



Nature Benchmark Methodology

October 2024

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WBA and the seven systems transformations

The World Benchmarking Alliance (WBA) is building a movement to increase the private sector's impact towards a sustainable future for all.

In 2015, the United Nations (UN) set out a supremely ambitious and transformational plan of action for people, planet and prosperity. The 17 UN Sustainable Development Goals (SDGs) demonstrate the scale and ambition of this agenda, stimulating action in areas of critical importance to humanity and the planet.

The private sector has a crucial role to play in advancing the SDGs and contributing to the needed systems transformations, but this requires real change in the way that the impact of business is measured to boost motivation and stimulate further action. Together with Allies from business, civil society, financial institutions, industry and the public sector, WBA is developing transformative benchmarks to measure companies' progress against the global challenges we all face.

Benchmarking for a better world

WBA's benchmarks demonstrate to companies and their stakeholders where they stand compared to peers and where they can improve. This information provides businesses and stakeholders with a roadmap for the transformations ahead, showing where action is urgent and how sectors can positively leverage their influence. The benchmarks are informed by the best available science and build on existing norms, standards, frameworks and initiatives.

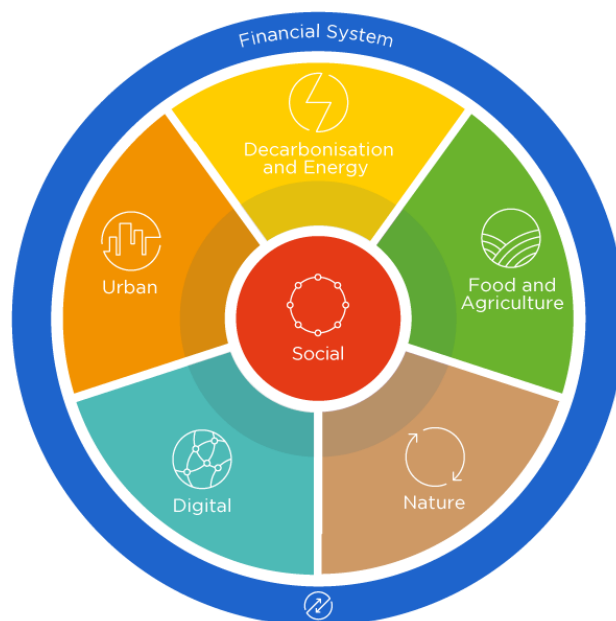
The benchmarks are free for everyone to use and are continually improved through open and inclusive multistakeholder dialogue. Being public, the benchmarks empower all stakeholders, from consumers and investors to employees and business leaders, with key data and insights to encourage sustainable business practices across all sectors.

Seven systems transformations

WBA has identified seven systems transformations that are needed to put our society and economy on a more sustainable path (Figure 1). These transformations offer the strategic framework used to develop our benchmarks and identify keystone companies that are vital for achieving the SDGs.



FIGURE 1: SEVEN SYSTEMS TRANSFORMATIONS



WBA focuses on keystone companies (the [SDG2000](#)) with the greatest potential to positively or negatively impact the systems in which they operate. The SDG2000 span public, private and state-owned companies and represent USD 45 trillion in collective revenues. The companies are spread across 87 countries and directly employ 95 million people, with a quarter of the companies headquartered in developing, emerging or frontier markets.



The Nature Benchmark

We are currently facing an environmental polycrisis that demands urgent action on multiple fronts. Biodiversity is in steep decline, the impacts of climate change are increasingly evident and air, plastic and water pollution are escalating. Despite the critical need for action, the private sector has been slow to respond to many of these challenges.

While areas such as climate change have comparatively clear and well-established standards and expected disclosures, corporate expectations on other critical topics such as biodiversity are still emerging. However, several new initiatives and frameworks are under development, leading to rapid changes and clearer guidance in this space.

In line with these developments, we have revised our methodology from the previous version (originally drafted in 2021 and published in 2022) to better reflect the latest expectations that companies face. These include expectations set out in the most recent publications from organisations such as the Global Reporting Initiative (GRI), Science Based Targets Network (SBTN) and the Taskforce on Nature-related Financial Disclosures (TNFD). WBA continues to collaborate with these and other stakeholders to ensure our methodology reflects the most up-to-date science and knowledge.

Multistakeholder approach at the roots

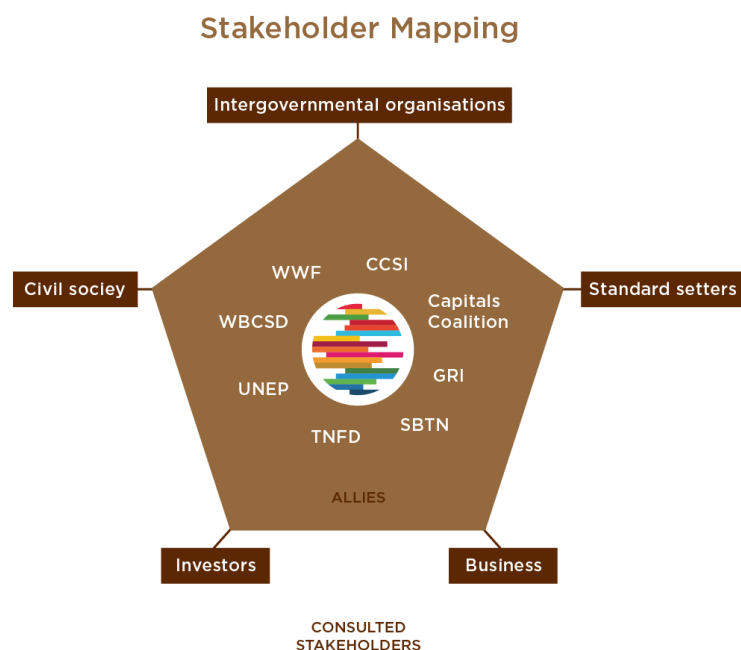
In 2021-2022, when developing the first iteration of the Nature Benchmark, WBA held three online consultations on the draft methodology in three different time zones. During these sessions attendees could freely share their opinion or comment on all aspects of the methodology. Additionally, over 40 members from different organisations completed a detailed feedback form.

In addition to close benchmark partners such as the [Global Reporting Initiative](#) (GRI), [Science Based Targets Network](#) (SBTN), [Taskforce on Nature-related Financial Disclosures](#) (TNFD), [World Business Council for Sustainable Development](#) (WBCSD) and [World Wildlife Fund](#) (WWF), close to 100 organisations provided feedback during the consultation phase of the original methodology between January and April 2022. These organisations included over 30 companies, 15 financial institutions and 22 specialised non-profit organisations.

Now, almost three years later, we are publishing a revised and streamlined version of the Nature Benchmark methodology. This revision is the product of an iterative process in which dozens of experts were consulted from organisations including B Corp, Capitals Coalition, Ceres, Clean Air Fund, Commonwealth Climate and Law Initiative, GoNaturePositive!, GRI, French Agency for Ecological Transition (ADEME), Nature Action 100 (NA100), Principles for Responsible Investment (PRI), Programme for the Endorsement of Forest Certification (PEFC), Stockholm Environment Institute (SEI), The Chartered Governance Institute UK & Ireland, TNFD, United Nations Development Programme (UNDP), WBCSD and WWF.



FIGURE 2: STAKEHOLDER MAPPING



The Nature Benchmark works in close collaboration with an Expert Review Committee (ERC), whose members support the core team with their expertise and experience. The Nature ERC represents different expertise, regions and backgrounds (see Table 1). As part of WBA's mission to have a balanced representation of different regions and backgrounds, we will continue searching to complement the ERC with representatives from Asia and Latin America and specific social and/or Indigenous rights expertise.

TABLE 1: MEMBERS OF THE NATURE EXPERT REVIEW COMMITTEE (ERC)

Expert	Organisation	Position
Erin Billman (Chair)	Science Based Targets Network (SBTN)	Executive Director
Elodie Chêne	Global Reporting Initiative (GRI)	Manager, Standards
Laura Clavey	Taskforce on Nature-related Financial Disclosures (TNFD)	Senior Technical Manager
Tom McKenna	Capitals Coalition (CC)	Senior Manager
Nicolas Poolen	World Wildlife Fund (WWF-Netherlands)	Green Finance Advisor
Hansika Agrawal	Columbia Center on Sustainable Investment (CCSI)	Legal Researcher
Angela Graham-Brown	World Business Council for Sustainable Development (WBCSD)	Director, Nature Action
Romie Goedicke	United Nations Environment Programme Finance Initiative (UNEP-FI)	Co-Head, Nature



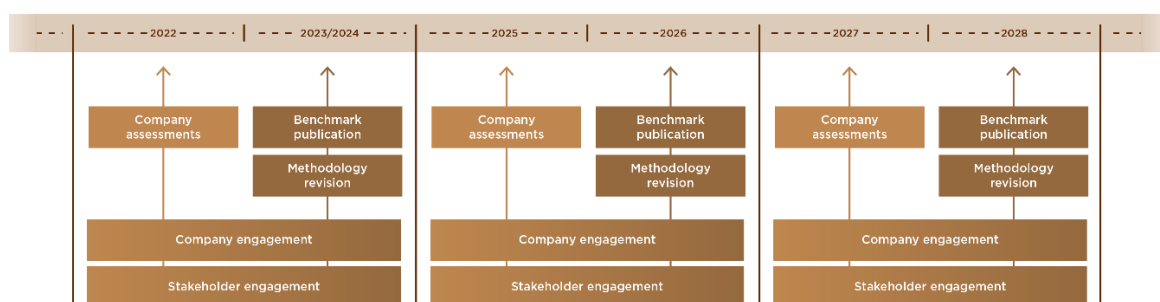
Process and timelines

The first draft of the Nature Benchmark methodology was published in 2022. That year, 386 companies were assessed. A small update to the methodology followed in 2023, when 380 companies were assessed. In 2024, the first iteration of the Nature Benchmark was concluded with a final assessment of 50 companies. Over the course of these three years, 816 companies from more than 20 industries have been evaluated as part of the benchmark.

Collating the learnings from these three years, we are publishing a significantly revised version of the Nature Benchmark methodology in order to reflect the new guidance available to companies. The 2024 Nature Benchmark Methodology will be used for the second iteration of the Nature Benchmark. Throughout 2025 we will assess 750 companies and publish results in Q1 2026.

The reduction in the number of companies – from 816 in the first benchmark iteration (2022-2024) to 750 in the second – reflects a streamlining process, wherein the assessment period will be compressed from three years to one year. Going forward we intend to maintain a bi-yearly rhythm, with the assessment of all 750 companies taking place in odd years (2025, 2027 ...) and the publication of results and analyses in even years (2026, 2028 ...).

FIGURE 3: TIMELINE



This new rhythm will be adopted by all of WBA's benchmarks (e.g. Social, Digital, Food and Agriculture). Starting in Q4 2024, all SDG2000 companies will be assessed on a rolling basis following the publication of their key reports (i.e. annual and sustainability reports) against all relevant WBA benchmarks. In early 2026, WBA will publish the results of all the benchmarks at the same time, and thereafter every two years. Publishing all SDG2000 data at once allows for richer analyses and insights by including data across transformations, sectors and geographies. Harmonising our research across benchmarks, moreover, allows for more comparable SDG2000 data.

During the assessment period, WBA will work with a third-party research provider that will conduct the initial review of companies' publicly available data following the benchmark methodology. Following an initial assessment by the research provider, WBA analysts will quality-check the data to ensure its accuracy. During this process the scoring guidelines used to assess companies will be improved, if necessary, in consultation with our experts and the ERC. The scoring guidelines will be published with the benchmark results. This will provide additional insights to stakeholders regarding how to apply WBA's methodologies.

After each company is assessed, WBA will continue its practice to share a draft assessment with the company to provide an opportunity for feedback. During this engagement process companies will be sent reminders to encourage them to review the assessment and provide any additional information



they wish to share. Companies that do not respond or decline to participate in the engagement process will not be entitled to appeal their results and will have to wait for the next benchmark cycle to input new information.

A value chain approach with people at its heart

The Nature Benchmark targets industries with the greatest environmental impact. Many of these industries – such as food production, mining and forest and paper companies – interact directly with nature by owning, controlling or managing commodity production and primary processing. These companies bear significant responsibility for direct environmental impacts, as they often manage large tracts of land and engage closely with Indigenous peoples and local communities.

Other industries, including apparel retailers, packaging companies and pharmaceuticals, rely heavily on natural resources but generally operate further down the value chain. These companies source materials from producers and suppliers, making it their responsibility to ensure supply chain transparency, implement robust traceability practices and maintain responsible procurement policies.

The Nature Benchmark will track whether companies are taking action across their operations or value chain for every indicator. Given that companies are positioned differently within the value chain (e.g. upstream, downstream, vertically integrated), each company must be explicit about where it best focuses its efforts to improve its sustainability.

A crucial topic that this methodology seeks to address is the nexus between nature, people and corporate behaviour. In addition to nature-related concerns, human rights and social impacts are fundamental for sustainability. Thus, in addition to the nature-specific indicators, the Nature Benchmark will include a set of 18 core social indicators covering topics such as human rights due diligence, decent working conditions for employees and ethical corporate behaviour.

Review principles

By the end of 2024, WBA will have assessed all 2,000 of the [SDG2000](#) companies at least once. This milestone serves as the perfect moment for us to reflect on our workflow and impact. Based on feedback from a variety of stakeholders, including the WBA Allies and assessed companies, we have been working to streamline our research. From Q4 2024 onwards WBA will enter a new rhythm, which will make our work more efficient and impactful going forward.

To this end, we have gone through a range of **alignment and harmonisation** efforts within and across benchmarks, not just for the methodology review, but also to synchronise key processes, from data collection and storage all the way to a unified scoring approach. These efforts will increase efficiency in data collection and enhance insights.

Methodology review guiding principles:

1. **Relevance.** Methodology is up to date and relevant and reflects changes in the landscape and role of companies.
2. **Robustness.** Metrics are robust and can fairly compare companies against each other.



Indicators are streamlined to focus on tangible outcomes and impact-driven metrics. Most qualitative evidence and commitments are excluded, with qualitative assessments now limited to activity-based evidence and areas lacking established quantitative metrics.

3. **Consistency.** Capacity for time-series analysis and performance tracking between successive benchmarks is maintained.
4. **Feasibility.** Data can be practically collected by WBA and companies.
5. **Impact.** Revisions focus on what is needed most and aim to achieve maximum *impact*, i.e. transformed systems and improved business impact on people, workers, communities and the environment, particularly in developing countries.
6. **Alignment.** Methodology aligns with international instruments, relevant initiatives and other WBA benchmarks. Methodology is complementary to what exists rather than duplicating.

Indicator structure, language and definitions are consistent within and across WBA benchmarks. Indicators generally follow a consistent structure: regular reporting, time-bound target and reporting on progress.

See **Error! Reference source not found.** for an indicator-level overview.

Scoring and weighting

The Nature Benchmark will assess 750 companies across a wide range of industries, including apparel, construction materials, cruises, forestry, metals and mining, paper and more. Companies within these industries operate at various stages of the value chain. For example, in the food industry, the benchmark evaluates both upstream producers and downstream retailers. To ensure flexibility and relevance, certain elements of the benchmark may be adapted based on a company's industry or position within the value chain.

One way the methodology integrates an industry-agnostic approach is by allowing companies to score on elements by demonstrating action either across their own operations or their value chain. For instance, a food production company could be expected to reduce its own water withdrawal, while a food retailer could be recognised for initiatives aimed at reducing the water footprint of its suppliers. This approach acknowledges that different companies must address varied material impacts, whether within their operations or across their broader value chain.

Additionally, some elements may include industry-specific requirements. For example, the element assessing whether companies disclose their plastic use would require plastic manufacturers to disclose both their plastic use and production.

The Nature Benchmark has 18 nature-specific indicators and 18 core social indicators. These indicators are split across four measurement areas: Governance, Planet, People and Core social indicators. The weight and number of indicators comprising each measurement area are described in Table 2.



TABLE 2: MEASUREMENT AREAS

Measurement area	Assigned weight	Number of indicators included	Weight per indicator
A. Governance	15%	3	5%
B. Planet	50%	12	4.2%
C. People	15%	3	5%
Core social indicators	20%	18	1.1%

Following feedback from stakeholders, including companies and others who use the methodologies, WBA has developed a unified scoring approach to harmonise and simplify scoring across benchmarks. This updated methodology reflects the new approach. An overview of WBA's approach to scoring companies can be found [here](#).

Each measurement area is composed of multiple indicators. All indicators within a measurement area have the same weight. In the Governance, Planet and People measurement areas all indicators have four elements. Each of the core social indicators, on the other hand, have between one and four elements. Each element is assessed on a binary scale: 1 if the element is met or 0 if unmet.

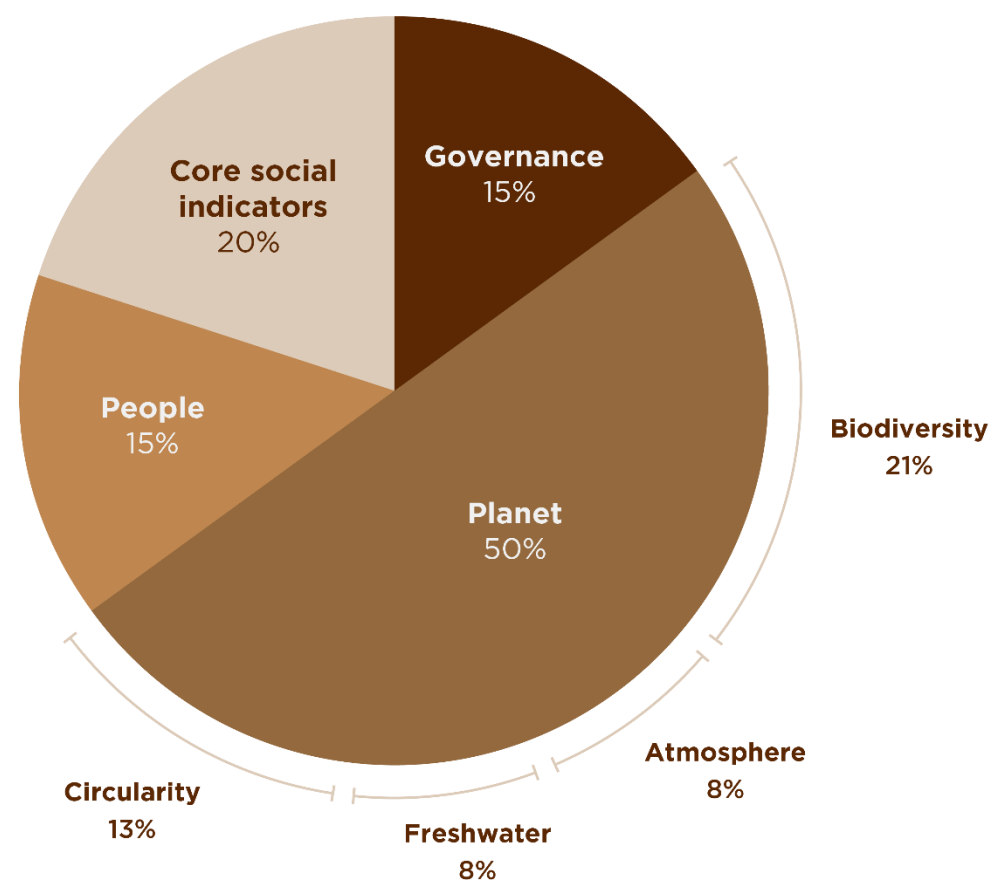
All indicators have a maximum score of 1, and the score for each indicator will be calculated based on the number of elements that are met. For example, if an indicator has two elements, each element carries a weight of 0.5. Similarly, if an indicator has four elements, each element carries a weight of 0.25. The score achieved by companies for each indicator will be calculated as the sum of the scores of all individual elements within that indicator.

For example, if an indicator has four elements and two of them are met while two are unmet; that indicator will receive a score of 0.5. To calculate the contribution of that indicator to the total score it will then be multiplied by the weight per indicator (see Table 2). If the indicator is in the Governance measurement area, for instance, the score of 0.5 would be multiplied by 5%, thus contributing 2.5% to the company's total score. If an element is not applicable, weights will be redistributed proportional to the remaining number of applicable elements for the indicator.



Indicator overview

FIGURE 4: NATURE BENCHMARK INDICATORS



(A) Governance 15%	(B) Planet 50%				(C) People 15%	(D) Core social indicators 20%
A01 Impact materiality and sustainability strategy	Biodiversity 21%	Atmosphere 8%	Freshwater 8%	Circularity 13%	C01 Right to a sustainable environment	CSI01 Commitment to respect human rights
A02 Sustainability targets and plans	B01 Impacts on nature	B06 Greenhouse gas emissions	B08 Water use	B10 Resource use	C02 IPLC and land rights	CSI02 Commitment to respect the human rights of workers: ILO Declaration on Fundamental
A03 Accountability for sustainability performance	B02 Nature-related dependencies, risks and opportunities	B07 Air pollution	B09 Water pollution	B11 Plastic use	C03 Stakeholder engagement	CSI03 Commitment to remedy
	B03 Ecosystem protection and restoration			B12 Waste		CSI04 Identifying human rights risks and impacts
	B04 Halting biodiversity loss					CSI05 Assessing human rights risks and impacts
	B05 Transition towards a nature-positive economy					CSI06 Integrating and acting on human rights risks and impact assessments
						CSI07 Grievance mechanism(s) for workers
						CSI08 Grievance mechanism(s) for external individuals and communities
						CSI09 Health and safety fundamentals
						CSI10 Living wage fundamentals
						CSI11 Working hours fundamentals
						CSI12 Collective bargaining fundamentals
						CSI13 Workforce diversity disclosure fundamentals
						CSI14 Gender equality and women's empowerment fundamentals
						CSI15 Personal data protection fundamentals
						CSI16 Responsible tax fundamentals
						CSI17 Anti-bribery and anti-corruption fundamentals
						CSI18 Responsible lobbying and political engagement fundamentals



Industry and company selection

The 750 companies in the Nature Benchmark are part of the [SDG2000](#), which represent the 2,000 most influential companies in the world. The SDG2000 are selected following WBA's 'keystone company' criteria. The selection approach is based on five guiding principles:

1. The company dominates global production revenues and/or volumes within a particular sector.
2. The company controls globally relevant segments of production and/or service provision.
3. The company connects (eco)systems globally through subsidiaries and their supply chains.
4. The company influences global governance processes and institutions.
5. The company has a global footprint, particularly in developing countries.

Although all the SDG2000 companies have an impact on nature, the Nature Benchmark covers the major industries with substantial impacts, prioritising those that are not also covered in other WBA benchmarks that are already assessing their most material environmental impacts.

The selection of industries for the Nature Benchmark was guided by their pronounced environmental impacts and role in shaping ecological outcomes through their production processes and value chains ([BCG, 2021](#); [ENCORE](#)). For instance, sectors such as chemicals, construction and passenger transport are known for their substantial contributions to air and water pollution, greenhouse gas emissions and land use change, which can significantly disrupt local ecosystems. The agricultural products and food production industries heavily influence biodiversity and freshwater resources due to intensive land use and chemical runoff. The metals and mining sector poses considerable risks to both aquatic and terrestrial habitats through habitat destruction and pollution. The apparel and footwear industry contributes to environmental degradation not only through manufacturing processes but also through the life cycle impacts of their products, including waste management challenges related to synthetic materials.

TABLE 3: OVERVIEW OF INDUSTRIES WITHIN THE SCOPE OF THE NATURE BENCHMARK

Industry	Example companies
Agricultural products	CHS; Muyuan Foods; SD Guthrie
Apparel & footwear	Inditex; LVMH; Nike
Capital goods	China International Marine Containers; Siemens Gamesa; Vestas
Chemicals	BASF; DOW; SABIC
Construction & engineering	Saipem; TechnipFMC; Wartsila
Construction materials & supplies	CNBM; Holcim; Saint-Gobain
Containers & packaging	Amcor; Ball Corporation; Tetra Laval
Food production	Cargill; Nestle; PepsiCo
Food retailers	Kroger; Schwarz Group; Walmart
Freight & logistics	A.P. Moller - Maersk; CMA CGM; COSCO Shipping
Metals & mining	ArcelorMittal; Baowu; Glencore
Motor vehicles & parts	Bridgestone; Continental; Michelin
Oil & gas	Galp Energia
Paper & forest products	International Paper; Smurfit Kappa Group; WestRock
Passenger transport	Carnival Corporation; Royal Caribbean Group; TUI Group
Personal & household products	L'Oreal; Procter & Gamble; Unilever
Pharmaceuticals & biotechnology	Johnson & Johnson; Pfizer; Roche
Utilities	Ørsted; RWE; Vattenfall



Nature Benchmark indicators

The Nature Benchmark has 18 nature-specific indicators and 18 core social indicators. These indicators are split across four measurement areas: Governance, Planet, People and Core social indicators. The first three measurement areas together represent 80% of the total Nature Benchmark score.

A. Governance

A01 Impact materiality and sustainability strategy

Indicator: The company transparently identifies and prioritises its material sustainability impacts and has a sustainability strategy addressing these impacts.

Rationale: Impact materiality assessments allow companies to identify and prioritise their most significant environmental, social and governance impacts. Embedding the results into their sustainability strategy ensures that companies address these critical areas effectively, enhancing their long-term resilience and aligning the company's operations with the SDGs.

Elements:

- a) The company identifies material sustainability impacts across its operations and value chain.
- b) The company identifies and prioritises its most material impacts.
- c) The company discloses the stakeholders and experts consulted in determining its material impacts.
- d) The company discloses a sustainability strategy covering its material impacts.

Sources: ACT-D: Assess, Transform (2022); CDSB (2021); Forum for the Future and WBSCD (2021); GRI 3-1, 3-2, 3-3 (2021); IFAC et al. (2020); IPBES (2022); NA100 4.1, 6.4 (2024); SBTN (2020); TNFD Risk and impact management A (2023); UNDP (2021); WEF (2020); ESRS 2 IRO-1, BP-2 (2022)



A02 Sustainability targets and plans

Indicator: The company uses targets and plans to drive measurable improvements in sustainability performance across its operations and value chain.

Rationale: Having concrete targets and plans allows companies to track progress and demonstrate accountability towards their most material sustainability issues. Transparency in relation to targets and plans ensures that the improvements companies make are measurable and impactful.

Elements:

- a) The company sets targets covering all its priority material impacts.
- b) The company reports against all the targets covering its priority material impacts.
- c) The company discloses action plans for implementing its sustainability strategy and targets.
- d) The company allocates resources to implement its sustainability strategy.

Sources: GRI 3-3 (2021); NA100 3.1, 4.3 (2024); TNFD Risk and impact management B, Metrics and targets A, B (2023); ESRS 2 SBM-1, ESRS2 MDR-A (2022)

A03 Accountability for sustainability performance

Indicator: The company assigns responsibility for its sustainability performance to its highest governance body and links accountability for target fulfilment to remuneration policies.

Rationale: Assigning responsibility for sustainability decision-making and oversight to the highest governance body ensures strategic alignment and accountability at the top level. Additionally, having dedicated sustainability functions, teams or committees can drive effective implementation of the sustainability strategy across the organisation. Linking senior executives' remuneration to sustainability targets and having a supervisory board with relevant expertise incentivises leadership to prioritise and achieve meaningful progress on the company's most material sustainability issues.

Elements:

- a) The company assigns responsibility for its sustainability strategy to its highest governance body.
- b) The company discloses the functions, teams or committees that are responsible for the implementation of its sustainability plans.
- c) The company links senior executive remuneration to its sustainability targets.
- d) The company's highest governance body has expertise with respect to its material sustainability topics

Sources : CDSB (2021); IFAC et al. (2020); GRI 2-12, 2-13, 2-14, 2-17, 3-3 (2021); NA100 5.1, 5.2, 5.3 (2024); TNFD Governance B (2023); UNDP (2021); WEF (2020); ESRS 2 MDR-A (2022)



B. Planet

General guidance

To increase their comparability, indicators B03, B04 and B06-B12 follow a similar element structure. Element a focuses on *regular reporting*, element b focuses on *time-bound targets* and element c focuses on *progress*. These terms are defined and assessed as set out below. Any topic-specific exceptions or criteria for each indicator will be included in the forthcoming Scoring Guidance.

Regular reporting

- The company reports data on relevant parameters in its latest report(s). The reported data must not be older than three years from the assessment year.
- The data should cover the company's entire operations.

Time-bound targets

- Targets are time-bound and include the baseline value and base year from which progress is measured.
- Targets are clear, quantitative and measurable. Intensity targets are not accepted as they do not guarantee that total amounts (e.g. of emissions) will decrease.
- Targets should cover the short term (now until 2030). Longer-term targets (i.e. those with an end date past 2030) are only accepted if they are broken down into interim targets that are five years away or less.
- The methodology or assumption used for setting targets is disclosed, including data sources, scenarios, alignment with science-based methodologies and policy goals.

Progress

- The company demonstrates continued, quantitative reductions or improvements in relevant topic-specific metrics over the previous three years.



Biodiversity

B01 Impacts on nature

Indicator: The company assesses the impacts of its operations and value chain on nature, and the impacts to society stemming from these.

Rationale: The private sector has historically been one of the main contributors to environmental degradation. It is crucial for companies to reverse this trend to ensure a sustainable future, and a vital first step in this process is for them to transparently disclose their impacts on nature. Frameworks provided by organisations such as Business for Nature, Global Reporting Initiative (GRI), Nature Action 100 (NA100) and the Taskforce on Nature-related Financial Disclosures (TNFD) offer comprehensive guidelines to help companies report and mitigate their environmental footprints.

Elements:

- a) The company identifies its interface with ecologically sensitive locations.
- b) The company assesses its impact drivers related to changes in the state of nature.
- c) The company assesses its impact on ecosystems and species.
- d) The company assesses the impacts to society stemming from its impacts on nature.

Sources: ACT-D Assess, Disclose (2022); B Corp ESC 1.5, 1.7 (2024); CBD (2022); CDP 2.2, 11.4, 11.9, 12.1 (2024a, 2024c); CDSB (2020); CDSB (2021); EC and Business@Biodiversity (2021); ESRS E4 (2023); GRI 101-4, 101-5, 101-6, 101-7, 101-8 (2024); IPBES (2019); LEAP L2, L3, L4, E1, E2, E3 (2023); NA100 2.1, 2.2 (2024); PEFC 4.3.2 (2018); SBTN (2020); SDSN (2024); TNFD C5, A5, A6, Strategy A, D, Risk and impact management A, Metrics and targets B (2023); UNEP – WCMC (2020); UNEP – WCMC (2020b); UN et al. (2021); WEF and PwC (2020)



B02 Nature-related dependencies, risks and opportunities

Indicator: The company assesses its nature-related dependencies, risks and opportunities.

Rationale: Ecosystem services are the benefits that humans derive from ecosystems and on which human life and activities, including corporate activities, rely. Research shows that more than 50% of global gross domestic product is directly linked to these ecosystem services ([WEF and PwC, 2020](#)), exposing companies to significant nature-related dependencies, risks and opportunities. The [2024 Global Risks Report](#) shows that the top four risks identified over the next ten years are all environmental: extreme weather events, critical change to Earth systems, biodiversity loss and ecosystem collapse, and natural resource shortages. Understanding and disclosing these factors is essential for companies to develop resilient strategies and contribute to a sustainable economy.

Elements:

- a) The company assesses its dependence on ecosystem services.
- b) The company assesses its nature-related opportunities.
- c) The company assesses its nature-related risks.
- d) The company manages its nature-related risks.

Sources: ACT-D Assess, Disclose ([2022](#)); CBD ([2022](#)); CDP 2.2, 3.1, 3.6 ([2024a](#)); CDSB ([2021](#)); EC and Business@Biodiversity ([2021](#)); ESRS E4 ([2023](#)); GRI 101-8 ([2024](#)); IPBES ([2019](#)); NA100 2.2, 2.3 ([2024](#)); PEFC 6.1 ([2018](#)); SBTN ([2020](#)), SDSN ([2024](#)), TNFD C5, C7, A6, Strategy A, B, C, Risk and impact management A, B, C, Metrics and targets B ([2023](#)); UNEP – WCMC ([2020](#)); UNEP – WCMC ([2020b](#)); UN et al. ([2021](#)); WEF and PwC ([2020](#))

B03 Ecosystem protection and restoration

Indicator: The company protects or restores impacted ecosystems.

Rationale: The UN has declared the ten years to 2030 the [Decade on Ecosystem Restoration](#) – a rallying call for the protection and restoration of ecosystems for the benefit of both people and nature. This indicator aligns with recommended disclosures by the European Sustainability Reporting Standards (ESRS), Science Based Targets Network (SBTN) and the Taskforce on Nature-related Financial Disclosures (TNFD), and focuses on ensuring that companies protect and restore impacted ecosystems in their operations and value chain.

Elements:

- a) The company reports on activities or commodities that pose the risk of ecosystem degradation or loss.
- b) The company sets a target to achieve ecosystem protection, restoration or regeneration.
- c) The company reports progress towards ecosystem protection, restoration or regeneration.
- d) The company discloses how it supports traceability along the value chain.

Sources: Accountability Framework Initiative ([2023](#)); B Corp ESC5 ([2024](#)); CDP 8.7, 8.8, 8.9, 8.10, 8.17 ([2024c](#)); ESRS G1-2 ([2023](#)); FAO ([2021](#)); Forest 500 ([2024](#)); GRI 101-6-a, 204, 304, 308, Topic 13.23 ([2024](#)); IUCN CEM & SER ([2021](#)); NA100 3.1 ([2024](#)); SBTN ([2024](#)); TNFD C1.0, C1.1 ([2023](#))



B04 Halting biodiversity loss

Indicator: The company reduces or reverses its impact on biodiversity loss in line with international goals and policies.

Rationale: The [Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services \(IPBES\) Global Assessment](#) has estimated that 1 million animal and plant species are threatened with extinction. The [International Union for Conservation of Nature \(IUCN\)](#) finds that more than a quarter of all assessed species are threatened. There is thus an ever-growing need for companies to report progress on halting biodiversity loss, despite the challenges of measuring biodiversity impacts.

Elements:

- a) The company discloses goals, policies and strategies that align with international biodiversity goals.
- b) The company sets a target to halt and reverse biodiversity loss.
- c) The company reports progress on halting and reversing biodiversity loss.
- d) The company applies the mitigation hierarchy or AR3T framework.

Sources: ACT-D Commit, Transform, Disclose (2022); B Corp ESC 2.7, 4.1, 4.5, 4.7, 5.3 (2024); GRI 101-1, 101-2, 101-7 (2024); TNFD A23, Risk and impact management B, Metrics and targets C (2023)

B05 Transition towards a nature-positive economy

Indicator: The company has a strategy to justly transition towards a nature-positive economy

Rationale: While climate-related transition plans are becoming more prevalent in corporate agendas, it is imperative for companies to also disclose nature-positive transition plans to address the interconnected challenges of climate change, environmental degradation and pollution. A holistic approach that integrates these efforts is essential to effectively confront the environmental polycrisis and ensure long-term sustainability. This must be achieved in a just manner that supports, rather than harms, the most vulnerable stakeholders on the ground.

Elements:

- a) The company discloses a nature transition plan aligned with the Global Biodiversity Framework or nature-positive principles.
- b) The company explains the alignment or tradeoffs between its nature and climate transition plans.
- c) The company addresses its social impacts to ensure a just nature-positive transition.
- d) The company describes the results of collaborating with other actors on efforts to promote a nature-positive economy.

Sources: CBD (2022); Circle Economy (2021); EC and Business@Biodiversity (2021); EMF (2021); ESRS E 4; GFANZ (2022); IPBES (2019); IUCN (n.d.); OECD (2019); SBTN (2024); TNFD (2023); WBSCD (2023); WEF (2020)



Atmosphere

B06 Greenhouse gas emissions

Indicator: The company reduces its scope 1, 2 and 3 greenhouse gas (GHG) emissions in line with a 1.5°C pathway.

Rationale: Biodiversity and climate change are heavily interlinked ([CBD, 2009](#)), with conversion and degradation of ecosystems leading to increases in GHG emissions. Subsequently, the effects of climate change are driving further biodiversity loss through increased risk of extinctions and extreme weather events. This indicator focuses on companies' emissions reductions in line with a 1.5°C trajectory as recommended by the Paris Agreement. The indicator is also aligned with the interim target of the Science Based Targets initiative (SBTi) to reduce value chain GHG emissions by 50% by 2030 and by 90-95% by 2050, in accordance with sectoral ambitions for 2030.

Elements:

- a) The company reports on its greenhouse gas emissions.
- b) The company sets targets to reduce its greenhouse gas emissions.
- c) The company reports progress on reducing its greenhouse gas emissions.
- d) The company's targets are aligned with a 1.5°C pathway.

Sources: ACT-D Commit, Transform, Disclose ([2022](#)); CDP 5.5, 7.5, 7.6, 7.7, 7.8, 7.10, 7.11 ([2024b](#)); ESRS E1 ([2023](#)); GRI 305-1, 305-2, 305-3 ([2024](#)); SBTi ([n.d.](#)); SBTN ([2024](#))

B07 Air pollution

Indicator: The company reduces the production of air pollutants across the most material parts of its value chain.

Rationale: The production of air pollutants, such as nitrogen oxides and sulphur oxides, through companies' operations and business activities has adverse effects on agriculture, air quality, biodiversity, climate, habitats and the health of both animals and humans ([GRI, 2021](#)). This indicator measures companies' approaches to measuring and reducing harmful air pollutants across their value chains.

Elements:

- a) The company reports on its air pollutants.
- b) The company sets a target to reduce its air pollutants.
- c) The company reports progress on reducing its air pollutants.
- d) The company identifies societal impacts in its air pollution risk assessment.

Sources: ACT-D Commit, Transform, Disclose ([2022](#)); Clean Air Fund ([n.d.](#)); ESRS E2-4 GRI 305-7 ([2024](#)); SEI - CCAC ([2022](#)); TNFD C2.4 ([2023](#)); Transparent ([n.d.](#)); WHO ([2021](#))



Freshwater

B08 Water use

Indicator: The company reduces its water use.

Rationale: According to the [United Nations](#), nearly two-thirds of the global population experiences severe water scarcity for at least one month a year, and over two billion people live in countries with inadequate water supply. By 2025, half of the world's population could face water scarcity, and by 2040, one in four children may live in areas with extreme water stress. Global water use has increased six times over the past century, primarily through agriculture (around 70%) and industrial activities (around 20%), according to the [United Nations World Water Development Report 2020](#). This underscores the significant role companies play in water consumption and the need for sustainable and transparent water management practices.

Elements:

- a) The company reports on its water use.
- b) The company sets a target to reduce its water use.
- c) The company reports progress on reducing its water use.
- d) The company assesses water risk at site level.

Sources: B Corp ESC1.3, 1.4 ([n.d.](#)); CDP 9.2, 9.3, 9.15 (2024c); CEO Water Mandate ([2021](#)); Ceres 1.1, 1.2 ([2023](#)); ESRS E3-4; GRI 303-3, 303-5 ([2024](#)); SBTN ([2024](#)); SBTN 3.3.2 ([2024b](#)); TNFD C3.0 ([2023](#)); WRI Water Risk Atlas ([n.d.](#))

B09 Water pollution

Indicator: The company reduces its water pollution.

Rationale: Approximately 80% of global wastewater is untreated when released back into the environment, causing significant negative effects on both ecosystem functioning and human health ([IUCN, 2017](#)). Water pollution not only degrades freshwater sources, contributing to the global water crisis, but also threatens biodiversity. As industrial activities are a major contributor to water pollution, companies have a responsibility to implement more effective and transparent wastewater treatment and pollution control measures.

Elements:

- a) The company reports on its water pollutants.
- b) The company sets a target to reduce its water pollutants.
- c) The company reports progress on reducing its water pollutants.
- d) The company identifies societal impacts in its water pollution risk assessment.

Sources: AWS 1.3.4 ([2019](#)); CDP 9.15 (2024c); CEO Water Mandate ([2021](#)); Ceres 2.1, 2.2 ([2023](#)); GRI 303-4 ([2024](#)); SBTN ([2024](#)); TNFD C.2.1 ([2023](#)); Transparent ([n.d.](#))



Circularity

B10 Resource use

Indicator: The company reduces its resource use.

Rationale: The global reliance on a linear economy is a major driver of environmental degradation, with the extraction and processing of materials, fuels and food responsible for 90% of biodiversity loss (UNEP, 2019). At the same time, global material consumption continues to climb: in the last six years alone, we have consumed over half a trillion tonnes of materials – nearly matching the total material use throughout the whole of the 20th century (Circularity Gap Report, 2023). This unsustainable pattern underscores the urgent need for companies to adopt more responsible and transparent resource use practices.

Elements:

- a) The company reports on its material inputs.
- b) The company sets a target to improve its material input use.
- c) The company reports progress on improving its material input use.
- d) The company reports its recycled/reclaimed input materials.

Sources: B Corp ESC3.1, 3.2 (n.d.); Circle Economy Foundation (2024); Circle Economy and PACE (2020); EMF (2021); ESRS E5-4; GRI-301, 301-2, 301-3 (2016); IPBES (2019); OECD (2019); WBCSD (2023)

B11 Plastic use

Indicator: The company reduces its plastic use.

Rationale: Since the 1980s, plastic pollution has increased tenfold (IPBES, 2018). Projections indicate that global plastic production will double by 2050, with approximately 8 million tonnes entering marine environments annually (UNEP, BRS Conventions and Minamata Convention, 2021). Notably, around 50% of all plastic produced is designed for single-use purposes, contributing significantly to this escalating issue. There is an urgent need for companies to adopt and disclose comprehensive plastic management strategies to reduce their plastic use.

Elements:

- a) The company reports on its plastic use.
- b) The company sets a target to reduce its plastic use.
- c) The company reports progress on reducing its plastic use.
- d) The company does not use single-use plastics.

Sources: As You Sow (2021); CDP W10.4 (2024); ESRS E5-4; GRI 306 (2021); Minderoo Foundation (2023); TNFD C2.3 (2023); Transparent (n.d.); UNCTAD (2019)



B12 Waste

Indicator: The company reduces its waste generation.

Rationale: The world generates more than 2 billion tonnes of municipal solid waste annually, with at least 33% of it not managed in an environmentally safe manner. Without urgent action, global waste is projected to increase by 70% by 2050, reaching 3.4 billion tonnes annually ([World Bank, 2018](#)). This growing problem poses significant environmental and health risks. Companies must adopt and demonstrate comprehensive waste management strategies to address this critical issue.

Elements:

- a) The company reports on its waste generation.
- b) The company sets a target to reduce its waste generation.
- c) The company reports progress on reducing its waste generation.
- d) The company reports the proportion of its waste diverted from landfills and incineration.

Sources: ESRS E5-5; GRI 306, 306-4 ([2020](#)); TNFD C2.2 ([2023](#)); Transparent ([n.d.](#)); UNCTAD ([2019](#))



C. People

Environmental rights

C01 Right to a sustainable environment

Indicator: The company demonstrates a commitment to environmental human rights.

Rationale: The United Nations has recently declared access to a safe, clean, healthy and sustainable environment as a universal human right ([UN, 2021](#)). However, business activities and infrastructure projects often expose local communities to heightened environmental risks and adverse effects. This challenge is further exacerbated by the violent and sometimes fatal assaults faced by environmental human rights defenders globally, who also endure intimidation, harassment and criminalisation. In response to these pressing issues, the United Nations Development Programme (UNDP) has developed a guide to help businesses incorporate environmental impacts into their human rights due diligence processes ([UNDP](#)).

Elements:

- a) The company commits to respect the right to a clean, healthy and sustainable environment.
- b) The company applies environmental dimensions in its processes to identify and assess human rights risks and impacts.
- c) The company prevents and mitigates actual and potential negative human rights impacts resulting from environmental harms.
- d) The company commits to neither tolerate nor contribute to threats, intimidation and attacks against human and environmental rights defenders.

Sources: BHRRC ([2021](#)); GRI 3-3 ([2021](#)); Human Rights Due Diligence and the Environment: A Guide for Business Draft ([2023](#)); IFC ([2012](#)); ISHR ([2020](#)); NA100 6.4 ([2024](#)); UN A/71/281 ([2016](#)); UN A/HRC/47/39/Add.2 ([2021](#)); UN A/HRC/RES/48/13 ([2021](#)); UNEP ([2021](#))



C02 IPLC and land rights

Indicator: The company respects the rights of legitimate tenure rightsholders and Indigenous peoples and local communities (IPLC).

Rationale: When companies seek to acquire or lease land for their business activities, it can lead to relocation and loss of shelter or livelihoods for communities or individual households ([IFC, 2012](#)). In countries where national governance and land administration are weak, local and Indigenous communities are more exposed to rights violations and displacement ([WRI, 2017](#)). Indigenous peoples are particularly vulnerable to the adverse impacts associated with land development projects, including risk of impoverishment and loss of culture, identity and natural resource-based livelihoods ([IFC, 2012](#)). Protecting and securing Indigenous peoples' rights has been recognised as crucial to advancing conservation, restoration and climate change mitigation and adaptation strategies ([WRI, 2019](#)).

Elements:

- a) The company commits to respect rights related to the ownership and use of land and natural resources.
- b) The company commits to obtain free prior and informed consent.
- c) The company requires its business relationships to obtain free, prior and informed consent.
- d) The company discloses the most recent example where it has obtained free, prior and informed consent or negotiated with rightsholders.

Sources: AFI Core Principle 2.2.3 ([2023](#)); CCSI ([2020](#)); FAO ([2022](#)); FAO ([2014](#)); GRI 411 ([2021](#)); IFC ([2012b](#)); IFC ([2012d](#)); IWGIA ([2021](#)); NA100 4.2 ([2024](#)); PEFC 6.3.2.2 ([2018](#)); TNFD Governance C ([2023](#)); WBA ([2023](#))



C03 Stakeholder engagement

Indicator: The company engages with stakeholders and responds to the key issues raised by them.

Rationale: Meeting the interests of all stakeholders is essential for a business's long-term success. Regular engagement with stakeholders enhances the company's understanding of diverse and often conflicting perspectives, fosters innovation and facilitates the development of robust and inclusive strategies. Companies are expected to undertake meaningful stakeholder engagement, which should yield clear outcomes or actions, as well as transparently acknowledge how stakeholder inputs are used.

Elements:

- a) The company discloses its stakeholder engagement process.
- b) The company discloses issues raised during its stakeholder engagement process.
- c) The company discloses its responses to issues raised during its stakeholder engagement process.
- d) The company engages with marginalised stakeholders.

Sources: GRI 2-29, 3-1, 3-3 ([2021](#)); IFAC et al. ([2020](#)); NA100 6.3 ([2024](#)); PEFC 7.3.1 ([2018](#)); SASB ([2023](#)); TNFD Governance C ([2023](#)); UNDP ([2021](#)); WEF ([2020](#))



Core social indicators

The core social indicators reflect society's expectations for socially responsible business practices. They assess whether companies are on track to meet these expectations by evaluating how well they respect human rights, provide and promote decent work, and act ethically. Companies that fall short of these indicators fail to demonstrate sufficient commitment to socially responsible conduct.

WBA integrates a common set of core social indicators (CSIs) into all system transformation methodologies to assess whether companies demonstrate a sufficient commitment to socially responsible business conduct. These indicators are used to assess companies, regardless of the sector in which they operate, based on publicly available information. The 18 CSIs represent 20% of the total Nature Benchmark score.

Respecting human rights

CSI01 Commitment to respect human rights

Indicator: The company publicly commits to respect all internationally recognised human rights across its activities.

Rationale: A company's human rights commitment signals that respect for human rights is a core value and sets clear expectations for employees and business partners. It also signals that top management views respect for human rights as fundamental, guiding internal practices and shaping the company's culture. It sets out management's expectations of how staff and business relationships should act as well as what others can expect of the company. It should trigger a range of other internal actions that are necessary to meet the commitment in practice.

Elements:

- a) The company has a publicly available policy statement committing it to respect human rights.

Sources: UNGP 11 and 12; UNGPRF A1; GRI 103-2; CHRB A01



CSI02 Commitment to respect the human rights of workers

Indicator: The company publicly commits to respect the principles concerning fundamental rights at work in the 11 International Labour Organization (ILO) core conventions as set out in the Declaration on Fundamental Principles and Rights at Work (see box below). It also has a publicly available statement of policy committing it to respect the human rights of workers in its business relationships.

Rationale: A commitment to the ILO core conventions demonstrates a company's dedication to fundamental labour rights. It sets clear expectations for fair treatment of workers, guiding the organisation and its business relationships to uphold international labour standards.

Elements:

- a) The company has a publicly available policy statement committing it to respect the human rights that the ILO has declared to be fundamental rights at work.
- b) The company has a publicly available policy statement that expects its business relationships to commit to respecting the human rights that the ILO has declared to be fundamental rights at work.

Sources: UNGP 12 and 16(c), UNGPRF, A1; FLA Code of Conduct; GRI 103-2; CHRB A02

The fundamental principles and rights at work

The ILO Declaration on Fundamental Principles and Rights at Work covers the following fundamental principles and rights at work, laid out in 11 conventions:

- Freedom of Association and the Effective recognition of the Right to Collective Bargaining (Convention No. 87 and No. 98)
- Health and Safety of Workers (Convention No. 155)
- Elimination of all Forms of Forced or Compulsory Labour (Convention No. 29 and No. 105)
- Effective Abolition of Child Labour (Convention No. 138 and No. 182)
- Elimination of Discrimination in Respect of Employment and Occupation (Convention No. 100 and No. 111)
- Safe and Healthy Working Environment (Convention No. 187)

Additional ILO labour standard

- Working Hours (Convention No. 1, No. 14, No. 30 and No. 106)



CSI03 Commitment to remedy

Indicator: The company publicly commits to provide or cooperate in remediation for affected individuals, workers and communities through legitimate processes (including judicial and non-judicial mechanisms, as appropriate), where it identifies that it has caused or contributed to adverse impacts.

Rationale: A commitment to remedy ensures the company provides effective solutions for addressing human rights impacts and grievances. It sets clear expectations for addressing harm, offering redress and improving practices, thereby reinforcing the company's dedication to accountability and continuous improvement.

Elements:

- a) The company has a publicly available policy statement committing it to remedy the adverse impacts on individuals, workers and communities that it has caused or contributed to.
- b) The company expects its business relationships to commit to the right to remedy.

Sources: UNGP 22; UNGPRF C6; CHRB A08

CSI04 Identifying human rights risks and impacts

Indicator: The company proactively identifies its human rights risks and impacts on an on-going basis. This includes engaging with stakeholders and vulnerable groups as part of the identification process.

Rationale: Identifying human rights risks and impacts helps the company understand the key human rights risks and impacts in their operations and supply chains, understanding which risks are most prevalent for relevant (affected) stakeholders and which risks and impacts need to be understood more closely. It is the starting point for the company to understand how to translate its human rights policy commitment into practice. Therefore, involving different parts of the company in the assessment process helps to build shared responsibility for addressing the actual and potential impacts identified.

Elements:

- a) The company describes the process(es) it has in place to identify its human rights risks and impacts in specific locations or activities, covering its own operations.
- b) The company describes the process(es) it has in place to identify its human rights risks and impacts through relevant business relationships, including its supply chain.
- c) The company describes how it involves affected stakeholders and internal or independent external human rights experts in its human rights risks and impacts identification process(es).

Sources: UNGP 17 and 18; UNGPRF B2 and C3; HRIB, 1.2.1; GRI 412-1 and 414-2; CHRB D01



CSI05 Assessing human rights risks and impacts

Indicators: Having identified its human rights risks and impacts, the company assesses them and then prioritises its salient human rights risks and impacts. This includes engaging with stakeholders and vulnerable groups as part of the assessment process.

Rationale: Assessing the key human rights risks and impacts and understanding their saliency for the company's operations and supply chain allows the company to set strategic priorities for managing these risks, and to focus mitigation and remedy efforts where the (potential) harm to people is greatest.

Elements:

- a) The company describes the process(es) it has in place to assess its human rights risks and impacts and discloses what it considers to be its salient human rights issues, covering its own operations.
- b) The company describes the process(es) it has in place to assess its human rights risks and impacts in its supply chain.
- c) The company publicly discloses the results of its human rights risks and impact assessments, which may be aggregated across its operations and locations.
- d) The company describes how it involves affected stakeholders in its human rights risks and impacts assessment process(es).

Sources: UNGP 17, 18 and 24; UNGPRF B1, B2 and C3; HRIB 1.2.1; GRI 412-1 and 414-2; CHRB D02



CSI06 Integrating and acting on human rights risks and impact assessments

Indicator: The company integrates the findings of its assessments of human rights risks and impacts into relevant internal functions and processes in order to take appropriate actions to prevent, mitigate or remediate its salient human rights risks and impacts. This includes engaging with stakeholders and vulnerable groups on any action taken or to be taken.

Rationale: Integrating and acting on human rights risks and impact assessments allows the company to comprehensively prevent, mitigate and remediate its (potential) risks and impacts, reducing or eliminating negative impacts on affected people and communities.

Elements:

- a) The company describes the process(es) it has in place to prevent, mitigate or remediate its salient human rights issues in its own operations.
- b) The company describes the process(es) it has in place to prevent, mitigate or remediate its salient human rights issues in its supply chain.
- c) The company provides an example of the specific actions taken or to be taken on at least one of its salient human rights issues as a result of assessment process(es) in at least one of its activities/operations in the last three years.
- d) The company describes how it involves affected stakeholders in decisions about the actions to take in response to its salient human rights issues.

Sources: UNGP 17, 19 and 24; UNGPRF C4; GRI 103-2; CHRB D03

CSI07 Grievance mechanism(s) for workers

Indicator: The company has one or more mechanisms (its own, third-party or shared) through which workers can raise complaints or concerns, including in relation to human rights issues. The mechanism(s) is available to all workers and takes into account accessibility by marginalised groups.

Rationale: Providing accessible mechanisms for workers to raise concerns is essential for addressing actual and potential human rights impacts. By ensuring mechanisms are available in languages workers understand and that workers are aware of them, the company enhances the mechanisms' effectiveness. Through ensuring its own workers have access to grievance mechanisms, companies help empower all workers to report negative impacts and seek access to remedy.

Elements:

- a) The company indicates that it has one or more mechanism(s), or participates in a third-party or shared mechanism, accessible to all workers to raise complaints or concerns related to the company without fear of reprisals.

Sources: UNGP 22, 29 and 30; UNGPRF C6.1 and C6.3; GRI 103-2: ARP 7.1, 8.1 and 8.8; CHRB E01



CSI08 Grievance mechanism(s) for external individuals and communities

Indicator: The company has one or more mechanisms (its own, third party or shared) through which individuals and communities who may be adversely impacted by the company can raise complaints or concerns, including in relation to human rights issues.

Rationale: Providing accessible mechanisms for external individuals and communities to raise concerns is essential for addressing actual and potential human rights impacts. By ensuring the mechanism is available in appropriate languages and that stakeholders are aware of it, the company enhances the mechanism's effectiveness. Through ensuring its own workers have access to grievance mechanisms, companies help empower all workers to report negative impacts and seek access to remedy.

Elements:

- b) The company indicates that it has one or more mechanism(s), or participates in a shared mechanism, accessible to all external individuals and communities who may be adversely impacted by the company, or those acting on their behalf, to raise complaints or concerns without fear of reprisals.

Sources: UNGP 22, 29 and 30; UNGPRF C6.1 and C6.3; GRI 103-2; ARP 7.1, 8.1 and 8.8; CHRB E02

Providing and promoting decent work

CSI09 Health and safety fundamentals

Indicator: The company publicly discloses relevant data on health and safety for its workers and monitors the health and safety performance of its business relationships.

Rationale: A safe and healthy working environment is a fundamental right at work as defined by the ILO and is critical to protecting workers and sustaining business operations. Companies are expected to provide healthy and safe workplaces for all workers and support efforts to ensure healthy and safe workplaces in their value chains (encompassing physical and mental health and well-being as well as freedom from violence, harassment or threats, both physical and non-physical). Despite progress, work-related accidents, injuries and diseases still occur too often, causing severe impacts on workers and communities. By identifying health and safety risks, disclosing key safety metrics and monitoring health and safety in the supply chain, companies contribute to SDG 3 (good health) and SDG 8 (decent work and economic growth).

Elements:

- a) The company discloses quantitative information on health and safety for its workers.
- b) The company discloses how it monitors the health and safety performance of its business relationships.

Sources: GRI 403-9; ICESCR Art. 7; HRIB 3 and 8.2.1; FLA VII.HSE.3; SA8000 IV.3.5 and IV.3.7; CHRB F09



CSI 10 Living wage fundamentals

Indicator: The company is committed to paying its workers a living wage and supports the payment of a living wage by its business relationships.

Rationale: Companies are expected to ensure workers are paid a living wage and should support efforts to ensure workers in their value chains are paid a living wage. This is crucial for meeting basic needs and achieving a decent standard of living. It not only supports the well-being of workers and their families but also contributes to ending poverty and fostering sustainable development. By paying a living wage, companies play a vital role in meeting several SDGs including on decent work (SDG 8), reducing inequalities (SDGs 5 and 10), ending poverty (SDG 1), and supporting good health and well-being (SDG 3). It may also prevent children from having to work, supporting quality education (SDG 4), and decrease the prevalence of hunger (SDG 2) by enabling adequate access to quality food and nutrition.

Elements:

- a) The company describes how it determines a living wage for the regions where it operates.
- b) The company has measured the gap between current wages and living wages for all workers.
- c) The company discloses a time-bound target for paying all workers a living wage or that it has achieved paying all workers a living wage.
- d) The company discloses evidence of activities to further the payment of living wages by its business relationships.

Sources: ICESCR Art. 7; HRIB 2.4.1 and 8.2.3; ETI 5; SA8000 IV.8.1; GLWC; CHRB F01 and F02; UNGC Forward Faster



CSI 11 Working hours fundamentals

Indicator: The company respects applicable international standards concerning maximum working hours and minimum breaks and rest periods.

Rationale: Companies are expected to prevent excessive working hours for all workers in their operations and value chains. A commitment to working hours that are aligned with ILO conventions ensures that a company upholds international norms of fair labour practices. It sets clear expectations for companies' workers as well as those in their business relationships on reasonable working hours, to safeguard well-being and prevent unsafe working conditions. Key SDGs related to working hours include SDG 3 (good health) and SDG 8 (decent work and economic growth).

Elements:

- a) The company has a publicly available policy statement committing it to respect the ILO conventions on working hours or stating that workers shall not be required to work more than 48 hours in a regular work week or 60 hours including overtime.
- b) The company has a publicly available policy statement stating that all overtime work must be consensual and paid at a premium rate.
- c) The company has a publicly available policy statement that expects its business relationships to commit to respecting the ILO conventions on working hours or not require workers to work more than 48 hours in a regular work week or 60 hours including overtime.

Sources: ETI 6; ILO No. 1, 14 and 106; FLA VIII; CHRB F13 and F14



CSI 12 Collective bargaining fundamentals

Indicator: The company discloses information about collective bargaining agreements covering its workforce and its approach to supporting the practices of its business relationships in relation to freedom of association and collective bargaining.

Rationale: Companies are expected to enable the empowerment of all workers so that they, or their representatives, can represent their interests and influence matters that affect them at work. Respecting the rights to freedom of association and collective bargaining is fundamental to ensuring fair and just working conditions. These rights, recognised in the International Bill of Human Rights and ILO Conventions 87 and 98, empower workers to collectively negotiate better terms and conditions. Without workers' associations, incorporating workers' voices into business decisions becomes less likely. In global supply chains, workers often fear dismissal or retaliation when trying to organise or raise concerns. Requiring suppliers to uphold the rights to freedom of association and collective bargaining and refrain from intimidation practices helps ensure that workers can form unions and negotiate collectively without fear, balancing the inherent power dynamics in employment relationships. By respecting these rights, companies can help to enhance workplace dialogue, which supports decent work (SDG 8) and reduces inequalities (SDG 10).

Elements:

- a) The company discloses the proportion of its total direct operations workforce covered by collective bargaining agreements.
- b) The company describes how it works to support the practices of its business relationships in relation to freedom of association and collective bargaining.

Sources: WDI 9.2 and 9.5; WEF Core Dignity & Equality; CHRB F07 and F08



CSI 13 Workforce diversity disclosure fundamentals

Indicator: The company discloses the percentage of employees for each employee category by at least three indicators of diversity.

Rationale: Companies should achieve 'balance' across all levels of management, representative of their operating context, for all relevant diversity categories and should support efforts to achieve balanced representation in their value chains. The expectation regarding diversity and balance is linked to multiple SDGs, notably SDG 5 (achieve gender equality and empower all women and girls), SDG 10 (reduce inequality) and target 10.2 (empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status), SDG 8 (decent work) and target 8.5 (achieve full and productive employment and decent work for all women and men, and equal pay for work of equal value).

Elements:

- a) The company discloses the proportion of its total direct operations workforce for each employee category by age group.
- b) The company discloses the proportion of its total direct operations workforce for each employee category by gender.
- c) The company discloses the proportion of its total direct operations workforce for each employee category by one or more additional indicators of diversity (e.g., race and ethnicity, disability).

Sources: WDI 4.3 and 4.5; GRI 405-1; WEF Core Dignity & Equality



CSI 14 Gender equality and women's empowerment fundamentals

Indicator: The company publicly commits to gender equality and women's empowerment and discloses quantitative information on gender equality and women's empowerment.

Rationale: Gender equality and women's empowerment are the explicit focus of SDG 5, but they are integral to all dimensions of inclusive and sustainable development, with 54 gender-specific targets included in the other 16 SDGs. Accordingly, action taken to drive gender equality and women's empowerment does not only advance one SDG but advances all the SDGs and therefore sustainable development as a whole. In the workplace, gender inequality manifests itself in a variety of ways, such as low representation of women in leadership positions or a persistent gender pay gap. As employers, companies are uniquely positioned to drive gender equality and women's empowerment across their operations as well as in their value chains.

Elements:

- a) The company has a publicly available policy statement committing it to gender equality and women's empowerment.
- b) The company discloses one or more time-bound target(s) on gender equality and women's empowerment.
- c) The company maintains a gender balance (between 40-60%) at the highest governance body.
- d) The company discloses the ratio of basic salary and remuneration of women to men in its total direct operations workforce for each employee category, by all locations of operation.

Sources: GB 1 and 11; GRI 405-1 and 405-2



Acting ethically

CSI 15 Personal data protection fundamentals

Indicator: The company publicly commits to protecting personal data and has a global approach to data privacy.

Rationale: Privacy is a human right (enshrined in Article 12 of the Universal Declaration of Human Rights and Article 17 of the International Covenant on Civil and Political Rights) and is a guarantor of human dignity. Privacy is important for maintaining personal security, protecting identity and promoting freedom of expression, particularly in the digital age where data plays an increasingly important role. Companies collect, use, sell and/or provide growing amounts of personal data pertaining to their staff, customers, clients and other stakeholders. They also facilitate the collection, use and sharing of personal data for other companies and governments. Companies are expected to respect the right to privacy of employees, workers, users, customers, clients and any individuals who may be affected by company activities.

Elements:

- a) The company has a public commitment to protecting personal data.
- b) The company has a global publicly available privacy statement in relation to the collection, sharing and access to personal data.

Sources: RDR P3, P4 and P8; GDPR Art. 1



CSI 16 Responsible tax fundamentals

Indicator: The company has a public global tax approach and discloses its corporate income tax payments on a country-by-country basis.

Rationale: Tax revenues provide the fundamental resources that enable legitimate (state) actors to support the protection, well-being and development of their people, and are therefore vital to the achievement of the SDGs. Companies' involvement in or connection with tax evasion and avoidance practices deprives states of critical resources and directly impacts a state's ability to deliver on the 2030 Agenda and the SDGs that are dependent on government funding. Companies are expected to have a socially responsible approach to corporate taxation that is overseen by the highest governing body and supported by appropriate controls and transparency which complies with both the letter and spirit of the law in the countries where it operates as well as ensures the right amount of tax is paid at the right time in the countries where companies create value.

Elements:

- a) The company has a publicly available global tax strategy approved by its highest governance body.
- b) A governance body or executive-level position is tasked with accountability for compliance with the company's global tax strategy.
- c) The company clearly discloses the amount of corporate income tax paid for each tax jurisdiction where it is a resident for tax purposes.

Sources: GRI 207-1, 207-2 and 207-4; B Team Responsible Tax Principles 1 and 7



CSI 17 Anti-bribery and anti-corruption fundamentals

Indicator: The company publicly prohibits bribery and corruption and takes steps to identify and address bribery and corruption risks and incidents.

Rationale: As with tax evasion and avoidance, corruption is a key obstacle to sustainable economic, political and social development in countries where these sums represent money that may be used to directly undermine the realisation of the SDGs instead of supporting them. Companies are expected to eliminate bribery and corruption in all its forms (target 16.5) in relation to their activities, including in their value chains. They are expected to have a systemic approach to anti-bribery and anti-corruption that is overseen by the highest governing body and supported by appropriate controls and public disclosures.

Elements:

- a) The company has a publicly available policy statement prohibiting bribery and corruption.
- b) The company describes the process(es) to identify its bribery and corruption risks and impacts in specific locations or activities that are part of its own operations.
- c) The company includes anti-bribery and anti-corruption clauses in its contracts with business relationships.
- d) The company indicates that it has a confidential and anonymous channel/mechanism accessible to all stakeholders to raise bribery and corruption concerns and complaints without fear of reprisals.

Sources: GRI 205-3; TI Anti-Corruption Principles 1.1, 1.2, 1.3, 1.11, 1.12 and 1.13



CSI 18 Responsible lobbying and political engagement fundamentals

Indicator: The company discloses its approach to lobbying and political engagement and its political expenditure.

Rationale: Companies can use a range of tools to influence the political process such as advertising, public relations, mobilising advocacy groups and trade associations, and political donations and engagement. Depending on the company's intentions, efforts and influence, the outcomes of lobbying and corporate political engagement may have positive or negative impacts on society and on the SDGs and the 2030 Agenda. Lobbying and political engagement activities themselves, by their very nature, carry risks of bribery, corruption, conflicts of interest and financial and reputational damage. The SDGs explicitly include targets with clear links to corporate political influence, such as to substantially reduce bribery and corruption in all forms (target 16.5); develop effective, accountable and transparent institutions at all levels (target 16.6); and ensure responsive, inclusive, participatory and representative decision making at all levels (target 16.7). In line with this, companies are expected to have a socially responsible approach to direct and indirect lobbying and political engagement, overseen by the highest governance body and supported by appropriate controls and transparency, which at a minimum does not undermine either the 2030 Agenda or international human rights frameworks.

Elements

- a) The company has a publicly available policy statement(s) or policy(ies) setting out its lobbying and political engagement approach.
- b) The company discloses the total monetary value of financial and in-kind political contributions made directly by the organisation by country and by recipient/beneficiary.
- c) The company discloses the total monetary value of financial and in-kind political contributions made indirectly by the organisation by country and by recipient/beneficiary, including its lobbying expenses.
- d) The company requires third-party lobbyists to comply with its lobbying and political engagement policy (or policies).

Sources: EFRAG 2022; Draft ESRS G1; GRI 415; TI Political Engagement Principles



Acknowledgements

WBA is grateful for all the support received in developing the Nature Benchmark and enabling the publication of this methodology.

We are grateful to our Expert Review Committee (ERC) for their guidance and support at all stages. We also acknowledge and thank our co-hosts and consultation partners, WBCSD and WWF.

Additionally, we would like to thank the 150 people from over 100 organisations who took part in the development of this methodology, generously sharing their time, experience and feedback, as well as the 40 and more stakeholders who took time to review and provide detailed written comments.

We express our gratitude to the many experts whose insightful feedback we have relied on in the 2024 revision of the Nature Benchmark methodology, including representatives from ADEME, B Corp, Capitals Coalition, Ceres, Clean Air Fund, Commonwealth Climate and Law Initiative, GoNaturePositive!, GRI, NA100, PEFC, PRI, Stockholm Environment Institute, The Chartered Governance Institute UK & Ireland, TNFD, UNDP, WBCSD and WWF.

WBA is funded by a group of governments, foundations and philanthropic organisations that share our vision for the future, the full list of which is available on our website and on the last page of this report. We would like to thank them for their support, without which none of our work would be possible.

Our growing Alliance of 400 organisations represents civil society, business networks, reporting platforms, standards setters, financial institutions and multilateral organisations, and holds the SDG 17 (partnerships for the goals) at its core. We would like to thank our WBA Allies for their support and collaboration.



Annex I: Mapping of indicators between the 2022 and 2024 methodologies

2024 Methodology		2022 Methodology	
Indicator	Indicator Name	Indicator	Indicator Name
A01	Impact materiality and strategy	A1	Sustainability strategy
A02	Sustainability strategy implementation		
A03	Accountability for sustainability strategy	A2	Accountability for sustainability
B01	Impacts on nature	B1	Assessment of impacts on nature
B02	Nature-related dependencies, risks and opportunities	B2	Dependencies on nature
B03	Ecosystem protection and restoration	B5	Ecosystem conversion
		B6	Ecosystem restoration
B04	Halting biodiversity loss	B3	Key areas important for biodiversity
		B4	Key species
		B6	Ecosystem restoration
B05	Transition towards a nature-positive economy	A5	Circular and nature-positive transition
B06	Greenhouse gas emissions	B14	Scope 1 and 2 greenhouse gas emissions
		B15	Scope 3 greenhouse gas emissions
B07	Air pollution	B13	Air pollutants
B08	Water Use	B9	Water withdrawal
B09	Water pollution	B10	Water quality
B10	Resource use	B7	Resource exploitation and circularity performance
B11	Plastic use	B12	Plastic use and waste
B12	Waste	B11	Hazardous substances and waste
C01	Right to a sustainable environment	C1	Right to a safe, clean, healthy and sustainable environment
		C4	Water and sanitation
C02	IPLC and land rights	C2	Indigenous peoples' rights
		C3	Land rights
C03	Stakeholder engagement	A3	Stakeholder engagement



Annex II: Mapping of indicator elements between the 2022 and 2024 methodologies

2024 Methodology		2022 Methodology	
Element	Description	Element	Description
A01.a	The company has identified actual and potential material sustainability impacts.	A1.EA	The company discloses its process for identifying sustainability impacts.
A01.b	The company has prioritised its most material sustainability impacts.		
A01.c	The company engages with stakeholders and experts in determining impacts.		
A01.d	The assessed entity has a sustainability strategy covering its material impacts.	A1.EB	The company has a sustainability strategy covering its impacts on nature.
A02.a	The company has time-bound and measurable targets for material impacts.	A1.EC	The company has group-wide targets on key sustainability topics.
A02.b	The company has policies and/or action plans to address its material impacts.		
A02.c	The company indicates which performance metrics it uses to track implementation.		
A02.d	The company allocates resources for sustainability strategy implementation.		
A03.a	The company assigns decision-making responsibility for its sustainability strategy.	A2.EB	The company provides oversight responsibility to the highest governance body.
A03.b	The company has teams responsible for sustainability strategy implementation.	A2.EA	The company discloses persons responsible for the implementation of the strategy.
A03.c	The company links performance criteria in senior executives' remuneration policies to its sustainability goals.	A2.EC	The company links performance criteria to sustainability targets.
A03.d	The company's supervisory board has expertise in material sustainability topics.	A2.ED	The company's highest governance body has expertise in sustainability.
B01.a	The company identifies its interface with ecologically sensitive locations.	B3.EB	The company discloses the locations that are adjacent to biodiversity areas.



B01.b	The company assesses its impact drivers related to changes to nature.	B1.EA	The company assesses its impacts on nature in its own operations.
B01.c	The company assesses its impact on ecosystems and species.	B1.EE	The company quantifies its impacts on nature, including biodiversity.
B01.d	The company assesses the impacts to society stemming from its impacts on nature.		
B02.a	The company assesses its dependence on ecosystem services.	B2.ED	The company quantifies its dependencies on nature in its own operations.
B02.b	The company assesses its nature-related opportunities.		
B02.c	The company assesses its nature-related risks.		
B02.d	The company manages its nature-related risks.		
B03.a	The company identifies and reports on activities or commodities that pose ecosystem risks.		
B03.b	The company has time-bound targets to achieve ecosystem protection or restoration.	B6.EC	The company has a time-bound target for its ecosystem restoration activities.
B03.c	The company reports progress towards ecosystem protection, restoration or regeneration.	B6.EB	The company discloses outcomes of ecosystem restoration projects.
B03.d	The company describes how it supports traceability along the value chain.	B5.EE	The company discloses sourcing regions of high-risk commodities and its traceability system.
B04.a	The company discloses goals, policies and strategies that align with international biodiversity goals.		
B04.b	The company has time-bound targets to halt and reverse biodiversity loss.		
B04.c	The company reports progress on halting biodiversity loss.		
B04.d	The company applies the mitigation hierarchy or AR3T Framework.	A5.ED	The company applies a mitigation hierarchy approach to biodiversity targets.
B05.a	The company discloses a nature transition plan aligned with the GBF or nature-positive principles	A5.EC	The company discloses a strategy to become nature positive, including timelines.
B05.b	The company explains alignment or trade-offs between nature and climate transition plans.		



B05.c	The company addresses social impacts to ensure a just nature-positive transition		
B05.d	The company describes results of collaborating with other actors to promote a nature-positive economy.	A4.EB	The company discloses a framework for assessing alignment of its trade associations with nature-positive policies.
B06.a	The company reports regularly on its greenhouse gas emissions.	B15.EA	The company discloses segments of its scope 3 emissions.
B06.b	The company has time-bound targets to reduce greenhouse gas emissions.	B14.EB	The company has time-bound targets to reduce scope 1 and 2 emissions.
B06.c	The company reports progress on reducing greenhouse gas emissions.	B14.EC	The company reports progress against scope 1 and 2 emissions targets.
B06.d	The company discloses planned or allocated funding to implement decarbonisation actions.		
B07.a	The company reports regularly on air quality parameters.	B13.EC	The company reports regularly on air quality parameters.
B07.b	The company has time-bound targets to reduce air pollutants.	B13.ED	The company has time-bound targets to reduce air pollutants.
B07.c	The company reports progress on reducing air pollution.	B13.EE	The company reports progress on reducing air pollutants.
B07.d	The company has performed an air pollution risk assessment.		
B08.a	The company reports progress on reducing water use.	B9.EA	The company provides quantitative evidence of reductions in water withdrawal.
B08.b	The company reports on water withdrawal and consumption.		
B08.c	The company has a time-bound target to reduce water use.	B9.EB	The company has a time-bound target to reduce water withdrawal.
B08.d	The company reports on the volume of water withdrawn by source, including from water-stressed areas.	B9.EC	The company reports on water withdrawals from water-stressed areas.
B09.a	The company reports regularly on its most material water pollutants.	B10.EC	The company reports regularly on water quality parameters.
B09.b	The company has time-bound targets to reduce its most material water pollutants.	B10.ED	The company has targets to reduce water quality pressures and reports progress.
B09.c	The company reports progress in reducing its most material water pollutants.	B10.EA	The company provides qualitative evidence of reducing water quality pressures.
B09.d	The company has conducted a water pollution risk assessment.		



B10.a	The company reports its material inputs.	B7.EB	The company discloses its inputs, including its material footprint, according to an international standard.
B10.b	The company sets a target to improve its material input use.		
B10.c	The company improves its material input use.		
B10.d	The company reports its percentage of recycled or reclaimed material inputs.		
B11.a	The company reports its plastic use.		
B11.b	The company has a time-bound target to reduce plastic use.	B12.EC	The company has targets regarding reduction of virgin polymer production or overall plastic use.
B11.c	The company reports progress on reducing plastic use.	B12.EB	The company provides quantitative evidence of reducing plastic use and waste.
B11.d	The company is free of single-use plastic.		
B12.a	The company reports regularly on its waste generation, including different categories.	B12.EE	The company reports on the amount of plastic waste generated and proportions directed from or to disposal.
B12.b	The company has time-bound targets to reduce waste generation.		
B12.c	The company reports progress on its performance on waste generation.		
B12.d	The company reports the proportion of its waste that is diverted from landfills.		
C01.a	The company has a publicly available policy committing to respect the right to a clean, healthy environment.	C1.EA	The company has a commitment to respect the right to a safe, clean, healthy and sustainable environment.
C01.b	The company applies environmental dimensions in assessing human rights impacts.	C1.EB	The company demonstrates its human rights risks and impacts identification process includes a focus on health.
C01.c	The company acts to prevent and mitigate human rights impacts from environmental harms.	C1.ED	The company provides evidence of how it prevents, mitigates or remediates its negative impacts on health.
C01.d	The company commits to zero tolerance for acts of violence against environmental defenders.	C1.EE	The company has a commitment to zero tolerance for acts of violence, threats, or intimidation against defenders.
C02.a	The company has a policy committing to respect land and natural resource rights.	C3.EA	Commitment on use of land and natural resources



C02.b	The company commits to obtain free, prior and informed consent.	C2.EB	Recognising the rights of Indigenous Peoples
C02.c	The company requires business relationships to obtain free, prior and informed consent from Indigenous peoples.	C2.EC	Requirement of business relationships
C02.d	The company provides an example where it has obtained free, prior and informed consent or negotiated with rightsholders.	C2.ED	Improving practices of business relationships
C03.a	The company discloses its process for engaging with stakeholder groups.	A3.EC	The company discloses its process for engaging with stakeholder groups, including frequency and channels.
C03.b	The company discloses an overview of the issues raised during its stakeholder engagement.	A3.EA	The company discloses an overview of the issues raised during its stakeholder engagement activities.
C03.c	The company explains how it responds to key issues raised by its stakeholders.	A3.ED	The company discloses the outcomes of its stakeholder engagement activities and their integration into the strategy.
C03.d	The company engages with marginalised, vulnerable and Indigenous stakeholders.		





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