

## Setting the agenda for integrated climate– nature transition planning in 2026

At the start of 2026, the World Benchmarking Alliance (WBA) will reach a major milestone in global corporate accountability. In January, we published our [Corporate Sustainability Benchmark](#), the most comprehensive global assessment to date of how the world's 2,000 most influential companies are driving, or delaying, the transformations needed to safeguard people, climate and nature.

These companies sit at the heart of the global economy. They power the systems on which societies depend on food, energy and transport to housing, finance, and digital services. Collectively, they generate USD 45 trillion in revenue (46% of global GDP), account for 54% of global greenhouse-gas emissions, and employ 99 million people directly, with hundreds of millions more affected through their value chains. Their decisions shape markets, influence policy, and determine whether climate stability, nature protection, decent work and resilient economies are achievable at scale.

In a world marked by geopolitical uncertainty, rising inequality, accelerating climate impacts and nature loss, incremental progress is no longer sufficient. Corporate transformation at scale is not optional, it is essential.

The Corporate Sustainability Benchmark provides a clear, comparable and evidence-based picture of where that transformation is happening, where it is stalling, and where accountability must accelerate.

On 13 January 2026, WBA published:

- Assessments and rankings of 2,000 companies across 10 benchmarks;
- Five cross-cutting key findings, with leading-practice examples spanning climate, biodiversity, cost of living, AI and supply chains; and

- Open access to all underlying data through a new API and Data Warehouse, enabling investors, policymakers and civil society to act on the insights.

Importantly, this global launch is not an end point. It marks the starting signal for WBA's next phase of work: advancing integrated transition planning across climate, nature and people.

Building on our existing climate, nature and social benchmarks, WBA will use the 2026 results to drive a step change in expectations around how companies plan, govern and finance their transitions. Our focus is on whether companies are aligning targets, capital allocation, business models, supply chains and governance with a world that must remain within planetary boundaries not only for climate, but also for nature, water and people.

Throughout 2026, we will work with companies, investors, policymakers and civil society to translate benchmark findings into credible, integrated transition plans, with particular attention to climate–nature coherence, implementation credibility, and real-economy impact. The aim is to move from fragmented commitments to transition strategies that are investable, accountable and capable of delivering resilient, inclusive outcomes at scale.

We see this work as a contribution to shaping global governance for the decade ahead, helping to align corporate action with public policy ambition, financial flows and societal expectations, at the pace and scale the moment demands.