



# Methodology for the 2026 Ocean Benchmark

December 2024

# Ocean Benchmark Methodology

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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 plays a vital role in advancing the SDGs, but to inspire greater corporate commitment, it is essential to transform how their impact is measured. This is why WBA creates transformative benchmarks that assess companies' performance on the SDGs, grounded in the best available science and aligned with established international norms and standards.

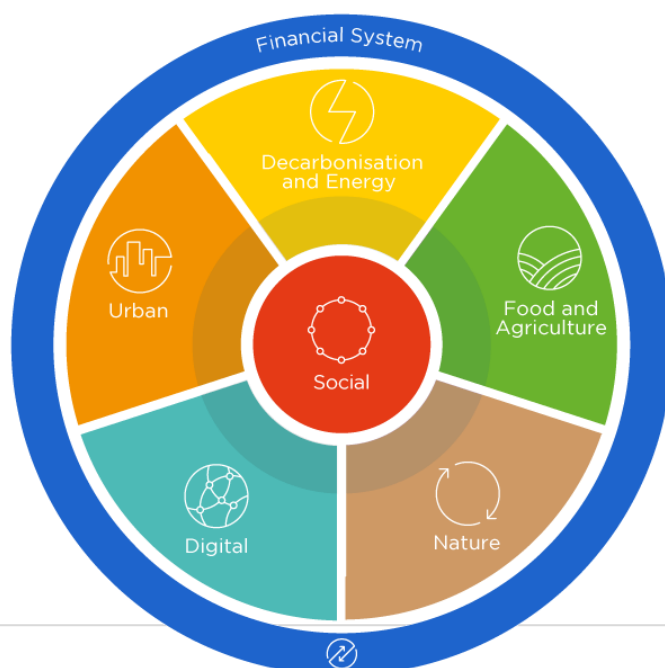
## Benchmarking for a better world

WBA is committed to working with our Allies and others across the corporate accountability and sustainability ecosystem to ensure private sector practices improve over time in line with the Sustainable Development Goals (SDGs).

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 a free public good 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 46 trillion in collective revenues. The companies are spread across 80 countries and directly employ over 100 million people, with a quarter of the companies headquartered in developing, emerging or frontier markets. In 2024, WBA will complete its first cycle of assessing and ranking the performance of these 2,000 companies across the seven systems transformations and will start its second cycle of assessments, to be concluded by 2026.



# The Ocean Benchmark

The world's ocean, the most extensive life-support system on our planet, is crucial for the future health of human populations. It has long been a key route for transport and trade, playing a critical role in the development of civilisation. Preserving the health of marine and coastal habitats is vital for their many irreplaceable contributions to humans and our ecosystems. However, current efforts in ocean conservation and sustainability are still outpaced by the rapid industrialisation of oceans.

While human activities at sea were initially confined to shallow coastal regions, technological advancements over the past few decades have made even the most remote ocean areas accessible. Commercial interest in the ocean has surged, with land-based resources having been fully exploited or depleted due to ongoing population growth and increasing per capita consumption. The ocean economy is expanding rapidly as commercial activities intensify (Jouffray et al. [2020](#); Viridin et al. [2021](#)).

As the ability to industrialise the ocean expands, marine ecosystems are experiencing unprecedented cumulative pressures from human activities and climate change. Major threats include ocean warming and acidification (IPCC, [2019](#)), overfishing and bycatch (FAO, [2020](#)), pollution and litter (Barnes et al., [2009](#)), eutrophication and anoxic events (Breitburg et al., [2018](#)). Much like terrestrial ecosystems, there are substantial declines in species populations (IPBES, [2019](#)); and habitat loss (Langmead et al. [2007](#)), reflecting the threat to the overall health of marine ecosystems. These events are signalling urgent warnings about the condition of seas and oceans (UN [2021](#)).

Current approaches to ocean governance and global conservation policies—such as the UN Convention on the Law of the Sea, Agenda 21 from the 1992 UN Conference on Environment and Development, the UN 2030 Agenda for Sustainable Development, and recent initiatives toward a High Seas Treaty—acknowledge that oceans are not an infinite resource, and that unregulated exploitation carries significant long-term negative consequences. Still, global efforts are lagging in meeting SDG 14: Life Below Water, and its related targets, which include reducing overfishing and pollution, tackling ocean acidification and ensuring access to small-scale fisheries. The slow pace of progress in ocean conservation and sustainable use is also likely to negatively impact other international policy goals, such as eradicating poverty and hunger (SDGs 1 and 2).

While there are some sustainability leaders who have developed innovative solutions to lessen their impact on oceans, most companies remain unaware of marine ecosystem issues or are unable to take effective action. This rapid progress towards accelerated ocean industrialisation while postponing the resolution of ocean-related challenges is problematic. To achieve ocean sustainability, we need a unified ambition and plan with extensive collaborative agreements and significant changes across all industrial sectors. Transformations in both ocean-based industries (such as extractive renewable, extractive non-renewable and operational sectors) and land-based industries that indirectly impact the oceans are crucial to address these issues (Jouffray et al. [2020](#); Viridin et al. [2021](#)).



A sustainable ocean economy (the desired blue economy) will only materialise when economic activities align with the capacity of oceans to remain healthy and resilient. Companies across all industries must recognise their dependency on healthy ocean ecosystems to sustain long-term operations. There is a need to bridge ocean sciences and business, supporting companies in mitigating their most significant pressures on the world's seas and oceans.

Despite the numerous and complex challenges, ocean sustainability can become mainstream through the immediate and effective mobilisation of various stakeholders. Within this framework, the private sector is increasingly acknowledged for its potential role in either hindering sustainable ocean-based development goals or taking the lead by altering current ocean use patterns and adopting corporate biosphere stewardship (Virdin et al. [2021](#)).

The idea of introducing a benchmark that shines a spotlight on the ocean economy emerged from WBA's 2022 and 2023 [Nature Benchmark results](#), which showed that corporate action to maintain and promote marine biodiversity is lagging behind action for land and freshwater resources. Driven by the urgency of filling this gap, WBA is planning to provide a more in-depth look within its Nature Benchmark in 2026 with an additional Ocean Benchmark, which will evaluate 125 companies in various key sectors related to the ocean for their contribution towards halting and reversing nature loss in marine ecosystems.

The new Ocean Benchmark aims to:

- encourage key ocean-impacting companies to improve their assessment and disclosure of marine impacts and dependencies,
- accelerate progress towards a nature-positive future by measuring how companies reduce their impact on marine ecosystems, and
- help mainstream ocean considerations in corporate activity, including by embedding expectations into broader policy and global agendas that shape company behaviour.

The Ocean Benchmark is part of WBA's wider efforts to improve corporate accountability and aims to specifically clarify and articulate business responsibility towards the ocean.

This methodology draws on wider WBA benchmarking work (including the previous [Seafood Stewardship Index](#)) and is informed by both stakeholder input and desk-based research and feedback from ocean communities, companies, scientists and civil society.

WBA's benchmarks are based on publicly available information, and all results and data are free and publicly available so that stakeholders can gain insights and act from the results. To this end, we aim to represent stakeholder expectations of corporate performance in this benchmark methodology and integrate existing disclosures, standards and benchmarking practices rather than creating them anew.





## **Sustainable Development Goal 14: Life below water. (Source: [Global Goals](#))**

### **Conserve and sustainably use the oceans, seas and marine resources for sustainable development.**

Healthy oceans and seas are essential to our existence. They cover 70% of our planet and we rely on them for food, energy and water. Yet, we have managed to do tremendous damage to these precious resources. We must protect them by eliminating pollution and overfishing and immediately start to manage and protect all marine life around the world responsibly.

#### **14.1 REDUCE MARINE POLLUTION**

By 2025, prevent and significantly reduce marine pollution of all kinds, from land-based activities, including marine debris and nutrient pollution.

#### **14.2 PROTECT AND RESTORE ECOSYSTEMS**

By 2020, sustainably manage and protect marine and coastal ecosystems to avoid significant adverse impacts, including by strengthening their resilience, and take action for their restoration in order to achieve healthy and productive oceans.

#### **14.3 REDUCE OCEAN ACIDIFICATION**

Minimise and address the impacts of ocean acidification, including through enhanced scientific cooperation at all levels.

#### **14.4. SUSTAINABLE FISHING**

By 2020, effectively regulate harvesting and end overfishing, illegal, unreported and unregulated fishing and destructive fishing practices and implement science-based management plans, to restore fish stocks in the shortest time feasible, at least to levels that can produce maximum sustainable yield as determined by their biological characteristics.

#### **14.5. CONSERVE COASTAL AND MARINE AREAS**

By 2020, conserve at least 10 percent of coastal and marine areas, consistent with national and international law and based on the best available scientific information.

#### **14.6. END SUBSIDIES CONTRIBUTING TO OVERFISHING**

By 2020, prohibit certain forms of fisheries subsidies which contribute to overcapacity and overfishing, eliminate subsidies that contribute to illegal, unreported and unregulated fishing and refrain from introducing new such subsidies, recognising that appropriate and effective special and differential treatment for developing and least developed countries should be an integral part of the World Trade Organization fisheries subsidies negotiation.

#### **14.7 INCREASE THE ECONOMIC BENEFITS FROM SUSTAINABLE USE OF MARINE RESOURCES**

By 2030, increase the economic benefits to small island developing States and least developed countries from the sustainable use of marine resources, including through sustainable management of fisheries, aquaculture and tourism.

#### **14.8. INCREASE SCIENTIFIC KNOWLEDGE, RESEARCH AND TECHNOLOGY FOR OCEAN HEALTH**

Increase scientific knowledge, develop research capacity and transfer marine technology, taking into account the Intergovernmental Oceanographic Commission Criteria and Guidelines on the Transfer of Marine Technology, in order to improve ocean health and to enhance the contribution of marine biodiversity to the development of developing countries, in particular small island developing States and least developed countries.

#### **14.9. SUPPORT SMALL SCALE FISHERS**

Provide access for small-scale artisanal fishers to marine resources and markets.

#### **14.a. IMPLEMENT AND ENFORCE INTERNATIONAL SEA LAW**

Enhance the conservation and sustainable use of oceans and their resources by implementing international law as reflected in the United Nations Convention on the Law of the Sea, which provides the legal framework for the conservation and sustainable use of oceans and their resources, as recalled in paragraph 158 of 'The future we want'.



## Multistakeholder approach at the roots

Across WBA, we work closely with a wide range of people and organisations to help ensure that our benchmark methodologies reflect up-to-date stakeholder expectations, science and knowledge.

This first edition of the Ocean Benchmark methodology draws on wider WBA benchmarking work and is informed by both stakeholder input and desk-based research. Both the [Nature Benchmark](#) and [Food and Agriculture Benchmark](#) methodologies – and their expert review committees and public consultations – have informed the Ocean Benchmark methodology. The work that went into our former [Seafood Stewardship Index \(SSI\)](#), which concluded in 2023, has also been influential in shaping our approach for this benchmark.

Additionally, beginning in 2023 and continuing throughout 2024, we consulted over 50 stakeholders – including those in the WBA Alliance - to inform the strategy and scope of our ocean work, and understand priority issues and sectors for the Ocean Benchmark. These dialogues involved people from academia, business associations, companies, consultancies, financial institutions, governments, NGOs and standard setters. Among these, 12 organisations also freely and openly provided a more substantive review of the draft Ocean Benchmark methodology. We are grateful for all the insights, time and expertise they have shared, which has been vital to improving the pragmatism and robustness of this methodology and benchmark ambition.

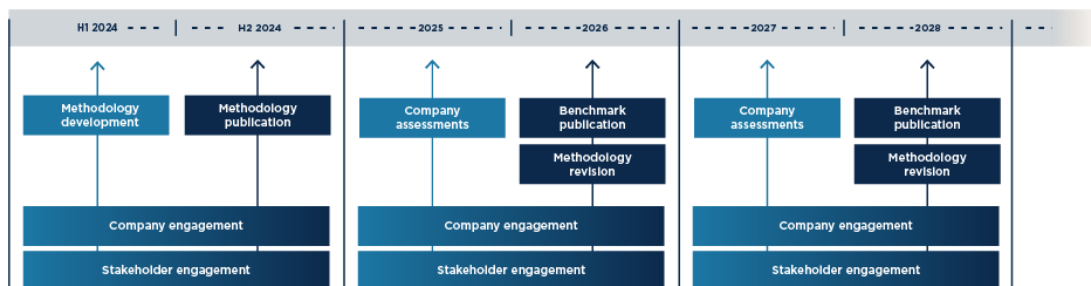
This being the first iteration of the Ocean Benchmark methodology, we are aware of its limitations and know that work remains to be done. While we have made an effort to include the perspectives of Indigenous peoples and local communities, for instance, we need to strengthen the representation of people from impacted communities further as we develop this work.

Alignment with relevant frameworks and benchmarks is key to all WBA work. The Ocean Benchmark methodology draws on the contributions of the [CDP](#), [Global Reporting Initiative \(GRI\)](#), [One Ocean Foundation](#), [Nicholas Institute for Energy, Environment & Sustainability \(Duke University\)](#), [Science Based Targets Network \(SBTN\)](#), [Stanford Center for Ocean Solution \(Stanford University\)](#) and the [Taskforce on Nature-related Financial Disclosures \(TNFD\)](#). The methodology references these key existing initiatives and sources for each indicator that will be used in the benchmark.

## Process and timelines

Following the publication of the Ocean Benchmark methodology in December 2024, the first round of research and assessment for the benchmark will commence in January 2025. This will be based on information publicly disclosed by companies. During the research phase, we plan to hold walk-in sessions with the companies being benchmarked to explain the methodology and criteria that need to be met to be scored against the benchmark indicators.

FIGURE 2: TIMELINE



At the same time, our researchers will be analysing the data, both at the institutional and industry level, to ensure that accurate data is found for all relevant areas of the methodology and assessed in an impartial and transparent way. Scoring guidelines will be improved, if necessary, in consultation with our experts and published with the benchmark results. In this way, all stakeholders will be able to see not only what the benchmark has assessed (the methodology) but how each score has been calculated (scoring guidelines).

As we finalise our assessments, we will share them with each of the benchmarked companies for their feedback, allowing them to engage in a more detailed and specific conversation regarding their individual assessments. All companies will be contacted and invited to comment during the research phase. Companies that do not respond or decline to participate in the research phase will not be entitled to appeal their results and will have to wait for the next benchmark cycle to input information.

## A value chain approach with people at its heart

The Ocean Benchmark targets industries with high environmental impact on marine environments. Many of these industries – such as fisheries, aquaculture or cruises – have significant dependencies on oceans and interact directly with marine ecosystems. These companies are responsible for addressing their direct environmental impacts on marine resources and engaging with Indigenous peoples and local communities. Other industries, including apparel retailers, packaging companies and pharmaceuticals, may have less dependencies on marine resources but can still cause significant environmental impacts, including eutrophication, contamination, and marine litter.

The Ocean Benchmark will assess companies on different indicators to track whether they are acting to address impacts across their operations and their value chain. 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 nature-specific indicators, the Ocean 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, next to eight other social responsibility indicators.

## Review principles

By the end of 2024, WBA will have assessed all 2,000 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 to a unified scoring approach. These efforts will increase efficiency in data collection and enhance insights.

### Methodology review guiding principles:

1. **Relevance.** The 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.** WBA and companies can practically collect data.
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.** The methodology aligns with international instruments, relevant initiatives and other WBA benchmarks. The 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 targets and reporting on progress.

## Scoring and weighting

This methodology is based on one of WBA's core principles: 'Keep it simple'. The aim is to encapsulate complexity but convey it through a user-friendly and comprehensible methodology that is accessible to all types of stakeholders.

The Ocean Benchmark will assess 125 companies across a wide range of industries, including maritime transport, cruise lines, offshore wind energy, marine equipment and construction, shipbuilding and repair, port operation, apparel, chemicals and more. Companies within these industries operate at various stages of the value chain. 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. 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 seafood traceability would require a company to disclose traceability elements differently. However, it is possible that a limited number of indicators will not be applicable to a particular company.

The Ocean Benchmark has 47 indicators in total: three governance-related indicators, 18 nature-specific indicators, 18 core social indicators and eight other social responsibility indicators. These indicators are split across three measurement areas: Governance, Ecosystems and biodiversity and Social responsibility. The weight and number of indicators comprising each measurement area are described in Table 1.



TABLE 1: OCEAN BENCHMARK MEASUREMENT AREAS

Measurement area	Assigned weight	Number of indicators included	Weight per indicator
<b>A. Governance</b>	10%	3	3.3%
<b>B. Ecosystems and biodiversity</b>	50%	18	2.8%
<b>C. Social responsibility</b>	40%	26	1.5%

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 line with other WBA benchmarks, most indicators will have four or five elements. Each of the core social indicators 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.

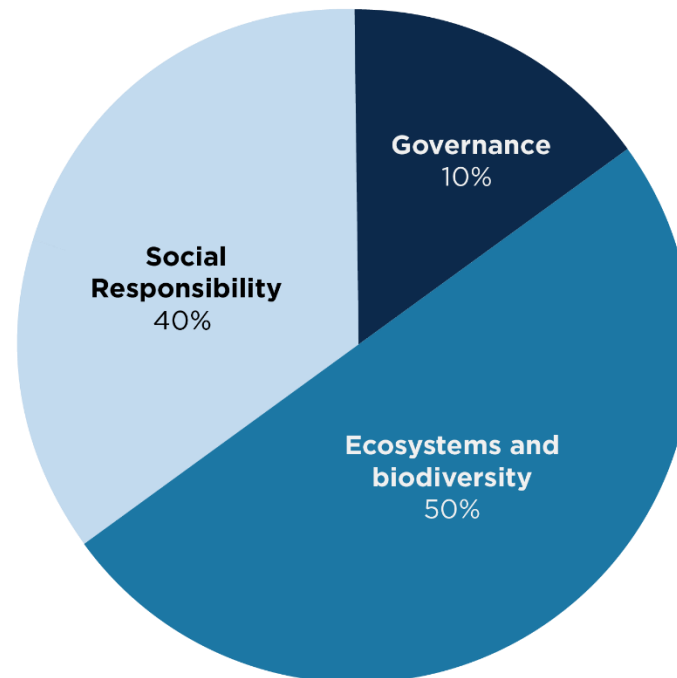
For example, if an indicator has four elements and two of them are met while two are unmet; that indicator will receive a score of 0.5. To calculate the contribution of that indicator to the total score it will then be multiplied by the weight per indicator (see Table 2). If the indicator is in the Governance measurement area, for instance, the score of 0.5 would be multiplied by 3.3%, thus contributing 0.65% 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 3: OCEAN BENCHMARK INDICATORS



**Ⓐ**  
**Governance**  
10%

**A01** Impact materiality and sustainability strategy

**A02** Sustainability targets and plans

**A03** Accountability for sustainability performance

**Ⓑ**  
**Ecosystems and Biodiversity**  
50%

**B01** Water pollution

**B02** Waste

**B03** Plastic Use

**B04** End of life

**B05** Spills and hazardous materials incidents

**B06** Noise and other forms of energy input

**B07** Air pollution

**B08** Abandoned, lost or otherwise discarded material

**B09** Greenhouse gas emissions

**B10** Invasive Alien Species management

**B11** Marine and coastal sensitive habitats

**B12** Sustainable use of marine resources

**B13** Marine wildlife disruptions

**B14** Nature-related dependencies, risks and opportunities

**B15** Impacts on nature

**B16** Halting biodiversity loss

**B17** Risk-based approach to illegal, unreported and unregulated (IUU)

**B18** Traceability

**Ⓒ**  
**Social Responsibility**  
40%

**C01** Child labour

**C02** Forced labour

**C03** Living income

**C04** Small-scale producer resilience

**C05** Working and living conditions for maritime workers

**C06** Right to a sustainable environment

**C07** IPLC and land rights

**C08** Stakeholder engagement

**CSI01** Commitment to respect human rights

**CSI02** Commitment to respect the human rights of workers: ILO Declaration on Fundamental

**CSI03** Commitment to remedy

**CSI04** Identifying human rights risks and impacts

**CSI05** Assessing human rights risks and impacts

**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

## **Important**

The Ocean Benchmark is a spotlight of WBA's broader Nature Benchmark.

The Nature Benchmark assesses 750 companies. Out of these, 80 companies within the ocean economy and 45 companies from other sectors will be evaluated under the Ocean Benchmark (Total n= 125). The [Food and Agriculture Benchmark](#) will also evaluate 21 companies in ocean sectors related to seafood.

The 125 companies selected for assessment in the Ocean Benchmark are part of the 750 companies in the Nature Benchmark and the overall SDG2000, representing the 2,000 most influential companies in the world. These companies are selected following WBA's 'keystone company' criteria. The selection of companies and sectors was based on key sources (Viridin et al., [2021](#); Sardá et al., [2023](#); One Ocean Foundation, [2021](#)) and the following guiding principles:

1. The company dominates global production revenues and/or volumes within a particular sector.
2. The company controls globally relevant production and/or service provision segments.
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 can impact oceans, WBA's Ocean Benchmark focuses on sampling a few companies to gather as much relevant information as possible. While the aim is to be thorough, we recognise that certain essential data types require more specific indicators. At present, we cannot delve into these complexities, but we remain committed to extracting valuable insights from the data within the current capabilities of this benchmark, with the aim of obtaining the most relevant information that provides a glimpse into how different sectors report on ocean-related issues.

The selection of industries for the Ocean Benchmark was based on research that identified the largest transnational corporations contributing to 60% of the total revenue generated by ocean companies (Viridin et al., [2021](#)) and the sectors from the broader economy that were identified as pressuring the marine environment the most (Sardá et al., [2023](#); One Ocean Foundation, [2021](#)).

For instance, while ocean economy sectors directly impact marine environments, other sectors, such as chemicals and construction, are also known for their substantial contributions to air and water pollution. Further, agricultural products and food production industries can affect marine biodiversity due to land and chemical runoff. Similarly, the apparel and footwear industry contributes to environmental degradation through manufacturing processes and the life cycle impacts of products, including waste management challenges related to synthetic materials. All of these industries and sectors are included within the scope of the Ocean Benchmark.



TABLE 2: OVERVIEW OF INDUSTRIES WITHIN THE SCOPE OF THE OCEAN BENCHMARK

Industry	Number of companies	Examples
<b>Maritime transport</b>	21	Evergreen Marine Corporation, Great Eastern Shipping, Teekay, Ocean Network Express
<b>Seafood</b>	21	Austevoll Seafood, Nueva Pescanova, SalMar, Thai Union Group
<b>Marine equipment and construction</b>	10	Aker Solutions, Boskalis, DEME, Kongsberg
<b>Port operations</b>	10	A.P. Moller – Maersk, Adani Ports, China Merchants Port, EUROGATE
<b>Offshore wind</b>	7	GE Vernova, Goldwind, Siemens Gamesa, Vestas
<b>Shipbuilding and repair</b>	6	CSSC Holdings, Fincantieri, Hanwha Ocean, Imabari Shipbuilding
<b>Cruise lines</b>	5	Carnival Corporation, MSC Cruises, Norwegian Cruise Line Holdings, Royal Caribbean Group
<b>Agricultural products</b>	5	CHS, Nutrien, Viterra, Wilmar International
<b>Apparel and footwear</b>	5	Inditex, LVMH, Nike, The TJX Companies
<b>Chemicals</b>	5	BASF, DOW, Henkel, LG Chem
<b>Construction materials and supplies</b>	5	Cemex, CNBM, Heidelberg Materials, Owens Corning
<b>Containers and packaging</b>	5	Ball Corporation, China International Marine Containers, Covestro, Tetra Laval
<b>Food production</b>	5	Coca-Cola Company, Danone, Nomad Foods, Nestlé
<b>Food retailers</b>	5	Carrefour, Schwarz Group, Seven & I Holdings, Walmart
<b>Personal and household products</b>	5	Kimberly-Clark, Procter & Gamble, SC Johnson, Unilever
<b>Pharmaceuticals and biotechnology</b>	5	Johnson & Johnson, Novartis, Pfizer, Roche

Oil and gas companies are largely not included in the Nature Benchmark, nor in the Ocean Benchmark<sup>1</sup>.

<sup>1</sup> Unless oil and gas companies reduce their greenhouse gas emissions significantly, they will continue to have massive negative biodiversity impacts through their core business. The Nature Benchmark will only assess oil and gas companies that receive a score (threshold TBD) in our Oil and Gas Benchmark reflecting they are 'in transition' towards net zero. The WBA Climate Benchmark will nevertheless continue to assess all of the keystone oil and gas companies, as the Oil and Gas Benchmark methodology is designed to more accurately capture climate change impacts.



# Ocean Benchmark indicators

The Ocean Benchmark methodology is based on a selection of indicators from WBA's Nature Benchmark, Food and Agriculture Benchmark, the previous Seafood Stewardship Index and some new indicators adapted for the Ocean Benchmark, developed using available research.

The indicator areas aim to reflect the five main drivers of nature change according to TNFD ([2023](#)):

- Climate change (greenhouse gas emissions)
- Pollution/pollution removal
- Resource use/replenishment
- Ocean ecosystem-use change
- Invasive alien species introduction/removal

Other areas of measurement, such as leadership in sustainability and social responsibility, will be evaluated using existing indicators. These indicators include those from the [Nature Benchmark](#) and [Food and Agriculture Benchmark](#), as well as WBA's [core social indicators](#).

The Nature Benchmark Indicators will apply to all the companies (n=125) assessed in the Ocean Benchmark, and the indicators from the Food and Agriculture Benchmark will apply to seafood companies (n=21) are shown in Annex 1.

The indicators will be applied to all relevant companies during the assessment process.

For terms and definitions, please refer to Annex 2 (Ocean-specific) and the [WBA Glossary](#) (General)





# Ocean Benchmark indicators by measurement area

## 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.

**Applicability:** All sectors.

**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 actual and potential 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, 3-3 (2021); IFAC et al. (2020); IPBES (2019); NA100 4.1, 6.4 (2024); SBTN (2020); TNFD Risk and impact management A (2023); UNDP (2021); WEF (2020)



## 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.

**Applicability:** All sectors.

**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](#))

## 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.

**Applicability:** All sectors.

**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](#))



## B. Ecosystems and biodiversity

### General guidance

To increase their comparability, indicators B01-B07, B09 and B11-B13 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. **Element d** focuses on *additional 'ambitious' activities*, and **element e** is a special element included in some indicators for ocean-specific topics. 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.



## B01 Water pollution

**Indicator:** The company reduces its water pollution.

**Applicability:** All sectors.

**Rationale:** Companies operating on land and at sea can discharge contaminants such as heavy metals, oils, organic pollutants, nutrients, sediments and other hazardous substances into water bodies through wastewater discharges. This can have a severe impact on marine ecosystems. These pollutants can disrupt aquatic food webs, harm sensitive habitats and pose risks to human health. Companies have a responsibility to implement effective wastewater treatment and pollution control measures to mitigate these environmental impacts and protect the health of aquatic ecosystems (SDG 14.1)

**Elements:**

- a) The company reports regularly on its most material water pollutants.
- b) The company has time-bound targets to reduce its most material water pollutants.
- c) The company reports progress on reducing its water pollutants.
- d) The company identifies societal impacts in its water pollution risk assessment.
- e) The company demonstrates best-practice policies and/or approaches for managing water pollutants in relevant sectors or has certification for environmental performance.

**Sources:** AWS 1.3.4 (2019); Back to Blue (n.d.); BESF (2021); CDP 9.15 (2024b); CEO Water Mandate (2021); Ceres 2.1, 2.2 (2023); GRI 303-4 (2024); MARPOL Annex VI (2005); MSFD Descriptors D5, D8 (2017); SBTN (2024a); TNFD C.2.1 (2023); Transparent (n.d.); UNEP (2018); UN Habitat and WHO (2021)



## B02 Waste generation

**Indicator:** The company reduces its waste generation.

**Applicability:** All sectors.

**Rationale:** Ocean contamination by human waste is a major global environmental issue. Marine litter, ranging from microplastics to discarded fishing gear, threatens hundreds of marine species by posing ingestion and entanglement risks, and damaging their habitats. Most marine debris originates from land due to causes such as littering, inadequate waste management and natural disasters, while some comes from marine-based sources. Implementing effective waste management systems, improving recycling efforts and promoting sustainable practices in maritime industries are crucial steps to mitigating the impacts of marine pollution (SDG 14.1).

**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.
- e) The company is working to implement innovative and circular waste systems or approaches.

**Sources:** BESF (2021); Clean Shipping Index (2024); Clear Seas (n.d.); EMSA (2017); ESRS E2 (2023); GRI 306, 306-4 (2020); IMO (2011); IRIS Waste Disposed: Total (OI6192) (2021); MARPOL Annex VI (2005); MSFD Descriptors D10 (2017); SBTN (2024a); TNFD C2.2 (2023), Transparent (n.d.); UNCTAD (2019); UNEP-FI Turning the Tide (2021); WBA SSI B6 (2023)





### B03 Plastic use

**Indicator:** The company reduces its plastic use.

**Applicability:** All sectors.

**Rationale:** Plastics constitute the most significant, detrimental and enduring portion of marine litter, making up at least 85% of all marine waste (UNEP, [2021](#)). There is a growing threat from plastic pollution in all ecosystems, from source to sea, causing impacts on marine life, posing risks to ecosystems and human health, and incurring social and economic costs. Over 400 million metric tons of plastic are produced annually, with less than 0.5% ending up in the ocean. However, this still amounts to over 1 million metric tons of pollution (UNEP, [2021](#)).

Data indicates that plastic pollution has risen dramatically since the 1980s (IPBES, [2018](#)). Forecasts project global plastic production will double by 2050, with around 8 million metric tonnes entering marine ecosystems annually (UNEP, [BRS Conventions and Minamata Convention, 2021](#)). Notably, approximately half of all plastic is manufactured for single-use applications, significantly exacerbating this growing problem. This highlights the critical need for companies to implement comprehensive strategies to address plastic waste.

**Elements:**

- a) The company reports its plastic use.
- b) The company has time-bound targets to reduce plastic use.
- c) The company demonstrates progress on reducing plastic use.
- d) The company is free of single-use plastics.
- e) The company demonstrates that it has adopted circular solutions for plastics.

**Sources:** As You Sow ([2021](#)); Back to Blue ([2021](#)); CDP W10.4 ([2024](#)); Ellen MacArthur - Plastic commitment ([2022](#)); GRI 306 ([2021](#)); Minderoo Foundation ([2023](#)); NBIM ([2023](#)); SeaBOS ([2020](#)); TNFD C2.3 ([2023](#)); Transparent ([n.d.](#)); UNCTAD ([2019](#)); WEF Ocean Impact Navigator ([2023](#)); World Bank Group ([2024](#))



## B04 End-of-life

**Indicator:** The company reduces the environmental impact of marine equipment and infrastructure at the end-of-life stage.

**Applicability:** Mainly ocean sectors, but can be adapted to others where relevant, including land-based industries.

**Rationale:** Assessing the end-of-life impact of equipment and infrastructure from industries is crucial to ensure that their growth does not come at the expense of the health and resilience of our oceans. This involves evaluating the end-of-life processes and protocols and implementing strategies to minimise negative impacts. For instance, in the case of shipping, the end-of-life stage comprises ship breaking or ship recycling, during which various types of waste are generated, many of which are hazardous. In the case of other industries, such as offshore wind or aquaculture, infrastructure decommissioning can cause adverse environmental impacts, from marine debris to habitat alterations. Companies should properly manage equipment and infrastructure at the end-of-life stage to reduce environmental impacts (SDG 14.1) and human health and safety (SDG 13).

### Elements:

- a) The company reports equipment and/or infrastructure that require safe and environmentally sound end-of-life management.
- b) The company demonstrates having a documented policy (or a process within an approved management plan) that outlines its pledge to ensure that all equipment, infrastructure and/or products, upon reaching the end of their economic usability, will be reused, recycled or disposed properly.
- c) The company quantitatively reports on the actions taken to implement and comply with the policy or plan.
- d) The company has time-bound commitments to improve the implementation of the end-of-life policy or plan.
- e) The company reports the measures it has taken to secure adequate levels of safety and health for workers at the end-of-life stage.

**Sources:** ASC Criterion 2.12 ([2022](#)); Basel Convention ([2002](#), [2024](#)); Green Marine ([2024](#)); Hong Kong International Convention for the Safe and Environmentally Sound Recycling of Ships ([2009](#)), ILO – Shipbreaking ([2004](#)); Shipbreaking Platform ([2021](#)); TNFD C2.2 ([2023](#)); UNEP-FI Turning the Tide ([2021](#))



## B05 Spills and hazardous material incidents

**Indicator:** The company avoids or minimises spills and hazardous material incidents.

**Applicability:** Mainly ocean sectors, but can be adapted to others where relevant, including land-based industries.

**Rationale:** Spills and incidental discharges of oils and other hazardous substances into marine waterbodies can profoundly impact ecosystems. The environmental consequences are not solely dependent on the spill volume, but also the location and extent of contaminant spread, the harmfulness and durability of the contaminant and the vulnerability of the affected environment.

Large accidental oil spills account for about 10–15% of all oil entering the ocean globally each year. Spills and incidental discharges can occur wherever substances are extracted, transported or used, as well as through ship collisions, and they are more prevalent than commonly perceived. Although most spills are minor, such as those during ship refuelling, they can still inflict significant damage, especially in sensitive environments such as beaches, mangroves and wetlands.

Reporting on spills and incidental discharges of hazardous substances is mandatory in the ocean economy, but requirements vary across countries and regions. Companies are responsible for reporting the spilling of oil, chemicals and other hazardous substances into coastal waterways, as the environmental and economic damages from these incidents can persist for decades (SDGs 14.1, 14.2).

### Elements:

- a) The company reports regularly on spills and hazardous material incidents.
- b) The company has time-bound targets to reduce spills and hazardous material incidents.
- c) The company reports progress on reducing spills and hazardous material incidents.
- d) The company has a prevention management plan and/or certificates for spills and hazardous material incidents.
- e) The company conducts risk assessments for spills and hazardous material incidents and/or demonstrates that its operational policies are aligned with keeping these risks as low as possible.

**Sources:** EEA EN15 (2008); GRI 306 (2016); TNFD F.C2.0 (2024); Certificates: Green Marine (2024)



## B06 Noise and other forms of energy input

**Indicator:** The company limits the introduction of noise and/or other energy-related disturbances in the environment to levels that do not adversely affect wildlife and human health.

**Applicability:** All sectors.

**Rationale:** Energy use can generate various types of pollution, including noise, artificial lighting, heating and electricity systems, electromagnetic radiation, radio waves and vibrations. These disturbances can have far-reaching impacts on both human health and wildlife, whether on land or in the ocean. For example, prolonged exposure to environmental noise has been shown to adversely affect wildlife, public health, community well-being and overall urban liveability. Similarly, human-generated underwater noise in sea environments can disrupt marine biodiversity, leading to issues such as hearing impairment and behavioural disturbances in marine wildlife.

Artificial light from coastal cities, offshore platforms and ships has also been found to disrupt marine habitats and lead to ecological imbalances. Electromagnetic radiation (EMR) from sources such as submarine cables and offshore wind farms has been shown to alter behaviour, and natural and communications systems, causing stress to marine organisms, while also leading to changes in sediment distribution and water quality. Heated water discharged into oceans can raise water temperatures, disrupting marine habitats and affecting species sensitive to temperature changes. Companies should implement best-practice approaches to minimising pollution from noise and all other such forms of energy input (SDG 14.1).

### Elements:

- a) The company regularly reports on at least one type of noise (or other energy-related disturbance) level occurring during its activities.
- b) The company has time-bound targets to reduce noise (or other energy-related disturbance) levels during its activities.
- c) The company demonstrates progress on reducing noise (or other energy-related disturbance) levels in its direct operations.
- d) The company discloses any impact or risk analysis related to noise (or other energy-related disturbance) pollution in its activities.
- e) The company provides a certificate or demonstrates best practices for reducing noise (or other energy-related disturbance) levels in its activities.

**Sources:** EU Recommendations for Continuous and Impulsive Noise ([2022](#)); EMSA ([2021](#)); IMO ([2023](#)); ISO/DIS 7605 ([n.d.](#)); ISO 17.140.01 ([n.d.](#)); Lloyd's Register ([2024](#)); MSFD Descriptors D11 ([2017](#)); TNFD F.A2.0 ([2024](#)); **Certificates:** Green Marine ([2024](#))



## B07 Air pollution

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

**Applicability:** All sectors.

**Rationale:** Air pollutants, such as nitrogen and sulphur oxides, introduced through companies' operations and business activities, have adverse impacts on air and water quality, climate, habitats, biodiversity, agriculture and both animal and human health (GRI, [2021](#)). Moreover, certain air pollutants can disrupt the provision of critical ecosystem services, such as nutrient cycling, carbon cycling and water supply, which are essential for planetary and human life. Air pollutants can also cause water quality degradation through atmospheric deposition.

This indicator measures a company's approach to monitoring and reducing harmful air pollutants throughout its value chain, going beyond national and international regulations. One major consequence of atmospheric pollution on the ocean is 'ocean acidification', which occurs when airborne carbon dioxide (CO<sub>2</sub>) is absorbed by seawater, creating chemical processes that reduce seawater pH and may affect many marine organisms. Air pollutants such as nitrogen, mercury, combustion emissions, pesticides and heavy metals can decrease water quality by settling into waterbodies and harming aquatic ecosystems. Given all these threats, companies should comply with international air pollution regulations and commit to decarbonisation efforts.

### 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.
- e) The company demonstrates compliance with standard regulations against air pollution in its sector.

**Sources:** ACT-D Commit, Transform, Disclose ([2022](#)); BESF ([2021](#)); Clean Air Fund ([n.d.](#)); GRI 305-7 ([2024](#)); Marpol Annex VI ([2005](#)); SEI - CCAC ([2022](#)); TNFD C2.4 ([2023](#)); Transparent ([n.d.](#)); WHO ([2021](#)); Certificates: Green Marine ([2024](#))





## B08 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.

**Applicability:** All sectors.

**Rationale:** Greenhouse Gas (GHG) emissions directly impact ocean health, affecting everything from oxygen availability to the ability of marine organisms to build protective structures. Some of the effects include ocean acidification, deoxygenation, warming and nitrogen deposition.

Biodiversity and climate change are deeply connected, with ecosystem degradation boosting GHG emissions. In turn, climate change exacerbates biodiversity loss through heightened extinction risks and extreme weather events. This indicator targets emissions reductions in line with the 1.5°C goal of the Paris Agreement. It aligns with the Science-Based Targets initiative's (SBTi) interim goals of reducing value chain GHG emissions by 50% by 2030 and 90–95% by 2050, as well as with SDG 14.3, which seeks to minimise and address the impacts of ocean acidification through GHG emission reductions and other measures.

### 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.
- e) The company demonstrates its commitment towards decarbonisation.

**Sources:** ACT-D Commit, Transform, Disclose ([2022](#)); BESF ([2021](#)); CDP 5.5, 7.5, 7.6, 7.7, 7.8, 7.10, 7.11 ([2024a](#)); ESRS E1 ([2023](#)); GRI 305-1-3 ([2024](#)); SBTi ([n.d.](#)); SBTN ([2024a](#))



## B09 Abandoned, lost or otherwise discarded material

**Indicator:** The company prevents and reduces its abandoned, lost or otherwise discarded material (ALDM).

**Applicability:** Mainly ocean sectors, but can be adapted to others where relevant, including land-based industries.

**Rationale:** Over the past decade, significant attention has been given to the issue of abandoned, lost and discarded fishing gear (ALDFG) – often referred to as ‘ghost gear’ – and its detrimental effects on the marine environment, including ghost fishing, entanglement and habitat damage. This concern has been heightened by the growing awareness of plastic pollution and its severe impact on marine ecosystems, with ALDFG contributing significantly to the problem. The amount of ghost gear found in oceans is estimated to be at least 640,000 tonnes annually (FAO, [2018](#); WWF, n.d.)

The term ALDM used in this indicator additionally includes material from other sectors, such as aquaculture operations and marine transportation, that can represent a substantial portion of marine litter. With the ongoing global expansion of aquaculture, which now provides over half of the world's seafood, there is a need to address the ALDM issue at the farm level. This indicator also requires companies from other sectors to account for marine litter, defined by the United Nations Environment Programme as ‘any persistent, manufactured or processed solid material discarded, disposed of or abandoned in the marine and coastal environment’ (UNEP-FI, [2021](#)), and contributes to SDG 14.1, which aims to prevent and significantly reduce marine pollution of all kinds.

### Elements:

- a) The company has a policy commitment to prevent and reduce ALDM.
- b) The company implements measures to prevent and reduce ALDM in its operations and supply chain.
- c) The company has assessed in which part of its operations and supply chain ALDM is a risk and publicly discloses the results of the risk assessment.
- d) The company reports the results and impacts of measures it has implemented to prevent and reduce ALDM across its operations and supply chain.

**Sources:** ASC ([2019](#)); FAO ([2009](#)); FAO ([2018](#)); GESAMP ([2021](#)); GGGI ([2020](#)); MSC ([2022](#)); SeaBOS ([2020](#)); UNEP-FI Turning the Tide ([2021](#))



## B10 Invasive alien species management

**Indicator:** The company discloses how it manages the introduction of invasive alien species (IAS) in its operations and the most material parts of its value chain.

**Applicability:** All sectors.

**Rationale:** IAS include animals, plants and other organisms that humans accidentally or deliberately introduce to areas outside their natural geographic range. IAS can have detrimental impacts on local biodiversity. The Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services (IPBES) Global Assessment Report (2019) has identified IAS as one of the five most significant direct drivers of biodiversity loss. The Convention on Biological Diversity's (CBD's) Post-2020 Global Biodiversity Framework requires reducing the rate of introduction and establishment of invasive species by at least 50%.

Invasive species can enter marine ecosystems through various pathways, such as ballast water, biofouling, discharged wastewater, escaped fish, imported bait and navigational canals. Lacking natural predators in their new environments, invasive species often spread and become abundant. Their ecological consequences can permeate food chains as they carry diseases, outcompete or prey on native species and alter food webs. These impacts influence ecosystem functioning and can also have socioeconomic and health implications. Managing invasive species is, therefore, vital for preserving biodiversity and human welfare (SDG 14.2).

### Elements:

- a) The company identifies the activities in its operations and the most material parts of its value chain, where applicable, that could lead to the introduction of IAS.
- b) The company discloses any introduction of IAS resulting from its own operations and its value chain.
- c) The company discloses its processes to prevent the introduction of IAS or to manage IAS that have been introduced because of its operations.
- d) The company demonstrates it has a risk mitigation plan for introduction of IAS.
- e) The company monitors the presence of IAS in the location where it operates.

**Sources:** CBD (2021); CDSB (2021); GRI 304-1, 304-2, 304-3, 304-4 (2021); IFC (2012); IMO-Biofouling (2011); IMO (2004); IPBES (2019); IUCN (n.d.); Molnar et al. (2008); MSFD Descriptors D2 (2017); TNFD A4.0 (2023); WBCSD et al. (2021)



## B11 Marine and coastal sensitive habitats

**Indicator:** The company avoids or reduces the impacts of its direct operations on marine and coastal sensitive habitats.

**Applicability:** Mainly ocean sectors, but can be adapted to others where relevant, including land-based industries.

**Rationale:** Coastal and marine habitats are a vital component of ecosystems, yet they are easily disrupted by human activities and are often challenging to restore. Coastal development, shipping, ports and other anthropogenic activities modify these habitats, impacting biodiversity and ecosystem structure. Activities such as aquaculture, bottom-trawl fishing, construction, deforestation and anchoring or dredging in ports and coastal areas can significantly affect benthic marine habitats.

The seafloor, considered a sensitive area, is particularly important as it forms the foundation of a healthy marine environment and is home to millions of marine species and habitats. It generates food and oxygen in our seas and oceans and contributes to regulating the climate. As stated in the European Marine Strategy Framework Directive (MSFD, [2017](#)), it is essential to preserve the integrity of the seafloor at a level that ensures that the structure and functions of benthic ecosystems are safeguarded. Companies are expected to avoid or minimise the negative impacts of their operations on marine and coastal ecosystems, paying special attention to seafloor integrity, and protect sensitive areas (SDG 14.2, 14.5).

**Note:** The Taskforce of Nature-related Financial Disclosures (TNFD) defines sensitive locations as areas important for biodiversity, including species; and/or areas of high ecosystem integrity; and/or areas of rapid decline in ecosystem integrity; and/or areas of high physical water risks; and/or areas of importance for ecosystem service provision, including benefits to Indigenous peoples, local communities and stakeholders.

The International Maritime Organization (IMO) has issued guidelines on particularly sensitive sea areas (PSSAs). These areas are safeguarded by ship routing measures within specified boundaries where navigation is either particularly hazardous or crucial to avoid casualties. These areas have to be avoided by all ships or specific classes of ships.

### Elements:

- a) The company determines impacts on marine and coastal sensitive habitats from its direct operations or the most material parts of its value chain.
- b) The company discloses the approaches it has implemented to avoid or minimise impacts on marine and coastal sensitive habitats.
- c) The company evaluates, monitors, and manages the approaches it implements to avoid or minimise negative impacts on marine and coastal sensitive habitats.
- d) The company has conducted a strategic environmental assessment (SEA) (or similar) of the impact of its direct operations on marine habitats and reports the results.
- e) The company collaborates with stakeholders and scientists or invests in research and development (R&D) to avoid or minimise impacts on marine sensitive habitats.



**Sources:** BESF ([2021](#)); CBD targets 1,2,3 ([n.d.](#)); IMO ([2005](#)); MSFD Descriptors D6 ([2017](#)); NBIM ([n.d.](#)); SBTN ([2024a](#)); TFND C1.1 ([2023](#)); UNEP-FI Turning the Tide ([2021](#)); WBA SSI ([2023](#)); WEF Ocean Impact Navigator ([2023](#))



## B12 Sustainable management of marine resources

**Indicator:** The company demonstrates sustainable management of marine resources.

**Applicability:** Mainly aquaculture and fisheries industries, but can be adapted to others where relevant, including land-based industries.

**Rationale:** The ocean provides vital natural resources that demand careful stewardship for a sustainable future. Thus, it is essential that companies transition to processes with lower negative impacts and increased positive impacts on marine resources (SDG 14.2, 14.4). These resources include algae and seaweed, seafood, ocean-derived chemicals, medicinal compounds, minerals and construction materials.

Wild-caught fisheries represent a vital marine resource that demands sustainable management due to overexploitation. The fishing industry drives the largest extraction of biomass from the ocean. Hence, responsible stewardship by these fisheries involves sourcing from well-managed stocks and conducting activities that avoid overfishing, thus ensuring the long-term sustainability of fish resources. In cases where fish stocks are overfished or facing overfishing, companies can contribute to the restoration and rebuilding efforts by implementing improved harvesting practices and more effective catch methods. Overall, companies engaged in marine sourcing should go beyond regulatory compliance by demonstrating sustainable practices.

**Note:** Fisheries should report on targeted and non-targeted *commercial* species (bycatch), the status of fish stocks and their location. This indicator was initially intended for wild-caught fish stocks but will be used for any other resources required for sustainable marine resource management. This means that while the elements may appear to be oriented towards fisheries, they also intend to capture other types of marine resources.

### Elements:

- a) The company reports quantitatively on high-risk natural commodities sourced from the ocean.
- b) The company has time-bound targets for the sustainable management of high-risk natural commodities sourced from the ocean.
- c) The company reports progress on managing sustainably high-risk natural commodities sourced from the ocean.
- d) The company discloses examples of activities it undertakes to reduce the impact or improve the management of high-risk natural commodities sourced from the ocean.
- e) The company demonstrates how it mitigates marine resource impacts across its operations and supply chain, or it reports having achieved certification for 100% of its portfolio in sustainable marine resource management.

**Sources:** [BESF \(2021\)](#); [CASS \(2021\)](#); [GSSI \(2021\)](#); [MarinTrust \(2017\)](#); [MSC \(2022\)](#); [MSFD Descriptors D3 \(2017\)](#); [Seafood Watch \(2020\)](#), [WBA SSI \(2023\)](#); [SBTN \(2024a\)](#); [SFP FishSource \(2022\)](#); [TNFD C3.1 \(2023\)](#)



### B13 Marine wildlife disruptions

**Indicator:** The company avoids or minimises direct disruptions to marine wildlife throughout its operations or the most material parts of its value chain.

**Applicability:** All sectors.

**Rationale:** This indicator describes direct and tangible effects on marine wildlife through companies' operations. More than 75 distinct marine species, including marine mammals, fish, birds and sea turtles (Shoeman et al., [2020](#)) have been documented in collision incidents with offshore wind infrastructure (IUCN, [2021](#)) or other marine and coastal infrastructure (e.g. aquaculture cages, ports). These incidents can cause death, injury or other behavioural or harassment impacts (IUCN, [2021](#)).

Other company activities that cause disruptions to marine wildlife include bycatch of non-targeted and/or vulnerable species, destructive and unselective fishing practices or predator deterrence methods used in aquaculture. Companies should report any disruptions caused to marine wildlife through their operations, including mortality and injuries, mainly if these affect vulnerable species (endangered, threatened or protected) and avoid any significant adverse impacts on marine ecosystems (SDG 14.2).

**Elements:**

- a) The company regularly reports its disruptions to marine wildlife.
- b) The company has time-bound targets to reduce its disruptions to marine wildlife.
- c) The company reports progress toward reducing its disruptions to marine wildlife.
- d) The company reports on its activities to avoid or reduce the risks of disruptions to marine wildlife.
- e) The company identifies the risks associated with disruptions to marine wildlife.

**Sources:** BESF ([2021](#)); GRI 304-3 ([2016](#)); OceanCare ([2022](#)); IUCN ([2021](#)); TNFD – Aquaculture A3.0 ([2024](#)); SBTN ([2024b](#)); UNEP-FI Turning the Tide ([2021](#))





## B14 Nature-related dependencies, risks and opportunities

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

**Applicability:** All sectors.

**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).



## B15 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.

**Applicability:** All sectors.

**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. A vital first step in this process is for companies 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); 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)



## B16 Halting biodiversity loss

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

**Applicability:** All sectors.

**Rationale:** The Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services (IPBES) Global Assessment Report ([2019](#)) 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](#)); IPBES ([2019](#)); TNFD A23, Risk and impact management B, Metrics and targets C ([2023](#))



## **B17 Risk-based approach to illegal, unreported and unregulated fishing**

**Indicator:** The company uses a risk-based approach to assess and mitigate illegal, unreported and unregulated (IUU) fishing issues across its operations and supply chain.

**Applicability:** Seafood sector, food production, food retail and cruise lines.

**Rationale:** IUU fishing is a key issue in the global seafood industry. IUU catches are estimated to account for 11-26 million tonnes of fish annually, with a value of USD 10-23 billion (FAO, [2016a](#)). To eliminate IUU products from the global seafood market, seafood companies can, in addition to legal requirements, put in place risk assessment procedures to assess and mitigate IUU fishing risks in their operations and supply chains (SDG target 14.4). Companies in other sectors should have specific commitments to ensure that no IUU fish enter their supply chains.

### **Elements:**

- a) The company provides general information about how it mitigates risks for IUU fisheries across its operations and most material value chain but has not conducted an IUU risk assessment.
- b) The company demonstrates it has conducted IUU risk assessments across its operations and most material value chain.
- c) The company discloses the steps it takes to address and mitigate its identified high IUU fishing risks, as revealed by its risk assessment.
- d) The company publicly acknowledges the material risks posed by IUU fishing, overfishing, habitat conversion and human rights issues, and the role of traceability in mitigating these risks.

**Sources:** BRC and EJF ([2015](#)); EJF, Oceana, Pew and WWF ([2016](#)); PAS 1550:2017 ([2017](#)); Oceana and UNEP ([2018](#)); Stanford Centre for Ocean Solutions ([2020](#))



## B18 Traceability

**Indicator:** The company demonstrates a commitment to implementing, monitoring and reporting traceable products and materials across its operations and supply chain.

**Applicability:** All sectors.

**Rationale:** Traceability, the ability to monitor products and materials (marine and/or terrestrial) throughout their lifecycle, is a foundational element of sustainability. It enables companies to identify and mitigate environmental, social, and economic risks while promoting transparency and accountability. In the seafood industry, traceability is legally required, but regulations like the U.S. Seafood Import Monitoring Program and the EU's IUU Regulation have gaps, including limited product coverage and weak verification mechanisms (EJF and WWF, [2020](#); Oceana, PEW and WWF, [2016](#)).

To address these shortcomings, companies are expected to implement robust traceability systems that verify products across their supply chains. Stakeholders, including buyers and regulators, demand clear evidence of traceability to origins, such as fisheries, farms or factories, supported by accurate data on production methods, sustainability practices, and compliance. These systems also help achieve Sustainable Development Goals (SDGs) like responsible consumption (SDG 12) and sustainable marine resource use (SDG 14). This indicator has been adapted from the Seafood Traceability Engagement (FAIRR, [2024](#)) and SSI indicators C1 and C2 (WBA SSI, [2023](#)).

### Elements:

- a) The company discloses how it supports traceability along the value chain.
- b) The company has a public commitment to traceability at the group or subsidiary level.
- c) The company has an implementation plan, including key milestones, to achieve its traceability commitment.
- d) The company monitors and reports on the coverage of the currently operating traceability systems in terms of scope, depth, and breadth<sup>2</sup>.
- e) The company's traceability systems are verified by a third-party. Cases of non-compliance and actions taken to address these are reported.

**Sources:** EJF ([2020](#)); EJF and WWF ([2020](#)); FAO ([2018](#)); FAIRR ([2024](#)); Future of Fish ([2016](#)); GDST ([2023](#)); Oceana, Pew and WWF ([2016](#)); SALT ([2020](#)); WBA SSI ([2023](#)); WWF ([2015](#))

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<sup>2</sup> **Scope** refers to the number of product lines, or percentage of product portfolio, that is traceable (leading practice is 100%). **Depth** is about how far back or forward in the supply chain the system regularly traces the relevant information (leading practice is from the vessel/farm/feed source to the end customer). **Breadth** describes the amount and types of information collected (the leading practice is to align with the GDST's universal list of KDEs) to implement comprehensive traceability systems that monitor and verify products and materials across their entire supply chain.



## C. Social responsibility

### C01 Child labour

**Indicator:** The company eliminates and prevents child labour in its operations and supply chain.

**Applicability:** All sectors.

**Rationale:** Accurate statistics on the number of children working at sea are unavailable, but estimates suggest up to 10 million children may be involved. Child labour deprives them of their childhood, education and dignity, posing serious risks to their emotional and physical development. It is often exploitative and dangerous and perpetuates cycles of poverty, limiting future societal growth and sustainable development. Businesses, particularly those operating in global supply chains, bear the responsibility to ensure that their operations do not contribute to or benefit from child labour.

**Elements:**

- a) The company indicates that it verifies the age of workers recruited in its operations to ensure they are not engaged in child labour.
- b) The company describes how it develops, participates in or contributes to child labour remediation programmes.
- c) In its contractual arrangements with suppliers, the company requires the verification of the age of workers recruited.
- d) The company describes how it works with its supply chain to eliminate child labour and to improve working conditions for young workers, where relevant.
- e) The company provides an analysis of trends demonstrating progress on eliminating child labour in the supply chain.

**Sources:** AFi ([n.d.](#)); ETI 4.2 and 4.3 ([n.d.](#)); GRI 13, 408 ([2024](#)); Humans At Sea ([n.d.](#)); ILO No. 138 ([1973](#)); Shift Project and Mazars LLP ([2017](#)); UN Global Compact ([n.d.](#)); WBA ([2024](#))



## C02 Forced labour

**Indicator:** The company eliminates and prevents forced labour in its operations and supply chain.

**Applicability:** All sectors.

**Rationale:** A recent estimate shows that forced labour has increased, with 27.6 million people currently in situations of forced labour (ILO, Walk Free and IOM, [2022](#)). Approximately 14-26% of identified vessels through satellite imagery were at high-risk of using forced labour (McDonald et al., [2020](#)). Workers face various forms of coercion, the most common being wage withholding. Migrant workers are particularly vulnerable, being three times more at risk due to unfair recruitment practices and the inability to exercise their rights, among other factors (ILO, Walk Free and IOM, [2022](#)).

Meeting the SDG targets to end forced labour among children by 2025, and universally by 2030, requires faster progress. With nearly two-thirds of forced labour occurring in the private economy, businesses must step up efforts to eliminate it within their operations and supply chains.

### Elements:

- a) The company indicates that jobseekers and workers do not pay any recruitment fees or related costs to secure a job (Employer Pays Principle), that it does not restrict workers' freedom, and that it pays workers in full and on time.
- b) In its contractual arrangement or code of conduct, the company prohibits business relationships from charging recruitment fees and restricting workers' freedom, and it requires workers to be paid in full and on time.
- c) The company describes how it works with its business relationships to eliminate forced labour.
- d) The company provides an analysis of trends demonstrating progress on eliminating forced labour in its supply chain.

**Sources:** ETI 1.2 ([n.d.](#)); GRI 13, 409 ([2024](#)); ILO No. 29 ([1930](#)); ILO, Walk Free and IOM, [2022](#); Shift Project and Mazars LLP ([2017](#)); UNGC Forward Faster Initiative ([n.d.](#)); WBA ([forthcoming](#))



### C03 Living income

**Indicator:** The company is committed to and taking actions on closing the living income gap in its supply chain.

**Applicability:** All sectors.

**Rationale:** In many parts of the world, households continue to struggle to make ends meet, with average incomes often hovering around or below the poverty line (Oxfam, [2021](#)) and falling far short of the living income<sup>3</sup> benchmark, which represents the cost of a decent standard of living. Global trade holds the potential to significantly reduce poverty, and companies that source products from the sea and land have a shared responsibility to ensure their trading practices and sustainability programmes enable producers to earn a fair and decent livelihood.

**Elements:**

- a) The company discloses how it has assessed living income gaps for some commodities and/or regions.
- b) The company discloses how it works on improving livelihoods and closing living income gaps with producers or with suppliers through responsible procurement practices or support to its supply chain.
- c) The company has established a strategy/joint action plan(s) to work towards closing living income gaps in its supply chain with measurable and time-bound milestones.
- d) The company tracks progress towards closing living income gaps in its supply chain.

**Sources:** Afi ([n.d.](#)); IDH ([n.d.](#)); LICOP ([2020](#)); LICOP ([2024](#)); Oxfam ([2021](#)); UN Global Compact Forward Faster ([n.d.](#))

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<sup>3</sup> While the concept of a living wage is applicable in the context of hired workers (such as farm or factory workers), living income, on the other hand, refers to situations of self-employment and is applicable to farmers, fishers and small-scale producers.





#### C04 Small-scale producer resilience

**Indicator:** The company improves the resilience of small-scale producers (farmers and fishers) in its supply chain and/or customer base through targeted support initiatives.

**Applicability:** All sectors involving small-scale producers.

**Rationale:** Small-scale producers are vital to the global food system, yet they often face significant challenges threatening their livelihoods and sustainability. These challenges include climate change, market volatility, limited resource access and socioeconomic inequalities. Small-scale producers engage with companies in multiple ways. They can be part of companies' supply chains, providing raw materials or fresh products for direct consumption, or they can be key buyers of companies' products, purchasing inputs such as feed or fertiliser. Enhancing the resilience of small-scale producers is crucial for improving the livelihoods of millions of producers worldwide, as well as ensuring stable and sustainable supply chains.

- a) The company discloses the total number of small-scale producers, such as farmers and fishers, in its supply chain and/or in its customer base.
- b) The company takes concrete actions to improve the climate resilience of small-scale producers in its supply chain and/or in its customer base.
- c) The company takes concrete actions to improve gender equality in its supply chains and/or in its customer base.
- d) The company tracks, assesses or evaluates the outcomes and impact of its climate resilience, gender equality and women's empowerment initiatives targeted towards small-scale producers in its supply chains and/or in its customer base.
- e) The company identifies how the seafood it sources affects small-scale fisheries and/or demonstrates co-management of resources with small-scale producers, such as farmers and fishers, providing them access to markets.

**Sources:** AFi ([n.d.](#)); FAO ([2022](#)); FAO ([2023b](#)); IFAD ([2021](#)); IIED ([2022](#)); IPCC ([2019](#)); WBA ATSI ([2021](#))



## C05 Working and living conditions for maritime workers

**Indicator:** The company demonstrates that it has measures in place to ensure decent working and living conditions for maritime workers in its operations and supply chain.

**Applicability:** All sectors related to vessels, shipyards, offshore platforms and ports.

**Rationale:** Working in the maritime industry is labour-intensive and considered one of the world's most dangerous occupations. In fact, fishing vessels alone account for over 24,000 fatalities annually (FAO, [2016b](#)). Companies and buyers have a critical role to play in enhancing the working and living conditions aboard vessels and within maritime working environments. They can contribute by supporting the development and implementation of social responsibility schemes that align with relevant ILO conventions, both within their own operations and across their supply chains.

### Elements:

- a) The company has a policy commitment or code of conduct to ensure decent working and living conditions for maritime workers.
- b) The company demonstrates that it monitors compliance with this policy commitment or code of conduct, and it discloses the monitoring results.
- c) The company demonstrates how it makes improvements to the working and living conditions of maritime workers based on the monitoring results.
- d) The company provides evidence that these improvements have been implemented across 100% of its operations and supply chain, and discloses its progress.

**Sources:** Amfori BSCI ([2021](#)); Conservation International ([2019](#)); Environmental Defense Fund, ETI ([2016](#)); FAO ([2016b](#)); FisheryProgress.org ([2020](#)), GSSI and SSCI ([2020](#)); IHRB ([n.d.](#)); ILO ([2007](#)); ISSF ([2020](#)); Seafood Task Force ([2018](#)); UNGC ([2019](#))



## C06 Right to a sustainable environment

**Indicator:** The company demonstrates a commitment towards environmental human rights.

**Applicability:** All sectors.

**Rationale:** The United Nations has recently declared access to a safe, clean, healthy and sustainable environment 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, [2023](#)).

### Elements:

- a) The company commits to respect the human 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](#))



## C07 IPLC and land rights

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

**Applicability:** All sectors.

**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 recognise affected Indigenous peoples and to obtain their 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 ([2014](#)); FAO ([2022](#)); GRI 411 ([2021](#)); IFC ([2012](#)); IFC ([2012](#)); IWGIA ([2021](#)); NA100 4.2 ([2024](#)); PEFC 6.3.2.2 ([2018](#)); TNFD Governance C ([2023](#)); WBA ([2023](#))



## C08 Stakeholder engagement

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

**Applicability:** All sectors.

**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 (CSIs) 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 ([WBA's Social Benchmark](#)). These indicators are used to **assess companies, regardless of the sector in which they operate**, based on publicly available information. The 18 CSIs represent 28% of the total Ocean Benchmark score.

## Respecting human rights

### CSI 01 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:** CHRB A01; GRI 103-2; UNGP 11 and 12; UNGPRF A1



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

### 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:** CHRB A08; UNGP 22; UNGPRF C6

### 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 impact identification process(es).

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





## 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 impact assessment process(es).

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



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

## CSI 07 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 the 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:** ARP 7.1, 8.1 and 8.8; CHRB E01; GRI 103-2; UNGP 22, 29 and 30; UNGPRF C6.1 and C6.3



## CSI 08 Grievance mechanism(s) for external individuals and communities

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



## Providing and promoting decent work

### CSI 09 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 good health (SDG 3) and decent work and economic growth (SDG 8).

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



## 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 providing 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 and has measured the gap between current wages and living wages for all workers.
- b) 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.
- c) The company discloses evidence of activities to further the payment of living wages by its business relationships.

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



## 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 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 for their business relationships on reasonable working hours, to safeguard well-being and prevent unsafe working conditions, thereby contributing to good health (SDG 3) and decent work and economic growth (SDG 8).

**Elements:**

- a) The company has a publicly available policy statement committing 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 requiring workers to work more than 48 hours in a regular work week or 60 hours including overtime.

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



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



### 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 achieving gender equality and empowering all women and girls (SDG 5); reducing inequality (SDG 10) and empowering and promoting the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status (target 10.2); promoting decent work (SDG 8) and achieving full and productive employment and decent work for all women and men, and equal pay for work of equal value (target 8.5).

**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:** GRI 405-1; WDI 4.3 and 4.5; 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 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 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 (40-60%) in its 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 publicly available global privacy statement in relation to the collection, sharing and access to personal data.

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



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



## 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/policies 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 Ocean Benchmark and enabling the publication of this methodology.

We express our gratitude to the many experts whose insightful feedback has contributed to the development of this methodology, including representatives from CDP, Equal Routes, Fondation de la Mer, Institute for Human Rights and Business (IHRB), Nicholas Institute for Energy, Environment & Sustainability (Dr. John Virdin, Duke University), One Ocean Foundation, Planet Tracker, Robeco, SBTN, Shipbreaking, Stanford Center for Ocean Solution (Dr. Jean-Baptiste Jouffray, Stanford University), Platform NGO, TNFD, Turning Tides Facility, WWF.

WBA is funded by a group of governments, foundations, and philanthropic organisations that share our vision for the future. The full list of these 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 1: Nature and Food and Agriculture Benchmarks Indicators

The figures below show the **Nature Benchmark Indicators** (Figure A1) that will apply to all the companies (n=125) assessed in the Ocean Benchmark and the indicators from the **Food and Agriculture Benchmark** (Figure A2) that will apply to seafood companies (n=21).



FIGURE A1. NATURE BENCHMARK INDICATORS

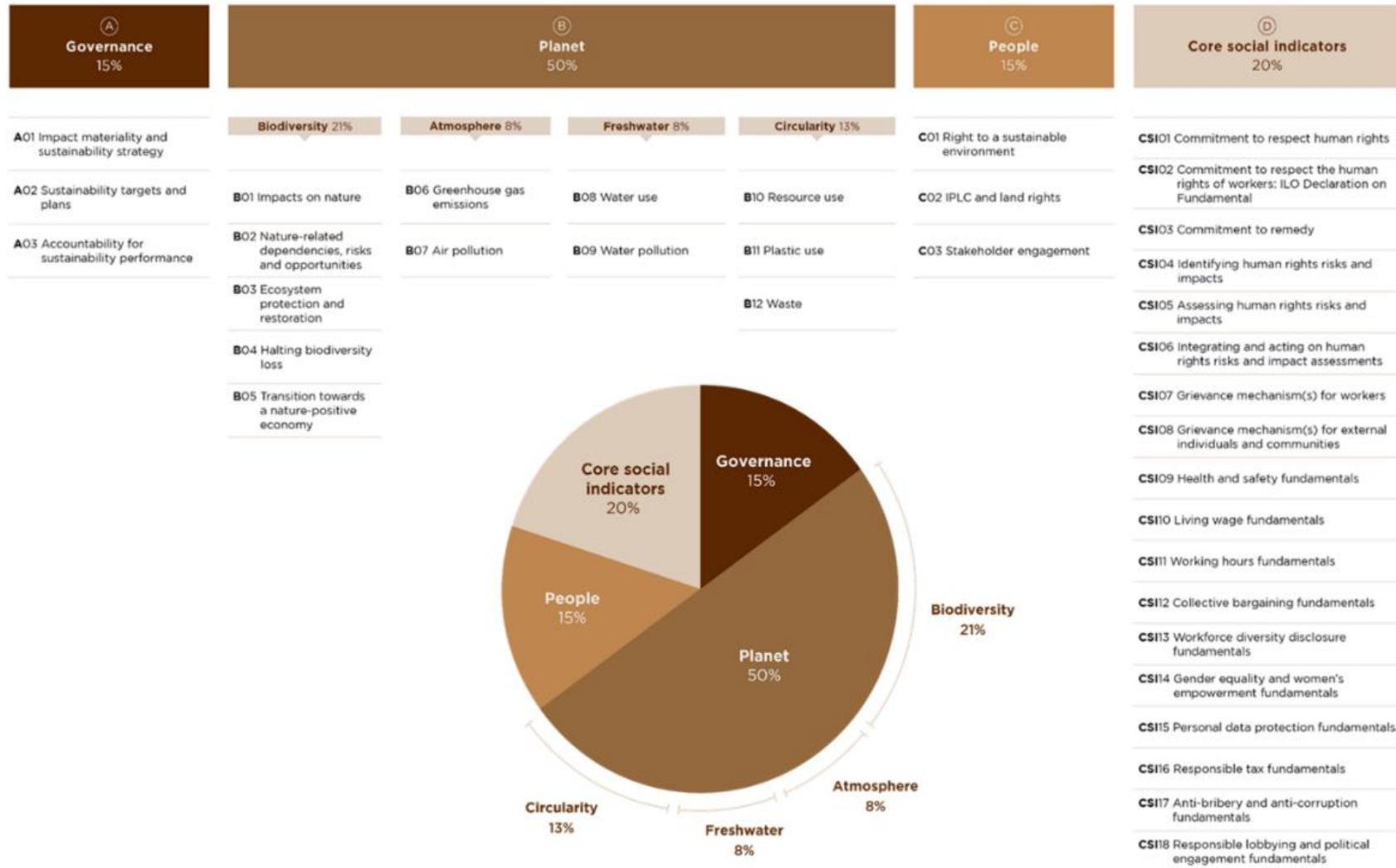
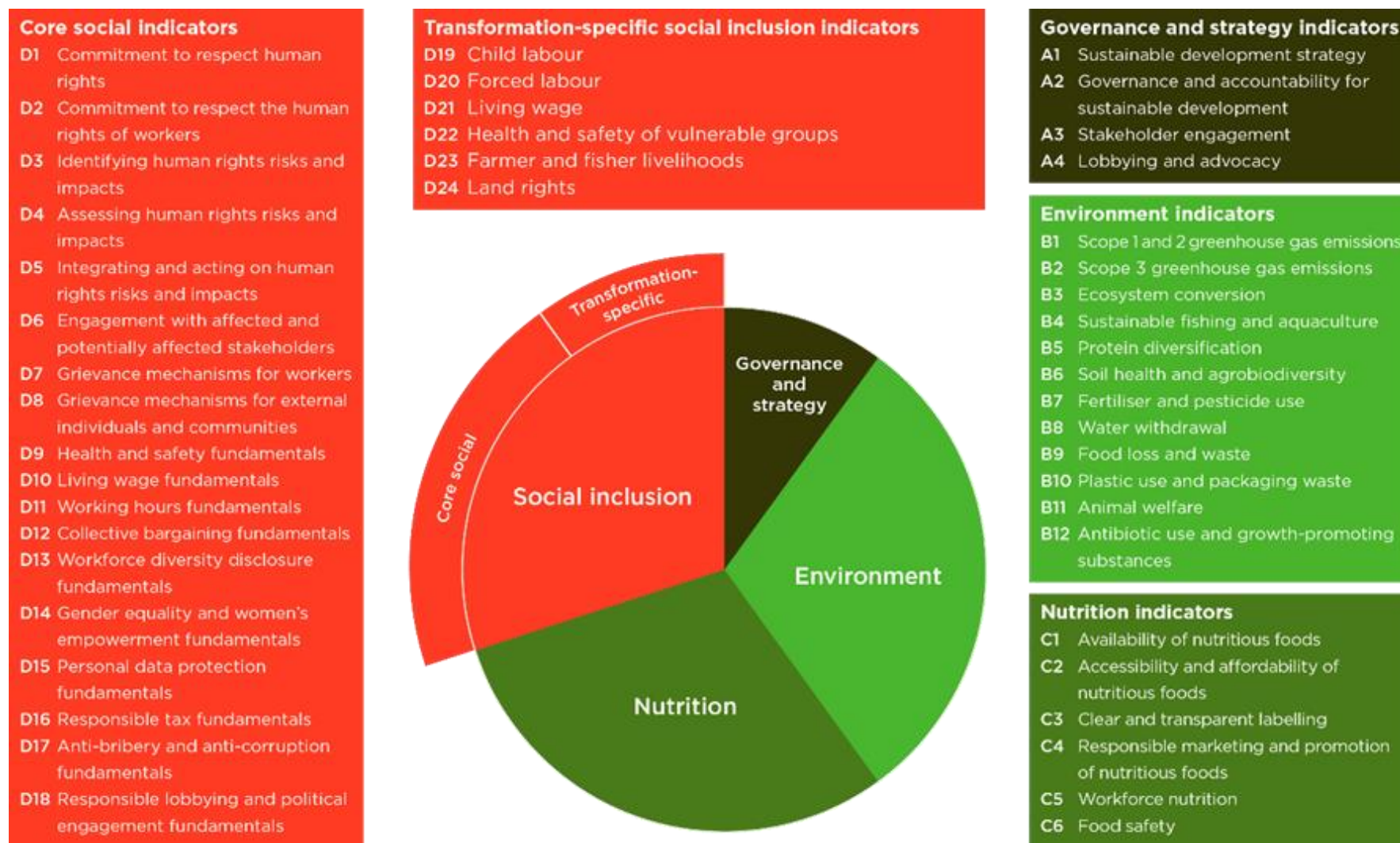




FIGURE A2. FOOD AND AGRICULTURE BENCHMARK INDICATORSZ



## Annex 2: Glossary of terms

This glossary provides definitions for terms specific to this methodology.

**ALDM:** Abandoned, lost or discarded material, including **ALDFG:** Abandoned, lost or discarded fishing gear

**Bycatch:** Fish or other marine species caught unintentionally while trying to catch another type of fish. In some cases, bycatch cannot be avoided, and unwanted fish end up in the fishing net (TNFD Draft sector guidance – Fishing).

**Decommissioning** (TNFD, [2024](#)): A structured process of planning, preparation and execution, leading to the eventual removal from service or reuse of an asset, giving due consideration to the potential impact on the environment and communities. The term 'decommissioning' includes the following activities:

- **Abatement:** safe removal of hazards, such as asbestos, polychlorinated biphenyls (PCBs), hydrocarbons or hydrogen sulphide (H<sub>2</sub>S) from an asset.
- **Demolition:** the process and activities to remove an asset.
- **Remediation:** a process to reduce or eliminate the impact on areas of land or water in order to restore environmental conditions to acceptable levels, with reference to regulatory or company standards as appropriate.
- **Reclamation:** the restoration of disturbed lands to similar pre-development condition, other economically productive use, or natural or semi-natural habitat.

**Light pollution:** Artificial light that alters the natural patterns of light and dark in ecosystems. It comprises direct glare, chronically increased illumination and temporary, unexpected fluctuations in lighting. The sources of ecological light pollution include sky glow, illuminated buildings, streetlights, fishing boats, security lights, lights on vehicles, flares on offshore oil platforms and lights on undersea research vessels. While light pollution is eminently detrimental to nocturnal and migratory animals and to animals in flight, it also produces harmful effects on plants.

**Marine litter** (UNEP, [2024](#)): Any persistent, manufactured or processed solid material discarded, disposed of or abandoned in the marine and coastal environment.

**Metric:** System or standard of measurement.

**Nature loss** (SBTN, [2023](#)): 'The loss and/or decline of the state of nature'

**Sensitive habitats** (MSC, [2022](#)): Habitats unable to recover to at least 80% of their unimpacted structure or function within 20 years if activity and pressures were to cease entirely.

**Significant spill** (GRI, [2024](#)): Spill that is included in the organisation's financial statements, for example, due to resulting liabilities, or is recorded as a spill by the organisation (GRI-306).

**Spill** (GRI, [2024](#)): Accidental release of a hazardous substance that can affect human health, land, vegetation, waterbodies and groundwater (GRI-306).



**Wild species** (IPBES, [2022](#)): Populations of any native species that have not been domesticated through multigenerational selection for traits, and which can survive independently of human intervention that may occur in any environment. This does not imply a complete absence of human management and recognises various intermediate states between wild and domesticated (IPBES 2022, Sustainable Use of Wild Species Assessment).



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