companies disclosing their tax strategy.

In terms of corporate income taxes paid, the Pacific has the greatest proportion of companies that disclose the amount of corporate income tax paid for each tax jurisdiction where they reside. This is primarily due to Australian companies, 19% of which disclose their income taxes paid compared to the benchmark average of 9% of companies. In Europe, Spanish companies stand out, with 60% of companies disclosing their taxes paid, while the next highest proportion of companies in Europe is based in Norway (27% of companies).

OECD, G20 and the European Union

In addition to looking at company performance through a regional lens, we assessed how companies fare that are headquartered in countries that participate as member states in various international forums, namely the European Union (EU), the Group of Twenty (G20) and the Organisation for Economic Co-operation and Development (OECD), where corporate responsibility regarding many of the issues covered by the Social Benchmark are discussed at a policy and economic level. We found that companies headquartered within the EU and the OECD score higher on average than the overall benchmark average, whereas companies within the G20 score on average slightly lower than the overall average (Figure X).

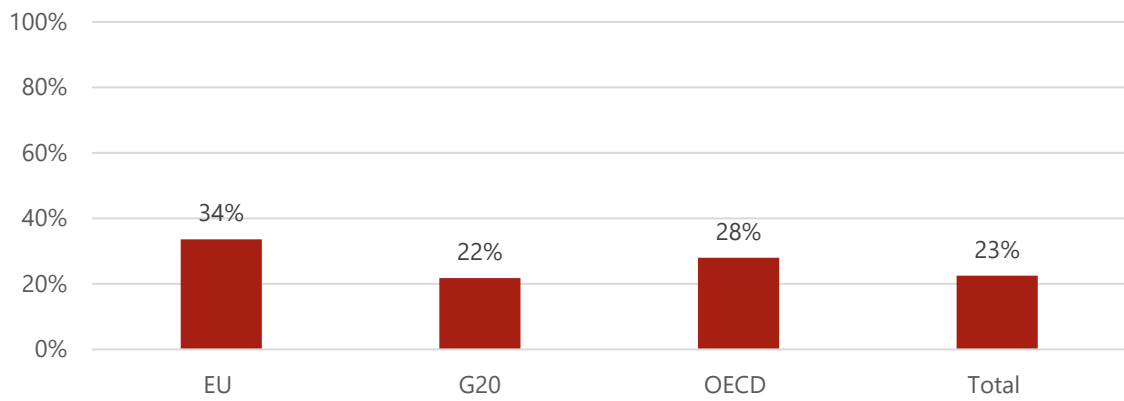
Of the 2,000 companies assessed, 1,491 companies are headquartered in G20 member states. The total average score of companies based in these 20 countries is 22%. The G20 member states with the highest performing companies on average are Australia (37%), the United Kingdom (35%) and Germany (33%), while the lowest scoring companies on average are based in Argentina (14%), India (14%), Indonesia (14%), Saudi Arabia (10%) and China (4%). The companies based in the United States, which equate to nearly a quarter of the benchmark's assessed companies, have an average score that corresponds to the overall average score at 23%.

Outside of the G20, companies with the best average performance are headquartered in Nordic countries, namely Finland (46%), Denmark (40%) and Sweden (38%), and other European countries such as Cyprus (63%), Portugal (51%), Spain (38%), Ireland (34%) and the Netherlands (34%). The high averages seen across several European companies explain why the average score of these three intergovernmental groupings is highest among the 334 companies based in the EU, with a 34% average score. This is higher than the average score of 28% for the 1,262 companies headquartered in OECD member states. The lower scoring OECD member states on average are Türkiye (19%) and Estonia (3%).

Beyond these three international forums, there are countries that host companies which perform on average higher than the overall benchmark average. These countries are Thailand (31%), South Africa (27%), Malaysia (26%) and Brazil (25%).

FIGURE 24: AVERAGE SCORE PER INTERNATIONAL FORUM AND OVERALL BENCHMARK AVERAGE





There is a significant difference in levels of performance on social sustainability in all forums. Scores range from 4% to 37% for companies based in G20 member states, 3% to 63% for companies based in the EU, and 3% to 51% for companies based in the OECD. This signals that harmonisation is needed both within and across these groups to ensure that workers and communities across all member states – as well as those in global supply chains that extend beyond the countries participating in these forums – are not left behind and are able to benefit from socially responsible business conduct. Taking advantage of the opportunity for global dialogue, stakeholders can collectively use these forums to [address the significant gap](#) between current corporate practices and societal expectations for building a more equal, inclusive and just world.



What's next

The 2024 Social Benchmark results show that we still have a long way to go to ensure companies respect human rights, provide and promote decent work, and mainstream ethical business conduct. However, it also shows that there are many companies, across industries and geographies, demonstrating examples of good practice. Moreover, we see that where government regulation and stakeholder pressure and guidance are in place, companies have incentives and support to step in and step up.

WBA remains committed to working with all stakeholders to advance socially responsible business conduct and help close the corporate accountability gap. Some of our existing and upcoming initiatives are described below.

Collective Impact Coalitions

Collective Impact Coalitions (CICs) provide a space for WBA Allies and stakeholders to take forward cross-sector, collaborative action based on data and evidence provided by WBA benchmarks. These CICs are multistakeholder and time-bound, bringing together diverse actors ranging from large institutional investors to civil society, academia and business platforms to coordinate and collaborate on actions to drive positive change on systemically important topics.

In 2022 and 2023, the Social Transformation CIC focused on human rights due diligence (HRDD). The aim was to incentivise company action on HRDD and support an enabling environment for the mainstreaming of HRDD, so that it becomes a norm in business. Working with our Allies and CIC members, the CIC has provided a platform to bolster investor engagement initiatives and policy advocacy efforts and contributed to business platforms' work in supporting companies.

This year, the CIC is focusing on addressing violence and harassment in global supply chains. We will work with CIC members to incentivise companies to take action on and accelerate the implementation of the ILO Violence and Harassment Convention (C)190 in global apparel and agricultural supply chains, contributing to a vision of a world in which every person is protected from violence and harassment at work.

Communities of Practice

WBA Communities of Practice (CoP) are peer-to-peer learning platforms for companies assessed in WBA benchmarks. These platforms offer an opportunity for companies that engage with WBA during the benchmarking cycle to learn from and connect with each other, using the benchmark findings as a starting point.

In 2023, we held CoP sessions for companies focusing on stakeholder engagement in HRDD. In the coming years, we will continue to facilitate these spaces, delving into other social topics based on consultation with the assessed companies themselves.



Investor engagement

WBA's Social Benchmark data on the SDG2000 companies is already being used by investors and other financial institutions and will continue to support their stewardship efforts. A few key examples of how investors are transforming this evidence into action are:

- [Investor Alliance for Human Rights](#): convened by IAHR, this platform of over 240 investors with USD 14 trillion in assets under management collectively and individually engages with companies scoring zero on HRDD in our Corporate Human Rights Benchmark and our Social Benchmark.
- [PRI Advance](#): this stewardship initiative, convening 265 financial institutions with USD 35 trillion in assets under management, focuses on human rights and social issues in the renewable energy and mining sectors. Advance uses WBA's Social Benchmark data to inform company engagement and track progress over time, as part of its Assessment Framework.
- [Aviva Investors](#) uses WBA's Social Transformation Framework as the core tool to assess company eligibility for inclusion in its Social Transition Fund, and to define and monitor expectations and improvement of companies. Aviva measures the success of the fund's engagement programme based on company progress on HRDD and living wages.
- [The Church Commissioners for England](#) uses WBA's Social Benchmark indicators and data to establish baseline criteria for company selection, and to identify companies to approach with targeted engagement.

We encourage all financial institutions and other stakeholders to use our data to drive further company progress. You can access the full dataset [on our website](#).

Policy engagement

The Social Benchmark's insights and data can be a valuable resource for policymakers, as it helps identify gaps, provides evidence for informed decision-making, and creates a dynamic feedback loop that enhances the effectiveness and impact of public policy.

There are currently several regional and national developments seeking to move companies from voluntary measures on supply chain management to mandatory rules. While the regional priorities reflect varying stages of regulatory development, the common goal is to enhance corporate sustainability and social responsibility. The Social Benchmark can play a crucial role in aligning these policies with global standards and driving continuous improvement. Some key policy developments include:

- **European Union:** The Corporate Sustainability Due Diligence Directive (CSDDD) is one of the most ambitious and far-reaching mandatory supply chain rules ever introduced. The application date in 2027 will be preceded by the upskilling of companies, suppliers and regulatory supervisors, as well as the drafting of additional legal guidance, to ensure a coherent application of the key provisions of CSDDD. The Social Benchmark, along with other WBA benchmarks like the Corporate Human Rights Benchmark, can help shed light on companies' current level of readiness for CSDDD, track ongoing compliance rates and in improving the law's effectiveness. This will allow companies and governments to focus their resources on the most urgent and lacking parts of its application.



- **North America:** The United States' updated National Action Plan on Responsible Business Conduct pledges to introduce measures for companies to manage the human rights risks in their supply chains. The Social Benchmark allows US regulators to understand how companies are performing on their social risks compared to their peers from other regions such as the EU and provides a template for establishing a legal baseline. Similarly, policymakers in Canada can use the benchmark's evidence to gain an understanding of how companies are performing and inform the implementation and monitoring of the Fighting Against Forced Labour and Child Labour in Supply Chains Act, that entered into force in May 2024.
- **East Asia:** Both Japan and the Republic of Korea have taken steps to introduce legislation on supply chain due diligence requirements. The former has issued guidelines while the latter has tabled a potential law that could mirror CSDDD. In both cases, the Social Benchmark allows for these governments to understand where their companies are with regards to global peers and address their nations' most pressing social issues.

Third-party assessments using WBA's social methodologies

Our benchmark methodologies are free for governments, academic and other organisations to use to obtain a snapshot of how companies in their region are performing on various social responsibilities – such as respecting human rights, promoting gender equality and providing decent work. Stakeholders can then use these assessments to push for and influence policy and legislation.

We welcome stakeholders – especially those based in the Global South – to use our methodologies to hold companies accountable when it comes to their role in building a fairer and more inclusive world.

You can learn more about how to conduct an assessment using one of WBA's methodologies on our [website](#).

The 2026 Social Benchmark

Our ambition is to position the Social Benchmark at the UN High-Level Political Forum (HLPF) as a state of play on company performance on the SDGs' promise to leave no one behind. WBA aims to publish a Social Benchmark every second year to track progress and influence company actions towards the 2030 SDG deadline and beyond in the Pact for the Future.

Get involved

To learn more about our work and the initiatives mentioned above, or to express your interest in collaborating, please reach out via info.social@worldbenchmarkingalliance.org.



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Endnotes

ⁱ WBA refines the list of the 2,000 most influential companies annually because the companies with the most influence change. As the Social Benchmark assessments were conducted over multiple years between 2021 and 2023, the list of companies assessed in the 2024 Social Benchmark do not completely overlap with the current SDG2000 list of companies. Please see the Annex for the full list of companies included in the 2024 Social Benchmark.

ⁱⁱ This analysis was done on the evidence found for CSI 6b ('The company provides at least two examples of its engagement with stakeholders whose human rights have been or may be affected by its activities (or their legitimate representatives or multi-stakeholder initiatives) in the last two years'). However, the analysis also includes companies that have even only one example of stakeholder engagement as well as companies with evidence dating more than two years old. A total of 181 companies fall under this broader stakeholder engagement criteria.

ⁱⁱⁱ High-impact sector as defined by the European Commission: the manufacture of textiles, leather and related products (including footwear), and the wholesale trade of textiles, clothing and footwear; agriculture, forestry, fisheries (including aquaculture), the manufacture of food products, and the wholesale trade of agricultural raw materials, live animals, wood, food, and beverages; the extraction of mineral resources regardless of where they are extracted from (including crude petroleum, natural gas, coal, lignite, metals and metal ores, as well as all other, non-metallic minerals and quarry products), the manufacture of basic metal products, other non-metallic mineral products and fabricated metal products (except machinery and equipment), and the wholesale trade of mineral resources, basic and intermediate mineral products (including metals and metal ores, construction materials, fuels, chemicals and other intermediate products).

^{iv} This analysis was done by WBA to estimate the number of workers impacted by the operations of the assessed companies in the high impact sectors, 80% of whom are Tier 1 to Tier 4 workers in the supply chain.

^v Relevant ILO conventions are No.1 (1919) and No. 30 (1930) for working hours, and No. 14 (1921), and No. 106 (1957) for weekly rest.

^{vi} This number is calculated by looking at disclosure accepted under CSI 18c and using the number reported in the year of the accepted disclosure, most of those covering the years 2020-2023. If disclosure was not in USD, the average exchange rate of the year of disclosure was used to calculate the number in USD. Twenty-three companies that score on 18c do not engage in lobbying, and their number was not taken into account for calculating the average.

^{vii} For investor guidelines on engaging with companies on lobbying, see for example the UN Principles for Responsible Investing [guide on how to engage with companies on political engagement](#) and the [Good Lobby Tracker](#) to understand how environmental, social and governance (ESG) ratings and reporting standards assess political engagement beyond this benchmark.

^{viii} Estimate based on WBA's calculations. This work is based on the assumption that most companies headquartered outside of the EU but with EU revenues exceeding €150 million have either a local branch or a subsidiary that matches the criteria for CSRD foreign companies. When EU revenues were not easily available, analysis was carried through a check of subsidiaries, number of EU employees and balance sheets. Sources for this work were mainly annual and financial reports as well as company websites, presentations and other publicly available information.

^{ix} See for example the EIRIS Foundation's [Social LobbyMap](#), which will assess corporate lobbying on human rights and labour standards.



Annex: Company list

| Company Name | HQ region | HQ country | CSI score | Last Assessment | Re-assess 2024 |
|---------------------------------|----------------------------|----------------------|-----------|---|----------------|
| 2 Sisters Food Group | Europe | United Kingdom | 4 | 2023 Food and Agriculture and Nature Benchmarks | |
| 3M | North America | United States | 6 | 2022 Nature Benchmark | |
| A.P. Moller - Maersk | Europe | Denmark | 10.5 | 2022 Transport Benchmark | |
| ABB | Europe | Switzerland | 9 | 2023 Electric Utilities Benchmark | |
| AbbVie | North America | United States | 5.5 | 2022 Nature Benchmark | |
| Abercrombie & Fitch | North America | United States | 4.5 | 2022 Nature Benchmark | |
| ABN AMRO | Europe | Netherlands | 14 | 2022 Financial System Benchmark | ✓ |
| AboitizPower | Southeast Asia | Philippines | 6 | 2023 Electric Utilities Benchmark | |
| abrdn | Europe | United Kingdom | 13.5 | 2022 Financial System Benchmark | ✓ |
| Absa Group | Sub-Saharan Africa | South Africa | 8 | 2022 Financial System Benchmark | ✓ |
| ACCIONA | Europe | Spain | 9 | 2022 Nature Benchmark | |
| Acea | Europe | Italy | 7.5 | 2024 Urban Benchmark | |
| Acer | East Asia | Taiwan, China | 7.5 | 2023 Digital Inclusion Benchmark | |
| Achmea | Europe | Netherlands | 1.5 | 2022 Financial System Benchmark | ✓ |
| Acqualia | Europe | Spain | 5.5 | 2024 Urban Benchmark | |
| ACS Group | Europe | Spain | 9 | 2022 Nature Benchmark | |
| Activision Blizzard | North America | United States | 4.5 | 2023 Digital Inclusion Benchmark | |
| Adani Group | South Asia | India | 0 | 2024 Nature Benchmark | |
| Adani Transmission Limited | South Asia | India | 7 | 2024 Urban Benchmark | |
| ADB | Southeast Asia | Philippines | 5 | 2022 Financial System Benchmark | ✓ |
| ADIA | Middle East & North Africa | United Arab Emirates | 0 | 2022 Financial System Benchmark | ✓ |
| Adidas | Europe | Germany | 12.5 | 2022 Nature Benchmark | |
| Aditya Birla Fashion and Retail | South Asia | India | 4.5 | 2024 Nature Benchmark | |
| ADM | North America | United States | 8 | 2023 Food and Agriculture and Nature Benchmarks | |
| ADNOC | Middle East & North Africa | United Arab Emirates | 1.5 | 2023 Oil and Gas Benchmark | |
| Adobe | North America | United States | 6 | 2023 Digital Inclusion Benchmark | |
| Advent International | North America | United States | 0 | 2022 Financial System Benchmark | ✓ |
| AECOM | North America | United States | 6.5 | 2022 Nature Benchmark | |
| Aegon | Europe | Netherlands | 9 | 2022 Financial System Benchmark | ✓ |



| | | | | | |
|---------------------------------|---------------------------|----------------------|------|---|---|
| Aeon | East Asia | Japan | 9.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| AEP | North America | United States | 6 | 2023 Electric Utilities Benchmark | |
| Aeroflot | Central Asia | Russian Federation | 2 | 2022 Transport Benchmark | |
| AES | North America | United States | 6.5 | 2023 Electric Utilities Benchmark | |
| AfDB | Sub-Saharan Africa | Côte d'Ivoire | 5.5 | 2022 Financial System Benchmark | ✓ |
| African Rainbow Minerals | Sub-Saharan Africa | South Africa | 4.5 | 2022 Nature Benchmark | |
| AGCO | North America | United States | 6 | 2021 Food and Agriculture Benchmark | |
| AGD Group | Latin America & Caribbean | Argentina | 3 | 2023 Food and Agriculture and Nature Benchmarks | |
| Agirc-Arrco | Europe | France | 0 | 2022 Financial System Benchmark | ✓ |
| AGL Energy | Pacific | Australia | 8.5 | 2023 Electric Utilities Benchmark | |
| AGP | North America | United States | 0 | 2023 Food and Agriculture and Nature Benchmarks | |
| Agricultural Bank of China | East Asia | China | 0.5 | 2022 Financial System Benchmark | ✓ |
| AgriFirm | Europe | Netherlands | 4 | 2023 Food and Agriculture and Nature Benchmarks | |
| Agropur | North America | Canada | 2 | 2023 Food and Agriculture and Nature Benchmarks | |
| Aguas y Saneamientos Argentinos | Latin America & Caribbean | Argentina | 0 | 2024 Urban Benchmark | |
| Ahold Delhaize | Europe | Netherlands | 13 | 2023 Food and Agriculture and Nature Benchmarks | |
| AIA | East Asia | Hong Kong SAR, China | 4 | 2022 Financial System Benchmark | ✓ |
| AIMCo | North America | Canada | 5 | 2022 Financial System Benchmark | ✓ |
| Air France-KLM | Europe | France | 4.5 | 2022 Transport Benchmark | |
| Air Liquide | Europe | France | 12 | 2022 Nature Benchmark | |
| Air Products and Chemicals | North America | United States | 7 | 2022 Nature Benchmark | |
| Air Selangor | Southeast Asia | Malaysia | 2 | 2024 Urban Benchmark | |
| Airbnb | North America | United States | 4 | 2023 Digital Inclusion Benchmark | ✓ |
| AIS | Southeast Asia | Thailand | 11.5 | 2023 Digital Inclusion Benchmark | |
| Ajinomoto Group | East Asia | Japan | 11.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Akamai | North America | United States | 6.5 | 2023 Digital Inclusion Benchmark | |
| Akbank | Europe | Türkiye | 4.5 | 2022 Financial System Benchmark | ✓ |
| Aker Solutions | Europe | Norway | 9 | 2022 Nature Benchmark | |
| AkzoNobel | Europe | Netherlands | 13.5 | 2022 Nature Benchmark | |
| Alaska Air Group | North America | United States | 5.5 | 2022 Transport Benchmark | |



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|---------------------------|----------------------------|---------------|------|---|---|
| Albemarle Corporation | North America | United States | 7 | 2022 Nature Benchmark | |
| Albertsons Companies | North America | United States | 4.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Alcoa | North America | United States | 8 | 2024 Heavy Industries Benchmark | |
| Aldi Nord | Europe | Germany | 10.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Aldi Süd | Europe | Germany | 10.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Alecta | Europe | Sweden | 2 | 2022 Financial System Benchmark | ✓ |
| Alfamart | Southeast Asia | Indonesia | 2 | 2023 Food and Agriculture and Nature Benchmarks | |
| Algérienne Des Eaux | Middle East & North Africa | Algeria | 0 | 2024 Urban Benchmark | |
| Alibaba | East Asia | China | 4 | 2023 Digital Inclusion Benchmark | |
| Alicorp | Latin America & Caribbean | Peru | 4.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Allana Group | South Asia | India | 0 | 2023 Food and Agriculture and Nature Benchmarks | |
| AllianceBernstein | Europe | France | 11.5 | 2022 Financial System Benchmark | ✓ |
| Allianz | Europe | Germany | 11.5 | 2022 Financial System Benchmark | ✓ |
| AllState | North America | United States | 6.5 | 2022 Financial System Benchmark | ✓ |
| Alpek | Latin America & Caribbean | Mexico | 6 | 2022 Nature Benchmark | |
| Alphabet | North America | United States | 3.5 | 2023 Digital Inclusion Benchmark | |
| Alpla | Europe | Austria | 3 | 2022 Nature Benchmark | |
| Altice | Europe | Luxembourg | 2 | 2023 Digital Inclusion Benchmark | |
| Amaggi Group | Latin America & Caribbean | Brazil | 4.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Amazon | North America | United States | 10.5 | 2023 Digital Inclusion Benchmark | |
| Amcor | Europe | Switzerland | 4.5 | 2022 Nature Benchmark | |
| AMD | North America | United States | 6.5 | 2023 Digital Inclusion Benchmark | |
| Amer International Group | East Asia | China | 0 | 2022 Nature Benchmark | |
| América Móvil | Latin America & Caribbean | Mexico | 9 | 2023 Digital Inclusion Benchmark | |
| American Airlines Group | North America | United States | 5.5 | 2022 Transport Benchmark | |
| American Century | North America | United States | 0.5 | 2022 Financial System Benchmark | ✓ |
| American Crystal | North America | United States | 2.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| American Eagle Outfitters | North America | United States | 5.5 | 2022 Nature Benchmark | |



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|-------------------------------------|--------------------|----------------|------|---|---|
| American International Group | North America | United States | 6 | 2022 Financial System Benchmark | ✓ |
| American Tower | North America | United States | 7.5 | 2023 Digital Inclusion Benchmark | |
| American Water Works | North America | United States | 5.5 | 2024 Urban Benchmark | |
| Ameriprise Financial | North America | United States | 4.5 | 2022 Financial System Benchmark | ✓ |
| AMG | North America | United States | 3 | 2022 Financial System Benchmark | ✓ |
| Amorepacific Group | East Asia | Korea, Rep. | 10.5 | 2024 Nature Benchmark | |
| AMP | Pacific | Australia | 7 | 2022 Financial System Benchmark | ✓ |
| Amphenol | North America | United States | 5.5 | 2023 Digital Inclusion Benchmark | |
| Ampol | Pacific | Australia | 7.5 | 2023 Oil and Gas Benchmark | |
| AmRest | Europe | Spain | 5.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Amtrak | North America | United States | 1 | 2022 Transport Benchmark | |
| Amul | South Asia | India | 0 | 2023 Food and Agriculture and Nature Benchmarks | |
| ANA Holdings | East Asia | Japan | 10 | 2022 Transport Benchmark | |
| Analog Devices | North America | United States | 6 | 2023 Digital Inclusion Benchmark | |
| Anbessa City Bus Service Enterprise | Sub-Saharan Africa | Ethiopia | 0 | 2024 Urban Benchmark | |
| Andreessen Horowitz | North America | United States | 0 | 2022 Financial System Benchmark | ✓ |
| Anglo American | Europe | United Kingdom | 15 | 2022 Nature Benchmark | |
| AngloGold Ashanti | Sub-Saharan Africa | South Africa | 11.5 | 2022 Nature Benchmark | |
| Anheuser-Busch InBev | Europe | Belgium | 12.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Anhui Conch Cement | East Asia | China | 1.5 | 2024 Heavy Industries Benchmark | |
| Anhui Jianghuai Automobile Group | East Asia | China | 0 | 2021 Automotive Benchmark | |
| Anima Holding | Europe | Italy | 5 | 2022 Financial System Benchmark | ✓ |
| Ansteel | East Asia | China | 0.5 | 2024 Heavy Industries Benchmark | |
| Ant | East Asia | China | 3.5 | 2023 Digital Inclusion Benchmark | |
| ANTA | East Asia | China | 2.5 | 2022 Nature Benchmark | |
| Antofagasta | Europe | United Kingdom | 5.5 | 2022 Nature Benchmark | |
| ANZ Banking Group | Pacific | Australia | 7.5 | 2022 Financial System Benchmark | ✓ |
| Aon | Europe | United Kingdom | 4.5 | 2022 Financial System Benchmark | ✓ |
| APA Corporation | North America | United States | 5 | 2023 Oil and Gas Benchmark | |
| Apax Partners | Europe | United Kingdom | 0.5 | 2022 Financial System Benchmark | ✓ |
| APG | Europe | Netherlands | 1.5 | 2022 Financial System Benchmark | ✓ |



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|----------------------------------|---------------------------|----------------|------|---|---|
| Apollo Global Management | North America | United States | 3.5 | 2022 Financial System Benchmark | ✓ |
| Apple | North America | United States | 11.5 | 2023 Digital Inclusion Benchmark | |
| Applied Materials | North America | United States | 7 | 2023 Digital Inclusion Benchmark | |
| Aramark | North America | United States | 6 | 2023 Food and Agriculture and Nature Benchmarks | |
| Arauco | Latin America & Caribbean | Chile | 3.5 | 2023 Nature Benchmark | |
| Arbejdsmarkedets Tillaegspension | Europe | Denmark | 3 | 2022 Financial System Benchmark | ✓ |
| Arca Continental | Latin America & Caribbean | Mexico | 4.5 | 2021 Food and Agriculture Benchmark | |
| ArcelorMittal | Europe | Luxembourg | 5 | 2024 Heavy Industries Benchmark | |
| Archetype Group | Southeast Asia | Vietnam | 0.5 | 2024 Urban Benchmark | |
| Arconic | North America | United States | 6 | 2024 Heavy Industries Benchmark | |
| Arcos Dorados | Latin America & Caribbean | Uruguay | 4 | 2023 Food and Agriculture and Nature Benchmarks | |
| Ardagh Group | Europe | Luxembourg | 4.5 | 2022 Nature Benchmark | |
| Arkema | Europe | France | 7 | 2022 Nature Benchmark | |
| Arla Foods | Europe | Denmark | 13 | 2023 Food and Agriculture and Nature Benchmarks | |
| Artisan Partners | North America | United States | 2.5 | 2022 Financial System Benchmark | ✓ |
| Arup | Europe | United Kingdom | 4 | 2024 Urban Benchmark | |
| Asahi Group | East Asia | Japan | 11.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Asahi Kasei Corporation | East Asia | Japan | 6 | 2022 Nature Benchmark | |
| Ascena Retail Group | North America | United States | 3 | 2022 Nature Benchmark | |
| Asia Cement | East Asia | Taiwan, China | 4 | 2024 Heavy Industries Benchmark | |
| Asia Pulp and Paper | Southeast Asia | Indonesia | 0 | 2023 Nature Benchmark | |
| ASICS | East Asia | Japan | 6 | 2022 Nature Benchmark | |
| ASML | Europe | Netherlands | 12 | 2023 Digital Inclusion Benchmark | |
| Asos | Europe | United Kingdom | 8.5 | 2022 Nature Benchmark | |
| Aspen Pharmacare | Sub-Saharan Africa | South Africa | 6.5 | 2022 Nature Benchmark | |
| Associated British Foods | Europe | United Kingdom | 5.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Astellas Pharma | East Asia | Japan | 6 | 2022 Nature Benchmark | |
| Astra Agro Lestari | Southeast Asia | Indonesia | 1.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| AstraZeneca | Europe | United Kingdom | 5 | 2022 Nature Benchmark | |
| Asus | East Asia | Taiwan, China | 2.5 | 2023 Digital Inclusion Benchmark | |
| AT&T | North America | United States | 4.5 | 2023 Digital Inclusion Benchmark | |
| ATH | Pacific | Fiji | 0 | 2023 Digital Inclusion Benchmark | |



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|----------------------------|----------------------------|----------------------|------|---|---|
| Attijariwafa Bank | Middle East & North Africa | Morocco | 3.5 | 2022 Financial System Benchmark | ✓ |
| Auchan | Europe | France | 9 | 2023 Food and Agriculture and Nature Benchmarks | |
| Aurobindo Pharma | South Asia | India | 0.5 | 2022 Nature Benchmark | |
| Aurora Alimentos | Latin America & Caribbean | Brazil | 0 | 2023 Food and Agriculture and Nature Benchmarks | |
| Aurubis | Europe | Germany | 7.5 | 2022 Nature Benchmark | |
| Austevoll Seafood | Europe | Norway | 6.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| AustralianSuper | Pacific | Australia | 3 | 2022 Financial System Benchmark | ✓ |
| Autogrill | Europe | Italy | 3.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Avalonbay Communities | North America | United States | 5.5 | 2023 Buildings Benchmark | |
| Averda | Middle East & North Africa | United Arab Emirates | 3.5 | 2024 Urban Benchmark | |
| Avery Dennison Corporation | North America | United States | 6.5 | 2022 Nature Benchmark | |
| Aviva | Europe | United Kingdom | 13 | 2022 Financial System Benchmark | ✓ |
| Avril Group | Europe | France | 4 | 2023 Food and Agriculture and Nature Benchmarks | |
| Aware Super | Pacific | Australia | 4 | 2022 Financial System Benchmark | ✓ |
| Axiata | Southeast Asia | Malaysia | 7 | 2023 Digital Inclusion Benchmark | |
| Axis Bank | South Asia | India | 5.5 | 2022 Financial System Benchmark | ✓ |
| Ayala Corporation | Southeast Asia | Philippines | 5 | 2023 Buildings Benchmark | |
| B&G Foods | North America | United States | 7 | 2023 Food and Agriculture and Nature Benchmarks | |
| Bachoco | Latin America & Caribbean | Mexico | 4 | 2023 Food and Agriculture and Nature Benchmarks | |
| BAIC | East Asia | China | 2.5 | 2021 Automotive Benchmark | |
| Baidu | East Asia | China | 5.5 | 2023 Digital Inclusion Benchmark | |
| Baillie Gifford | Europe | United Kingdom | 1.5 | 2022 Financial System Benchmark | ✓ |
| Bain Capital | North America | United States | 0 | 2022 Financial System Benchmark | ✓ |
| Baird Financial Corp | North America | United States | 0.5 | 2022 Financial System Benchmark | |
| Bajaj Hindusthan Sugar | South Asia | India | 3 | 2023 Food and Agriculture and Nature Benchmarks | |
| Balfour Beatty | Europe | United Kingdom | 6.5 | 2022 Nature Benchmark | |
| Ball Corporation | North America | United States | 7.5 | 2022 Nature Benchmark | |
| BAM | Europe | Netherlands | 5.5 | 2022 Nature Benchmark | |
| Banco Bradesco | Latin America & Caribbean | Brazil | 11.5 | 2022 Financial System Benchmark | ✓ |



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|---------------------------------------|---------------------------|---------------|-----|---------------------------------|---|
| Banco Davivienda | Latin America & Caribbean | Colombia | 6 | 2022 Financial System Benchmark | ✓ |
| Banco de Chile | Latin America & Caribbean | Chile | 2 | 2022 Financial System Benchmark | ✓ |
| Banco de Credito e Inversiones | Latin America & Caribbean | Chile | 2.5 | 2022 Financial System Benchmark | ✓ |
| Banco del Estado de Chile | Latin America & Caribbean | Chile | 3 | 2022 Financial System Benchmark | ✓ |
| Banco do Brasil | Latin America & Caribbean | Brazil | 6 | 2022 Financial System Benchmark | ✓ |
| Banco Santander | Europe | Spain | 5 | 2022 Financial System Benchmark | ✓ |
| Bancolombia | Latin America & Caribbean | Colombia | 8 | 2022 Financial System Benchmark | ✓ |
| Bangalore Electricity Supply Company | South Asia | India | 0 | 2024 Urban Benchmark | |
| Bangalore Metro Rail Corporation | South Asia | India | 0.5 | 2024 Urban Benchmark | |
| Bangalore Metropolitan Transport Corp | South Asia | India | 0.5 | 2024 Urban Benchmark | |
| Bangkok Bank | Southeast Asia | Thailand | 9.5 | 2022 Financial System Benchmark | ✓ |
| Bangkok Expressway and Metro PCL | Southeast Asia | Thailand | 4.5 | 2024 Urban Benchmark | |
| Bangladesh Road Transport Corp | South Asia | Bangladesh | 0 | 2024 Urban Benchmark | |
| Bank Central Asia (BCA) | Southeast Asia | Indonesia | 6.5 | 2022 Financial System Benchmark | ✓ |
| Bank Mandiri | Southeast Asia | Indonesia | 3.5 | 2022 Financial System Benchmark | ✓ |
| Bank Negara Indonesia | Southeast Asia | Indonesia | 1.5 | 2022 Financial System Benchmark | ✓ |
| Bank of America | North America | United States | 5 | 2022 Financial System Benchmark | ✓ |
| Bank of Baroda | South Asia | India | 2 | 2022 Financial System Benchmark | ✓ |
| Bank of Beijing | East Asia | China | 0 | 2022 Financial System Benchmark | ✓ |
| Bank of China | East Asia | China | 1 | 2022 Financial System Benchmark | ✓ |
| Bank of Communications | East Asia | China | 1 | 2022 Financial System Benchmark | ✓ |
| Bank of India | South Asia | India | 1 | 2022 Financial System Benchmark | ✓ |
| Bank of Nova Scotia | North America | Canada | 10 | 2022 Financial System Benchmark | ✓ |
| Bank of Shanghai | East Asia | China | 0 | 2022 Financial System Benchmark | ✓ |
| Bank Rakyat Indonesia (BRI) | Southeast Asia | Indonesia | 5 | 2022 Financial System Benchmark | ✓ |



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|----------------------------------|----------------------------|--------------------|-----|---|---|
| Bank VTB | Central Asia | Russian Federation | 3 | 2022 Financial System Benchmark | |
| Banque Centrale Populaire | Middle East & North Africa | Morocco | 0 | 2022 Financial System Benchmark | ✓ |
| Banque Misr | Middle East & North Africa | Egypt, Arab Rep. | 2.5 | 2022 Financial System Benchmark | ✓ |
| Baotou Steel | East Asia | China | 0 | 2024 Heavy Industries Benchmark | |
| Baowu | East Asia | China | 0.5 | 2024 Heavy Industries Benchmark | |
| Barclays | Europe | United Kingdom | 7.5 | 2022 Financial System Benchmark | ✓ |
| Barilla | Europe | Italy | 6 | 2023 Food and Agriculture and Nature Benchmarks | |
| Barrick Gold | North America | Canada | 14 | 2022 Nature Benchmark | |
| Barry Callebaut | Europe | Switzerland | 8.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| BASF | Europe | Germany | 7 | 2023 Food and Agriculture and Nature Benchmarks | |
| Basra Oil Company | Middle East & North Africa | Iraq | 0 | 2023 Oil and Gas Benchmark | |
| Bath & Body Works | North America | United States | 6 | 2024 Nature Benchmark | |
| Bausch Health | North America | Canada | 4 | 2022 Nature Benchmark | |
| Bayer | Europe | Germany | 13 | 2023 Food and Agriculture and Nature Benchmarks | |
| Bayerische Landesbank | Europe | Germany | 5.5 | 2022 Financial System Benchmark | ✓ |
| Bayerische Versorgungskammer | Europe | Germany | 0 | 2022 Financial System Benchmark | ✓ |
| BayWa | Europe | Germany | 9.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| BBK Electronics | East Asia | China | 0 | 2023 Digital Inclusion Benchmark | |
| BBMG | East Asia | China | 0.5 | 2024 Heavy Industries Benchmark | |
| BBVA | Europe | Spain | 8 | 2022 Financial System Benchmark | ✓ |
| BCE | North America | Canada | 7 | 2023 Digital Inclusion Benchmark | |
| BCI | North America | Canada | 4 | 2022 Financial System Benchmark | ✓ |
| Becamex | Southeast Asia | Vietnam | 0.5 | 2024 Urban Benchmark | |
| Bechtel | North America | United States | 4 | 2022 Nature Benchmark | |
| Beidahuang Group | East Asia | China | 0 | 2023 Food and Agriculture and Nature Benchmarks | |
| Beiersdorf | Europe | Germany | 7.5 | 2024 Nature Benchmark | |
| Beijing Capital Group | East Asia | China | 0 | 2024 Urban Benchmark | |
| Beijing Construction Engineering | East Asia | China | 0 | 2022 Nature Benchmark | ✓ |
| Beijing MTR Corporation | East Asia | China | 0 | 2024 Urban Benchmark | |



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|-----------------------|----------------------------|---------------|------|---|---|
| Berkshire Hathaway | North America | United States | 2.5 | 2022 Financial System Benchmark | ✓ |
| Berry Global | North America | United States | 7 | 2022 Nature Benchmark | |
| BESTSELLER | Europe | Denmark | 7 | 2022 Nature Benchmark | |
| BetAgro | Southeast Asia | Thailand | 0.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Bezeq | Middle East & North Africa | Israel | 5.5 | 2023 Digital Inclusion Benchmark | |
| Bharat Petroleum | South Asia | India | 2 | 2023 Oil and Gas Benchmark | |
| Bharti Airtel | South Asia | India | 8 | 2023 Digital Inclusion Benchmark | |
| BHP | Pacific | Australia | 12.5 | 2022 Nature Benchmark | |
| Bidcorp | Sub-Saharan Africa | South Africa | 5 | 2023 Food and Agriculture and Nature Benchmarks | |
| BioMar | Europe | Denmark | 9 | 2023 Food and Agriculture and Nature Benchmarks | |
| BlackRock | North America | United States | 7.5 | 2022 Financial System Benchmark | ✓ |
| Blackstone Group | North America | United States | 1.5 | 2022 Financial System Benchmark | ✓ |
| Block | North America | United States | 4 | 2023 Digital Inclusion Benchmark | |
| Bloomin' Brands | North America | United States | 3 | 2023 Food and Agriculture and Nature Benchmarks | |
| Blue Diamond Growers | North America | United States | 0.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| BMCE Bank | Middle East & North Africa | Morocco | 1.5 | 2022 Financial System Benchmark | ✓ |
| BMO | North America | Canada | 12.5 | 2022 Financial System Benchmark | ✓ |
| BMW | Europe | Germany | 8.5 | 2021 Automotive Benchmark | |
| BNP Paribas | Europe | France | 13 | 2022 Financial System Benchmark | ✓ |
| BNY Mellon | North America | United States | 6.5 | 2022 Financial System Benchmark | ✓ |
| BOE Technology Group | East Asia | China | 1.5 | 2023 Digital Inclusion Benchmark | |
| Boehringer Ingelheim | Europe | Germany | 0 | 2022 Nature Benchmark | |
| Boise Cascade Company | North America | United States | 3.5 | 2022 Nature Benchmark | |
| Bolloré | Europe | France | 5 | 2022 Transport Benchmark | |
| Bolt | Europe | Estonia | 0.5 | 2024 Urban Benchmark | |
| Bolton Group | Europe | Italy | 9.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Bonduelle | Europe | France | 5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Booking Holdings | North America | United States | 6.5 | 2023 Digital Inclusion Benchmark | |
| Boral | Pacific | Australia | 6 | 2024 Heavy Industries Benchmark | |
| Borealis | Europe | Austria | 4.5 | 2022 Nature Benchmark | |
| Boskalis | Europe | Netherlands | 7.5 | 2022 Nature Benchmark | |



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|--------------------------------------|---------------------------|----------------|------|---|---|
| Boston Properties | North America | United States | 4 | 2024 Urban Benchmark | |
| Bouygues Group | Europe | France | 5.5 | 2022 Nature Benchmark | |
| BP | Europe | United Kingdom | 9.5 | 2023 Oil and Gas Benchmark | |
| BR Properties | Latin America & Caribbean | Brazil | 0 | 2024 Urban Benchmark | |
| BRF | Latin America & Caribbean | Brazil | 7 | 2023 Food and Agriculture and Nature Benchmarks | |
| Bridgestone | East Asia | Japan | 7 | 2022 Nature Benchmark | |
| Bridgewater Associates | North America | United States | 0 | 2022 Financial System Benchmark | ✓ |
| Brigade Enterprises Ltd | South Asia | India | 4 | 2024 Urban Benchmark | |
| Bright Food Group | East Asia | China | 0 | 2023 Food and Agriculture and Nature Benchmarks | |
| BrightSphere Investment Group | North America | United States | 4 | 2022 Financial System Benchmark | ✓ |
| Brinker International | North America | United States | 7 | 2023 Food and Agriculture and Nature Benchmarks | |
| Bristol Myers Squibb | North America | United States | 5.5 | 2022 Nature Benchmark | |
| British International Investment plc | Europe | United Kingdom | 5.5 | 2022 Financial System Benchmark | ✓ |
| BRK | Latin America & Caribbean | Brazil | 0 | 2024 Urban Benchmark | |
| Broadcom | North America | United States | 5.5 | 2023 Digital Inclusion Benchmark | |
| Brookfield Asset Management | North America | Canada | 6 | 2022 Financial System Benchmark | ✓ |
| Brookfield Corporation | North America | Canada | 6.5 | 2023 Buildings Benchmark | |
| Brown-Forman | North America | United States | 4.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| BT Group | Europe | United Kingdom | 7.5 | 2023 Digital Inclusion Benchmark | |
| BUA Cement | Sub-Saharan Africa | Nigeria | 2.5 | 2024 Heavy Industries Benchmark | |
| BUCG | East Asia | China | 0 | 2022 Nature Benchmark | |
| Buenaventura | Latin America & Caribbean | Peru | 5.5 | 2024 Nature Benchmark | |
| Builders FirstSource | North America | United States | 3 | 2022 Nature Benchmark | |
| Bumi Resources | Southeast Asia | Indonesia | 3 | 2022 Nature Benchmark | |
| Bumi Serpong Damai | Southeast Asia | Indonesia | 4.5 | 2024 Urban Benchmark | |
| Bumitama Agri | Southeast Asia | Indonesia | 5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Bunge | North America | United States | 6.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Burberry | Europe | United Kingdom | 12.5 | 2022 Nature Benchmark | |
| Burns & McDonnell | North America | United States | 3.5 | 2024 Urban Benchmark | |
| Buzzi Unicem | Europe | Italy | 4 | 2024 Heavy Industries Benchmark | |



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|--------------------------------------|---------------------------|----------------|------|---|---|
| BYD | East Asia | China | 1.5 | 2021 Automotive Benchmark | |
| Bytedance | East Asia | China | 1.5 | 2023 Digital Inclusion Benchmark | |
| C&S Wholesale Grocers | North America | United States | 0 | 2023 Food and Agriculture and Nature Benchmarks | |
| C.H. Robinson Worldwide | North America | United States | 3 | 2022 Transport Benchmark | |
| Caisse des Depots | Europe | France | 2 | 2022 Financial System Benchmark | ✓ |
| Caixa Econômica Federal | Latin America & Caribbean | Brazil | 4.5 | 2022 Financial System Benchmark | ✓ |
| Caixabank | Europe | Spain | 12.5 | 2022 Financial System Benchmark | ✓ |
| Calavo Growers | North America | United States | 4 | 2023 Food and Agriculture and Nature Benchmarks | |
| Calcutta Electric Supply Corporation | South Asia | India | 2 | 2024 Urban Benchmark | |
| Calcutta Tramways | South Asia | India | 0 | 2024 Urban Benchmark | |
| California Resources | North America | United States | 5.5 | 2023 Oil and Gas Benchmark | |
| CalPERS | North America | United States | 3.5 | 2022 Financial System Benchmark | ✓ |
| CalSTRS | North America | United States | 4.5 | 2022 Financial System Benchmark | ✓ |
| Cambridge Associates | North America | United States | 0 | 2022 Financial System Benchmark | ✓ |
| Campbell's | North America | United States | 7 | 2023 Food and Agriculture and Nature Benchmarks | |
| Canadian Natural Resources | North America | Canada | 4 | 2023 Oil and Gas Benchmark | |
| Canadian Solar | North America | Canada | 6.5 | 2023 Electric Utilities Benchmark | |
| Canara Bank | South Asia | India | 2.5 | 2022 Financial System Benchmark | ✓ |
| Canon | East Asia | Japan | 9 | 2023 Digital Inclusion Benchmark | |
| Capgemini | Europe | France | 5.5 | 2023 Digital Inclusion Benchmark | |
| Capital Group | North America | United States | 2.5 | 2022 Financial System Benchmark | ✓ |
| Capital One | North America | United States | 4.5 | 2022 Financial System Benchmark | ✓ |
| Capitaland Investment | Southeast Asia | Singapore | 4.5 | 2024 Urban Benchmark | |
| Cappa and D'Albero | Sub-Saharan Africa | Nigeria | 0 | 2024 Urban Benchmark | |
| Capri Holdings | Europe | United Kingdom | 4.5 | 2022 Nature Benchmark | |
| Cargill | North America | United States | 7 | 2023 Food and Agriculture and Nature Benchmarks | |
| Carlsberg | Europe | Denmark | 12.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Carnival Corporation | North America | United States | 5 | 2024 Nature Benchmark | |
| Carozzi | Latin America & Caribbean | Chile | 0.5 | 2023 Food and Agriculture and Nature Benchmarks | |



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|----------------------------|---------------------------|----------------------|-----|---|---|
| Carrefour | Europe | France | 10 | 2023 Food and Agriculture and Nature Benchmarks | |
| Carter's | North America | United States | 6 | 2022 Nature Benchmark | |
| Cathay Financial Holding | East Asia | Taiwan, China | 11 | 2022 Financial System Benchmark | ✓ |
| Cathay Pacific | East Asia | Hong Kong SAR, China | 5 | 2022 Transport Benchmark | |
| CBRE Group | North America | United States | 7 | 2023 Buildings Benchmark | |
| CCR | Latin America & Caribbean | Brazil | 4 | 2024 Urban Benchmark | |
| CDP Group | Europe | Italy | 7.5 | 2022 Financial System Benchmark | ✓ |
| CDPQ | North America | Canada | 4.5 | 2022 Financial System Benchmark | ✓ |
| Celanese | North America | United States | 6 | 2022 Nature Benchmark | |
| Cementos Argos | Latin America & Caribbean | Colombia | 7.5 | 2024 Heavy Industries Benchmark | |
| Cemex | Latin America & Caribbean | Mexico | 14 | 2024 Heavy Industries Benchmark | |
| Cemros | Central Asia | Russian Federation | 0 | 2024 Heavy Industries Benchmark | |
| Cencosud | Latin America & Caribbean | Chile | 8 | 2023 Food and Agriculture and Nature Benchmarks | |
| Enovus Energy | North America | Canada | 6 | 2023 Oil and Gas Benchmark | |
| Central Japan Railway | East Asia | Japan | 2 | 2022 Transport Benchmark | |
| Central Pattana | Southeast Asia | Thailand | 6 | 2024 Urban Benchmark | |
| Central Retail | Southeast Asia | Thailand | 4 | 2023 Food and Agriculture and Nature Benchmarks | |
| Centrica | Europe | United Kingdom | 6 | 2024 Urban Benchmark | |
| Century Aluminum | North America | United States | 4 | 2024 Heavy Industries Benchmark | |
| Century Pacific Food | Southeast Asia | Philippines | 4.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| CEPSA | Europe | Spain | 9.5 | 2023 Oil and Gas Benchmark | |
| CEZ Group | Europe | Czechia | 8.5 | 2023 Electric Utilities Benchmark | |
| CF Industries | North America | United States | 6 | 2023 Food and Agriculture and Nature Benchmarks | |
| CFE | Latin America & Caribbean | Mexico | 0 | 2023 Electric Utilities Benchmark | ✓ |
| CHALCO | East Asia | China | 1 | 2024 Heavy Industries Benchmark | |
| Chanel | Europe | United Kingdom | 2.5 | 2022 Nature Benchmark | |
| Changan Automobile | East Asia | China | 0 | 2021 Automotive Benchmark | |
| Charles Schwab Corporation | North America | United States | 3 | 2022 Financial System Benchmark | ✓ |
| Charoen Pokphand Group | Southeast Asia | Thailand | 13 | 2023 Food and Agriculture and Nature Benchmarks | |



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|---------------------------------------|---------------|----------------------|-----|---|---|
| ChemChina | East Asia | China | 0 | 2022 Nature Benchmark | |
| Cheng Shin Rubber | East Asia | Taiwan, China | 3 | 2022 Nature Benchmark | |
| Chengdu Metro | East Asia | China | 0 | 2024 Urban Benchmark | |
| Chesapeake Energy | North America | United States | 5.5 | 2023 Oil and Gas Benchmark | |
| Chevron | North America | United States | 7.5 | 2023 Oil and Gas Benchmark | |
| Chevron Phillips | North America | United States | 2.5 | 2022 Nature Benchmark | |
| China Airlines | East Asia | Taiwan, China | 8.5 | 2022 Transport Benchmark | |
| China Communications Construction | East Asia | China | 0.5 | 2022 Nature Benchmark | |
| China Construction Bank | East Asia | China | 0.5 | 2022 Financial System Benchmark | ✓ |
| China COSCO Shipping | East Asia | China | 0.5 | 2022 Transport Benchmark | |
| China Datang | East Asia | China | 0 | 2023 Electric Utilities Benchmark | |
| China Development Bank | East Asia | China | 0.5 | 2022 Financial System Benchmark | ✓ |
| China Eastern Airlines | East Asia | China | 0.5 | 2022 Transport Benchmark | |
| China Energy Engineering Group | East Asia | China | 0.5 | 2022 Nature Benchmark | |
| China Everbright Bank | East Asia | China | 1 | 2022 Financial System Benchmark | ✓ |
| China Fortune Land Development | East Asia | China | 0 | 2024 Urban Benchmark | |
| China Hongqiao | East Asia | China | 0.5 | 2024 Heavy Industries Benchmark | |
| China Huadian | East Asia | China | 0 | 2023 Electric Utilities Benchmark | |
| China Huaneng | East Asia | China | 0.5 | 2023 Electric Utilities Benchmark | |
| China International Marine Containers | East Asia | China | 0 | 2022 Nature Benchmark | |
| China Investment Corporation | East Asia | China | 0.5 | 2022 Financial System Benchmark | ✓ |
| China Life Insurance | East Asia | China | 1 | 2022 Financial System Benchmark | ✓ |
| China Mengniu Dairy | East Asia | Hong Kong SAR, China | 2.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| China Merchants Bank | East Asia | China | 0.5 | 2022 Financial System Benchmark | ✓ |
| China Merchants Group | East Asia | China | 0.5 | 2023 Buildings Benchmark | |
| China Merchants Ports | East Asia | Hong Kong SAR, China | 4 | 2024 Nature Benchmark | |
| China MinMetals | East Asia | China | 0 | 2022 Nature Benchmark | |
| China Minsheng Bank | East Asia | China | 1 | 2022 Financial System Benchmark | ✓ |
| China Mobile | East Asia | China | 2 | 2023 Digital Inclusion Benchmark | |



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|---|---------------|----------------------|-----|---|---|
| China National Aviation Holding Corporation | East Asia | China | 1 | 2022 Transport Benchmark | |
| China Overseas Land & Investment | East Asia | Hong Kong SAR, China | 3 | 2023 Buildings Benchmark | |
| China Pacific Construction Group | East Asia | China | 0 | 2022 Nature Benchmark | ✓ |
| China Pacific Insurance | East Asia | China | 0.5 | 2022 Financial System Benchmark | ✓ |
| China Poly Group | East Asia | China | 0 | 2023 Buildings Benchmark | |
| China Post Group | East Asia | China | 0 | 2022 Transport Benchmark | |
| China Railway Construction | East Asia | China | 0.5 | 2022 Nature Benchmark | |
| China Resources Building Materials Technology | East Asia | China | 0.5 | 2024 Heavy Industries Benchmark | |
| China Resources Holdings | East Asia | China | 0 | 2023 Food and Agriculture and Nature Benchmarks | |
| China Resources Land | East Asia | China | 0.5 | 2023 Buildings Benchmark | |
| China Satcom | East Asia | China | 0 | 2023 Digital Inclusion Benchmark | |
| China Shanshui Cement | East Asia | China | 1 | 2024 Heavy Industries Benchmark | |
| China Shenhua | East Asia | China | 1 | 2024 Nature Benchmark | |
| China Southern Airlines | East Asia | China | 1 | 2022 Transport Benchmark | |
| China Southern Power Grid | East Asia | China | 0 | 2024 Urban Benchmark | |
| China State Construction | East Asia | China | 0 | 2022 Nature Benchmark | |
| China State Railway Group Company | East Asia | China | 0 | 2022 Transport Benchmark | |
| China Steel | East Asia | Taiwan, China | 1.5 | 2024 Heavy Industries Benchmark | |
| China Taiping Insurance | East Asia | China | 0.5 | 2022 Financial System Benchmark | ✓ |
| China Telecom | East Asia | China | 1 | 2023 Digital Inclusion Benchmark | |
| China Three Gorges | East Asia | China | 1 | 2023 Electric Utilities Benchmark | |
| China Tianying | East Asia | China | 0 | 2024 Urban Benchmark | |
| China Unicom | East Asia | China | 1 | 2023 Digital Inclusion Benchmark | |
| China Vanke | East Asia | China | 0.5 | 2024 Urban Benchmark | |
| China Water Affairs Group | East Asia | China | 1.5 | 2024 Urban Benchmark | |
| China Zheshang Bank | East Asia | China | 0.5 | 2022 Financial System Benchmark | ✓ |
| Chipotle Mexican Grill | North America | United States | 5.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| CHN Energy | East Asia | China | 0 | 2023 Electric Utilities Benchmark | |



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|---------------------------------|---------------------------|----------------------|------|---|---|
| Chongqing Rail Transit | East Asia | China | 0 | 2024 Urban Benchmark | |
| Chongqing Water Group | East Asia | China | 0 | 2024 Urban Benchmark | |
| CHS | North America | United States | 3.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Chubb | Europe | Switzerland | 4 | 2022 Financial System Benchmark | ✓ |
| Chubu Electric Power | East Asia | Japan | 5 | 2023 Electric Utilities Benchmark | |
| Chugoku Electric Power | East Asia | Japan | 2 | 2023 Electric Utilities Benchmark | |
| Chunghwa Telecom | East Asia | Taiwan, China | 10 | 2023 Digital Inclusion Benchmark | |
| CI Financial Corp | North America | Canada | 2.5 | 2022 Financial System Benchmark | ✓ |
| CIBC | North America | Canada | 4.5 | 2022 Financial System Benchmark | ✓ |
| CIDCO | South Asia | India | 0 | 2024 Urban Benchmark | |
| CIFI Holdings | East Asia | China | 2 | 2023 Buildings Benchmark | |
| CIL | South Asia | India | 1 | 2024 Nature Benchmark | |
| CIMB | Southeast Asia | Malaysia | 6.5 | 2022 Financial System Benchmark | ✓ |
| Cipla | South Asia | India | 5 | 2022 Nature Benchmark | |
| Ciputra Development | Southeast Asia | Indonesia | 2 | 2024 Urban Benchmark | |
| Cisco | North America | United States | 12.5 | 2023 Digital Inclusion Benchmark | |
| CITIC Group | East Asia | China | 1 | 2022 Financial System Benchmark | ✓ |
| CITIC Pacific Special Steel | East Asia | China | 1 | 2024 Heavy Industries Benchmark | |
| Citigroup | North America | United States | 11 | 2022 Financial System Benchmark | ✓ |
| Citizens Financial Group | North America | United States | 4.5 | 2022 Financial System Benchmark | ✓ |
| Citrix | North America | United States | 2 | 2023 Digital Inclusion Benchmark | |
| Citrosuco | Latin America & Caribbean | Brazil | 5.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| City Developments Limited | Southeast Asia | Singapore | 6 | 2024 Urban Benchmark | |
| Civil Service Retirement System | North America | United States | 0.5 | 2022 Financial System Benchmark | |
| CJ Logistics | East Asia | Korea, Rep. | 4 | 2022 Transport Benchmark | |
| CK Asset Holdings | East Asia | Hong Kong SAR, China | 4.5 | 2023 Buildings Benchmark | |
| Claas | Europe | Germany | 1.5 | 2021 Food and Agriculture Benchmark | |
| Clark Construction | North America | United States | 0 | 2024 Urban Benchmark | |
| Cleanaway Waste Management | Pacific | Australia | 5.5 | 2024 Urban Benchmark | |
| Cloudflare | North America | United States | 5.5 | 2023 Digital Inclusion Benchmark | |



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| CLP Group | East Asia | Hong Kong SAR, China | 6.5 | 2023 Electric Utilities Benchmark | |
| CMA CGM | Europe | France | 5 | 2022 Transport Benchmark | |
| CMOC | East Asia | China | 9 | 2022 Nature Benchmark | |
| CMPC | Latin America & Caribbean | Chile | 6.5 | 2023 Nature Benchmark | |
| CMS Energy | North America | United States | 6 | 2023 Electric Utilities Benchmark | |
| CNBM | East Asia | China | 0 | 2024 Heavy Industries Benchmark | |
| CNH Industrial | Europe | Netherlands | 9 | 2021 Food and Agriculture Benchmark | |
| CNOOC | East Asia | China | 3.5 | 2023 Oil and Gas Benchmark | |
| CNPC | East Asia | China | 2 | 2023 Oil and Gas Benchmark | |
| Coamo Agroindustrial Cooperativa | Latin America & Caribbean | Brazil | 0 | 2023 Food and Agriculture and Nature Benchmarks | |
| Coca-Cola Company | North America | United States | 12 | 2023 Food and Agriculture and Nature Benchmarks | |
| Codelco | Latin America & Caribbean | Chile | 2.5 | 2022 Nature Benchmark | |
| COFCO | East Asia | China | 0.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Cogent Communications | North America | United States | 2 | 2023 Digital Inclusion Benchmark | |
| Cognizant | North America | United States | 7.5 | 2023 Digital Inclusion Benchmark | |
| Coles Group | Pacific | Australia | 13 | 2023 Food and Agriculture and Nature Benchmarks | |
| Colgate-Palmolive | North America | United States | 6.5 | 2024 Nature Benchmark | |
| Colruyt | Europe | Belgium | 2 | 2023 Food and Agriculture and Nature Benchmarks | |
| Columbia Sportswear | North America | United States | 6 | 2022 Nature Benchmark | |
| Comcast | North America | United States | 5 | 2023 Digital Inclusion Benchmark | |
| ComfortDelGro | Southeast Asia | Singapore | 3.5 | 2022 Transport Benchmark | |
| CommBank | Pacific | Australia | 7 | 2022 Financial System Benchmark | ✓ |
| Commerzbank | Europe | Germany | 7.5 | 2022 Financial System Benchmark | ✓ |
| Compagnie des Bois du Gabon | Sub-Saharan Africa | Gabon | 2 | 2023 Nature Benchmark | |
| Compass Group | Europe | United Kingdom | 11 | 2023 Food and Agriculture and Nature Benchmarks | |
| Conad | Europe | Italy | 0 | 2023 Food and Agriculture and Nature Benchmarks | |
| Conagra Brands | North America | United States | 6 | 2023 Food and Agriculture and Nature Benchmarks | |
| ConocoPhillips | North America | United States | 8.5 | 2023 Oil and Gas Benchmark | |
| Constellation Brands | North America | United States | 5 | 2023 Food and Agriculture and Nature Benchmarks | |



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|-------------------------|---------------------------|---------------|-----|---|---|
| Constellation Energy | North America | United States | 5 | 2023 Electric Utilities Benchmark | |
| Consultatio | Latin America & Caribbean | Argentina | 0 | 2024 Urban Benchmark | |
| Continental | Europe | Germany | 6 | 2022 Nature Benchmark | |
| Convivio | Europe | France | 4.5 | 2024 Urban Benchmark | |
| Cooke | North America | Canada | 0.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| COOP Group | Europe | Switzerland | 4 | 2023 Food and Agriculture and Nature Benchmarks | |
| Coöperatie Coforta | Europe | Netherlands | 0 | 2023 Food and Agriculture and Nature Benchmarks | |
| Copersucar | Latin America & Caribbean | Brazil | 4.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Corning | North America | United States | 13 | 2023 Digital Inclusion Benchmark | |
| Corteva Agriscience | North America | United States | 5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Cosan | Latin America & Caribbean | Brazil | 5.5 | 2021 Food and Agriculture Benchmark | |
| Cosmo Energy | East Asia | Japan | 5.5 | 2023 Oil and Gas Benchmark | |
| Costco | North America | United States | 5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Cosun | Europe | Netherlands | 3.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Coty | North America | United States | 6 | 2024 Nature Benchmark | |
| Couche-Tard | North America | Canada | 3 | 2023 Food and Agriculture and Nature Benchmarks | |
| Country Garden Holdings | East Asia | China | 0.5 | 2023 Buildings Benchmark | ✓ |
| Covea | Europe | France | 5.5 | 2022 Financial System Benchmark | ✓ |
| Covestro | Europe | Germany | 11 | 2022 Nature Benchmark | |
| CPC | East Asia | Taiwan, China | 2 | 2023 Oil and Gas Benchmark | |
| CPP Investments | North America | Canada | 4.5 | 2022 Financial System Benchmark | ✓ |
| CREC | East Asia | China | 0 | 2022 Nature Benchmark | |
| Credicorp | Latin America & Caribbean | Peru | 4.5 | 2022 Financial System Benchmark | ✓ |
| Crédit Agricole | Europe | France | 9 | 2022 Financial System Benchmark | ✓ |
| Credit Mutuel | Europe | France | 1.5 | 2022 Financial System Benchmark | ✓ |
| Credit Suisse Group | Europe | Switzerland | 5 | 2022 Financial System Benchmark | |
| CRH | Europe | Ireland | 11 | 2024 Heavy Industries Benchmark | |
| Crown Holdings | North America | United States | 6 | 2022 Nature Benchmark | |
| CTBC Financial | East Asia | Taiwan, China | 6 | 2022 Financial System Benchmark | ✓ |



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|-----------------------------------|---------------------------|----------------|-----|---|---|
| Cushman & Wakefield | Europe | United Kingdom | 5 | 2023 Buildings Benchmark | |
| Cutrale | Latin America & Caribbean | Brazil | 0 | 2023 Food and Agriculture and Nature Benchmarks | |
| CVC Capital Partners | Europe | Luxembourg | 0.5 | 2022 Financial System Benchmark | ✓ |
| CXIG | East Asia | China | 0 | 2024 Urban Benchmark | |
| Cyrela Brazil Realty | Latin America & Caribbean | Brazil | 4.5 | 2023 Buildings Benchmark | |
| D. E. Shaw Group | North America | United States | 0 | 2022 Financial System Benchmark | ✓ |
| D.R. Horton | North America | United States | 2 | 2022 Nature Benchmark | |
| Dabur | South Asia | India | 5.5 | 2024 Nature Benchmark | |
| Daewoo Engineering & Construction | East Asia | Korea, Rep. | 3.5 | 2022 Nature Benchmark | |
| Dai-ichi Life Holdings | East Asia | Japan | 3.5 | 2022 Financial System Benchmark | ✓ |
| Daiichi Sankyo | East Asia | Japan | 5.5 | 2022 Nature Benchmark | |
| Daimler | Europe | Germany | 11 | 2021 Automotive Benchmark | |
| Dairy Farmers of America | North America | United States | 4 | 2023 Food and Agriculture and Nature Benchmarks | |
| Daito Trust Construction | East Asia | Japan | 1 | 2022 Nature Benchmark | |
| Daiwa House Group | East Asia | Japan | 5 | 2022 Nature Benchmark | |
| Dalian Wanda Group | East Asia | China | 0 | 2024 Urban Benchmark | |
| Dalmia Bharat | South Asia | India | 0.5 | 2024 Heavy Industries Benchmark | |
| Dangote Cement | Sub-Saharan Africa | Nigeria | 3.5 | 2024 Heavy Industries Benchmark | |
| Dangote Industries | Sub-Saharan Africa | Nigeria | 0.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Danish Agro | Europe | Denmark | 4.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Danish Crown | Europe | Denmark | 7.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Danone | Europe | France | 14 | 2023 Food and Agriculture and Nature Benchmarks | |
| Danske Bank | Europe | Denmark | 7.5 | 2022 Financial System Benchmark | ✓ |
| Darden Restaurants | North America | United States | 5 | 2023 Food and Agriculture and Nature Benchmarks | |
| DBS | Southeast Asia | Singapore | 3.5 | 2022 Financial System Benchmark | ✓ |
| De Heus | Europe | Netherlands | 1 | 2023 Food and Agriculture and Nature Benchmarks | |
| Decathlon | Europe | France | 5.5 | 2022 Nature Benchmark | |
| Deere & Co | North America | United States | 5.5 | 2021 Food and Agriculture Benchmark | |
| DekaBank | Europe | Germany | 4.5 | 2022 Financial System Benchmark | ✓ |



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|----------------------------------|---------------------------|----------------|------|---|---|
| Del Monte Pacific | North America | United States | 4 | 2023 Food and Agriculture and Nature Benchmarks | |
| Delhi Metro | South Asia | India | 0 | 2024 Urban Benchmark | |
| Delivery Hero | Europe | Germany | 6.5 | 2023 Digital Inclusion Benchmark | |
| Dell | North America | United States | 11 | 2023 Digital Inclusion Benchmark | |
| Delong Steel | East Asia | China | 0 | 2024 Heavy Industries Benchmark | |
| Delta Air Lines | North America | United States | 6.5 | 2022 Transport Benchmark | |
| DEME | Europe | Belgium | 3.5 | 2022 Nature Benchmark | |
| DESCO | South Asia | Bangladesh | 0 | 2024 Urban Benchmark | |
| Designer Brands | North America | United States | 3.5 | 2022 Nature Benchmark | |
| Desjardins | North America | Canada | 2.5 | 2022 Financial System Benchmark | ✓ |
| Deutsche Bahn | Europe | Germany | 6.5 | 2022 Transport Benchmark | |
| Deutsche Bank | Europe | Germany | 6.5 | 2022 Financial System Benchmark | ✓ |
| Deutsche Telekom | Europe | Germany | 13.5 | 2023 Digital Inclusion Benchmark | |
| Devon Energy | North America | United States | 4 | 2023 Oil and Gas Benchmark | |
| Dexco | Latin America & Caribbean | Brazil | 2.5 | 2023 Nature Benchmark | |
| DFC | North America | United States | 5.5 | 2022 Financial System Benchmark | ✓ |
| Dhaka Power Distribution Company | South Asia | Bangladesh | 0.5 | 2024 Urban Benchmark | |
| DHL Group | Europe | Germany | 7 | 2022 Transport Benchmark | |
| Diageo | Europe | United Kingdom | 14 | 2023 Food and Agriculture and Nature Benchmarks | |
| DIC Corporation | East Asia | Japan | 3.5 | 2022 Nature Benchmark | |
| DiDi Chuxing | East Asia | China | 0 | 2023 Digital Inclusion Benchmark | |
| Digicel | Latin America & Caribbean | Jamaica | 1 | 2023 Digital Inclusion Benchmark | |
| Digital Realty Trust | North America | United States | 4 | 2023 Digital Inclusion Benchmark | |
| Dimensional Fund Advisors | North America | United States | 0.5 | 2022 Financial System Benchmark | ✓ |
| DL Holdings | East Asia | Korea, Rep. | 4.5 | 2024 Nature Benchmark | |
| DLF | South Asia | India | 4.5 | 2024 Urban Benchmark | |
| DLG Group | Europe | Denmark | 5.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| DLR Group | North America | United States | 0 | 2024 Urban Benchmark | |
| DMCI Homes | Southeast Asia | Philippines | 0.5 | 2024 Urban Benchmark | |
| DMK | Europe | Germany | 4.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| DNB | Europe | Norway | 5 | 2022 Financial System Benchmark | ✓ |
| Dodge & Cox | North America | United States | 0 | 2022 Financial System Benchmark | ✓ |
| Dole | Europe | Ireland | 4.5 | 2023 Food and Agriculture and Nature Benchmarks | |



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|-------------------------|----------------------------|----------------------|-----|---|---|
| Dole Food | North America | United States | 4.5 | 2021 Food and Agriculture Benchmark | |
| Dominion Energy | North America | United States | 6.5 | 2023 Electric Utilities Benchmark | |
| Domino's | North America | United States | 4.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Dongfeng Motor Group | East Asia | China | 0.5 | 2021 Automotive Benchmark | |
| Donghai Special Steel | East Asia | China | 0 | 2024 Heavy Industries Benchmark | |
| Dongling Group | East Asia | China | 0 | 2022 Nature Benchmark | |
| Dongwon Industries | East Asia | Korea, Rep. | 1 | 2023 Food and Agriculture and Nature Benchmarks | |
| DOW | North America | United States | 6 | 2022 Nature Benchmark | |
| DP World | Middle East & North Africa | United Arab Emirates | 4.5 | 2024 Nature Benchmark | |
| Dr Reddy's Laboratories | South Asia | India | 6.5 | 2022 Nature Benchmark | |
| Driscoll's | North America | United States | 1 | 2023 Food and Agriculture and Nature Benchmarks | |
| DS Smith | Europe | United Kingdom | 7.5 | 2022 Nature Benchmark | |
| DSM | Europe | Netherlands | 11 | 2023 Food and Agriculture and Nature Benchmarks | |
| DSP Design Associates | South Asia | India | 0 | 2024 Urban Benchmark | |
| DSV | Europe | Denmark | 7.5 | 2022 Transport Benchmark | |
| Duke Energy | North America | United States | 7 | 2023 Electric Utilities Benchmark | |
| DuPont | North America | United States | 6.5 | 2022 Nature Benchmark | |
| DZ Bank Group | Europe | Germany | 6.5 | 2022 Financial System Benchmark | ✓ |
| E Fund Management | East Asia | Hong Kong SAR, China | 0 | 2022 Financial System Benchmark | ✓ |
| E. Leclerc | Europe | France | 0 | 2023 Food and Agriculture and Nature Benchmarks | |
| E.ON | Europe | Germany | 8.5 | 2023 Electric Utilities Benchmark | |
| Eastman Chemical | North America | United States | 6 | 2022 Nature Benchmark | |
| Eaton | Europe | Ireland | 5.5 | 2023 Electric Utilities Benchmark | |
| eBay | North America | United States | 5.5 | 2023 Digital Inclusion Benchmark | |
| EBRD | Europe | United Kingdom | 4 | 2022 Financial System Benchmark | ✓ |
| Ebro Foods | Europe | Spain | 4.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| ECARU | Middle East & North Africa | Egypt, Arab Rep. | 0 | 2024 Urban Benchmark | |
| EchoStar | North America | United States | 0 | 2023 Digital Inclusion Benchmark | |
| Ecolab | North America | United States | 7.5 | 2022 Nature Benchmark | |
| ECOM Agroindustrial | Europe | Switzerland | 8 | 2023 Food and Agriculture and Nature Benchmarks | |



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|--|----------------------------|----------------------|------|---|---|
| Ecopetrol | Latin America & Caribbean | Colombia | 14 | 2023 Oil and Gas Benchmark | |
| ED&F Man | Europe | United Kingdom | 4 | 2023 Food and Agriculture and Nature Benchmarks | |
| Edeka Zentrale | Europe | Germany | 5.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Edenor | Latin America & Caribbean | Argentina | 3 | 2024 Urban Benchmark | |
| EDF | Europe | France | 15 | 2023 Electric Utilities Benchmark | |
| Edmond de Rothschild Group | Europe | France | 0.5 | 2022 Financial System Benchmark | ✓ |
| EDP | Europe | Portugal | 15.5 | 2023 Electric Utilities Benchmark | |
| EFG International | Europe | Switzerland | 1 | 2022 Financial System Benchmark | ✓ |
| EGAT | Southeast Asia | Thailand | 1 | 2023 Electric Utilities Benchmark | |
| EGPC | Middle East & North Africa | Egypt, Arab Rep. | 0 | 2023 Oil and Gas Benchmark | |
| Egyptian Electricity Holding Company | Middle East & North Africa | Egypt, Arab Rep. | 0 | 2023 Electric Utilities Benchmark | ✓ |
| Egyptian Holding Company for Water & Waste Water | Middle East & North Africa | Egypt, Arab Rep. | 0 | 2024 Urban Benchmark | |
| EIB | Europe | Luxembourg | 9.5 | 2022 Financial System Benchmark | ✓ |
| Eiffage | Europe | France | 3.5 | 2022 Nature Benchmark | |
| Eko Development | Sub-Saharan Africa | Nigeria | 0.5 | 2024 Urban Benchmark | |
| Elektrobras | Latin America & Caribbean | Brazil | 8.5 | 2023 Electric Utilities Benchmark | |
| Eli Lilly and Company | North America | United States | 3 | 2022 Nature Benchmark | |
| Elior Group | Europe | France | 3.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Elisa | Europe | Finland | 5.5 | 2023 Digital Inclusion Benchmark | |
| Elsowedy Electric | Middle East & North Africa | Egypt, Arab Rep. | 7 | 2024 Urban Benchmark | |
| Emaar Properties | Middle East & North Africa | United Arab Emirates | 0 | 2023 Buildings Benchmark | |
| E-Mart | East Asia | Korea, Rep. | 3 | 2023 Food and Agriculture and Nature Benchmarks | |
| EMCOR Group | North America | United States | 5 | 2022 Nature Benchmark | |
| Emirates | Middle East & North Africa | United Arab Emirates | 1.5 | 2022 Transport Benchmark | |
| Emirates Global Aluminium | Middle East & North Africa | United Arab Emirates | 5.5 | 2024 Heavy Industries Benchmark | |
| Empresa ICA | Latin America & Caribbean | Mexico | 0 | 2024 Urban Benchmark | |
| EMT Madrid | Europe | Spain | 0 | 2024 Urban Benchmark | |



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|------------------------------|----------------------------|----------------------|------|---|---|
| EnBW Company | Europe | Germany | 5.5 | 2023 Electric Utilities Benchmark | |
| ENDE | Sub-Saharan Africa | Angola | 0 | 2024 Urban Benchmark | |
| Enel | Europe | Italy | 14 | 2023 Electric Utilities Benchmark | |
| ENEOS | East Asia | Japan | 8 | 2023 Oil and Gas Benchmark | |
| ENGIE | Europe | France | 9 | 2023 Electric Utilities Benchmark | |
| Eni | Europe | Italy | 15 | 2023 Oil and Gas Benchmark | |
| ENOC | Middle East & North Africa | United Arab Emirates | 3.5 | 2023 Oil and Gas Benchmark | |
| Enterprise Products Partners | North America | United States | 4 | 2023 Oil and Gas Benchmark | |
| EnviroServ | Sub-Saharan Africa | South Africa | 0 | 2024 Urban Benchmark | |
| EOG Resources | North America | United States | 4.5 | 2023 Oil and Gas Benchmark | |
| EPAL | Sub-Saharan Africa | Angola | 0 | 2024 Urban Benchmark | |
| EPFO | South Asia | India | 0 | 2022 Financial System Benchmark | ✓ |
| Equinix | North America | United States | 6 | 2023 Digital Inclusion Benchmark | |
| Equinor | Europe | Norway | 9.5 | 2023 Oil and Gas Benchmark | |
| Equity Residential | North America | United States | 3 | 2024 Urban Benchmark | |
| Eranove | Europe | France | 3.5 | 2024 Urban Benchmark | |
| Ericsson | Europe | Sweden | 13 | 2023 Digital Inclusion Benchmark | |
| Erste Group Bank | Europe | Austria | 3.5 | 2022 Financial System Benchmark | ✓ |
| Eskom | Sub-Saharan Africa | South Africa | 4.5 | 2023 Electric Utilities Benchmark | ✓ |
| Essential Utilities | North America | United States | 5.5 | 2024 Urban Benchmark | |
| Essity | Europe | Sweden | 11.5 | 2024 Nature Benchmark | |
| Ethio Telecom | Sub-Saharan Africa | Ethiopia | 0 | 2023 Digital Inclusion Benchmark | |
| Ethiopian Airlines | Sub-Saharan Africa | Ethiopia | 0 | 2022 Transport Benchmark | |
| Etisalat | Middle East & North Africa | United Arab Emirates | 3 | 2023 Digital Inclusion Benchmark | |
| EuroChem | Europe | Switzerland | 4.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| EUROGATE | Europe | Germany | 2 | 2024 Nature Benchmark | |
| Euronav | Europe | Belgium | 4 | 2022 Transport Benchmark | |
| Eutelsat | Europe | France | 7 | 2023 Digital Inclusion Benchmark | |
| Even Construtora | Latin America & Caribbean | Brazil | 0.5 | 2023 Buildings Benchmark | |
| Evergrande | East Asia | China | 1.5 | 2023 Buildings Benchmark | |
| Evergreen Marine Corporation | East Asia | Taiwan, China | 5.5 | 2022 Transport Benchmark | |
| Evonik | Europe | Germany | 12 | 2023 Food and Agriculture and Nature Benchmarks | |



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|---|----------------------------|----------------------|------|---|---|
| Evraz | Europe | United Kingdom | 6.5 | 2024 Heavy Industries Benchmark | |
| EW Group | Europe | Germany | 0 | 2023 Food and Agriculture and Nature Benchmarks | |
| Exelon Corporation | North America | United States | 5 | 2021 Electric Utilities Benchmark | |
| Expeditors | North America | United States | 4.5 | 2022 Transport Benchmark | |
| ExxonMobil | North America | United States | 4.5 | 2023 Oil and Gas Benchmark | |
| Ezz Steel | Middle East & North Africa | Egypt, Arab Rep. | 0 | 2022 Nature Benchmark | |
| Falabella | Latin America & Caribbean | Chile | 8.5 | 2024 Nature Benchmark | |
| Fannie Mae | North America | United States | 4 | 2022 Financial System Benchmark | |
| Far EasTone | East Asia | Taiwan, China | 11.5 | 2023 Digital Inclusion Benchmark | |
| Fast Retailing | East Asia | Japan | 12.5 | 2022 Nature Benchmark | |
| FAW | East Asia | China | 0 | 2021 Automotive Benchmark | |
| FCC | Europe | Spain | 6 | 2022 Nature Benchmark | |
| FCF | East Asia | Taiwan, China | 2.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Federal Employees Retirement System | North America | United States | 0.5 | 2022 Financial System Benchmark | |
| Federated Hermes | North America | United States | 6 | 2022 Financial System Benchmark | ✓ |
| Federation of National Public Service Personnel Mutual Aid Associations | East Asia | Japan | 0 | 2022 Financial System Benchmark | ✓ |
| FedEx | North America | United States | 6 | 2022 Transport Benchmark | |
| Ferrero | Europe | Luxembourg | 12 | 2023 Food and Agriculture and Nature Benchmarks | |
| Ferrovial | Europe | Spain | 8 | 2022 Nature Benchmark | |
| FGV Holdings | Southeast Asia | Malaysia | 8.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Fiat Chrysler Automobiles | Europe | United Kingdom | 8 | 2021 Electric Utilities Benchmark | |
| Fidelity International | Europe | United Kingdom | 4.5 | 2022 Financial System Benchmark | ✓ |
| Fidelity Investments | North America | United States | 1.5 | 2022 Financial System Benchmark | ✓ |
| Fifth Third Bancorp | North America | United States | 5 | 2022 Financial System Benchmark | ✓ |
| Firmenich | Europe | Switzerland | 13 | 2023 Food and Agriculture and Nature Benchmarks | |
| First Abu Dhabi Bank | Middle East & North Africa | United Arab Emirates | 4.5 | 2022 Financial System Benchmark | ✓ |
| First Eagle Investment | North America | United States | 0 | 2022 Financial System Benchmark | |



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|---------------------------------------|---------------------------|----------------|------|---|---|
| First Quantum Minerals | North America | Canada | 5 | 2022 Nature Benchmark | |
| First Solar | North America | United States | 5.5 | 2023 Electric Utilities Benchmark | |
| FirstGroup | Europe | United Kingdom | 6.5 | 2022 Transport Benchmark | |
| FirstRand | Sub-Saharan Africa | South Africa | 5.5 | 2022 Financial System Benchmark | ✓ |
| Fletcher Building | Pacific | New Zealand | 5.5 | 2022 Nature Benchmark | |
| Florida State Board of Administration | North America | United States | 2.5 | 2022 Financial System Benchmark | ✓ |
| Flour Mills of Nigeria | Sub-Saharan Africa | Nigeria | 2.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Fluor | North America | United States | 4.5 | 2022 Nature Benchmark | |
| FMC | North America | United States | 9 | 2023 Food and Agriculture and Nature Benchmarks | |
| FMO | Europe | Netherlands | 10.5 | 2022 Financial System Benchmark | ✓ |
| Fomento Económico Mexicano (FEMSA) | Latin America & Caribbean | Mexico | 2.5 | 2021 Food and Agriculture Benchmark | |
| Fonterra | Pacific | New Zealand | 7.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Food Corporation of India (FCI) | South Asia | India | 3 | 2021 Food and Agriculture Benchmark | |
| Foot Locker | North America | United States | 6 | 2022 Nature Benchmark | |
| Ford | North America | United States | 13 | 2021 Automotive Benchmark | |
| Forever 21 | North America | United States | 0 | 2022 Nature Benchmark | |
| ForFarmers | Europe | Netherlands | 6.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Formosa Petrochemical | East Asia | Taiwan, China | 1.5 | 2023 Oil and Gas Benchmark | |
| Formosa Plastics Corporation | East Asia | Taiwan, China | 2.5 | 2022 Nature Benchmark | |
| Fortescue | Pacific | Australia | 5.5 | 2022 Nature Benchmark | |
| Fortum | Europe | Finland | 11.5 | 2023 Electric Utilities Benchmark | |
| Foster + Partners | Europe | United Kingdom | 0.5 | 2024 Urban Benchmark | |
| Foxconn | East Asia | Taiwan, China | 3.5 | 2023 Digital Inclusion Benchmark | |
| Franklin Resources | North America | United States | 5 | 2022 Financial System Benchmark | ✓ |
| Frasers Property | Southeast Asia | Singapore | 3.5 | 2024 Urban Benchmark | |
| Freddie Mac | North America | United States | 3 | 2022 Financial System Benchmark | |
| Freeport-McMoRan | North America | United States | 14 | 2022 Nature Benchmark | |
| FrieslandCampina | Europe | Netherlands | 9 | 2023 Food and Agriculture and Nature Benchmarks | |
| FRTIB | North America | United States | 1 | 2022 Financial System Benchmark | ✓ |
| FS Group | Europe | Italy | 6 | 2022 Transport Benchmark | |
| Fubon Financial | East Asia | Taiwan, China | 9 | 2022 Financial System Benchmark | ✓ |



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|---------------------------------------|---------------------------|----------------------|------|---|---|
| Fufeng Group | East Asia | China | 0.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Fuji Oil Group | East Asia | Japan | 8.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Fujian Sunner Development | East Asia | China | 0 | 2023 Food and Agriculture and Nature Benchmarks | |
| Fung Group | East Asia | Hong Kong SAR, China | 3 | 2022 Nature Benchmark | |
| FUNO | Latin America & Caribbean | Mexico | 8 | 2024 Urban Benchmark | |
| Future Fund | Pacific | Australia | 1.5 | 2022 Financial System Benchmark | ✓ |
| GAIL | South Asia | India | 3 | 2023 Oil and Gas Benchmark | |
| Galp Energia | Europe | Portugal | 8 | 2023 Oil and Gas Benchmark | |
| GAM | Europe | Switzerland | 5 | 2022 Financial System Benchmark | ✓ |
| Gamuda | Southeast Asia | Malaysia | 6.5 | 2024 Urban Benchmark | |
| Ganfeng Lithium | East Asia | China | 2.5 | 2022 Nature Benchmark | |
| Gap | North America | United States | 12.5 | 2022 Nature Benchmark | |
| Gazprom | Central Asia | Russian Federation | 2.5 | 2023 Oil and Gas Benchmark | |
| GE | North America | United States | 8.5 | 2023 Electric Utilities Benchmark | |
| Gecina | Europe | France | 2 | 2023 Buildings Benchmark | |
| Geely Holding | East Asia | Hong Kong SAR, China | 3 | 2021 Automotive Benchmark | |
| Gemdale | East Asia | China | 0 | 2023 Buildings Benchmark | |
| General Mills | North America | United States | 11 | 2023 Food and Agriculture and Nature Benchmarks | |
| General Motors | North America | United States | 7.5 | 2021 Automotive Benchmark | |
| Generali | Europe | Italy | 8 | 2022 Financial System Benchmark | ✓ |
| Gensler | North America | United States | 1 | 2024 Urban Benchmark | |
| Geode Capital Management | North America | United States | 0 | 2022 Financial System Benchmark | ✓ |
| George Weston (Weston Foods & Loblaw) | North America | Canada | 2 | 2021 Food and Agriculture Benchmark | |
| Georgia-Pacific | North America | United States | 3 | 2023 Nature Benchmark | |
| Gerdau | Latin America & Caribbean | Brazil | 7.5 | 2024 Heavy Industries Benchmark | |
| GIC | Southeast Asia | Singapore | 0.5 | 2022 Financial System Benchmark | ✓ |
| G-III Apparel Group | North America | United States | 3 | 2022 Nature Benchmark | |
| Gildan Activewear | North America | Canada | 12 | 2022 Nature Benchmark | |
| Gilead Sciences | North America | United States | 6.5 | 2022 Nature Benchmark | |
| Girişim Elektrik | Europe | Türkiye | 0 | 2024 Urban Benchmark | |
| Givaudan | Europe | Switzerland | 13 | 2023 Food and Agriculture and Nature Benchmarks | |



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|---------------------------------|--------------------|----------------|------|---|---|
| Glencore | Europe | Switzerland | 15.5 | 2022 Nature Benchmark | |
| Glico | East Asia | Japan | 2 | 2023 Food and Agriculture and Nature Benchmarks | |
| GlobalFoundries | North America | United States | 7.5 | 2023 Digital Inclusion Benchmark | |
| Globe Telecom | Southeast Asia | Philippines | 7 | 2023 Digital Inclusion Benchmark | |
| Go-Ahead Group | Europe | United Kingdom | 5 | 2022 Transport Benchmark | |
| Godrej Consumer Products | South Asia | India | 0 | 2024 Nature Benchmark | |
| Godrej Properties | South Asia | India | 5.5 | 2023 Buildings Benchmark | ✓ |
| Gold Fields | Sub-Saharan Africa | South Africa | 9 | 2022 Nature Benchmark | |
| Golden Agri-Resources | Southeast Asia | Singapore | 7 | 2023 Food and Agriculture and Nature Benchmarks | |
| Goldman Sachs | North America | United States | 5 | 2022 Financial System Benchmark | ✓ |
| Goldwind | East Asia | China | 2.5 | 2023 Electric Utilities Benchmark | |
| Goodman Group | Pacific | Australia | 6.5 | 2024 Urban Benchmark | |
| Goodyear Tire & Rubber | North America | United States | 2.5 | 2022 Nature Benchmark | |
| GoTo | Southeast Asia | Indonesia | 3 | 2023 Digital Inclusion Benchmark | |
| GPIF | East Asia | Japan | 0.5 | 2022 Financial System Benchmark | ✓ |
| Grab | Southeast Asia | Singapore | 4.5 | 2023 Digital Inclusion Benchmark | |
| Graincorp | Pacific | Australia | 7.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Graphic Packaging International | North America | United States | 5 | 2022 Nature Benchmark | |
| Grasim Industries | South Asia | India | 2.5 | 2022 Nature Benchmark | |
| Great Eastern Shipping | South Asia | India | 2.5 | 2022 Transport Benchmark | |
| Great Wall Motor Company | East Asia | China | 1 | 2021 Automotive Benchmark | |
| Greenland Holdings | East Asia | China | 0 | 2023 Buildings Benchmark | |
| Greentown China Holdings | East Asia | China | 1 | 2023 Buildings Benchmark | |
| Greenyard | Europe | Belgium | 7 | 2023 Food and Agriculture and Nature Benchmarks | |
| Greystar | North America | United States | 0.5 | 2024 Urban Benchmark | |
| Grindrod | Sub-Saharan Africa | South Africa | 5 | 2022 Transport Benchmark | |
| Grit Group | Sub-Saharan Africa | Mauritius | 4.5 | 2024 Urban Benchmark | |
| Group Five | Sub-Saharan Africa | South Africa | 3.5 | 2024 Urban Benchmark | |
| Groupama Group | Europe | France | 3.5 | 2022 Financial System Benchmark | ✓ |
| Groupe Bigard | Europe | France | 0 | 2023 Food and Agriculture and Nature Benchmarks | |



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|---------------------------------|---------------------------|----------------|------|---|---|
| Groupe BPCE | Europe | France | 3.5 | 2022 Financial System Benchmark | ✓ |
| Groupe Casino | Europe | France | 12 | 2023 Food and Agriculture and Nature Benchmarks | |
| Groupe Pomona | Europe | France | 2 | 2023 Food and Agriculture and Nature Benchmarks | |
| Groupe PSA | Europe | France | 11.5 | 2022 Just Transition Assessment | |
| Growthpoint Properties | Sub-Saharan Africa | South Africa | 5.5 | 2024 Urban Benchmark | |
| Gruma | Latin America & Caribbean | Mexico | 4 | 2023 Food and Agriculture and Nature Benchmarks | |
| Grupo Arcor | Latin America & Caribbean | Argentina | 4 | 2023 Food and Agriculture and Nature Benchmarks | |
| Grupo Aval | Latin America & Caribbean | Colombia | 1 | 2022 Financial System Benchmark | ✓ |
| Grupo Bimbo | Latin America & Caribbean | Mexico | 6 | 2023 Food and Agriculture and Nature Benchmarks | |
| Grupo Comercial Chedraui | Latin America & Caribbean | Mexico | 1.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Grupo Financiero Banorte | Latin America & Caribbean | Mexico | 3 | 2022 Financial System Benchmark | ✓ |
| Grupo Lala | Latin America & Caribbean | Mexico | 1.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Grupo Mexico | Latin America & Caribbean | Mexico | 8 | 2022 Nature Benchmark | |
| Grupo Nutresa | Latin America & Caribbean | Colombia | 7 | 2023 Food and Agriculture and Nature Benchmarks | |
| Grupo Roggio | Latin America & Caribbean | Argentina | 0 | 2024 Urban Benchmark | |
| Gruppo Cremonini | Europe | Italy | 0 | 2023 Food and Agriculture and Nature Benchmarks | |
| Gruppo Veronesi | Europe | Italy | 1 | 2023 Food and Agriculture and Nature Benchmarks | |
| GS Engineering & Construction | East Asia | Korea, Rep. | 3 | 2024 Urban Benchmark | |
| GS Holdings | East Asia | Korea, Rep. | 2.5 | 2023 Oil and Gas Benchmark | |
| GSK | Europe | United Kingdom | 9.5 | 2022 Nature Benchmark | |
| GTT | North America | United States | 4 | 2023 Digital Inclusion Benchmark | |
| Guangdong Haid Group | East Asia | China | 0 | 2023 Food and Agriculture and Nature Benchmarks | |
| Guangdong Investment | East Asia | China | 2.5 | 2024 Urban Benchmark | |
| Guangxi Shenglong Metallurgical | East Asia | China | 0 | 2024 Heavy Industries Benchmark | |
| Guangzhou Automobile Group | East Asia | China | 1 | 2021 Automotive Benchmark | |
| Guangzhou Metro | East Asia | China | 0 | 2024 Urban Benchmark | |
| Guess? | North America | United States | 2 | 2022 Nature Benchmark | |



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|------------------------------------|----------------------------|------------------|------|---|---|
| Guggenheim Partners | North America | United States | 0 | 2022 Financial System Benchmark | ✓ |
| Guizhou Phosphate Chemical Group | East Asia | China | 0 | 2023 Food and Agriculture and Nature Benchmarks | |
| Gujarat Gas | South Asia | India | 4.5 | 2024 Urban Benchmark | |
| H&M Group | Europe | Sweden | 13.5 | 2022 Nature Benchmark | |
| Haeahn Architecture | East Asia | Korea, Rep. | 0 | 2024 Urban Benchmark | |
| Halcyon Agri | Southeast Asia | Singapore | 6 | 2022 Nature Benchmark | |
| Hana Financial Group | East Asia | Korea, Rep. | 5 | 2022 Financial System Benchmark | ✓ |
| Handelsbanken | Europe | Sweden | 4.5 | 2022 Financial System Benchmark | ✓ |
| Hanesbrands | North America | United States | 9 | 2022 Nature Benchmark | |
| Hankook Tire & Technology | East Asia | Korea, Rep. | 6 | 2022 Nature Benchmark | |
| Hankyu Hanshin Holdings | East Asia | Japan | 2.5 | 2022 Transport Benchmark | |
| Hanwa | East Asia | Japan | 1 | 2024 Heavy Industries Benchmark | |
| Hanwha Solutions | East Asia | Korea, Rep. | 3.5 | 2022 Nature Benchmark | |
| Hapag Lloyd | Europe | Germany | 3.5 | 2022 Transport Benchmark | |
| Harim Holdings | East Asia | Korea, Rep. | 0 | 2023 Food and Agriculture and Nature Benchmarks | |
| Harmony Gold | Sub-Saharan Africa | South Africa | 5.5 | 2022 Nature Benchmark | |
| Harvest Fund Management | East Asia | China | 0 | 2022 Financial System Benchmark | ✓ |
| Haseko Corporation | East Asia | Japan | 3 | 2022 Nature Benchmark | |
| Hassan Allam Holdings | Middle East & North Africa | Egypt, Arab Rep. | 0 | 2024 Urban Benchmark | |
| Hassell | Pacific | Australia | 1 | 2024 Urban Benchmark | |
| HCL | South Asia | India | 4.5 | 2023 Digital Inclusion Benchmark | |
| HDFC Bank | South Asia | India | 3 | 2022 Financial System Benchmark | ✓ |
| HDR | North America | United States | 5.5 | 2024 Urban Benchmark | |
| Healthcare of Ontario Pension Plan | North America | Canada | 0 | 2022 Financial System Benchmark | ✓ |
| Hebei Jingye Group | East Asia | China | 0 | 2024 Heavy Industries Benchmark | |
| Heerim Architects & Planners | East Asia | Korea, Rep. | 0 | 2024 Urban Benchmark | |
| Heidelberg Materials | Europe | Germany | 7.5 | 2024 Heavy Industries Benchmark | |
| Heilan Group | East Asia | China | 0 | 2022 Nature Benchmark | |
| Heineken | Europe | Netherlands | 14 | 2023 Food and Agriculture and Nature Benchmarks | |
| Helaba | Europe | Germany | 0 | 2022 Financial System Benchmark | ✓ |
| Hellenic Energy | Europe | Greece | 2 | 2023 Oil and Gas Benchmark | |



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|---|----------------|----------------------|------|---|---|
| Henderson Land | East Asia | Hong Kong SAR, China | 1.5 | 2024 Urban Benchmark | |
| Hengan International | East Asia | China | 3.5 | 2024 Nature Benchmark | |
| Hengli Petrochemical | East Asia | China | 0 | 2022 Nature Benchmark | |
| Henkel | Europe | Germany | 6.5 | 2022 Nature Benchmark | |
| Heraeus Holding | Europe | Germany | 4 | 2022 Nature Benchmark | |
| Hermes International | Europe | France | 7.5 | 2022 Nature Benchmark | |
| Hershey | North America | United States | 15 | 2023 Food and Agriculture and Nature Benchmarks | |
| Hess | North America | United States | 9 | 2023 Oil and Gas Benchmark | |
| Hesteel | East Asia | China | 0 | 2024 Heavy Industries Benchmark | |
| HF Sinclair | North America | United States | 4.5 | 2023 Oil and Gas Benchmark | |
| Hindalco | South Asia | India | 6.5 | 2024 Heavy Industries Benchmark | |
| HKS | North America | United States | 0 | 2024 Urban Benchmark | |
| HMM | East Asia | Korea, Rep. | 5 | 2022 Transport Benchmark | |
| Hoa Binh | Southeast Asia | Vietnam | 0.5 | 2024 Urban Benchmark | |
| HOK Group Inc | North America | United States | 0 | 2024 Urban Benchmark | |
| Holcim | Europe | Switzerland | 13 | 2024 Heavy Industries Benchmark | |
| Honda Motor | East Asia | Japan | 5.5 | 2021 Automotive Benchmark | |
| Honeywell | North America | United States | 5.5 | 2023 Electric Utilities Benchmark | |
| Hong Kong Monetary Authority | East Asia | Hong Kong SAR, China | 0 | 2022 Financial System Benchmark | ✓ |
| Hongkong Land | East Asia | Hong Kong SAR, China | 7 | 2024 Urban Benchmark | |
| Hormel Foods | North America | United States | 6.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Housing and Urban Development Corporation | South Asia | India | 1.5 | 2024 Urban Benchmark | |
| HP | North America | United States | 13 | 2023 Digital Inclusion Benchmark | |
| HPE | North America | United States | 11 | 2023 Digital Inclusion Benchmark | |
| HSBC | Europe | United Kingdom | 7.5 | 2022 Financial System Benchmark | ✓ |
| Hua Xia Bank | East Asia | China | 0 | 2022 Financial System Benchmark | ✓ |
| Huawei | East Asia | China | 3 | 2023 Digital Inclusion Benchmark | |
| Huaxia Life Insurance | East Asia | China | 0 | 2022 Financial System Benchmark | ✓ |
| Huaxin Cement | East Asia | China | 0.5 | 2024 Heavy Industries Benchmark | |
| Huayou Cobalt | East Asia | China | 3 | 2022 Nature Benchmark | |
| Hugo Boss | Europe | Germany | 10.5 | 2022 Nature Benchmark | |
| Huishang Bank | East Asia | China | 0.5 | 2022 Financial System Benchmark | ✓ |



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|--------------------------------------|----------------------------|----------------|------|---|---|
| Hunan Valin Steel | East Asia | China | 0 | 2024 Heavy Industries Benchmark | |
| Huntsman Corporation | North America | United States | 7.5 | 2022 Nature Benchmark | |
| Hutchison Port | Southeast Asia | Singapore | 8 | 2024 Nature Benchmark | |
| Hyundai Engineering and Construction | East Asia | Korea, Rep. | 11 | 2023 Buildings Benchmark | |
| Hyundai Motor | East Asia | Korea, Rep. | 8 | 2021 Automotive Benchmark | |
| Hyundai Steel | East Asia | Korea, Rep. | 10.5 | 2024 Heavy Industries Benchmark | |
| IADB | North America | United States | 5.5 | 2022 Financial System Benchmark | ✓ |
| IAG | Europe | United Kingdom | 6 | 2022 Transport Benchmark | |
| Iberdrola | Europe | Spain | 14.5 | 2023 Electric Utilities Benchmark | |
| IBM | North America | United States | 8.5 | 2023 Digital Inclusion Benchmark | |
| ICA Gruppen | Europe | Sweden | 4.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| ICBC | East Asia | China | 0.5 | 2022 Financial System Benchmark | ✓ |
| ICICI Bank | South Asia | India | 2 | 2022 Financial System Benchmark | ✓ |
| ICL | Middle East & North Africa | Israel | 7 | 2023 Food and Agriculture and Nature Benchmarks | |
| Idemitsu Kosan | East Asia | Japan | 7 | 2023 Oil and Gas Benchmark | |
| IFC | North America | United States | 6.5 | 2022 Financial System Benchmark | ✓ |
| IFF | North America | United States | 8.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| IFFCO | South Asia | India | 0 | 2023 Food and Agriculture and Nature Benchmarks | |
| iFlytek | East Asia | China | 0 | 2023 Digital Inclusion Benchmark | |
| IFM Investors | Pacific | Australia | 4.5 | 2022 Financial System Benchmark | ✓ |
| IJM | Southeast Asia | Malaysia | 4 | 2024 Urban Benchmark | |
| Ikeja Electric | Sub-Saharan Africa | Nigeria | 3.5 | 2024 Urban Benchmark | |
| Iliad | Europe | France | 3.5 | 2023 Digital Inclusion Benchmark | |
| Ilim Timber | Europe | Switzerland | 0 | 2023 Nature Benchmark | |
| Implats | Sub-Saharan Africa | South Africa | 5.5 | 2022 Nature Benchmark | |
| India Cements | South Asia | India | 0.5 | 2022 Nature Benchmark | |
| Indian Oil | South Asia | India | 1.5 | 2023 Oil and Gas Benchmark | |
| Indian Railways | South Asia | India | 0 | 2022 Transport Benchmark | |
| IndiGo | South Asia | India | 4.5 | 2022 Transport Benchmark | |
| Inditex | Europe | Spain | 12 | 2022 Nature Benchmark | |
| Indofood | Southeast Asia | Indonesia | 2.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Indorama Ventures | Southeast Asia | Thailand | 8 | 2022 Nature Benchmark | |



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|---|----------------------------|----------------------|------|---|---|
| Industrial Bank | East Asia | China | 0.5 | 2022 Financial System Benchmark | ✓ |
| Industrias Peñoles | Latin America & Caribbean | Mexico | 6.5 | 2022 Nature Benchmark | |
| INEOS | Europe | United Kingdom | 5.5 | 2022 Nature Benchmark | |
| Infineon | Europe | Germany | 7.5 | 2023 Digital Inclusion Benchmark | |
| Infosys | South Asia | India | 7.5 | 2023 Digital Inclusion Benchmark | |
| ING | Europe | Netherlands | 12.5 | 2022 Financial System Benchmark | ✓ |
| Inghams | Pacific | Australia | 4 | 2023 Food and Agriculture and Nature Benchmarks | |
| Ingka Holding | Europe | Netherlands | 6 | 2024 Nature Benchmark | |
| Ingredion | North America | United States | 8 | 2023 Food and Agriculture and Nature Benchmarks | |
| Inmarsat | Europe | United Kingdom | 6.5 | 2023 Digital Inclusion Benchmark | |
| Inpex | East Asia | Japan | 10.5 | 2023 Oil and Gas Benchmark | |
| InRetail | Latin America & Caribbean | Peru | 0 | 2023 Food and Agriculture and Nature Benchmarks | |
| Inspire Brands | North America | United States | 0 | 2023 Food and Agriculture and Nature Benchmarks | |
| Intel | North America | United States | 10.5 | 2023 Digital Inclusion Benchmark | |
| Inter RAO | Central Asia | Russian Federation | 0 | 2023 Electric Utilities Benchmark | ✓ |
| Interaseo | Latin America & Caribbean | Colombia | 0 | 2024 Urban Benchmark | |
| InterCement | Latin America & Caribbean | Brazil | 3.5 | 2024 Heavy Industries Benchmark | |
| Interholco | Europe | Switzerland | 10.5 | 2023 Nature Benchmark | |
| International Container Terminal Services | Southeast Asia | Philippines | 4.5 | 2024 Nature Benchmark | |
| International Distributions Services | Europe | United Kingdom | 7 | 2022 Transport Benchmark | |
| International Paper | North America | United States | 6.5 | 2022 Nature Benchmark | |
| Intesa Sanpaolo | Europe | Italy | 9 | 2022 Financial System Benchmark | ✓ |
| Invesco | North America | United States | 5.5 | 2022 Financial System Benchmark | ✓ |
| Investec | Sub-Saharan Africa | South Africa | 4 | 2022 Financial System Benchmark | ✓ |
| Investment Corporation of Dubai | Middle East & North Africa | United Arab Emirates | 0 | 2022 Financial System Benchmark | ✓ |
| Iridium Communications | North America | United States | 3 | 2023 Digital Inclusion Benchmark | |
| IRSA | Latin America & Caribbean | Argentina | 3 | 2023 Buildings Benchmark | |
| Isbank | Europe | Türkiye | 5.5 | 2022 Financial System Benchmark | ✓ |



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|--------------------------------|----------------------------|----------------|-----|---|---|
| ISDB | Middle East & North Africa | Saudi Arabia | 3 | 2022 Financial System Benchmark | ✓ |
| Iseki | East Asia | Japan | 1 | 2021 Food and Agriculture Benchmark | |
| Istanbul Metro | Europe | Türkiye | 0 | 2024 Urban Benchmark | |
| Itau Unibanco Holding | Latin America & Caribbean | Brazil | 8 | 2022 Financial System Benchmark | ✓ |
| Itochu | East Asia | Japan | 5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Itoham Yonekyu | East Asia | Japan | 0 | 2023 Food and Agriculture and Nature Benchmarks | |
| J Crew Group | North America | United States | 5 | 2022 Nature Benchmark | |
| J Power | East Asia | Japan | 3 | 2023 Electric Utilities Benchmark | |
| J&T Express | Southeast Asia | Indonesia | 0 | 2022 Transport Benchmark | |
| J. Safra Sarasin | Europe | Switzerland | 0.5 | 2022 Financial System Benchmark | ✓ |
| J.B. Hunt Transport Services | North America | United States | 4.5 | 2022 Transport Benchmark | |
| J.D. Heiskell & Company | North America | United States | 0 | 2023 Food and Agriculture and Nature Benchmarks | |
| J.R. Simplot | North America | United States | 3.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Jacobs | North America | United States | 6 | 2022 Nature Benchmark | |
| James Hardie Industries | Europe | Ireland | 5 | 2022 Nature Benchmark | |
| Janus Henderson | Europe | United Kingdom | 4 | 2022 Financial System Benchmark | ✓ |
| Japan Airlines | East Asia | Japan | 9 | 2022 Transport Benchmark | |
| Japan Pension Fund Association | East Asia | Japan | 0 | 2022 Financial System Benchmark | ✓ |
| Japan Post Bank | East Asia | Japan | 4 | 2022 Financial System Benchmark | ✓ |
| Japan Post Insurance | East Asia | Japan | 4 | 2022 Financial System Benchmark | ✓ |
| JBS | Latin America & Caribbean | Brazil | 5.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| JCB | Europe | United Kingdom | 3 | 2021 Food and Agriculture Benchmark | |
| JD Logistics | East Asia | China | 0 | 2022 Transport Benchmark | |
| JD.com | East Asia | China | 1 | 2023 Digital Inclusion Benchmark | |
| JDE Peet's | Europe | Netherlands | 10 | 2023 Food and Agriculture and Nature Benchmarks | |
| Jeronimo Martins | Europe | Portugal | 7 | 2023 Food and Agriculture and Nature Benchmarks | |
| JFE Holdings | East Asia | Japan | 10 | 2024 Heavy Industries Benchmark | |
| Jiangsu Hengrui Medicine | East Asia | China | 0 | 2022 Nature Benchmark | |



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|-------------------------------------|--------------------|----------------|------|---|---|
| Jiangsu Zhongnan Construction Group | East Asia | China | 0 | 2023 Buildings Benchmark | |
| Jiangxi Copper | East Asia | China | 0.5 | 2022 Nature Benchmark | |
| Jinchuan Group | East Asia | China | 1 | 2022 Nature Benchmark | |
| Jindal Steel And Power | South Asia | India | 1 | 2022 Nature Benchmark | |
| Jinke Property Group | East Asia | China | 0 | 2023 Buildings Benchmark | |
| Jio | South Asia | India | 2.5 | 2023 Digital Inclusion Benchmark | |
| JiuQuan Iron and Steel Group | East Asia | China | 0 | 2024 Heavy Industries Benchmark | |
| JK Holdings | East Asia | Japan | 0 | 2022 Nature Benchmark | |
| JLL | North America | United States | 7.5 | 2023 Buildings Benchmark | |
| JM Smucker | North America | United States | 6 | 2023 Food and Agriculture and Nature Benchmarks | |
| Johnson & Johnson | North America | United States | 10 | 2022 Nature Benchmark | |
| Johnson Matthey | Europe | United Kingdom | 5.5 | 2022 Nature Benchmark | |
| Jollibee | Southeast Asia | Philippines | 4 | 2023 Food and Agriculture and Nature Benchmarks | |
| JOYY | Southeast Asia | Singapore | 0.5 | 2023 Digital Inclusion Benchmark | |
| JP Morgan Chase | North America | United States | 6 | 2022 Financial System Benchmark | ✓ |
| JSW Energy | South Asia | India | 4 | 2023 Electric Utilities Benchmark | |
| JSW Steel | South Asia | India | 10.5 | 2024 Heavy Industries Benchmark | |
| Juan Garcia Lax | Europe | Germany | 0 | 2023 Food and Agriculture and Nature Benchmarks | |
| Julius Bär | Europe | Switzerland | 4.5 | 2022 Financial System Benchmark | ✓ |
| Julius Berger | Sub-Saharan Africa | Nigeria | 3.5 | 2024 Urban Benchmark | |
| Jumia | Sub-Saharan Africa | Nigeria | 3.5 | 2023 Digital Inclusion Benchmark | |
| Juniper Networks | North America | United States | 8 | 2023 Digital Inclusion Benchmark | |
| K+S | Europe | Germany | 7.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Kajima Corporation | East Asia | Japan | 5 | 2022 Nature Benchmark | |
| Kangde Xin Composite Material Group | East Asia | China | 0 | 2022 Nature Benchmark | |
| Kansai Electric Power | East Asia | Japan | 3.5 | 2023 Electric Utilities Benchmark | ✓ |
| Kao Corporation | East Asia | Japan | 12.5 | 2024 Nature Benchmark | |
| Kasikornbank | Southeast Asia | Thailand | 9.5 | 2022 Financial System Benchmark | ✓ |
| KazMunayGaz | Central Asia | Kazakhstan | 6 | 2023 Oil and Gas Benchmark | |
| KB Financial Group | East Asia | Korea, Rep. | 10 | 2022 Financial System Benchmark | ✓ |
| KBC Groep | Europe | Belgium | 7 | 2022 Financial System Benchmark | ✓ |
| KDDI | East Asia | Japan | 10 | 2023 Digital Inclusion Benchmark | |



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|----------------------------------|---------------------------|---------------|------|---|---|
| K-Electric | South Asia | Pakistan | 4 | 2023 Electric Utilities Benchmark | ✓ |
| Kellogg's | North America | United States | 13 | 2023 Food and Agriculture and Nature Benchmarks | |
| Kenya Power | Sub-Saharan Africa | Kenya | 4.5 | 2024 Urban Benchmark | |
| Keolis Group | Europe | France | 5 | 2024 Urban Benchmark | |
| Keppel Corporation | Southeast Asia | Singapore | 6 | 2024 Urban Benchmark | |
| Kering | Europe | France | 11.5 | 2022 Nature Benchmark | |
| Kernel Holding | Europe | Ukraine | 6 | 2023 Food and Agriculture and Nature Benchmarks | |
| Kerry Group | Europe | Ireland | 13.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Keurig Dr Pepper | North America | United States | 11 | 2023 Food and Agriculture and Nature Benchmarks | |
| Kewpie Corporation | East Asia | Japan | 4.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| KeyCorp | North America | United States | 4 | 2022 Financial System Benchmark | ✓ |
| Keyence Corporation | East Asia | Japan | 4 | 2023 Digital Inclusion Benchmark | |
| KfW | Europe | Germany | 2.5 | 2022 Financial System Benchmark | ✓ |
| Kia | East Asia | Korea, Rep. | 6 | 2021 Automotive Benchmark | |
| Kikkoman Corporation | East Asia | Japan | 3 | 2023 Food and Agriculture and Nature Benchmarks | |
| Kimberly-Clark | North America | United States | 8 | 2024 Nature Benchmark | |
| Kinross Gold | North America | Canada | 10 | 2022 Nature Benchmark | |
| Kirana Megatara | Southeast Asia | Indonesia | 2 | 2022 Nature Benchmark | |
| Kirin Holdings | East Asia | Japan | 10 | 2023 Food and Agriculture and Nature Benchmarks | |
| KKR | North America | United States | 0.5 | 2022 Financial System Benchmark | ✓ |
| Klabin | Latin America & Caribbean | Brazil | 9.5 | 2023 Nature Benchmark | |
| Kleiner Perkins Caufield & Byers | North America | United States | 0 | 2022 Financial System Benchmark | ✓ |
| Klépierre | Europe | France | 5 | 2024 Urban Benchmark | |
| KLP | Europe | Norway | 3 | 2022 Financial System Benchmark | ✓ |
| Kobelco | East Asia | Japan | 4.5 | 2024 Heavy Industries Benchmark | |
| Koch Foods | North America | United States | 0 | 2023 Food and Agriculture and Nature Benchmarks | |
| Kohl's | North America | United States | 6.5 | 2022 Nature Benchmark | |
| Kolkata Metro | South Asia | India | 0 | 2024 Urban Benchmark | |
| Korea Electric Power Corporation | East Asia | Korea, Rep. | 5.5 | 2023 Electric Utilities Benchmark | ✓ |
| Korea Investment Corporation | East Asia | Korea, Rep. | 0 | 2022 Financial System Benchmark | ✓ |



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|-----------------------------|----------------------------|---------------|-----|---|---|
| Korean Air Lines | East Asia | Korea, Rep. | 2 | 2022 Transport Benchmark | |
| Kotak Mahindra Bank | South Asia | India | 2 | 2022 Financial System Benchmark | ✓ |
| KPC | Middle East & North Africa | Kuwait | 1 | 2023 Oil and Gas Benchmark | |
| KPN | Europe | Netherlands | 7 | 2023 Digital Inclusion Benchmark | |
| Kraft Heinz | North America | United States | 8 | 2023 Food and Agriculture and Nature Benchmarks | |
| KRBL | South Asia | India | 1.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Kroger | North America | United States | 9 | 2023 Food and Agriculture and Nature Benchmarks | |
| Krung Thai Bank | Southeast Asia | Thailand | 2.5 | 2022 Financial System Benchmark | ✓ |
| KT | East Asia | Korea, Rep. | 11 | 2023 Digital Inclusion Benchmark | |
| Kubota | East Asia | Japan | 4 | 2021 Food and Agriculture Benchmark | |
| Kuehne + Nagel | Europe | Switzerland | 4 | 2022 Transport Benchmark | |
| Kumagai Gumi | East Asia | Japan | 4.5 | 2022 Nature Benchmark | |
| Kuwait Investment Authority | Middle East & North Africa | Kuwait | 0 | 2022 Financial System Benchmark | ✓ |
| Kweichow Moutai | East Asia | China | 0 | 2023 Food and Agriculture and Nature Benchmarks | |
| KWS | Europe | Germany | 4.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Kyocera | East Asia | Japan | 4.5 | 2023 Digital Inclusion Benchmark | |
| Kyokuyo | East Asia | Japan | 1 | 2023 Food and Agriculture and Nature Benchmarks | |
| Kyushu Electric Power | East Asia | Japan | 3 | 2023 Electric Utilities Benchmark | |
| L&T Metro Rail Hyderabad | South Asia | India | 1 | 2024 Urban Benchmark | |
| La Poste | Europe | France | 3.5 | 2022 Transport Benchmark | |
| Labor Pension Fund | East Asia | Taiwan, China | 0 | 2022 Financial System Benchmark | ✓ |
| LACERA | North America | United States | 2 | 2022 Financial System Benchmark | ✓ |
| Lacime Architects | East Asia | China | 0 | 2024 Urban Benchmark | |
| Lactalis | Europe | France | 0 | 2023 Food and Agriculture and Nature Benchmarks | |
| Lahore Transport Company | South Asia | Pakistan | 0 | 2024 Urban Benchmark | |
| Lam Research | North America | United States | 8 | 2023 Digital Inclusion Benchmark | |
| Lamb Weston | North America | United States | 2 | 2023 Food and Agriculture and Nature Benchmarks | |
| Land and Houses | Southeast Asia | Thailand | 1 | 2024 Urban Benchmark | |
| Land O'Lakes | North America | United States | 4.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| LANXESS | Europe | Germany | 9.5 | 2022 Nature Benchmark | |



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|-------------------------------------|---------------------------|----------------------|------|---|---|
| Largan Precision | East Asia | Taiwan, China | 1 | 2023 Digital Inclusion Benchmark | |
| Larsen & Toubro | South Asia | India | 2.5 | 2022 Nature Benchmark | |
| LATAM Airlines Group | Latin America & Caribbean | Chile | 5 | 2022 Transport Benchmark | |
| Laufer | Sub-Saharan Africa | Angola | 0 | 2024 Urban Benchmark | |
| Lazard | North America | United States | 1 | 2022 Financial System Benchmark | ✓ |
| LBBW | Europe | Germany | 7.5 | 2022 Financial System Benchmark | ✓ |
| LDC Groupe | Europe | France | 3.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| LEG Immobilien | Europe | Germany | 7.5 | 2023 Buildings Benchmark | |
| Legal and General Group | Europe | United Kingdom | 7 | 2022 Financial System Benchmark | ✓ |
| LendLease Group | Pacific | Australia | 5 | 2023 Buildings Benchmark | |
| Lennar | North America | United States | 3 | 2022 Nature Benchmark | |
| Lenovo | East Asia | China | 5.5 | 2023 Digital Inclusion Benchmark | |
| Les Mousquetaires | Europe | France | 0 | 2023 Food and Agriculture and Nature Benchmarks | |
| Levi Strauss & Co. | North America | United States | 4.5 | 2022 Nature Benchmark | |
| LG | East Asia | Korea, Rep. | 5.5 | 2023 Digital Inclusion Benchmark | |
| LG Chem | East Asia | Korea, Rep. | 4 | 2022 Nature Benchmark | |
| LGT Group | Europe | Liechtenstein | 3 | 2022 Financial System Benchmark | ✓ |
| Liberty Global | Europe | United Kingdom | 7.5 | 2023 Digital Inclusion Benchmark | |
| Liberty Mutual | North America | United States | 6 | 2022 Financial System Benchmark | ✓ |
| Life Insurance Corporation of India | South Asia | India | 1 | 2022 Financial System Benchmark | ✓ |
| Light Rail Transit Authority | Southeast Asia | Philippines | 0 | 2024 Urban Benchmark | |
| Limagrain | Europe | France | 2.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Lincoln National | North America | United States | 6.5 | 2022 Financial System Benchmark | ✓ |
| Linde | Europe | Ireland | 12.5 | 2022 Nature Benchmark | |
| Lindt & Sprüngli | Europe | Switzerland | 11.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Lingyunhai Sugar Group | East Asia | China | 0 | 2023 Food and Agriculture and Nature Benchmarks | |
| Link REIT | East Asia | Hong Kong SAR, China | 3.5 | 2024 Urban Benchmark | |
| Liquid Telecom | Europe | United Kingdom | 3 | 2023 Digital Inclusion Benchmark | |
| Liuzhou Iron & Steel | East Asia | China | 0 | 2024 Heavy Industries Benchmark | |
| Lloyds Banking Group | Europe | United Kingdom | 6.5 | 2022 Financial System Benchmark | ✓ |



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|------------------------|----------------------------|--------------------|------|---|---|
| Loblaw | North America | Canada | 8.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Lodha | South Asia | India | 9.5 | 2023 Buildings Benchmark | |
| Logitech International | Europe | Switzerland | 7 | 2023 Digital Inclusion Benchmark | |
| Lojas Renner | Latin America & Caribbean | Brazil | 7 | 2022 Nature Benchmark | |
| Longfor Group Holdings | East Asia | China | 3 | 2023 Buildings Benchmark | |
| Lord Abbett | North America | United States | 0 | 2022 Financial System Benchmark | ✓ |
| L'Oreal | Europe | France | 15 | 2024 Nature Benchmark | |
| LOTTE Chemical | East Asia | Korea, Rep. | 3.5 | 2022 Nature Benchmark | |
| Lotte Corporation | East Asia | Korea, Rep. | 5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Louis Dreyfus | Europe | Netherlands | 3 | 2023 Food and Agriculture and Nature Benchmarks | |
| Lovol | East Asia | China | 0.5 | 2021 Food and Agriculture Benchmark | |
| LPP | Europe | Poland | 6.5 | 2022 Nature Benchmark | |
| LSV Asset Management | North America | United States | 0.5 | 2022 Financial System Benchmark | |
| Lufthansa | Europe | Germany | 5 | 2022 Transport Benchmark | |
| Lukoil | Central Asia | Russian Federation | 8 | 2023 Oil and Gas Benchmark | |
| Lululemon Athletica | North America | Canada | 11.5 | 2022 Nature Benchmark | |
| Lumen | North America | United States | 6.5 | 2023 Digital Inclusion Benchmark | |
| Lundin Mining | North America | Canada | 9 | 2024 Nature Benchmark | |
| Lupin | South Asia | India | 5 | 2022 Nature Benchmark | |
| LVMH | Europe | France | 8 | 2022 Nature Benchmark | |
| Lyft | North America | United States | 5 | 2023 Digital Inclusion Benchmark | |
| LyondellBasell | Europe | Netherlands | 5.5 | 2022 Nature Benchmark | |
| M Dias Branco | Latin America & Caribbean | Brazil | 5.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| M&G | Europe | United Kingdom | 7.5 | 2022 Financial System Benchmark | ✓ |
| MAA | North America | United States | 0 | 2024 Urban Benchmark | |
| Ma'aden | Middle East & North Africa | Saudi Arabia | 5 | 2022 Nature Benchmark | |
| Maanshan Iron & Steel | East Asia | China | 1 | 2024 Heavy Industries Benchmark | |
| Macquarie Group | Pacific | Australia | 7 | 2022 Financial System Benchmark | ✓ |
| Macy's | North America | United States | 6.5 | 2022 Nature Benchmark | |
| Maderacre | Latin America & Caribbean | Peru | 0.5 | 2023 Nature Benchmark | |
| Magnit | Central Asia | Russian Federation | 5.5 | 2023 Food and Agriculture and Nature Benchmarks | |



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|-----------------------------------|---------------------------|--------------------|-----|---|---|
| Mahagenco | South Asia | India | 0.5 | 2023 Electric Utilities Benchmark | |
| Mahindra and Mahindra | South Asia | India | 5.5 | 2021 Automotive Benchmark | |
| Malaysia Employees Provident Fund | Southeast Asia | Malaysia | 0.5 | 2022 Financial System Benchmark | ✓ |
| Mallplaza | Latin America & Caribbean | Chile | 7.5 | 2024 Urban Benchmark | |
| Manulife | North America | Canada | 6.5 | 2022 Financial System Benchmark | ✓ |
| Mapfre | Europe | Spain | 6.5 | 2022 Financial System Benchmark | ✓ |
| Marathon Oil | North America | United States | 5 | 2023 Oil and Gas Benchmark | |
| Marathon Petroleum | North America | United States | 6.5 | 2023 Oil and Gas Benchmark | |
| Marfrig | Latin America & Caribbean | Brazil | 3.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Marks & Spencer | Europe | United Kingdom | 14 | 2024 Nature Benchmark | |
| Mars | North America | United States | 7.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Martin Marietta | North America | United States | 4 | 2024 Heavy Industries Benchmark | |
| Marubeni Corporation | East Asia | Japan | 5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Marubeni-Itochu Steel | East Asia | Japan | 0 | 2022 Nature Benchmark | |
| Maruha Nichiro | East Asia | Japan | 5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Massachusetts PRIM | North America | United States | 0.5 | 2022 Financial System Benchmark | ✓ |
| MassMutual | North America | United States | 4 | 2022 Financial System Benchmark | ✓ |
| Master Kong | East Asia | China | 1.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Maxi Mobility | Europe | Spain | 1.5 | 2024 Urban Benchmark | |
| Maybank | Southeast Asia | Malaysia | 2.5 | 2022 Financial System Benchmark | ✓ |
| Maynilad | Southeast Asia | Philippines | 2.5 | 2024 Urban Benchmark | |
| Mazda | East Asia | Japan | 3 | 2021 Automotive Benchmark | |
| McCain Foods | North America | Canada | 8.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| McCormick | North America | United States | 5 | 2023 Food and Agriculture and Nature Benchmarks | |
| McDonald's | North America | United States | 10 | 2023 Food and Agriculture and Nature Benchmarks | |
| MediaTek | East Asia | Taiwan, China | 2.5 | 2023 Digital Inclusion Benchmark | |
| MegaFon | Central Asia | Russian Federation | 3.5 | 2023 Digital Inclusion Benchmark | |
| Megaworld | Southeast Asia | Philippines | 1 | 2024 Urban Benchmark | |
| Megmilk Snow Brand | East Asia | Japan | 8.5 | 2023 Food and Agriculture and Nature Benchmarks | |



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|------------------------------------|---------------------------|---------------|------|---|---|
| Meiji | East Asia | Japan | 11 | 2023 Food and Agriculture and Nature Benchmarks | |
| Meiji Yasuda Life Insurance | East Asia | Japan | 1.5 | 2022 Financial System Benchmark | ✓ |
| Meituan | East Asia | China | 2 | 2023 Digital Inclusion Benchmark | |
| Meralco | Southeast Asia | Philippines | 6 | 2024 Urban Benchmark | |
| MercadoLibre | Latin America & Caribbean | Argentina | 5 | 2023 Digital Inclusion Benchmark | |
| Mercadona | Europe | Spain | 3.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Mercer | North America | United States | 0 | 2022 Financial System Benchmark | ✓ |
| Merck | Europe | Germany | 9 | 2022 Nature Benchmark | |
| Merck & Co | North America | United States | 6 | 2022 Nature Benchmark | |
| Mesirow Financial | North America | United States | 0 | 2022 Financial System Benchmark | ✓ |
| Meta | North America | United States | 11 | 2023 Digital Inclusion Benchmark | |
| Metallurgical Corporation of China | East Asia | China | 0.5 | 2022 Nature Benchmark | |
| Metinvest | Europe | Ukraine | 5 | 2024 Heavy Industries Benchmark | |
| Metlife | North America | United States | 5 | 2022 Financial System Benchmark | ✓ |
| Metro AG | Europe | Germany | 7 | 2023 Food and Agriculture and Nature Benchmarks | |
| Metropolitan Electricity Authority | Southeast Asia | Thailand | 0.5 | 2024 Urban Benchmark | |
| Metropolitan Waterworks Authority | Southeast Asia | Thailand | 0 | 2024 Urban Benchmark | |
| MetrôRio | Latin America & Caribbean | Brazil | 0 | 2024 Urban Benchmark | |
| Metsä | Europe | Finland | 8.5 | 2023 Nature Benchmark | |
| Mewah | Southeast Asia | Singapore | 4 | 2023 Food and Agriculture and Nature Benchmarks | |
| MHP | Europe | Ukraine | 4 | 2023 Food and Agriculture and Nature Benchmarks | |
| Michelin | Europe | France | 8 | 2022 Nature Benchmark | |
| Michigan Retirement Systems | North America | United States | 0 | 2022 Financial System Benchmark | ✓ |
| Microchip Technology | North America | United States | 6.5 | 2023 Digital Inclusion Benchmark | |
| Micron Technology | North America | United States | 7.5 | 2023 Digital Inclusion Benchmark | |
| Microsoft | North America | United States | 11.5 | 2023 Digital Inclusion Benchmark | |
| Migros | Europe | Switzerland | 4 | 2023 Food and Agriculture and Nature Benchmarks | |
| Millicom | Europe | Luxembourg | 9.5 | 2023 Digital Inclusion Benchmark | |



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|-----------------------------------|---------------------------|--------------------|------|---|---|
| Minerva | Latin America & Caribbean | Brazil | 7.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Minnesota State Retirement System | North America | United States | 0.5 | 2022 Financial System Benchmark | ✓ |
| Mirae Asset Financial Group | East Asia | Korea, Rep. | 0 | 2022 Financial System Benchmark | ✓ |
| MISC Group | Southeast Asia | Malaysia | 7 | 2022 Transport Benchmark | |
| Mitr Phol Group | Southeast Asia | Thailand | 10.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Mitsubishi Corporation | East Asia | Japan | 5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Mitsubishi Estate | East Asia | Japan | 7 | 2023 Buildings Benchmark | ✓ |
| Mitsubishi Motors Corporation | East Asia | Japan | 4.5 | 2021 Automotive Benchmark | |
| Mitsui | East Asia | Japan | 9 | 2023 Food and Agriculture and Nature Benchmarks | |
| Mitsui Fudosan | East Asia | Japan | 3 | 2023 Buildings Benchmark | |
| Mizuho | East Asia | Japan | 8 | 2022 Financial System Benchmark | ✓ |
| MN | Europe | Netherlands | 0.5 | 2022 Financial System Benchmark | ✓ |
| MOL Group | Europe | Hungary | 8.5 | 2023 Oil and Gas Benchmark | |
| Molinos | Latin America & Caribbean | Argentina | 0 | 2023 Food and Agriculture and Nature Benchmarks | |
| Molson Coors | North America | United States | 6.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Momentum Metropolitan | Sub-Saharan Africa | South Africa | 4 | 2022 Financial System Benchmark | ✓ |
| Mondelez International | North America | United States | 13.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Mondi | Europe | United Kingdom | 9 | 2022 Nature Benchmark | |
| Monster Beverage | North America | United States | 8 | 2023 Food and Agriculture and Nature Benchmarks | |
| Morgan Properties | North America | United States | 0 | 2024 Urban Benchmark | |
| Morgan Stanley | North America | United States | 7.5 | 2022 Financial System Benchmark | ✓ |
| Mosaic | North America | United States | 7 | 2023 Food and Agriculture and Nature Benchmarks | |
| Moscow Metro | Central Asia | Russian Federation | 0 | 2024 Urban Benchmark | |
| Mosvodokanal | Central Asia | Russian Federation | 0 | 2024 Urban Benchmark | |
| Mowi | Europe | Norway | 12 | 2023 Food and Agriculture and Nature Benchmarks | |
| Mr. Price | Sub-Saharan Africa | South Africa | 6.5 | 2022 Nature Benchmark | |
| MRT3 | Southeast Asia | Philippines | 0 | 2024 Urban Benchmark | |
| MRTA | Southeast Asia | Thailand | 0.5 | 2024 Urban Benchmark | |



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| MRV Engenharia | Latin America & Caribbean | Brazil | 5.5 | 2023 Buildings Benchmark | |
| MS&AD Insurance | East Asia | Japan | 8.5 | 2022 Financial System Benchmark | ✓ |
| MSC Cruises | Europe | United Kingdom | 3.5 | 2024 Nature Benchmark | |
| MSC Group | Europe | Switzerland | 1 | 2022 Transport Benchmark | |
| MTA | North America | United States | 0.5 | 2024 Urban Benchmark | |
| MTC Chennai | South Asia | India | 0.5 | 2024 Urban Benchmark | |
| MTN | Sub-Saharan Africa | South Africa | 7 | 2023 Digital Inclusion Benchmark | |
| MTR | East Asia | Hong Kong SAR, China | 3.5 | 2022 Transport Benchmark | |
| MTS | Central Asia | Russian Federation | 6.5 | 2023 Digital Inclusion Benchmark | |
| Mubadala Development Company | Middle East & North Africa | United Arab Emirates | 2.5 | 2022 Financial System Benchmark | ✓ |
| MUFG | East Asia | Japan | 7 | 2022 Financial System Benchmark | ✓ |
| Müller | Europe | Germany | 0 | 2023 Food and Agriculture and Nature Benchmarks | |
| Multiplan | Latin America & Caribbean | Brazil | 2.5 | 2024 Urban Benchmark | |
| Mumbai Metro One Private | South Asia | India | 0 | 2024 Urban Benchmark | |
| Munich Re | Europe | Germany | 7 | 2022 Financial System Benchmark | ✓ |
| Murata Manufacturing | East Asia | Japan | 8.5 | 2023 Digital Inclusion Benchmark | |
| Murugappa Group | South Asia | India | 0 | 2023 Food and Agriculture and Nature Benchmarks | |
| Musim Mas | Southeast Asia | Singapore | 8.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Muyuan Foods | East Asia | China | 1 | 2023 Food and Agriculture and Nature Benchmarks | |
| Naftogaz | Europe | Ukraine | 5 | 2023 Oil and Gas Benchmark | |
| Nairobi Water | Sub-Saharan Africa | Kenya | 0.5 | 2024 Urban Benchmark | |
| Nampak | Sub-Saharan Africa | South Africa | 5 | 2022 Nature Benchmark | |
| Nan Ya Plastics Corporation | East Asia | Taiwan, China | 0.5 | 2022 Nature Benchmark | |
| Nanjing Iron & Steel | East Asia | China | 0 | 2024 Heavy Industries Benchmark | |
| Naspers | Sub-Saharan Africa | South Africa | 7.5 | 2023 Digital Inclusion Benchmark | |
| National Agricultural Cooperative Federation | East Asia | Korea, Rep. | 0 | 2023 Food and Agriculture and Nature Benchmarks | |



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|---|----------------------------|------------------|-----|---|---|
| National Australia Bank | Pacific | Australia | 7.5 | 2022 Financial System Benchmark | ✓ |
| National Bank of Canada | North America | Canada | 7 | 2022 Financial System Benchmark | ✓ |
| National Bank of Egypt | Middle East & North Africa | Egypt, Arab Rep. | 2 | 2022 Financial System Benchmark | ✓ |
| National Development Fund | Middle East & North Africa | Saudi Arabia | 0 | 2022 Financial System Benchmark | ✓ |
| National Express Group | Europe | United Kingdom | 4 | 2022 Transport Benchmark | |
| National Federation of Mutual Aid Associations for Mutual Personnel | East Asia | Japan | 0 | 2022 Financial System Benchmark | ✓ |
| National Grid | Europe | United Kingdom | 6.5 | 2024 Urban Benchmark | |
| National Oil Corporation of Libya | Middle East & North Africa | Libya | 0 | 2023 Oil and Gas Benchmark | |
| National Pension Service of Korea | East Asia | Korea, Rep. | 0 | 2022 Financial System Benchmark | ✓ |
| Nationwide | North America | United States | 4.5 | 2022 Financial System Benchmark | ✓ |
| Natura & Co | Latin America & Caribbean | Brazil | 7.5 | 2024 Nature Benchmark | |
| Naturgy Energy | Europe | Spain | 8.5 | 2023 Oil and Gas Benchmark | |
| NatWest Group | Europe | United Kingdom | 7.5 | 2022 Financial System Benchmark | ✓ |
| Naver | East Asia | Korea, Rep. | 8 | 2023 Digital Inclusion Benchmark | |
| NEC | East Asia | Japan | 9 | 2023 Digital Inclusion Benchmark | |
| Nedbank Group | Sub-Saharan Africa | South Africa | 7 | 2022 Financial System Benchmark | ✓ |
| Nepal Telecom | South Asia | Nepal | 0 | 2023 Digital Inclusion Benchmark | |
| NESPAK | South Asia | Pakistan | 0.5 | 2024 Urban Benchmark | |
| Neste | Europe | Finland | 11 | 2023 Oil and Gas Benchmark | |
| Nestle | Europe | Switzerland | 15 | 2023 Food and Agriculture and Nature Benchmarks | |
| NetApp | North America | United States | 5.5 | 2023 Digital Inclusion Benchmark | |
| NetEase | East Asia | China | 3.5 | 2023 Digital Inclusion Benchmark | |
| Netflix | North America | United States | 2 | 2023 Digital Inclusion Benchmark | |
| Neuberger Berman | North America | United States | 3 | 2022 Financial System Benchmark | ✓ |
| New Balance | North America | United States | 3.5 | 2022 Nature Benchmark | |
| New China Life Insurance | East Asia | China | 0.5 | 2022 Financial System Benchmark | ✓ |
| New Enterprise Associates | North America | United States | 0 | 2022 Financial System Benchmark | ✓ |
| New Hope Group | East Asia | China | 0.5 | 2023 Food and Agriculture and Nature Benchmarks | |



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|---------------------------------------|----------------------------|----------------------|------|---|---|
| New World Development | East Asia | Hong Kong SAR, China | 4 | 2023 Buildings Benchmark | |
| New York Life Insurance | North America | United States | 6.5 | 2022 Financial System Benchmark | ✓ |
| New York State Common Retirement Fund | North America | United States | 0 | 2022 Financial System Benchmark | ✓ |
| Newcrest Mining | Pacific | Australia | 8 | 2022 Nature Benchmark | |
| Newmont | North America | United States | 15 | 2022 Nature Benchmark | |
| Newrest | Europe | France | 2 | 2023 Food and Agriculture and Nature Benchmarks | |
| Next | Europe | United Kingdom | 13.5 | 2022 Nature Benchmark | |
| Nextera Energy | North America | United States | 4 | 2023 Electric Utilities Benchmark | ✓ |
| NGL Energy Partners | North America | United States | 3 | 2023 Oil and Gas Benchmark | |
| NH Foods | East Asia | Japan | 4.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Nichirei | East Asia | Japan | 5.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Nike | North America | United States | 8 | 2022 Nature Benchmark | |
| Nikken Sekkei | East Asia | Japan | 0 | 2024 Urban Benchmark | |
| Nine Dragons Paper | East Asia | Hong Kong SAR, China | 1.5 | 2022 Nature Benchmark | |
| Ninety One | Sub-Saharan Africa | South Africa | 2 | 2022 Financial System Benchmark | ✓ |
| Nintendo | East Asia | Japan | 3.5 | 2023 Digital Inclusion Benchmark | |
| NIOC | Middle East & North Africa | Iran, Islamic Rep. | 0 | 2023 Oil and Gas Benchmark | |
| Nippon Express | East Asia | Japan | 2 | 2022 Transport Benchmark | |
| Nippon Life Insurance | East Asia | Japan | 2 | 2022 Financial System Benchmark | ✓ |
| Nippon Paint Holdings | East Asia | Japan | 4 | 2022 Nature Benchmark | |
| Nippon Paper Industries | East Asia | Japan | 5.5 | 2023 Nature Benchmark | |
| Nippon Steel | East Asia | Japan | 3.5 | 2024 Heavy Industries Benchmark | |
| NISA Investment | North America | United States | 0 | 2022 Financial System Benchmark | ✓ |
| Nissan Motor | East Asia | Japan | 8 | 2021 Automotive Benchmark | |
| Nisshin Seifun | East Asia | Japan | 8.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Nissui | East Asia | Japan | 7.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| NLMK | Central Asia | Russian Federation | 8 | 2024 Heavy Industries Benchmark | |
| NN Group | Europe | Netherlands | 8 | 2022 Financial System Benchmark | ✓ |
| NNPC | Sub-Saharan Africa | Nigeria | 2.5 | 2023 Oil and Gas Benchmark | |



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|-----------------------------------|--------------------|--------------------|-----|---|---|
| Nokia | Europe | Finland | 9 | 2023 Digital Inclusion Benchmark | |
| Nomad Foods | Europe | United Kingdom | 8 | 2023 Food and Agriculture and Nature Benchmarks | |
| Nomura Holdings | East Asia | Japan | 2.5 | 2022 Financial System Benchmark | ✓ |
| Nordea | Europe | Finland | 7.5 | 2022 Financial System Benchmark | ✓ |
| Nordstrom | North America | United States | 8.5 | 2022 Nature Benchmark | |
| Nordzucker | Europe | Germany | 7 | 2023 Food and Agriculture and Nature Benchmarks | |
| Norfund | Europe | Norway | 5 | 2022 Financial System Benchmark | ✓ |
| Norges Bank Investment Management | Europe | Norway | 6 | 2022 Financial System Benchmark | ✓ |
| Norgesgruppen | Europe | Norway | 5.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Norinchukin Bank | East Asia | Japan | 4 | 2022 Financial System Benchmark | ✓ |
| Nornickel | Central Asia | Russian Federation | 8.5 | 2022 Nature Benchmark | |
| Norsk Hydro | Europe | Norway | 15 | 2024 Heavy Industries Benchmark | |
| North Carolina Retirement System | North America | United States | 0.5 | 2022 Financial System Benchmark | ✓ |
| North China Construction Group | East Asia | China | 0 | 2024 Urban Benchmark | |
| Northam Platinum | Sub-Saharan Africa | South Africa | 4 | 2022 Nature Benchmark | |
| Northern Trust | North America | United States | 5 | 2022 Financial System Benchmark | ✓ |
| Northwestern Mutual | North America | United States | 0 | 2022 Financial System Benchmark | ✓ |
| Norwegian Cruise Line Holdings | North America | United States | 4.5 | 2024 Nature Benchmark | |
| Novartis | Europe | Switzerland | 13 | 2022 Nature Benchmark | |
| Novatek | Central Asia | Russian Federation | 6.5 | 2023 Oil and Gas Benchmark | |
| Novo Nordisk | Europe | Denmark | 7 | 2022 Nature Benchmark | |
| Novozymes | Europe | Denmark | 7.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| NRG Energy | North America | United States | 5.5 | 2023 Electric Utilities Benchmark | |
| NS Groep | Europe | Netherlands | 1.5 | 2022 Transport Benchmark | |
| NTPC | South Asia | India | 3.5 | 2023 Electric Utilities Benchmark | |
| NTT | East Asia | Japan | 7 | 2023 Digital Inclusion Benchmark | |
| Nucor | North America | United States | 3.5 | 2024 Heavy Industries Benchmark | |
| Nueva Pescanova | Europe | Spain | 8 | 2023 Food and Agriculture and Nature Benchmarks | |



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| Nufarm | Pacific | Australia | 6.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Nutreco | Europe | Netherlands | 6 | 2023 Food and Agriculture and Nature Benchmarks | |
| Nutrien | North America | Canada | 6 | 2023 Food and Agriculture and Nature Benchmarks | |
| Nvidia | North America | United States | 6.5 | 2023 Digital Inclusion Benchmark | |
| NVR | North America | United States | 2.5 | 2022 Nature Benchmark | |
| NXP Semiconductors | Europe | Netherlands | 11 | 2023 Digital Inclusion Benchmark | |
| NYCERS | North America | United States | 0 | 2022 Financial System Benchmark | ✓ |
| NYK Line | East Asia | Japan | 2.5 | 2022 Transport Benchmark | |
| NYSTRS | North America | United States | 1 | 2022 Financial System Benchmark | ✓ |
| Obayashi Corporation | East Asia | Japan | 7 | 2022 Nature Benchmark | |
| Obb-Holding | Europe | Austria | 1.5 | 2022 Transport Benchmark | |
| Oberoi Realty | South Asia | India | 3 | 2024 Urban Benchmark | |
| OCBC | Southeast Asia | Singapore | 4 | 2022 Financial System Benchmark | ✓ |
| Occidental Petroleum | North America | United States | 5.5 | 2023 Oil and Gas Benchmark | |
| Ocean Network Express | Southeast Asia | Singapore | 1 | 2022 Transport Benchmark | |
| Ocean Spray Cranberries | North America | United States | 0 | 2023 Food and Agriculture and Nature Benchmarks | |
| OCP | Middle East & North Africa | Morocco | 14.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Octopus Energy | Europe | United Kingdom | 1 | 2024 Urban Benchmark | |
| OEC | Latin America & Caribbean | Brazil | 5.5 | 2022 Nature Benchmark | |
| OeEB | Europe | Austria | 6 | 2022 Financial System Benchmark | ✓ |
| Oetker | Europe | Germany | 3.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Ohio Deferred Compensation | North America | United States | 0 | 2022 Financial System Benchmark | ✓ |
| O-I | North America | United States | 3.5 | 2022 Nature Benchmark | |
| OJI Holdings | East Asia | Japan | 5 | 2023 Nature Benchmark | |
| Ola | South Asia | India | 0 | 2023 Digital Inclusion Benchmark | |
| Olam International | Southeast Asia | Singapore | 6.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Old Dominion Freight Line | North America | United States | 3 | 2022 Transport Benchmark | |
| Old Mutual | Sub-Saharan Africa | South Africa | 4 | 2022 Financial System Benchmark | ✓ |
| Omantel | Middle East & North Africa | Oman | 1.5 | 2023 Digital Inclusion Benchmark | |
| OMV | Europe | Austria | 8.5 | 2023 Oil and Gas Benchmark | |



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|--------------------------------------|----------------------------|----------------------|------|---|---|
| ONEE | Middle East & North Africa | Morocco | 0 | 2024 Urban Benchmark | |
| ONGC | South Asia | India | 4 | 2023 Oil and Gas Benchmark | |
| Ontario Municipal Employees | North America | Canada | 4 | 2022 Financial System Benchmark | ✓ |
| Ontario Teachers' Pension Plan Board | North America | Canada | 5 | 2022 Financial System Benchmark | ✓ |
| Ooredoo | Middle East & North Africa | Qatar | 4 | 2023 Digital Inclusion Benchmark | |
| OP Financial Group | Europe | Finland | 4 | 2022 Financial System Benchmark | ✓ |
| OPERS | North America | United States | 0 | 2022 Financial System Benchmark | ✓ |
| Oracle | North America | United States | 7 | 2023 Digital Inclusion Benchmark | |
| Orange | Europe | France | 13.5 | 2023 Digital Inclusion Benchmark | |
| Orascom | Middle East & North Africa | United Arab Emirates | 2 | 2022 Nature Benchmark | |
| Oregon Public Employees | North America | United States | 0 | 2022 Financial System Benchmark | ✓ |
| Origin Energy | Pacific | Australia | 7.5 | 2023 Electric Utilities Benchmark | |
| ORIX Group | East Asia | Japan | 7 | 2022 Financial System Benchmark | ✓ |
| Orkla | Europe | Norway | 9 | 2023 Food and Agriculture and Nature Benchmarks | |
| Orlen | Europe | Poland | 2.5 | 2023 Oil and Gas Benchmark | |
| Orsted | Europe | Denmark | 14.5 | 2023 Electric Utilities Benchmark | |
| Osaka Metro | East Asia | Japan | 0 | 2024 Urban Benchmark | |
| OSI Group | North America | United States | 1.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| OTE | Europe | Greece | 7.5 | 2023 Digital Inclusion Benchmark | |
| Otsuka | East Asia | Japan | 11 | 2022 Nature Benchmark | |
| Otto Group | Europe | Germany | 9.5 | 2022 Nature Benchmark | |
| OUG Holdings | East Asia | Japan | 0 | 2023 Food and Agriculture and Nature Benchmarks | |
| Owens Corning | North America | United States | 9.5 | 2022 Nature Benchmark | |
| Pacific International Lines | Southeast Asia | Singapore | 4 | 2024 Nature Benchmark | |
| Pacific Mutual | North America | United States | 0.5 | 2022 Financial System Benchmark | ✓ |
| Pacific Seafood Group | North America | United States | 0 | 2023 Food and Agriculture and Nature Benchmarks | |
| Pactiv Evergreen | North America | United States | 4.5 | 2022 Nature Benchmark | |
| Page Industries | South Asia | India | 2 | 2022 Nature Benchmark | |
| Palantir | North America | United States | 1 | 2023 Digital Inclusion Benchmark | |
| Palm Hills Development | Middle East & North Africa | Egypt, Arab Rep. | 0 | 2023 Buildings Benchmark | |
| PalTel | Middle East & North Africa | West Bank and Gaza | 1 | 2023 Digital Inclusion Benchmark | |



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|---|----------------------------|----------------------|------|---|---|
| Pampa Energia | Latin America & Caribbean | Argentina | 5 | 2023 Electric Utilities Benchmark | |
| Panasonic Corporation | East Asia | Japan | 4.5 | 2023 Digital Inclusion Benchmark | |
| Paper Excellence | North America | Canada | 3 | 2023 Nature Benchmark | |
| Parlevliet & Van der Plas | Europe | Netherlands | 3 | 2023 Food and Agriculture and Nature Benchmarks | |
| Payden & Rygel | North America | United States | 1 | 2022 Financial System Benchmark | ✓ |
| PayPal | North America | United States | 9 | 2023 Digital Inclusion Benchmark | |
| PBF Energy | North America | United States | 4 | 2023 Oil and Gas Benchmark | |
| PCA | North America | United States | 5 | 2022 Nature Benchmark | |
| PCCW | East Asia | Hong Kong SAR, China | 5 | 2023 Digital Inclusion Benchmark | |
| PDO | Middle East & North Africa | Oman | 2.5 | 2023 Oil and Gas Benchmark | |
| PDVSA | Latin America & Caribbean | Venezuela, RB | 0 | 2023 Oil and Gas Benchmark | |
| Pemex | Latin America & Caribbean | Mexico | 4.5 | 2023 Oil and Gas Benchmark | |
| Pension Fund Association for Local Government Officials | East Asia | Japan | 0 | 2022 Financial System Benchmark | ✓ |
| Pentland Group | Europe | United Kingdom | 5 | 2022 Nature Benchmark | |
| People's Food | East Asia | China | 0 | 2023 Food and Agriculture and Nature Benchmarks | |
| PepsiCo | North America | United States | 13.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Perdue Farms | North America | United States | 2.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Perfetti van Melle | Europe | Italy | 5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Performance Food Group | North America | United States | 5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Perkins Eastman | North America | United States | 0.5 | 2024 Urban Benchmark | |
| Pernod Ricard | Europe | France | 11.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Pertamina | Southeast Asia | Indonesia | 5.5 | 2023 Oil and Gas Benchmark | |
| Perusahaan Listrik Negara | Southeast Asia | Indonesia | 2 | 2023 Electric Utilities Benchmark | ✓ |
| Petrobras | Latin America & Caribbean | Brazil | 11.5 | 2023 Oil and Gas Benchmark | |
| Petroecuador | Latin America & Caribbean | Ecuador | 0 | 2023 Oil and Gas Benchmark | |
| PETRONAS | Southeast Asia | Malaysia | 8.5 | 2023 Oil and Gas Benchmark | |
| PetroSA | Sub-Saharan Africa | South Africa | 3 | 2023 Oil and Gas Benchmark | |



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|------------------------------|--------------------|----------------------|------|---|---|
| PFA | Europe | Denmark | 3.5 | 2022 Financial System Benchmark | ✓ |
| Pfizer | North America | United States | 6.5 | 2022 Nature Benchmark | |
| PG&E | North America | United States | 5.5 | 2023 Electric Utilities Benchmark | ✓ |
| PGGM | Europe | Netherlands | 3 | 2022 Financial System Benchmark | ✓ |
| Phillips 66 | North America | United States | 5 | 2023 Oil and Gas Benchmark | |
| Phoenix Group | Europe | United Kingdom | 4 | 2022 Financial System Benchmark | ✓ |
| PhosAgro | Central Asia | Russian Federation | 6 | 2023 Food and Agriculture and Nature Benchmarks | |
| PHW Group | Europe | Germany | 3.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| PICC | East Asia | China | 1 | 2022 Financial System Benchmark | ✓ |
| Pick N Pay Group | Sub-Saharan Africa | South Africa | 2.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Pictet | Europe | Switzerland | 0.5 | 2022 Financial System Benchmark | ✓ |
| PIK Group | Central Asia | Russian Federation | 2.5 | 2024 Urban Benchmark | |
| Pinduoduo | East Asia | China | 1 | 2023 Digital Inclusion Benchmark | |
| Ping An Insurance | East Asia | China | 2 | 2022 Financial System Benchmark | ✓ |
| Pioneer Natural Resources | North America | United States | 5 | 2023 Oil and Gas Benchmark | |
| Pirelli & C | Europe | Italy | 8 | 2022 Nature Benchmark | |
| PLDT | Southeast Asia | Philippines | 4.5 | 2023 Digital Inclusion Benchmark | |
| PNC | North America | United States | 3.5 | 2022 Financial System Benchmark | ✓ |
| Polska Grupa Energetyczna | Europe | Poland | 6.5 | 2023 Electric Utilities Benchmark | |
| Polymetal | Europe | Cyprus | 12.5 | 2022 Nature Benchmark | |
| Polyus | Central Asia | Russian Federation | 4.5 | 2022 Nature Benchmark | |
| POSCO | East Asia | Korea, Rep. | 9 | 2024 Heavy Industries Benchmark | |
| Post Holdings | North America | United States | 6 | 2023 Food and Agriculture and Nature Benchmarks | |
| Postal Savings Bank of China | East Asia | China | 1 | 2022 Financial System Benchmark | ✓ |
| Pou Chen Corporation | East Asia | Taiwan, China | 5 | 2022 Nature Benchmark | |
| Power Assets | East Asia | Hong Kong SAR, China | 7 | 2023 Electric Utilities Benchmark | |
| Power Corporation | North America | Canada | 5.5 | 2022 Financial System Benchmark | ✓ |
| POWERCHINA | East Asia | China | 0 | 2022 Nature Benchmark | |
| PPC | Sub-Saharan Africa | South Africa | 2 | 2022 Nature Benchmark | |



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|--|----------------------------|----------------|------|---|---|
| PPG Industries | North America | United States | 6 | 2022 Nature Benchmark | |
| PPL | North America | United States | 5 | 2023 Electric Utilities Benchmark | |
| Prada | Europe | Italy | 6 | 2022 Nature Benchmark | |
| Precious Woods | Europe | Switzerland | 4.5 | 2023 Nature Benchmark | |
| Prestige Estates | South Asia | India | 4 | 2024 Urban Benchmark | |
| PRIMECAP | North America | United States | 0 | 2022 Financial System Benchmark | ✓ |
| Primero TSL | Sub-Saharan Africa | Nigeria | 0 | 2024 Urban Benchmark | |
| Principal Financial | North America | United States | 7 | 2022 Financial System Benchmark | ✓ |
| Procter & Gamble | North America | United States | 5.5 | 2024 Nature Benchmark | |
| Prologis | North America | United States | 5.5 | 2023 Buildings Benchmark | ✓ |
| Promigas | Latin America & Caribbean | Colombia | 0 | 2024 Urban Benchmark | |
| Promotora Ambiental | Latin America & Caribbean | Mexico | 0 | 2024 Urban Benchmark | |
| Proparco | Europe | France | 4 | 2022 Financial System Benchmark | ✓ |
| Proximus | Europe | Belgium | 7 | 2023 Digital Inclusion Benchmark | |
| Prudential Financial | North America | United States | 6 | 2022 Financial System Benchmark | ✓ |
| Prudential plc | Europe | United Kingdom | 6 | 2022 Financial System Benchmark | ✓ |
| Pruksa Holdings | Southeast Asia | Thailand | 4 | 2024 Urban Benchmark | |
| PSA International | Southeast Asia | Singapore | 4 | 2024 Nature Benchmark | |
| PSP Investments Canada | North America | Canada | 3 | 2022 Financial System Benchmark | ✓ |
| PTT | Southeast Asia | Thailand | 13.5 | 2023 Oil and Gas Benchmark | |
| Public Bank | Southeast Asia | Malaysia | 4 | 2022 Financial System Benchmark | ✓ |
| Public Institution for Social Security | Middle East & North Africa | Kuwait | 0 | 2022 Financial System Benchmark | ✓ |
| Public Investment Corporation | Sub-Saharan Africa | South Africa | 4 | 2022 Financial System Benchmark | ✓ |
| Public Investment Fund | Middle East & North Africa | Saudi Arabia | 0 | 2022 Financial System Benchmark | ✓ |
| Publix Super Markets | North America | United States | 0 | 2023 Food and Agriculture and Nature Benchmarks | |
| PulteGroup | North America | United States | 5 | 2022 Nature Benchmark | |
| Puma | Europe | Germany | 14 | 2022 Nature Benchmark | |
| Punjab National Bank | South Asia | India | 0.5 | 2022 Financial System Benchmark | ✓ |
| PVH | North America | United States | 12 | 2022 Nature Benchmark | |
| Qatar Airways Group | Middle East & North Africa | Qatar | 2 | 2022 Transport Benchmark | |
| Qatar Electricity and Water | Middle East & North Africa | Qatar | 1.5 | 2023 Electric Utilities Benchmark | |



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|---|----------------------------|------------------|------|---|---|
| Qatar Investment Authority | Middle East & North Africa | Qatar | 0.5 | 2022 Financial System Benchmark | ✓ |
| QatarEnergy | Middle East & North Africa | Qatar | 5 | 2023 Oil and Gas Benchmark | |
| Qatari Diar | Middle East & North Africa | Qatar | 0 | 2023 Buildings Benchmark | |
| Qualcomm | North America | United States | 10 | 2023 Digital Inclusion Benchmark | |
| Quanta Services | North America | United States | 7 | 2022 Nature Benchmark | |
| Rabobank | Europe | Netherlands | 8 | 2022 Financial System Benchmark | ✓ |
| Rakuten | East Asia | Japan | 10.5 | 2023 Digital Inclusion Benchmark | |
| Ralph Lauren | North America | United States | 8 | 2022 Nature Benchmark | |
| Ramco Cements | South Asia | India | 5.5 | 2024 Heavy Industries Benchmark | |
| Raymond James Financial | North America | United States | 4 | 2022 Financial System Benchmark | ✓ |
| RCL Foods | Sub-Saharan Africa | South Africa | 3.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Realty Income | North America | United States | 2.5 | 2024 Urban Benchmark | |
| Reckitt | Europe | United Kingdom | 13.5 | 2024 Nature Benchmark | |
| Red Chamber | North America | United States | 0 | 2023 Food and Agriculture and Nature Benchmarks | |
| Redefine Properties | Sub-Saharan Africa | South Africa | 6 | 2023 Buildings Benchmark | |
| Regents of the University of California | North America | United States | 1 | 2022 Financial System Benchmark | ✓ |
| Regideso | Sub-Saharan Africa | Congo, Dem. Rep. | 0 | 2024 Urban Benchmark | |
| Régie autonome des transports parisiens Group | Europe | France | 4 | 2024 Urban Benchmark | |
| Reliance Industries | South Asia | India | 2.5 | 2023 Oil and Gas Benchmark | |
| Reliance Retail | South Asia | India | 2 | 2023 Food and Agriculture and Nature Benchmarks | |
| Reliance Steel & Aluminum | North America | United States | 4.5 | 2022 Nature Benchmark | |
| REMONDIS | Europe | Germany | 2.5 | 2024 Urban Benchmark | |
| Renaissance Technologies | North America | United States | 0 | 2022 Financial System Benchmark | ✓ |
| Renault | Europe | France | 12 | 2021 Automotive Benchmark | |
| Rendeavour | Sub-Saharan Africa | Kenya | 1 | 2024 Urban Benchmark | |
| Renfe Operadora | Europe | Spain | 1.5 | 2022 Transport Benchmark | |
| Repsol | Europe | Spain | 15 | 2023 Oil and Gas Benchmark | |
| Republic Services | North America | United States | 5 | 2024 Urban Benchmark | |
| Resona Holdings | East Asia | Japan | 6 | 2022 Financial System Benchmark | ✓ |



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|---------------------------------|----------------------------|--------------------|------|---|---|
| Restaurant Brands International | North America | Canada | 5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Rewe Group | Europe | Germany | 13.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Reyes Holdings | North America | United States | 0.5 | 2021 Food and Agriculture Benchmark | |
| RGE | Southeast Asia | Singapore | 0 | 2023 Nature Benchmark | |
| Rio Tinto | Europe | United Kingdom | 12.5 | 2024 Heavy Industries Benchmark | |
| RiseSun Real Estate Development | East Asia | China | 0 | 2023 Buildings Benchmark | |
| Rizhao Steel | East Asia | China | 0 | 2024 Heavy Industries Benchmark | |
| Robinsons Land | Southeast Asia | Philippines | 2 | 2024 Urban Benchmark | |
| Roche | Europe | Switzerland | 11.5 | 2022 Nature Benchmark | |
| Rogers | North America | Canada | 6.5 | 2023 Digital Inclusion Benchmark | |
| Rongsheng Petro Chemical | East Asia | China | 0 | 2022 Nature Benchmark | |
| Roquette | Europe | France | 7 | 2023 Food and Agriculture and Nature Benchmarks | |
| Rosneft | Central Asia | Russian Federation | 8 | 2023 Oil and Gas Benchmark | |
| Ross Stores | North America | United States | 4 | 2022 Nature Benchmark | |
| Rosseti | Central Asia | Russian Federation | 0 | 2024 Urban Benchmark | |
| Rostelecom | Central Asia | Russian Federation | 3.5 | 2023 Digital Inclusion Benchmark | |
| Royal Bank of Canada | North America | Canada | 5.5 | 2022 Financial System Benchmark | ✓ |
| Royal Caribbean Group | North America | United States | 6.5 | 2024 Nature Benchmark | |
| Royal London Group | Europe | United Kingdom | 2 | 2022 Financial System Benchmark | ✓ |
| RusAgro | Central Asia | Russian Federation | 2.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Rusal | Central Asia | Russian Federation | 3.5 | 2024 Heavy Industries Benchmark | |
| Russell Investments | North America | United States | 1.5 | 2022 Financial System Benchmark | ✓ |
| Russian Railways | Central Asia | Russian Federation | 1.5 | 2022 Transport Benchmark | |
| RWE | Europe | Germany | 6 | 2023 Electric Utilities Benchmark | |
| Ryanair Holdings | Europe | Ireland | 2 | 2022 Transport Benchmark | |
| Ryder System | North America | United States | 5 | 2022 Transport Benchmark | |
| S.F. Holding | East Asia | China | 1 | 2022 Transport Benchmark | |
| SABESP | Latin America & Caribbean | Brazil | 3 | 2024 Urban Benchmark | |
| SABIC | Middle East & North Africa | Saudi Arabia | 3.5 | 2022 Nature Benchmark | |



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|--------------------------|----------------------------|----------------|------|---|---|
| Sacyr | Europe | Spain | 7 | 2022 Nature Benchmark | |
| Safaricom | Sub-Saharan Africa | Kenya | 3.5 | 2023 Digital Inclusion Benchmark | |
| SAFE Investment Company | East Asia | China | 0 | 2022 Financial System Benchmark | ✓ |
| Sagax AB | Europe | Sweden | 3.5 | 2023 Buildings Benchmark | |
| SAIC Motor | East Asia | China | 0.5 | 2021 Automotive Benchmark | |
| Saigon Water Corporation | Southeast Asia | Vietnam | 0 | 2024 Urban Benchmark | |
| SAIL | South Asia | India | 2.5 | 2024 Heavy Industries Benchmark | |
| Sainsbury's | Europe | United Kingdom | 12.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Saint-Gobain | Europe | France | 9.5 | 2022 Nature Benchmark | |
| Saipem | Europe | Italy | 8 | 2022 Nature Benchmark | |
| Salesforce | North America | United States | 5.5 | 2023 Digital Inclusion Benchmark | |
| Salling Group | Europe | Denmark | 6 | 2023 Food and Agriculture and Nature Benchmarks | |
| Salvatore Ferragamo | Europe | Italy | 7.5 | 2022 Nature Benchmark | |
| Salzgitter | Europe | Germany | 2 | 2024 Heavy Industries Benchmark | |
| SAMA | Middle East & North Africa | Saudi Arabia | 1 | 2022 Financial System Benchmark | ✓ |
| Samling | Southeast Asia | Malaysia | 3 | 2023 Nature Benchmark | |
| Samruk-Kazyna | Central Asia | Kazakhstan | 3.5 | 2022 Financial System Benchmark | ✓ |
| Samsung | East Asia | Korea, Rep. | 11.5 | 2023 Digital Inclusion Benchmark | |
| Samsung C&T | East Asia | Korea, Rep. | 4 | 2024 Urban Benchmark | |
| Samsung Life Insurance | East Asia | Korea, Rep. | 4 | 2022 Financial System Benchmark | ✓ |
| San Miguel | Southeast Asia | Philippines | 4.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Sanepar | Latin America & Caribbean | Brazil | 5.5 | 2024 Urban Benchmark | |
| Sanlam | Sub-Saharan Africa | South Africa | 4.5 | 2022 Financial System Benchmark | ✓ |
| Sanofi | Europe | France | 13 | 2022 Nature Benchmark | |
| Santos | Pacific | Australia | 6 | 2023 Oil and Gas Benchmark | |
| Sao Paulo Metro | Latin America & Caribbean | Brazil | 0 | 2024 Urban Benchmark | |
| SAP | Europe | Germany | 8 | 2023 Digital Inclusion Benchmark | |
| Sappi | Sub-Saharan Africa | South Africa | 7 | 2023 Nature Benchmark | |
| Saputo | North America | Canada | 3 | 2023 Food and Agriculture and Nature Benchmarks | |
| Saras | Europe | Italy | 3.5 | 2023 Oil and Gas Benchmark | |
| Sasol | Sub-Saharan Africa | South Africa | 10.5 | 2023 Oil and Gas Benchmark | |



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|--------------------------------|----------------------------|--------------------|------|---|---|
| Saudi Aramco | Middle East & North Africa | Saudi Arabia | 2.5 | 2023 Oil and Gas Benchmark | |
| Saudi Electricity Company | Middle East & North Africa | Saudi Arabia | 1 | 2023 Electric Utilities Benchmark | ✓ |
| Saudi National Bank | Middle East & North Africa | Saudi Arabia | 0.5 | 2022 Financial System Benchmark | ✓ |
| Saudi Public Transport Company | Middle East & North Africa | Saudi Arabia | 0 | 2024 Urban Benchmark | |
| Saur | Europe | France | 4.5 | 2024 Nature Benchmark | |
| Savencia | Europe | France | 7 | 2023 Food and Agriculture and Nature Benchmarks | |
| Savola Group | Middle East & North Africa | Saudi Arabia | 3.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Sberbank | Central Asia | Russian Federation | 8.5 | 2022 Financial System Benchmark | ✓ |
| SC Johnson | North America | United States | 1 | 2024 Nature Benchmark | |
| Schneider Electric | Europe | France | 13.5 | 2023 Electric Utilities Benchmark | |
| Schneider National | North America | United States | 3.5 | 2022 Transport Benchmark | |
| Schreiber Foods | North America | United States | 0.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Schroders | Europe | United Kingdom | 9.5 | 2022 Financial System Benchmark | ✓ |
| Schwarz Group | Europe | Germany | 8.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| SCR Sibelco | Europe | Belgium | 5.5 | 2022 Nature Benchmark | |
| SDF Group | Europe | Italy | 0.5 | 2021 Food and Agriculture Benchmark | |
| Seagate | Europe | Ireland | 6 | 2023 Digital Inclusion Benchmark | |
| Sealed Air | North America | United States | 5 | 2022 Nature Benchmark | |
| Seazen | East Asia | China | 0 | 2023 Buildings Benchmark | ✓ |
| SEB Group | Europe | Sweden | 6.5 | 2022 Financial System Benchmark | ✓ |
| SEGRO | Europe | United Kingdom | 8 | 2023 Buildings Benchmark | |
| SEI Investments | North America | United States | 3.5 | 2022 Financial System Benchmark | ✓ |
| Sekisui House | East Asia | Japan | 6.5 | 2022 Nature Benchmark | |
| Semir | East Asia | China | 0 | 2022 Nature Benchmark | |
| Sempra Energy | North America | United States | 5.5 | 2024 Urban Benchmark | |
| Seoul Metro Corporation | East Asia | Korea, Rep. | 0 | 2024 Urban Benchmark | |
| Sequoia Capital | North America | United States | 0 | 2022 Financial System Benchmark | ✓ |
| ServiceNow | North America | United States | 5.5 | 2023 Digital Inclusion Benchmark | |
| SES | Europe | Luxembourg | 4 | 2023 Digital Inclusion Benchmark | |
| Setia | Southeast Asia | Malaysia | 4.5 | 2024 Urban Benchmark | |
| Seven & I Holdings | East Asia | Japan | 10 | 2023 Food and Agriculture and Nature Benchmarks | |



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| Severstal | Central Asia | Russian Federation | 4.5 | 2024 Heavy Industries Benchmark | |
| SG Holdings | East Asia | Japan | 4.5 | 2022 Transport Benchmark | |
| Shagang | East Asia | China | 0 | 2024 Heavy Industries Benchmark | |
| Shandong Bohi | East Asia | China | 0 | 2023 Food and Agriculture and Nature Benchmarks | |
| Shandong Gold Mining | East Asia | China | 0.5 | 2022 Nature Benchmark | |
| Shandong Iron & Steel Group | East Asia | China | 0 | 2024 Heavy Industries Benchmark | |
| Shanghai Construction Group | East Asia | China | 0.5 | 2022 Nature Benchmark | |
| Shanghai Metro | East Asia | China | 0 | 2024 Urban Benchmark | |
| Shanghai Pudong Development Bank | East Asia | China | 0 | 2022 Financial System Benchmark | ✓ |
| Shanghai Urban Construction Group Corporation | East Asia | China | 0 | 2022 Nature Benchmark | |
| Shanghai Zijiang Enterprise Group | East Asia | China | 0 | 2022 Nature Benchmark | |
| Shapoorji Pallonji & Co | South Asia | India | 0 | 2022 Nature Benchmark | |
| SHEIN | Southeast Asia | Singapore | 4 | 2024 Nature Benchmark | |
| Shell | Europe | Netherlands | 13 | 2023 Oil and Gas Benchmark | |
| Shengjing Bank | East Asia | China | 0.5 | 2022 Financial System Benchmark | ✓ |
| Shenzhen Metro Group | East Asia | China | 0 | 2024 Urban Benchmark | |
| ShenZhen YUTO Packaging Technology | East Asia | China | 0.5 | 2022 Nature Benchmark | |
| Shenzhou International | East Asia | China | 0.5 | 2022 Nature Benchmark | |
| Sherwin-Williams | North America | United States | 4.5 | 2022 Nature Benchmark | |
| Shimao | East Asia | China | 2.5 | 2024 Urban Benchmark | |
| Shimizu Corporation | East Asia | Japan | 2.5 | 2022 Nature Benchmark | |
| Shin-Etsu Chemical | East Asia | Japan | 3.5 | 2022 Nature Benchmark | |
| Shinhan Financial Group | East Asia | Korea, Rep. | 5 | 2022 Financial System Benchmark | ✓ |
| Shinkin Central Bank | East Asia | Japan | 0 | 2022 Financial System Benchmark | ✓ |
| Shiseido Company | East Asia | Japan | 12.5 | 2024 Nature Benchmark | |
| Shoprite Holdings | Sub-Saharan Africa | South Africa | 4 | 2023 Food and Agriculture and Nature Benchmarks | |
| Shougang | East Asia | China | 0 | 2024 Heavy Industries Benchmark | |
| Showa Denko | East Asia | Japan | 5 | 2022 Nature Benchmark | |



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|---------------------------------|---------------------------|---------------|------|---|---|
| Shree Cement | South Asia | India | 4 | 2024 Heavy Industries Benchmark | |
| Siam Cement | Southeast Asia | Thailand | 9 | 2024 Heavy Industries Benchmark | |
| Siam City Cement | Southeast Asia | Thailand | 5 | 2024 Heavy Industries Benchmark | |
| Siam Commercial Bank | Southeast Asia | Thailand | 12.5 | 2022 Financial System Benchmark | ✓ |
| Siat Group | Europe | Belgium | 3 | 2022 Nature Benchmark | |
| Sibanye Stillwater | Sub-Saharan Africa | South Africa | 7 | 2022 Nature Benchmark | |
| Siemens Gamesa | Europe | Spain | 9 | 2023 Electric Utilities Benchmark | |
| SIG | Southeast Asia | Indonesia | 4.5 | 2024 Heavy Industries Benchmark | |
| Sigma | Latin America & Caribbean | Mexico | 6 | 2023 Food and Agriculture and Nature Benchmarks | |
| Sika | Europe | Switzerland | 5.5 | 2022 Nature Benchmark | |
| Sime Darby Plantation | Southeast Asia | Malaysia | 12 | 2023 Food and Agriculture and Nature Benchmarks | |
| Simon Property Group | North America | United States | 3.5 | 2023 Buildings Benchmark | |
| Sina | East Asia | China | 0 | 2023 Digital Inclusion Benchmark | |
| Singapore Airlines | Southeast Asia | Singapore | 4 | 2022 Transport Benchmark | |
| Singtel | Southeast Asia | Singapore | 7.5 | 2023 Digital Inclusion Benchmark | |
| Sinochem | East Asia | China | 0 | 2023 Oil and Gas Benchmark | |
| Sinomach (YTO Group) | East Asia | China | 0 | 2021 Food and Agriculture Benchmark | |
| Sinopec | East Asia | China | 1.5 | 2023 Oil and Gas Benchmark | |
| Sinotrans | East Asia | China | 0.5 | 2022 Transport Benchmark | |
| SIPG | East Asia | China | 0 | 2024 Nature Benchmark | |
| Sistema de Transporte Colectivo | Latin America & Caribbean | Mexico | 0 | 2024 Urban Benchmark | |
| SK Ecoplant | East Asia | Korea, Rep. | 2 | 2022 Nature Benchmark | |
| SK Innovation | East Asia | Korea, Rep. | 9.5 | 2023 Oil and Gas Benchmark | |
| SK Telecom | East Asia | Korea, Rep. | 10 | 2023 Digital Inclusion Benchmark | |
| SK Hynix | East Asia | Korea, Rep. | 11.5 | 2023 Digital Inclusion Benchmark | |
| Skanska | Europe | Sweden | 7 | 2022 Nature Benchmark | |
| Skechers | North America | United States | 4 | 2022 Nature Benchmark | |
| Skyworks | North America | United States | 5.5 | 2023 Digital Inclusion Benchmark | |
| SLJ Global | Southeast Asia | Indonesia | 0.5 | 2023 Nature Benchmark | |
| SM Prime | Southeast Asia | Philippines | 2 | 2024 Urban Benchmark | |
| SMBC Group | East Asia | Japan | 4 | 2022 Financial System Benchmark | ✓ |
| Smith Group | North America | United States | 1 | 2024 Urban Benchmark | |
| Smurfit Kappa Group | Europe | Ireland | 6.5 | 2022 Nature Benchmark | |
| Snap | North America | United States | 5 | 2023 Digital Inclusion Benchmark | |
| SNCF Group | Europe | France | 2 | 2022 Transport Benchmark | |



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|-----------------------------------|----------------------------|---------------|------|---|---|
| Sobey's | North America | Canada | 4 | 2023 Food and Agriculture and Nature Benchmarks | |
| Sobha | South Asia | India | 2 | 2024 Urban Benchmark | |
| SOCAR | Central Asia | Azerbaijan | 0 | 2023 Oil and Gas Benchmark | |
| Socfin Group | Europe | Luxembourg | 4 | 2022 Nature Benchmark | |
| Societe des Transports Abidjanais | Sub-Saharan Africa | Côte d'Ivoire | 0 | 2024 Urban Benchmark | |
| Societe Generale | Europe | France | 12 | 2022 Financial System Benchmark | ✓ |
| Société Nationale d'Électricité | Sub-Saharan Africa | Congo, Rep. | 0 | 2024 Urban Benchmark | |
| Sodexo | Europe | France | 9 | 2023 Food and Agriculture and Nature Benchmarks | |
| Sodiaal | Europe | France | 2.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| SoftBank | East Asia | Japan | 6.5 | 2023 Digital Inclusion Benchmark | |
| Solvay | Europe | Belgium | 6.5 | 2022 Nature Benchmark | |
| Sompo Holdings | East Asia | Japan | 10 | 2022 Financial System Benchmark | ✓ |
| Sonangol | Sub-Saharan Africa | Angola | 2 | 2023 Oil and Gas Benchmark | |
| Sonatel | Sub-Saharan Africa | Senegal | 0 | 2023 Digital Inclusion Benchmark | |
| Sonatrach | Middle East & North Africa | Algeria | 0.5 | 2023 Oil and Gas Benchmark | |
| SONY | East Asia | Japan | 9 | 2023 Digital Inclusion Benchmark | |
| Sony Financial Holdings | East Asia | Japan | 0 | 2022 Financial System Benchmark | ✓ |
| Soriana | Latin America & Caribbean | Mexico | 3.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| South32 | Pacific | Australia | 10.5 | 2024 Heavy Industries Benchmark | |
| Southern California Edison | North America | United States | 6.5 | 2024 Urban Benchmark | |
| Southern Co | North America | United States | 5 | 2023 Electric Utilities Benchmark | |
| Southern States Cooperative | North America | United States | 0 | 2023 Food and Agriculture and Nature Benchmarks | |
| Southwest Airlines | North America | United States | 3.5 | 2022 Transport Benchmark | |
| Souyute Group | East Asia | China | 0 | 2022 Nature Benchmark | |
| SpaceX | North America | United States | 0 | 2023 Digital Inclusion Benchmark | |
| Spark New Zealand | Pacific | New Zealand | 6 | 2023 Digital Inclusion Benchmark | |
| SPIC | East Asia | China | 0 | 2023 Electric Utilities Benchmark | |
| SPML Infra | South Asia | India | 2 | 2024 Urban Benchmark | |
| Spotify | Europe | Sweden | 4 | 2023 Digital Inclusion Benchmark | |
| SQM | Latin America & Caribbean | Chile | 9.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| SSA Marine | North America | United States | 2.5 | 2024 Nature Benchmark | |



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|--|----------------------------|----------------|------|---|---|
| SSAB | Europe | Sweden | 5 | 2024 Heavy Industries Benchmark | |
| SSE | Europe | United Kingdom | 13.5 | 2023 Electric Utilities Benchmark | |
| SSP Group | Europe | United Kingdom | 9 | 2023 Food and Agriculture and Nature Benchmarks | |
| St. James' Place | Europe | United Kingdom | 5.5 | 2022 Financial System Benchmark | ✓ |
| Standard Bank | Sub-Saharan Africa | South Africa | 7 | 2022 Financial System Benchmark | ✓ |
| Standard Chartered | Europe | United Kingdom | 9.5 | 2022 Financial System Benchmark | ✓ |
| Stantec | North America | Canada | 4.5 | 2022 Nature Benchmark | |
| Starbucks | North America | United States | 7 | 2023 Food and Agriculture and Nature Benchmarks | |
| Starzen | East Asia | Japan | 0.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| State Bank of India | South Asia | India | 1 | 2022 Financial System Benchmark | ✓ |
| State Farm Insurance | North America | United States | 3 | 2022 Financial System Benchmark | ✓ |
| State Grid Corporation of China | East Asia | China | 0 | 2024 Urban Benchmark | |
| State of Wisconsin Investment Board | North America | United States | 0.5 | 2022 Financial System Benchmark | ✓ |
| State Street | North America | United States | 5.5 | 2022 Financial System Benchmark | ✓ |
| State Teachers Retirement System of Ohio | North America | United States | 0.5 | 2022 Financial System Benchmark | ✓ |
| STC | Middle East & North Africa | Saudi Arabia | 3 | 2023 Digital Inclusion Benchmark | |
| Steel Dynamics | North America | United States | 5 | 2024 Heavy Industries Benchmark | |
| Stifel Financial Corp | North America | United States | 1 | 2022 Financial System Benchmark | ✓ |
| Stora Enso | Europe | Finland | 12 | 2023 Nature Benchmark | |
| STRABAG | Europe | Austria | 5.5 | 2022 Nature Benchmark | |
| Stripe | North America | United States | 1 | 2023 Digital Inclusion Benchmark | |
| Subaru Corporation | East Asia | Japan | 4.5 | 2021 Automotive Benchmark | |
| Subsea 7 | Europe | United Kingdom | 6 | 2022 Nature Benchmark | |
| SUBUS | Latin America & Caribbean | Chile | 0 | 2024 Urban Benchmark | |
| Subway | North America | United States | 6.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Sucden | Europe | France | 3.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Sudatel Telecom Group | Sub-Saharan Africa | Sudan | 0 | 2023 Digital Inclusion Benchmark | |



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|--------------------------------|---------------------------|----------------------|------|---|---|
| Südzucker | Europe | Germany | 4.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| SUEZ | Europe | France | 4.5 | 2024 Urban Benchmark | |
| Suguna Foods | South Asia | India | 1.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Sumitomo Chemical | East Asia | Japan | 7 | 2023 Food and Agriculture and Nature Benchmarks | |
| Sumitomo Corporation | East Asia | Japan | 6.5 | 2024 Nature Benchmark | |
| Sumitomo Forestry | East Asia | Japan | 9.5 | 2023 Nature Benchmark | |
| Sumitomo Life Insurance | East Asia | Japan | 3 | 2022 Financial System Benchmark | ✓ |
| Sumitomo Metal Mining | East Asia | Japan | 2 | 2022 Nature Benchmark | |
| Sumitomo Mitsui Trust Holdings | East Asia | Japan | 2 | 2022 Financial System Benchmark | ✓ |
| Sumitomo Osaka Cement | East Asia | Japan | 1.5 | 2022 Nature Benchmark | |
| Sumitomo Realty | East Asia | Japan | 2.5 | 2023 Buildings Benchmark | |
| Summit Materials | North America | United States | 5 | 2022 Nature Benchmark | |
| Sun Hung Kai Properties | East Asia | Hong Kong SAR, China | 3.5 | 2023 Buildings Benchmark | |
| Sun Life Financial | North America | Canada | 6 | 2022 Financial System Benchmark | ✓ |
| Sun Pharma | South Asia | India | 3.5 | 2022 Nature Benchmark | |
| Sunac | East Asia | China | 1 | 2024 Urban Benchmark | |
| Suncor Energy | North America | Canada | 6 | 2023 Oil and Gas Benchmark | |
| Sunkist Growers | North America | United States | 2.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Sunteck | South Asia | India | 3.5 | 2024 Urban Benchmark | |
| Suntory | East Asia | Japan | 9 | 2023 Food and Agriculture and Nature Benchmarks | |
| Sunway | Southeast Asia | Malaysia | 7 | 2024 Urban Benchmark | |
| Sura Asset Management | Latin America & Caribbean | Colombia | 2 | 2022 Financial System Benchmark | ✓ |
| Surgutneftegas | Central Asia | Russian Federation | 0.5 | 2023 Oil and Gas Benchmark | |
| Suzano | Latin America & Caribbean | Brazil | 11.5 | 2023 Nature Benchmark | |
| Suzuki | East Asia | Japan | 3.5 | 2021 Automotive Benchmark | |
| Svenska Cellulosa | Europe | Sweden | 7 | 2023 Nature Benchmark | |
| SWA Group | North America | United States | 0 | 2024 Urban Benchmark | |
| Sweco | Europe | Sweden | 5.5 | 2024 Urban Benchmark | |
| Swedbank | Europe | Sweden | 9.5 | 2022 Financial System Benchmark | ✓ |
| Swinerton | North America | United States | 4 | 2022 Nature Benchmark | |
| Swire Properties | East Asia | Hong Kong SAR, China | 5.5 | 2024 Urban Benchmark | |



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|----------------------------|----------------------------|------------------|------|---|---|
| Swiss Life | Europe | Switzerland | 5 | 2022 Financial System Benchmark | ✓ |
| Swiss Re | Europe | Switzerland | 5.5 | 2022 Financial System Benchmark | ✓ |
| Swisscom | Europe | Switzerland | 4.5 | 2023 Digital Inclusion Benchmark | |
| Symrise | Europe | Germany | 8 | 2023 Food and Agriculture and Nature Benchmarks | |
| Syngenta Group | East Asia | China | 8.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Sysco | North America | United States | 6 | 2023 Food and Agriculture and Nature Benchmarks | |
| T&D Holdings | East Asia | Japan | 3 | 2022 Financial System Benchmark | ✓ |
| T. Rowe Price Group | North America | United States | 4.5 | 2022 Financial System Benchmark | ✓ |
| Taiheiyo Cement | East Asia | Japan | 2.5 | 2024 Heavy Industries Benchmark | |
| Taikang | East Asia | China | 0 | 2022 Financial System Benchmark | ✓ |
| Tailored Brands | North America | United States | 3.5 | 2022 Nature Benchmark | |
| Taisei Corporation | East Asia | Japan | 10.5 | 2022 Nature Benchmark | |
| Taiwan Cement | East Asia | Taiwan, China | 6 | 2024 Heavy Industries Benchmark | |
| Taiwan Power | East Asia | Taiwan, China | 2 | 2023 Electric Utilities Benchmark | ✓ |
| Taiyuan Iron & Steel Group | East Asia | China | 0 | 2022 Nature Benchmark | |
| Takeda | East Asia | Japan | 5.5 | 2022 Nature Benchmark | |
| Talaat Moustafa Group | Middle East & North Africa | Egypt, Arab Rep. | 0 | 2024 Urban Benchmark | |
| Talanx Group | Europe | Germany | 4.5 | 2022 Financial System Benchmark | ✓ |
| TANAKA Precious Metals | East Asia | Japan | 0.5 | 2022 Nature Benchmark | |
| TANESCO | Sub-Saharan Africa | Tanzania | 0.5 | 2023 Electric Utilities Benchmark | ✓ |
| Tanganda Tea Company | Sub-Saharan Africa | Zimbabwe | 1.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| TANGEDCO | South Asia | India | 0 | 2024 Urban Benchmark | |
| Tangshan Jidong Cement | East Asia | China | 0 | 2022 Nature Benchmark | |
| Tapestry | North America | United States | 5 | 2022 Nature Benchmark | |
| Targa Resources | North America | United States | 6 | 2023 Oil and Gas Benchmark | |
| Target | North America | United States | 10 | 2024 Nature Benchmark | |
| Tata Communications | South Asia | India | 10 | 2023 Digital Inclusion Benchmark | |
| Tata Motors | South Asia | India | 5.5 | 2021 Automotive Benchmark | |
| Tata Power | South Asia | India | 6 | 2023 Electric Utilities Benchmark | |
| Tata Steel | South Asia | India | 7 | 2024 Heavy Industries Benchmark | |



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|------------------------------------|----------------------------|--------------------|------|---|---|
| Tate & Lyle | Europe | United Kingdom | 5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Tatneft | Central Asia | Russian Federation | 5.5 | 2023 Oil and Gas Benchmark | |
| Taylor Farms | North America | United States | 0 | 2023 Food and Agriculture and Nature Benchmarks | |
| TCL | East Asia | China | 2 | 2023 Digital Inclusion Benchmark | |
| TCRS | North America | United States | 0 | 2022 Financial System Benchmark | ✓ |
| TCUL | Sub-Saharan Africa | Angola | 0 | 2024 Urban Benchmark | |
| TCW Group | North America | United States | 1.5 | 2022 Financial System Benchmark | ✓ |
| TD | North America | Canada | 6 | 2022 Financial System Benchmark | ✓ |
| TE Connectivity | Europe | Switzerland | 6.5 | 2023 Digital Inclusion Benchmark | |
| Teacher Retirement System of Texas | North America | United States | 3 | 2022 Financial System Benchmark | ✓ |
| Teck Resources | North America | Canada | 15 | 2022 Nature Benchmark | |
| Teekay | North America | Bermuda | 3.5 | 2022 Transport Benchmark | |
| Tehran Metro | Middle East & North Africa | Iran, Islamic Rep. | 0 | 2024 Urban Benchmark | |
| Tele2 | Europe | Sweden | 6 | 2023 Digital Inclusion Benchmark | |
| Telecom Egypt | Middle East & North Africa | Egypt, Arab Rep. | 0 | 2023 Digital Inclusion Benchmark | |
| Telecom Italia | Europe | Italy | 10 | 2023 Digital Inclusion Benchmark | |
| Telefonica | Europe | Spain | 14 | 2023 Digital Inclusion Benchmark | |
| Telenor | Europe | Norway | 8 | 2023 Digital Inclusion Benchmark | |
| Telia | Europe | Sweden | 13.5 | 2023 Digital Inclusion Benchmark | |
| Telkom | Sub-Saharan Africa | South Africa | 6 | 2023 Digital Inclusion Benchmark | |
| Telkom Indonesia | Southeast Asia | Indonesia | 2 | 2023 Digital Inclusion Benchmark | |
| Telstra | Pacific | Australia | 10.5 | 2023 Digital Inclusion Benchmark | |
| Temasek | Southeast Asia | Singapore | 0.5 | 2022 Financial System Benchmark | ✓ |
| Tenaga Nasional | Southeast Asia | Malaysia | 4 | 2023 Electric Utilities Benchmark | ✓ |
| Tencent | East Asia | China | 2.5 | 2023 Digital Inclusion Benchmark | |
| Tereos | Europe | France | 1.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Ternium | Europe | Luxembourg | 6 | 2024 Heavy Industries Benchmark | |
| Terrena | Europe | France | 0 | 2023 Food and Agriculture and Nature Benchmarks | |
| Tesco | Europe | United Kingdom | 14.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Tesla | North America | United States | 4.5 | 2021 Automotive Benchmark | |
| Tetra Laval | Europe | Switzerland | 0 | 2022 Nature Benchmark | |



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|---|----------------------------|------------------|-----|---|---|
| Teva Pharmaceuticals | Middle East & North Africa | Israel | 7 | 2022 Nature Benchmark | |
| Texas Instruments | North America | United States | 3.5 | 2023 Digital Inclusion Benchmark | |
| TFG | Sub-Saharan Africa | South Africa | 4.5 | 2022 Nature Benchmark | |
| Thai Roong Ruang | Southeast Asia | Thailand | 4.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Thai Union Group | Southeast Asia | Thailand | 13 | 2023 Food and Agriculture and Nature Benchmarks | |
| ThaiBev | Southeast Asia | Thailand | 9.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Thames Water | Europe | United Kingdom | 1.5 | 2024 Urban Benchmark | |
| The Arab Contractors | Middle East & North Africa | Egypt, Arab Rep. | 0 | 2024 Urban Benchmark | |
| The Carlyle Group | North America | United States | 4 | 2022 Financial System Benchmark | ✓ |
| The Clorox Company | North America | United States | 6 | 2024 Nature Benchmark | |
| The Crown Estate | Europe | United Kingdom | 2 | 2024 Urban Benchmark | |
| The Estée Lauder Companies | North America | United States | 7 | 2024 Nature Benchmark | |
| The TJX Companies | North America | United States | 6 | 2022 Nature Benchmark | |
| thyssenkrupp | Europe | Germany | 6.5 | 2024 Heavy Industries Benchmark | |
| TIAA | North America | United States | 4.5 | 2022 Financial System Benchmark | ✓ |
| Tianhua Architecture Planning & Engineering | East Asia | China | 0 | 2024 Urban Benchmark | |
| Tianjin Rail Transit Group | East Asia | China | 0 | 2024 Urban Benchmark | |
| Tianqi Lithium | East Asia | China | 0 | 2022 Nature Benchmark | |
| Tiger Brands | Sub-Saharan Africa | South Africa | 6.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Titan Cement | Europe | Belgium | 6.5 | 2024 Heavy Industries Benchmark | |
| Toba Pulp Lestari | Southeast Asia | Indonesia | 4 | 2023 Nature Benchmark | |
| Tohoku Electric Power | East Asia | Japan | 2 | 2023 Electric Utilities Benchmark | |
| Tokio Marine Holdings | East Asia | Japan | 8.5 | 2022 Financial System Benchmark | ✓ |
| Tokyo Electric Power Company | East Asia | Japan | 9.5 | 2023 Electric Utilities Benchmark | ✓ |
| Tokyo Electron | East Asia | Japan | 8.5 | 2023 Digital Inclusion Benchmark | |
| Tokyo Gas | East Asia | Japan | 1.5 | 2024 Urban Benchmark | |
| Tokyo Metro | East Asia | Japan | 0 | 2024 Urban Benchmark | |
| Tokyo Seika | East Asia | Japan | 0 | 2023 Food and Agriculture and Nature Benchmarks | |
| Tokyo Water | East Asia | Japan | 0 | 2024 Urban Benchmark | |



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|----------------------------------|---------------------------|------------------|------|---|---|
| Tokyu Corporation | East Asia | Japan | 2 | 2022 Transport Benchmark | |
| Tokyu Fudosan | East Asia | Japan | 8.5 | 2024 Urban Benchmark | |
| Tomra Systems | Europe | Norway | 7.5 | 2024 Urban Benchmark | |
| Tongaat Hulett | Sub-Saharan Africa | South Africa | 6 | 2023 Food and Agriculture and Nature Benchmarks | |
| Tongling Nonferrous Metals Group | East Asia | China | 0 | 2022 Nature Benchmark | |
| Tongwei | East Asia | China | 1.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Tönnies | Europe | Germany | 0 | 2023 Food and Agriculture and Nature Benchmarks | |
| Toray Industries | East Asia | Japan | 4.5 | 2022 Nature Benchmark | |
| Toshiba TEC | East Asia | Japan | 2.5 | 2023 Digital Inclusion Benchmark | |
| Tosoh | East Asia | Japan | 0 | 2022 Nature Benchmark | |
| Total Produce | Europe | Ireland | 0.5 | 2021 Food and Agriculture Benchmark | |
| TotalEnergies | Europe | France | 13.5 | 2023 Oil and Gas Benchmark | |
| Toyo Seikan | East Asia | Japan | 9 | 2022 Nature Benchmark | |
| Toyota Motor Corporation | East Asia | Japan | 6.5 | 2021 Automotive Benchmark | |
| TPG | North America | United States | 0 | 2022 Financial System Benchmark | ✓ |
| TPI Polene | Southeast Asia | Thailand | 1.5 | 2024 Heavy Industries Benchmark | |
| Transcorp Power | Sub-Saharan Africa | Nigeria | 1 | 2023 Electric Utilities Benchmark | |
| Transdev | Europe | France | 6 | 2022 Transport Benchmark | |
| Transmilenio | Latin America & Caribbean | Colombia | 0 | 2024 Urban Benchmark | |
| Transocean | Europe | Switzerland | 7 | 2024 Nature Benchmark | |
| Transport au Congo | Sub-Saharan Africa | Congo, Dem. Rep. | 0 | 2024 Urban Benchmark | |
| Transport for London | Europe | United Kingdom | 6 | 2024 Urban Benchmark | |
| Transsion | East Asia | China | 1 | 2023 Digital Inclusion Benchmark | |
| Travelers | North America | United States | 5 | 2022 Financial System Benchmark | ✓ |
| TreeHouse Foods | North America | United States | 4 | 2023 Food and Agriculture and Nature Benchmarks | |
| Trident Seafoods | North America | United States | 4 | 2023 Food and Agriculture and Nature Benchmarks | |
| Trina Solar | East Asia | China | 2 | 2023 Electric Utilities Benchmark | |
| TRSGA | North America | United States | 0.5 | 2022 Financial System Benchmark | ✓ |
| Truist | North America | United States | 4 | 2022 Financial System Benchmark | ✓ |
| Tsingshan Holding | East Asia | China | 0 | 2024 Heavy Industries Benchmark | |
| TSMC | East Asia | Taiwan, China | 8.5 | 2023 Digital Inclusion Benchmark | |



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| TUI Cruises | Europe | Germany | 10 | 2024 Nature Benchmark | |
| Türk Telekom | Europe | Türkiye | 5.5 | 2023 Digital Inclusion Benchmark | |
| Turkish Airlines | Europe | Türkiye | 7 | 2022 Transport Benchmark | |
| Türkiye Petrol Rafinerileri | Europe | Türkiye | 7 | 2023 Oil and Gas Benchmark | |
| TurkmenGaz | Central Asia | Turkmenistan | 0 | 2023 Oil and Gas Benchmark | |
| Twilio | North America | United States | 5.5 | 2023 Digital Inclusion Benchmark | |
| Two Sigma Advisers | North America | United States | 0 | 2022 Financial System Benchmark | ✓ |
| Tyson Foods | North America | United States | 6.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| U.S. Steel | North America | United States | 5.5 | 2024 Heavy Industries Benchmark | |
| Uber | North America | United States | 5 | 2023 Digital Inclusion Benchmark | |
| UBS | Europe | Switzerland | 7 | 2022 Financial System Benchmark | ✓ |
| Uflex | South Asia | India | 2 | 2022 Nature Benchmark | |
| UFP Industries | North America | United States | 0 | 2023 Nature Benchmark | |
| Ultrapar | Latin America & Caribbean | Brazil | 8 | 2023 Oil and Gas Benchmark | |
| UltraTech Cement | South Asia | India | 7 | 2024 Heavy Industries Benchmark | |
| Umicore | Europe | Belgium | 6.5 | 2022 Nature Benchmark | |
| U-Ming Marine Transportation Corporation | East Asia | Taiwan, China | 1.5 | 2022 Transport Benchmark | |
| UNACEM | Latin America & Caribbean | Peru | 4 | 2024 Heavy Industries Benchmark | |
| Under Armour | North America | United States | 12.5 | 2022 Nature Benchmark | |
| Unibail-Rodamco-Westfield | Europe | France | 6 | 2023 Buildings Benchmark | |
| Unicharm Corporation | East Asia | Japan | 3 | 2024 Nature Benchmark | |
| UniCredit | Europe | Italy | 7 | 2022 Financial System Benchmark | ✓ |
| Unilever | Europe | United Kingdom | 15.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Union Bancaire Privee | Europe | Switzerland | 2 | 2022 Financial System Benchmark | ✓ |
| Union Invivo | Europe | France | 1.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Uniper | Europe | Germany | 6.5 | 2023 Electric Utilities Benchmark | |
| Uni-President | East Asia | Taiwan, China | 3.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| United Airlines Holdings | North America | United States | 2.5 | 2022 Transport Benchmark | |
| United Internet | Europe | Germany | 2 | 2023 Digital Inclusion Benchmark | |
| United Parcel Service | North America | United States | 6.5 | 2022 Transport Benchmark | |



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| United Utilities Group | Europe | United Kingdom | 7 | 2024 Urban Benchmark | |
| Universal Robina | Southeast Asia | Philippines | 3.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Universities Superannuation Scheme | Europe | United Kingdom | 1.5 | 2022 Financial System Benchmark | ✓ |
| UOB | Southeast Asia | Singapore | 5 | 2022 Financial System Benchmark | ✓ |
| UPL | South Asia | India | 11.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| UPM-Kymmene | Europe | Finland | 13.5 | 2023 Nature Benchmark | |
| Urban Outfitters | North America | United States | 3 | 2022 Nature Benchmark | |
| Urbaser | Europe | Spain | 6.5 | 2024 Urban Benchmark | |
| US Bancorp | North America | United States | 6 | 2022 Financial System Benchmark | ✓ |
| US Foods Holding | North America | United States | 5.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| US Postal Service | North America | United States | 2 | 2022 Transport Benchmark | |
| USAA | North America | United States | 5 | 2022 Financial System Benchmark | ✓ |
| Va Tech Wabag | South Asia | India | 5.5 | 2024 Urban Benchmark | |
| Vale | Latin America & Caribbean | Brazil | 8 | 2022 Nature Benchmark | |
| Valero Energy | North America | United States | 8.5 | 2023 Oil and Gas Benchmark | |
| Van Drie | Europe | Netherlands | 2 | 2023 Food and Agriculture and Nature Benchmarks | |
| Vanguard Group | North America | United States | 1 | 2022 Financial System Benchmark | ✓ |
| Varo Energy | Europe | Netherlands | 3.5 | 2023 Oil and Gas Benchmark | |
| Vattenfall | Europe | Sweden | 12.5 | 2023 Electric Utilities Benchmark | |
| Vedanta Resources | Europe | United Kingdom | 7 | 2024 Heavy Industries Benchmark | |
| Ventas | North America | United States | 6.5 | 2024 Urban Benchmark | |
| Veolia Environnement | Europe | France | 11.5 | 2024 Urban Benchmark | |
| Veon | Europe | Netherlands | 5.5 | 2023 Digital Inclusion Benchmark | |
| Verizon | North America | United States | 11.5 | 2023 Digital Inclusion Benchmark | |
| Vestas | Europe | Denmark | 11 | 2023 Electric Utilities Benchmark | |
| VF Corporation | North America | United States | 15 | 2022 Nature Benchmark | |
| Vicat | Europe | France | 5 | 2024 Heavy Industries Benchmark | |
| Vicem | Southeast Asia | Vietnam | 0 | 2022 Nature Benchmark | |
| Vietnam Electricity | Southeast Asia | Vietnam | 0 | 2023 Electric Utilities Benchmark | ✓ |
| Vietnam Rubber Group | Southeast Asia | Vietnam | 0 | 2022 Nature Benchmark | |
| Viettel | Southeast Asia | Vietnam | 0 | 2023 Digital Inclusion Benchmark | |
| Vinamilk | Southeast Asia | Vietnam | 3.5 | 2023 Food and Agriculture and Nature Benchmarks | |



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|-----------------------------------|---------------------------|----------------|------|---|---|
| VINCI | Europe | France | 7.5 | 2022 Nature Benchmark | |
| Vinhomes | Southeast Asia | Vietnam | 1.5 | 2024 Urban Benchmark | |
| Vion | Europe | Netherlands | 5.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Virginia Retirement System | North America | United States | 0 | 2022 Financial System Benchmark | ✓ |
| Vista Equity Partners | North America | United States | 3.5 | 2022 Financial System Benchmark | ✓ |
| Vistaland | Southeast Asia | Philippines | 1 | 2024 Urban Benchmark | |
| Vistra | North America | United States | 7 | 2023 Electric Utilities Benchmark | |
| Viterra | Europe | Netherlands | 8 | 2023 Food and Agriculture and Nature Benchmarks | |
| Viva Energy | Pacific | Australia | 7 | 2023 Oil and Gas Benchmark | |
| VMWare | North America | United States | 6 | 2023 Digital Inclusion Benchmark | |
| Vodafone | Europe | United Kingdom | 8 | 2023 Digital Inclusion Benchmark | |
| Voestalpine | Europe | Austria | 5.5 | 2024 Heavy Industries Benchmark | |
| Volkswagen AG | Europe | Germany | 7 | 2021 Automotive Benchmark | |
| Vonovia | Europe | Germany | 8.5 | 2023 Buildings Benchmark | |
| Vontobel Holding | Europe | Switzerland | 3 | 2022 Financial System Benchmark | ✓ |
| Vornado Realty Trust | North America | United States | 3.5 | 2024 Urban Benchmark | |
| Votorantim Cimentos | Latin America & Caribbean | Brazil | 5 | 2024 Heavy Industries Benchmark | |
| Voya Financial | North America | United States | 5 | 2022 Financial System Benchmark | ✓ |
| Wadia Group | South Asia | India | 0 | 2023 Food and Agriculture and Nature Benchmarks | |
| Wallenius Wilhelmsen | Europe | Norway | 6.5 | 2022 Transport Benchmark | |
| Walmart | North America | United States | 10 | 2023 Food and Agriculture and Nature Benchmarks | |
| Walsh | North America | United States | 2.5 | 2024 Urban Benchmark | |
| Wan Hai Lines | East Asia | Taiwan, China | 5 | 2022 Transport Benchmark | |
| Wanhua Chemical | East Asia | China | 0 | 2022 Nature Benchmark | |
| Want Want China | East Asia | China | 1.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Warburg Pincus | North America | United States | 1 | 2022 Financial System Benchmark | ✓ |
| Washington State Investment Board | North America | United States | 1.5 | 2022 Financial System Benchmark | ✓ |
| Waste Connections | North America | Canada | 5.5 | 2024 Urban Benchmark | |
| Waste Management Inc | North America | United States | 7 | 2024 Urban Benchmark | |
| Wayne-Sanderson Farms | North America | United States | 2.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Webuild | Europe | Italy | 10.5 | 2022 Nature Benchmark | |
| WEC Energy Group | North America | United States | 5.5 | 2023 Electric Utilities Benchmark | |



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| Wellington Management | North America | United States | 3 | 2022 Financial System Benchmark | ✓ |
| Wells Fargo | North America | United States | 8.5 | 2022 Financial System Benchmark | ✓ |
| Welltower | North America | United States | 5 | 2023 Buildings Benchmark | ✓ |
| Wengfu Group | East Asia | China | 0 | 2021 Food and Agriculture Benchmark | |
| Wen's Foodstuff | East Asia | China | 0 | 2023 Food and Agriculture and Nature Benchmarks | |
| Wesfarmers | Pacific | Australia | 12.5 | 2024 Nature Benchmark | |
| West Fraser Timber | North America | Canada | 4 | 2023 Nature Benchmark | |
| Western Digital | North America | United States | 11 | 2023 Digital Inclusion Benchmark | |
| Westlake Chemical | North America | United States | 5 | 2022 Nature Benchmark | |
| Westpac | Pacific | Australia | 12 | 2022 Financial System Benchmark | ✓ |
| WestRock | North America | United States | 5 | 2022 Nature Benchmark | |
| Weyerhaeuser | North America | United States | 6.5 | 2023 Nature Benchmark | |
| WH Group | East Asia | Hong Kong SAR, China | 4 | 2023 Food and Agriculture and Nature Benchmarks | |
| Wheelock and Co | East Asia | Hong Kong SAR, China | 2.5 | 2023 Buildings Benchmark | |
| Whiting-Turner Contracting | North America | United States | 0 | 2022 Nature Benchmark | |
| Wienerberger | Europe | Austria | 5.5 | 2022 Nature Benchmark | |
| Wilbur-Ellis | North America | United States | 0 | 2023 Food and Agriculture and Nature Benchmarks | |
| Willis Towers Watson | Europe | United Kingdom | 6.5 | 2022 Financial System Benchmark | ✓ |
| Wilmar International | Southeast Asia | Singapore | 14.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Wm Morrison Supermarkets | Europe | United Kingdom | 13 | 2023 Food and Agriculture and Nature Benchmarks | |
| Wonderful Company | North America | United States | 0 | 2023 Food and Agriculture and Nature Benchmarks | |
| Woodbois | Europe | United Kingdom | 1 | 2023 Nature Benchmark | |
| Woodside Energy | Pacific | Australia | 11.5 | 2023 Oil and Gas Benchmark | |
| Woolworths Group | Pacific | Australia | 13 | 2023 Food and Agriculture and Nature Benchmarks | |
| Woori Financial Group | East Asia | Korea, Rep. | 4 | 2022 Financial System Benchmark | ✓ |
| WTK | Southeast Asia | Malaysia | 2.5 | 2023 Nature Benchmark | |
| Wuchan Zhongda Group | East Asia | China | 0 | 2022 Nature Benchmark | |
| Wuliangye Yibin | East Asia | China | 0 | 2023 Food and Agriculture and Nature Benchmarks | |
| X | North America | United States | 2 | 2023 Digital Inclusion Benchmark | |
| X5 Retail Group | Central Asia | Russian Federation | 7.5 | 2023 Food and Agriculture and Nature Benchmarks | |



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|------------------------------------|----------------------------|--------------------|------|---|---|
| Xcel Energy | North America | United States | 6 | 2023 Electric Utilities Benchmark | |
| Xiaomi | East Asia | China | 1.5 | 2023 Digital Inclusion Benchmark | |
| Xinhua Metallurgical | East Asia | China | 0 | 2024 Heavy Industries Benchmark | |
| Xinxing Cathay International Group | East Asia | China | 0 | 2022 Nature Benchmark | |
| Xinyu Iron & Steel | East Asia | China | 0 | 2024 Heavy Industries Benchmark | |
| XPO | North America | United States | 5.5 | 2022 Transport Benchmark | |
| Xylem | North America | United States | 7 | 2024 Urban Benchmark | |
| Yamato Holdings | East Asia | Japan | 4.5 | 2022 Transport Benchmark | |
| Yamazaki Baking | East Asia | Japan | 0 | 2023 Food and Agriculture and Nature Benchmarks | |
| Yanchang Petroleum Group | East Asia | China | 0.5 | 2023 Oil and Gas Benchmark | |
| Yandex | Central Asia | Russian Federation | 6.5 | 2023 Digital Inclusion Benchmark | |
| Yang Ming Marine Transport Corp | East Asia | Taiwan, China | 2.5 | 2022 Transport Benchmark | |
| Yango Group | East Asia | China | 0.5 | 2023 Buildings Benchmark | |
| Yanmar | East Asia | Japan | 0 | 2021 Food and Agriculture Benchmark | |
| Yara | Europe | Norway | 15.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Yatai Building Materials | East Asia | China | 0 | 2024 Heavy Industries Benchmark | |
| Yesil Adamlar | Europe | Türkiye | 0 | 2024 Urban Benchmark | |
| Yildiz Holding | Europe | Türkiye | 4 | 2023 Food and Agriculture and Nature Benchmarks | |
| Yili Group | East Asia | China | 1 | 2023 Food and Agriculture and Nature Benchmarks | |
| Yokohama Rubber | East Asia | Japan | 3.5 | 2022 Nature Benchmark | |
| Yonghui Superstores | East Asia | China | 0 | 2023 Food and Agriculture and Nature Benchmarks | |
| Youngor Group | East Asia | China | 0 | 2022 Nature Benchmark | |
| YPF | Latin America & Caribbean | Argentina | 7 | 2023 Oil and Gas Benchmark | |
| Yum China | East Asia | China | 3 | 2023 Food and Agriculture and Nature Benchmarks | |
| Yum! Brands | North America | United States | 6 | 2023 Food and Agriculture and Nature Benchmarks | |
| Yunji | East Asia | China | 0 | 2023 Digital Inclusion Benchmark | |
| Zain | Middle East & North Africa | Kuwait | 11 | 2023 Digital Inclusion Benchmark | |
| Zalando | Europe | Germany | 5.5 | 2022 Nature Benchmark | |
| Zenith Bank | Sub-Saharan Africa | Nigeria | 4 | 2022 Financial System Benchmark | ✓ |



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|------------------------|----------------------------|---------------|-----|---|---|
| Zenkyoren | East Asia | Japan | 0 | 2022 Financial System Benchmark | ✓ |
| ZEN-NOH | East Asia | Japan | 0 | 2023 Food and Agriculture and Nature Benchmarks | |
| Zensho Holdings | East Asia | Japan | 0.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Zespri | Pacific | New Zealand | 2.5 | 2023 Food and Agriculture and Nature Benchmarks | |
| Zhongce Rubber Group | East Asia | China | 0 | 2022 Nature Benchmark | |
| Zijin Mining | East Asia | China | 1 | 2022 Nature Benchmark | |
| ZIM | Middle East & North Africa | Israel | 4 | 2022 Transport Benchmark | |
| Zoom | North America | United States | 5.5 | 2023 Digital Inclusion Benchmark | |
| ZTE | East Asia | China | 6 | 2023 Digital Inclusion Benchmark | |
| ZTO Express | East Asia | China | 2 | 2022 Transport Benchmark | |
| Zurcher Kantonalbank | Europe | Switzerland | 4.5 | 2022 Financial System Benchmark | ✓ |
| Zurich Insurance Group | Europe | Switzerland | 7 | 2022 Financial System Benchmark | ✓ |





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