

World Benchmarking Alliance

WBA Just Transition Assessment

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Feb 4, 2026

About the launch

World Benchmarking Alliance

Today marks a major milestone for the World Benchmarking Alliance (WBA) as we launched our assessment of the world's 2,000 most influential companies on their contribution to a sustainable future for people and planet.

Why these companies?

- These 2,000 corporate giants **power the systems we rely on** every day.
- They **serve billions of consumers daily**, providing the food, energy, housing, financial systems and technology on which societies depend.
- In 2024 alone, these companies generated **over USD 52 trillion in revenue, were responsible for 55% of global emissions, and employed 107 million people directly**, with hundreds of millions more shaped by their supply chains.
- These companies are hugely influential, **their decisions ripple across the world** and there's no pathway towards a stable, sustainable future without them changing.

We are excited to partner with you to push for stronger corporate accountability mechanisms from these keystone companies! No single group can hold businesses accountable on their own, we all have a role to play!



Here's what we published

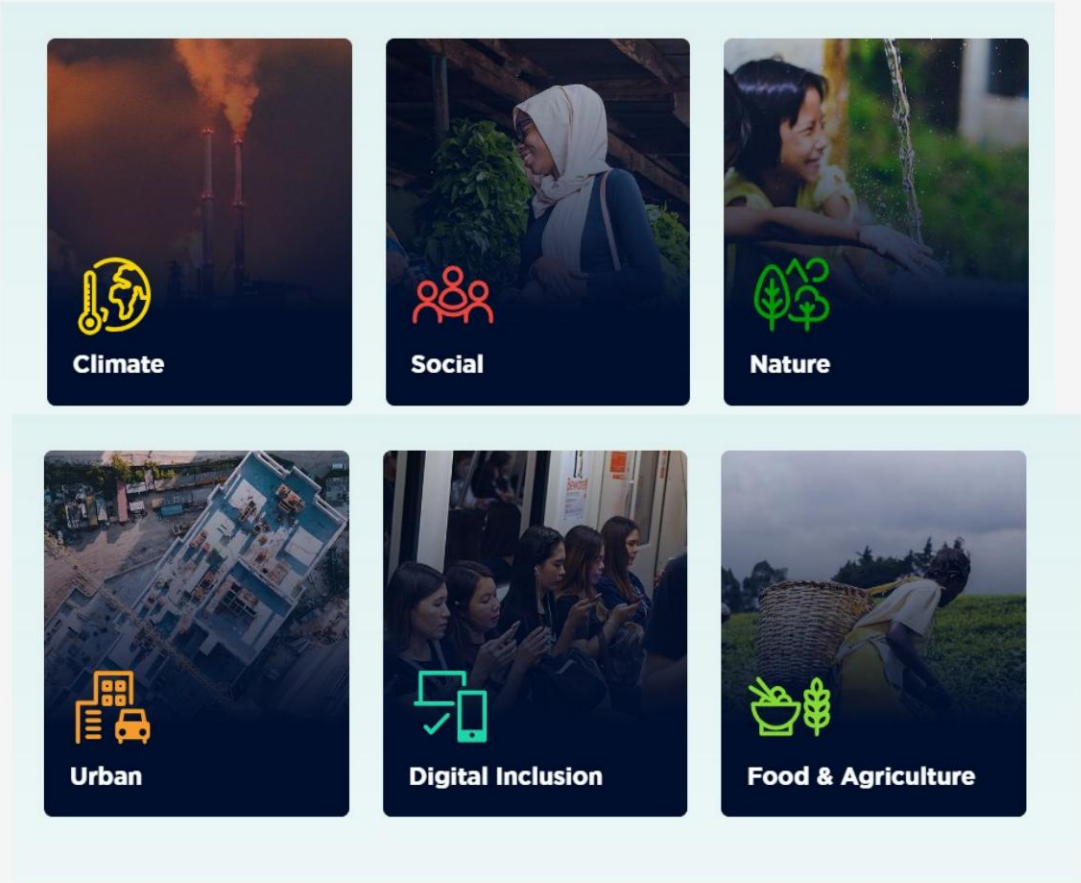
World Benchmarking Alliance

1. **Assessment and rankings** of all 2,000 companies on key sustainability topics across different benchmarks. Now available on our website.

2. **Five cross cutting key findings** spotlighting companies' performance and leading examples on climate, biodiversity, cost of living, Artificial Intelligence and supply chains. See the full findings on our new website.

3. **Explore the data** and insights through our Data Warehouse.

4. **Full press release** now available here!





World Benchmarking Alliance

2025 Just Transition Methodology Update

How was it developed?

- **Grounded in Global Norms and Stakeholder Input**
  - Our methodology were shaped by leading frameworks (*ILO, The B Team, Just Transition Centre, BSR, IHRB*) and refined through consultations with civil society, unions, and investor initiatives and our Just Transition Advisory Group.
- **Built for Scale and Urgency**
  - Focused on core indicators that capture fundamental company actions in a simple, scalable, and **sector-agnostic** way.
- **Early Findings on High-Emitting Sectors Show Gaps**
  - Only a few, especially European utilities, moved in the right direction.

Table 1 **Level of company readiness on just transition across areas of assessment**[8]

	Depth of just transition integration[9]	Social dialogue and stakeholder engagement[10]	Planning for a just transition	Green and decent job creation	Retaining and re-and/ or upskilling	Social protection and social impact management	Advocacy for policies and regulation supporting a just transition
Fully integrated	2.2%	0.3%	2.5%	0.6%	0.0%	0.0%	
At least partially integrated	30.3%	7.9%	39.7%	57.4%	7.6%	6.6%	

Low Average High

Note: The colour coding in this table shows visually the level of readiness

Milestones

Publication of our Just Transition Methodology
July 2021

Publication of our 2021 Just Transition Assessment (assessing 180 companies)
Nov 2021

Publication of our climate and energy benchmarks, including assessments of 450 companies on their just transition efforts
2022-2024

Publication of the second edition of our Just Transition Methodology
Feb 2025

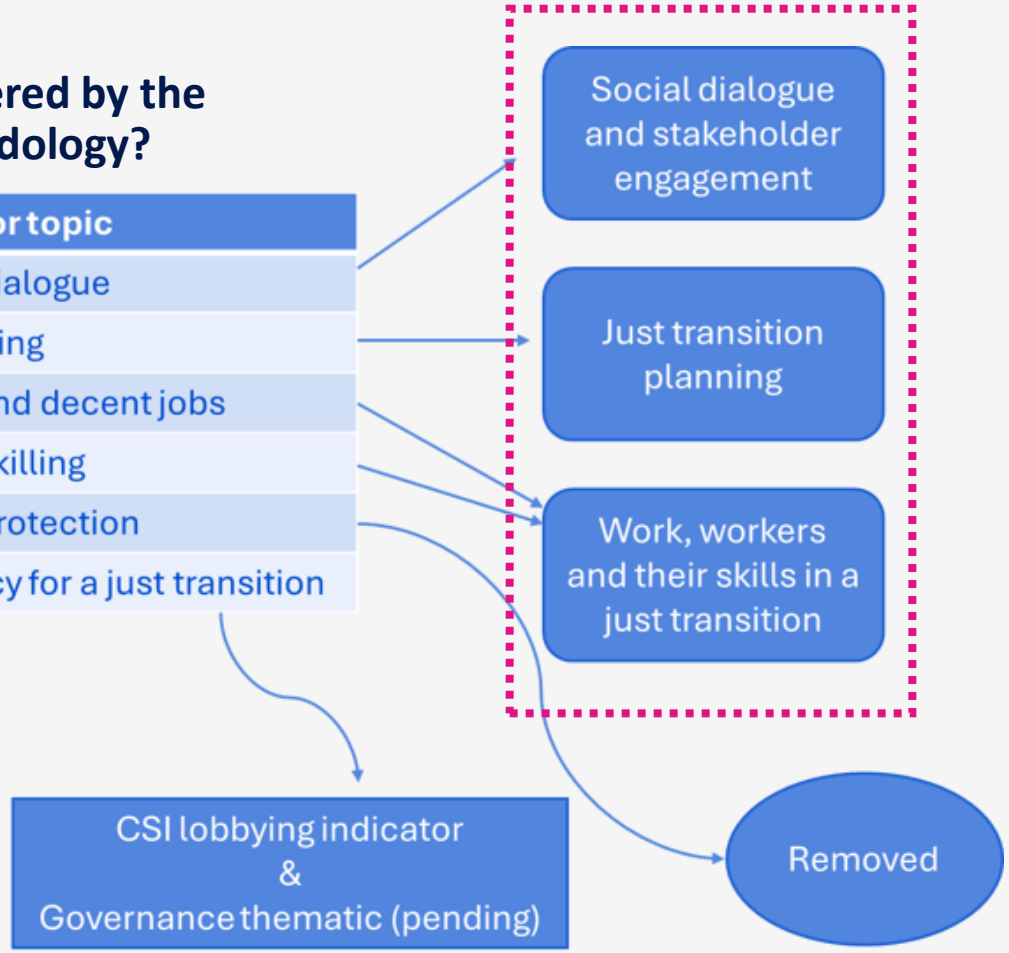
Publication of our 2026 Climate Benchmark, including assessments of 2,000 companies' plans for just transition
Jan 2026

The 2025 Methodology Update

World Benchmarking Alliance

What was covered by the original methodology?

#	Indicator topic
1	Social dialogue
2	JT Planning
3	Green and decent jobs
4	Re/up-skilling
5	Social Protection
6	Advocacy for a just transition



Reviewed by BSR, The B Team, Shift, ILO

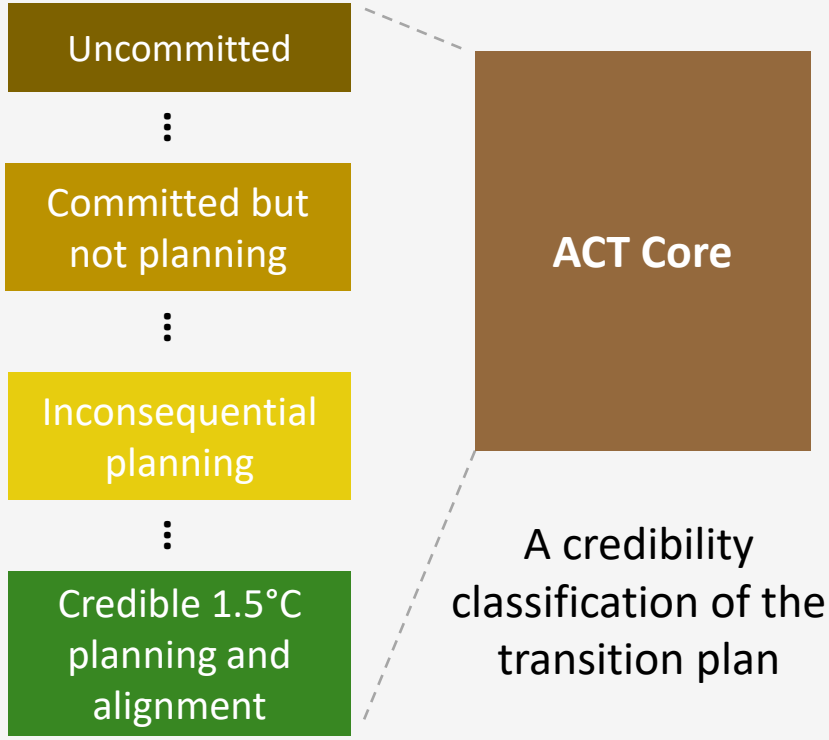
The methodology has been simplified and its scope broadened.

- Rather than focusing only on decarbonisation, we now situate just transition within **wider sustainability efforts,** including:
  - *decarbonization,*
  - *material usage and recycling,*
  - *water usage, and*
  - *biodiversity & ecosystem protection.*
- We've kept the **3 fundamentals** for ensuring a just transition, maintaining our focus on **commitments and processes** that support a just transition.
  - *Social dialogue & stakeholder engagement*
  - *Just transition planning*
  - *Work, workers, & their skills in a just transition*

From assessing 450 companies in high-emitting sectors to 2000 companies across all sectors

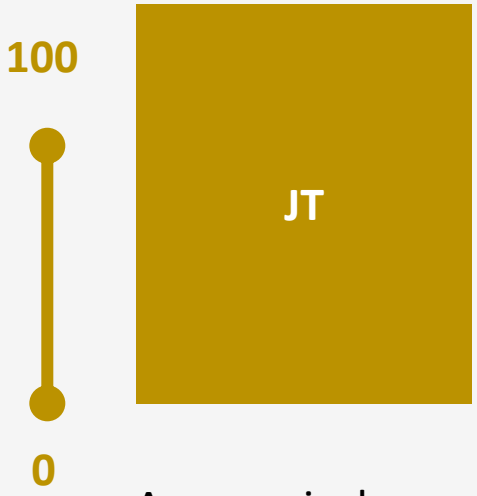
Integral to the Climate benchmark

Companies to receive individual assessments on:

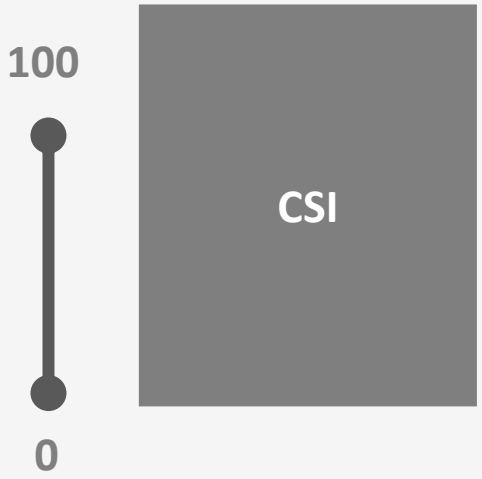


ACT Core

A credibility classification of the transition plan



A numerical score from equally-weighted indicators



A numerical score from weighted indicators

JT assessment is seen as part of an overall company assessment on Transition Planning

ACT-Core structure

World Benchmarking Alliance

Ⓐ GHG emissions reporting and target definition

A 01 The company discloses GHG emissions and sets targets that are based on science

Ⓑ Planning for the low-carbon transition

B 01 The company is planning for the low-carbon transition

B 02 The company's transition planning is coherent, detailed and includes financial elements

B 03 The company promotes GHG emission reductions in its value chain

Ⓒ Governance

C 01 Accountability for sustainability performance

C 02 The company supports significant climate policies

Ⓓ Low-carbon investments

D 01 The company is investing in low-carbon solutions

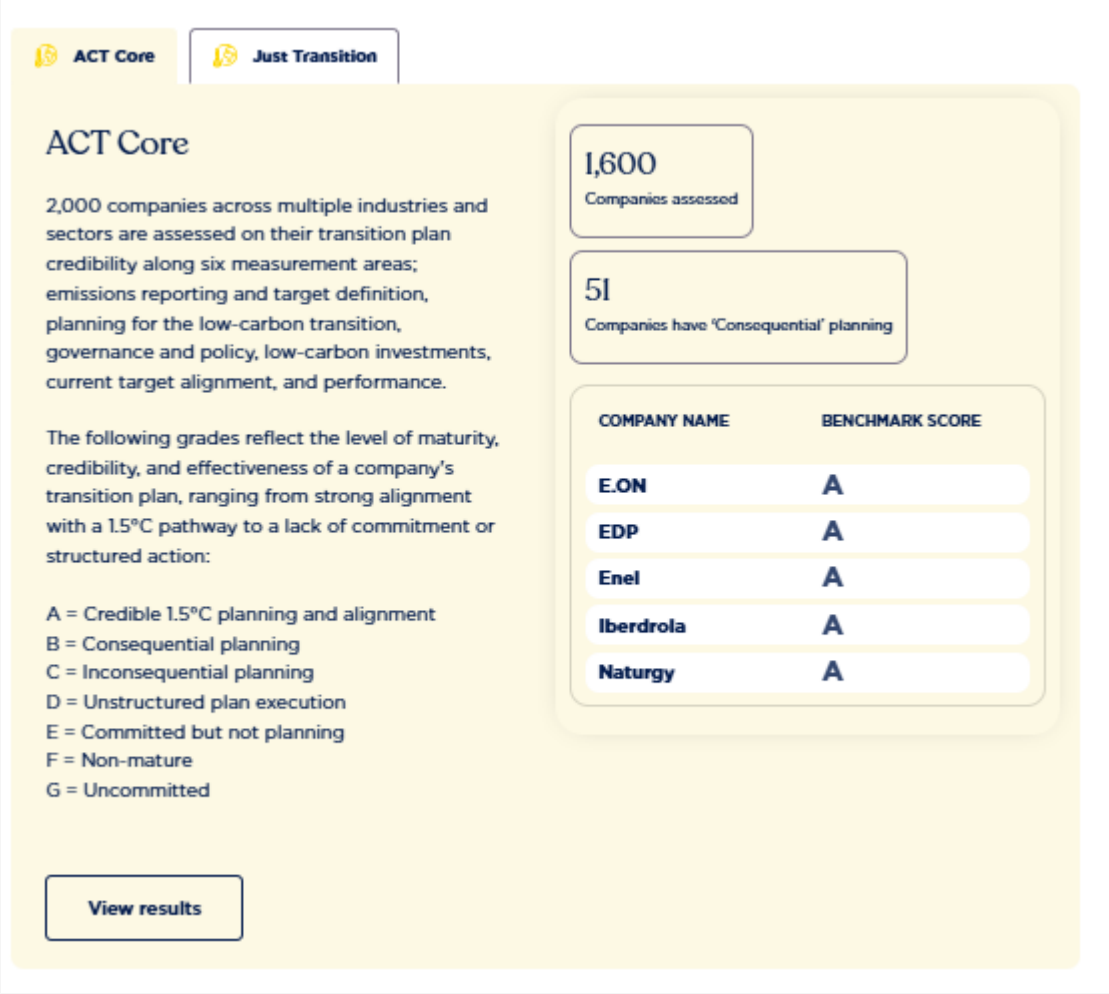
D 02 The company is aligning business models with the low-carbon transition

Ⓔ Current target alignment

E 01 The company's targets are currently aligned with the 1.5°C ambition

Ⓕ Performance

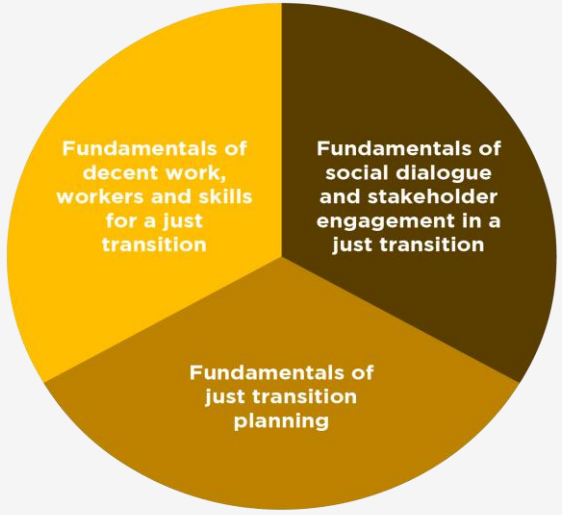
F 01 The company's current trajectory is 1.5°C consistent



Just transition indicators & elements

JT01

Fundamentals of social dialogue & stakeholder engagement



a) The company has a **public commitment to engage in social dialogue** with appropriate parties for bipartite or tripartite negotiations, including workers, unions or equivalent worker bodies (where the right to freedom of association and collective bargaining is restricted under law).

b) The company **discloses the categories of stakeholders** it engages with on a just transition and how they are identified (**at a minimum including workers, unions or equivalent worker bodies** where the right to freedom of association and collective bargaining is restricted under law, and other affected stakeholders).

c) The company **discloses the steps it takes to engage with stakeholders** (at a minimum including workers, unions or equivalent worker bodies where the right to freedom of association and collective bargaining is restricted under law, and affected stakeholders) as part of its approach to supporting a just transition.

d) The company **demonstrates social dialogue and meaningful engagement with stakeholders** (at a minimum including workers, unions or equivalent worker bodies where the right to freedom of association and collective bargaining is restricted under law, and affected stakeholders) on a just transition.

Good Example of Disclosure for: Indicator 1. Social dialogue & stakeholder engagement

Good Example from Engie (France | Utilities)

3.1.3.2.3 Working conditions and social dialogue [S1-1, S1-2, S1-4, S1-5, S1-8, S1-10, S1-11, S1-15]

Social dialogue [S1-2, S1-4, S1-5, S1-8]

In its various forms (informal exchanges, discussions, negotiations, consultations, etc.), social dialogue between the Group and its employees, either directly or through their representatives, is both a driver of economic performance and an essential element of ENGIE's strategy.

Such dialogue makes it possible to gather the views of employees and integrate them into the Group's developments in order to improve working conditions for the entire workforce.

Explaining, clarifying and discussing the Group's policies, transformations and restructuring projects and their impacts on employees are essential steps in their implementation.

Whether it takes place within the institutional framework of mandatory negotiations (generally on wages, working hours or restructuring) or spontaneously and constructively, social dialogue is an essential means of preventing tensions and conflicts and in that way contributes directly to preventing and attenuating material negative impacts on company staff. ENGIE's approach to social dialogue, based on good faith, transparency and anticipation of stakeholders' needs, helps to prevent and mitigate negative impacts on employees and risks of non-compliance.

Processes [S1-2]

Social dialogue at different levels of the Group

[S1-2 27a, b, c] In recent years, the Group has developed a robust culture of social dialogue at all levels of the organization:

- **at local level:** within the entities, on a frequent and multi-year basis, with trade unions and/or employee representatives and local management representatives, at the most relevant level (company, plant, region, site, etc.);
- **at country level:** two meetings are held each year between the country manager (for European countries) and the country employee representatives; in France, these meetings take place within the framework of the French Group Works Council, a joint body at Group level;
- **at European level:** the European Works Council (EWC) meets at least twice a year, on top of regularly organized working groups (on social issues, health & safety, etc.). The EWC has prerogatives derived from European regulations that have not yet been transposed into French law, and supra-legal resources;
- **in regions outside Europe:** meetings are held with the regional HR representatives as needed. Similarly, at Global Business Unit (GBU) level, meetings are held with employee representatives as needed;
- **at global level:** a forum for dialogue, the Global Forum, chaired by the Group's Chief Executive Officer, meets annually in the presence of international federations and their designated members.

The social dialogue bodies regularly present the strategic orientations of the Group, the GBU and/or the entity to trigger the exchanges necessary for their adoption. Transformation and/or restructuring projects are also presented before a final decision is made and the project goes ahead, in accordance with local legislation.

The EWC is specifically consulted on a multi-year basis on the Group's orientations on a wide range of issues: research and innovation policy, public-interest missions, social and environmental responsibility policy (including climate pathway and energy transition), health & safety policy, working conditions, hygiene and health, and the Group's social policy in relation to restructuring. As part of the Group's transformation, regular and extraordinary meetings are scheduled to allow employee representatives to issue informed recommendations and opinions as necessary.

Key points here:

- **Social Dialogue & Elements of Negotiation need to be present**
- **Workers must be included at a minimum**
- **Evidence must be clearly relate to just transition**

Social dialogue vs. Stakeholder engagement - Social dialogue involves engagement between **social partners (unions, employers, and sometimes governments)**

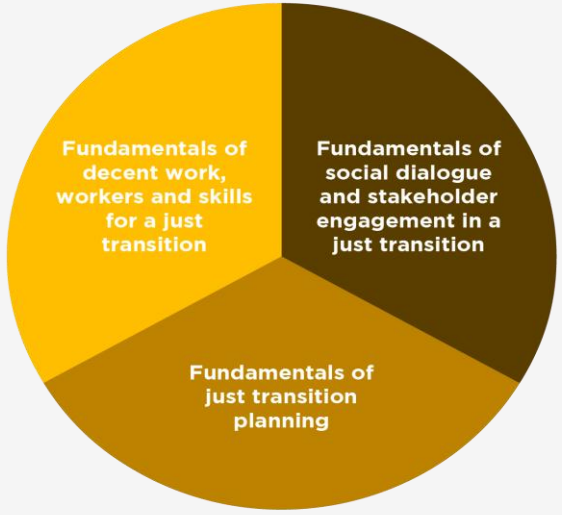
The Group has published several key metrics on the just transition in its 2024 integrated report. Negotiations began in 2023 between the trade union federations EPSU and IndustriAll and the employers' federation Eurogas to define a European agreement on the just transition in the gas sector. These negotiations were conducted under the European Commission, as part of its efforts to promote European sector-based dialogue. These discussions have now ended, without an agreement having been reached as yet.

Integrated report 2024

Just transition indicators & elements

JT02

Fundamentals of just transition planning



a) The company demonstrates **how it engages in social dialogue and with stakeholders** in the **development of its just transition planning**. **OR** The company demonstrates how its just transition planning relates to **social impacts arising from its decarbonisation plan or sustainability strategy**.

b) The company **has time-bound, measurable indicators** to mitigate the impacts of its sustainability transition **on workers**.

c) The company has **time-bound, measurable indicators** to mitigate the impacts of its sustainability transition **on affected stakeholders, including vulnerable groups**.

d) The company has **time-bound, measurable indicators** to mitigate the impacts of its sustainability transition **on its business relationships**.

Good Example of Disclosure for: Indicator 2. Just transition planning

Good Example from TotalEnergies (France | Oil & Gas)

Our Just Transition Plan

100,000 EMPLOYEES
Ensure employability, equal opportunity, social protection and attractive jobs

OUR DIALOGUE AND CONSULTATION MEANS

- Negotiation, discussion, consultation or information of staff representative bodies.
- Listening (annual surveys – TotalEnergies Pulse Survey).

OUR PROGRESS IN 2024

- 100% of employees receive direct remuneration at least equal to the country's living wage (global reporting in place since 2022).
- Roll out of the Care Together by TotalEnergies program, guaranteeing high social standards for our employees worldwide. 80% of employees benefit from a health check-up every two years. 98% of the Company's women benefit from a fully paid maternity leave of a minimum duration of 14 weeks.
- 5.5 training days per year per employee in 2024.
- Upskilling: "Visa for TotalEnergies, Digital Accelerator" training focused on generative AI, followed by 23,000 employees.
- Over 10,000 of our employees now work in low-carbon energies.
- Capital increase reserved for TotalEnergies employees in 2024: subscription of almost 500 M€; TotalEnergies is the number 1 European company in terms of capital held by its employees.
- Allocation of 100 free shares to almost 105,000 employees to celebrate the Company's 100th anniversary.
- 2024 TotalEnergies Survey of more than 90,000 employees in 122 countries: engagement rate of 83.7% and pride in working for TotalEnergies of 90% (increase over the past 2 years).

OUR 2025-2030 OBJECTIVES

- Start-up of the Grandpuits biorefinery, a major industrial redeployment project, without layoffs or forced mobility.
- Training employees in sustainable development on the occasion of the deployment of "Our 5 Levers for a Sustainable Change".
- Continuation of the deployment of Care Together by TotalEnergies program.
- Continuation of the upskilling programs: Visa for TotalEnergies Season 3 on digital and generative AI in 2025.
- Deployment of the 2,000 € "energy efficiency and transition" individual envelope agreement for our 35,000 employees in France, applicable from January 1, 2024 for a period of 5 years.

~120 HOST COUNTRIES
Participate in national energy transition projects by promoting responsible and transparent business conduct

OUR DIALOGUE AND CONSULTATION MEANS

- Cooperation and partnerships.
- Advocacy and lobbying based on the values and principles of our Code of Conduct.
- Participation in the Extractive Industry Transparency Initiative (EITI).

OUR PROGRESS IN 2024

- OGDC (Oil & Gas Decarbonization Charter): publication of the first baseline report under the leadership of the 3 CEO champions, including P. Pouyanné.
- Signing of a cooperation agreement with Oil India and ONGC to measure methane emissions (AUSEA).
- Publication of the third tax transparency report.
- Oman: launch of the Marsa LNG project, signing of agreements to develop 300 MW of renewable energy projects in the country.
- Stake acquisition in renewable hydropower projects in Africa (Bujagali hydropower plant in Uganda, project in Rwanda).
- Joint investment commitment by TotalEnergies, bp, Equinor and Shell of 500 M$ over the coming years to support access to energy, mainly in sub-Saharan Africa and South and Southeast Asia.
- France: milestone of 2 GW of installed capacity of renewable electricity production reached, additional 70 M€ in 2024 to process up to 100% of waste from the circular economy in La Mède and produce SAF (Sustainable Aviation Fuel) from 2025.

OUR 2025-2030 OBJECTIVES

- Continued deployment of our multi-energy strategy with our partner countries, notably the GGIP project in Iraq (start of construction of a first gas treatment unit in 2025).
- Continuation of AUSEA campaigns with national companies.
- Regular publication of our tax transparency reports.

Sustainability & Climate 2025 Progress Report

Key points here:

- **Must be based on social dialogue and stakeholder engagement, or clearly address social impacts from the sustainability transition**
- **Should include time-bound, measurable indicators to mitigate impacts on workers, vulnerable groups, and business relationships**
- **Business relationships include both suppliers and customers/consumers**

Good Example of Disclosure for: Indicator 2. Just transition planning

Good Example from TotalEnergies (France | Oil & Gas)

Our Just Transition Plan

COMMUNITIES
Contribute to their resilience and sustainable socio-economic development through a constant dialogue

OUR DIALOGUE AND CONSULTATION MEANS
- Public consultations and societal impact studies for projects, meetings with local stakeholders.
- Dialogue sessions with local/national/international NGOs.

OUR PROGRESS IN 2024
- EACOP & Tilenga: by the end of 2024, more than 20,000 direct jobs created, including around 13,300 for Ugandans and 6,700 for Tanzanians, 1.2 B$ spent locally; 1.5 million hours of training provided. In January 2024, signing of a new Free, Prior and Informed Consent (FPIC) agreement in Tanzania, with the Barabaig community.
- Over 1,600 socio-economic development initiatives supported worldwide.
- Creation of a foundation in Mozambique to support socio-economic development in the province of Cabo Delgado.
- Nearly 15,000 solidarity actions around the world in 2024 by more than 10,000 employees (*Action!* program).
- France: 29 meetings of the regional think tanks "*Territoires des énergies et au-delà*", with 700 local players.
- Supporting youth in France: opening of 4 additional Production Schools in 2024; L'*Industreet* was hosting 289 young people at the end of 2024 and 173 graduated in 2024.

OUR 2025-2030 OBJECTIVES
- Local jobs Tilenga & EACOP: aim to create 78,000 direct and indirect jobs during the construction phase and 4,200 during the operations phase.
- Mozambique LNG: continuation of the Foundation's development actions (multi-year budget of 200 M$).
- Continue to support young people: network of 100 Production Schools in France in 2028 in 13 regions; train 400 young people per year at L'*Industreet*.

Millions OF CUSTOMERS
Support the transition towards low-carbon, affordable energy consumption

OUR DIALOGUE AND CONSULTATION MEANS
- B2B and B2C commercial relations.
- Every day more than 6 million customers visit our more than 13,000 service stations in nearly 60 countries.
- Management of our more than 300 key accounts and B2B technical and commercial partnerships.
- Customer satisfaction surveys.

OUR PROGRESS IN 2024
- 60 million people have access to LPG for *Clean Cooking* in Africa and Asia.
- Electromobility: nearly 78,000 charging points operated and supervized by the end of 2024, creation of the "Source" joint venture (TotalEnergies and SSE) to deploy and operate up to 3,000 rapid charging points in the United Kingdom and Ireland; more than 24,000 charging points in France, including more than 1,600 rapid and ultra-rapid. Launch of the Charge+ mobility card, providing access to a network of 100,000 public charging points spread across the country.
- France: capping of fuel prices at all service stations in France at €1.99/l; Operation "Bonus Conso" maintained for winter 2023-2024 on electricity and gas to encourage sobriety.

OUR 2025-2030 OBJECTIVES
- Provide access to *Clean Cooking* to 100 million people in Africa and India by 2030.
- 40 million people served by our electricity production in emerging countries by 2030.
- Electromobility: more than 1,500 sites equipped with high-power charging in Europe and more than 200,000 charging points operated and supervised worldwide by 2030.
- France: renewal in 2025 of the fuel prices cap at €1.99/l.

100,000 SUPPLIERS
Encourage the reduction of environmental impact and promote respect for human rights

OUR DIALOGUE AND CONSULTATION MEANS
- Awareness campaigns.
- Surveys and questionnaires.
- "Supplier Day".
- Monitoring and auditing platform.

OUR PROGRESS IN 2024
- 65% of buyers trained in responsible purchasing in 2024.
- Development of a guide, with a group of energy companies (EVOLEN), enabling SMEs to meet the requirements and challenges of sustainable development.
- Since 2023, more than 600 on-site audits and more than 390 documentary evaluations of priority suppliers carried out.

OUR 2025-2030 OBJECTIVES
- Train all our buyers in sustainable development and responsible purchasing.
- Raise awareness and mobilize our suppliers in terms of sustainable development.
- Support our suppliers within the framework of the Climate commitment program.
- Evaluate our 1,300 priority suppliers by the end of 2025.

Sustainability & Climate 2025 Progress Report

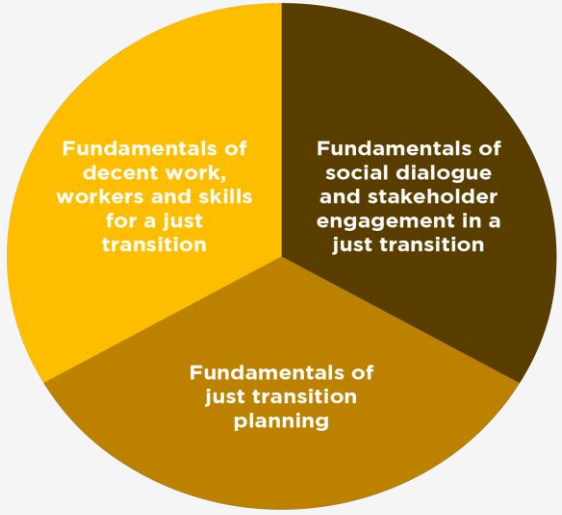
Key points here:

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- **Should include time-bound, measurable indicators to mitigate impacts on workers, vulnerable groups, and business relationships**
- **Business relationships include both suppliers and customers/consumers**

Just transition indicators & elements

JT03

Fundamentals of decent work, workers & skills for a just transition



a) The company has a **public commitment** to **creating or supporting access to decent jobs** as part of a sustainability transition.

b) The company has a **public commitment** to **reskill and/or upskill workers** that are affected by a sustainability transition.

c) The company **discloses its processes for identifying skills gaps** for workers and affected stakeholders in the context of the company's decarbonisation plan or sustainability strategy.

d) The company **assesses and discloses the impacts of its sustainability transition plans** on workers and affected stakeholders.

e) The company **reports** the proportion of its **workforce that is made redundant annually**.

Good Example of Disclosure for:
Indicator 3. Work, workers, and their skills in a just transition

Good Example from Eskom (South Africa | Utilities)

REPOWERING AND REPURPOSING

To support communities currently dependent on coal-fired power stations, Eskom has planned repowering and repurposing (R&R) projects. We will repower and repurpose coal-fired stations to preserve jobs and utilise existing grid infrastructure, regardless of shutdown plans. In Mpumalanga, coal-fired stations will be transformed by utilising existing infrastructure to develop new generation capacity, including solar PV, wind, batteries and synchronous condensers.

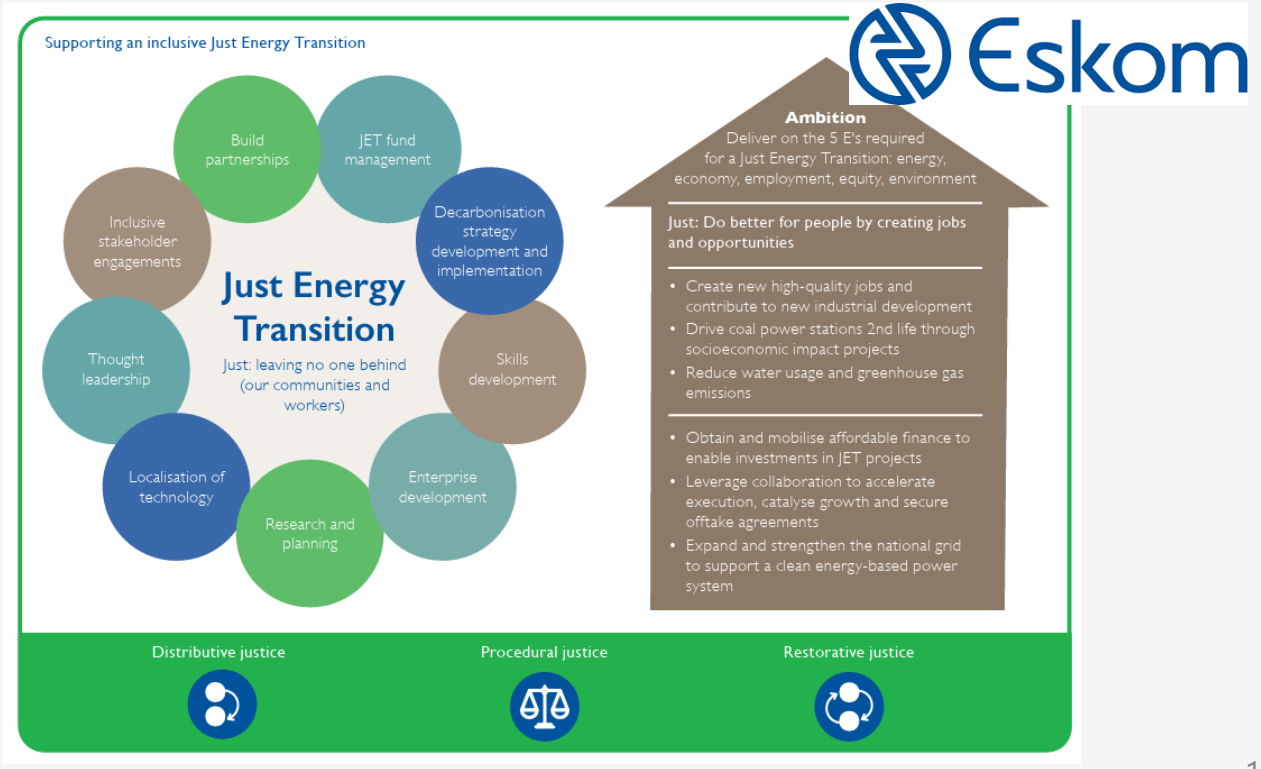
By 2030, the Komati repowering and repurposing project is projected to generate around 660 full-time and 8 700 temporary jobs.

TRAINING

In partnership with the South African Renewable Energy Technology Centre (SARETEC), we have launched a training facility at Komati Power Station to develop local skills and capabilities in the renewables space and support the implementation of our JET strategy. The objective is to upskill and reskill employees at power stations that are due to be shut down, repowered or repurposed, as well as to train beneficiaries from the surrounding communities to ensure that the transition is just. In total, 296 employees and 72 community members have been trained through various training programmes delivered through the Eskom EAL and partnership agreements. Unfortunately, construction of the community training facility at Komati has not been completed due to legal interventions required by SARETEC because the appointed contractor has failed to comply with contractual requirements.

Key points here:

- **Many companies offer skill programs, but they must clearly link to the decarbonisation plan or sustainability strategy.**



Integrated report 31 March 2024



World Benchmarking Alliance

Just Transition Assessment

Early Results

What did we find?

Meaningful worker engagement remains a significant point for improvement in just transition efforts

As a foundational pillar of a just transition, social dialogue and stakeholder engagement enable negotiation, trust-building and shared decision-making.

However, only **7%** of companies engage with their own workforce on just transition planning.



What did we find?

Social impacts remain poorly integrated in transition planning

Social issues are typically treated as separate from climate strategy, leaving social risks of the climate transition poorly identified and managed.

About **5%** of companies integrate impacts on workers and communities into climate transition plans, but more efforts could be made to integrate social impacts into transition planning.



What did we find?

Reskilling and upskilling represent a key opportunity to enhance workforce resilience

Reskilling and upskilling can help companies manage workforce disruption while creating shared social value.

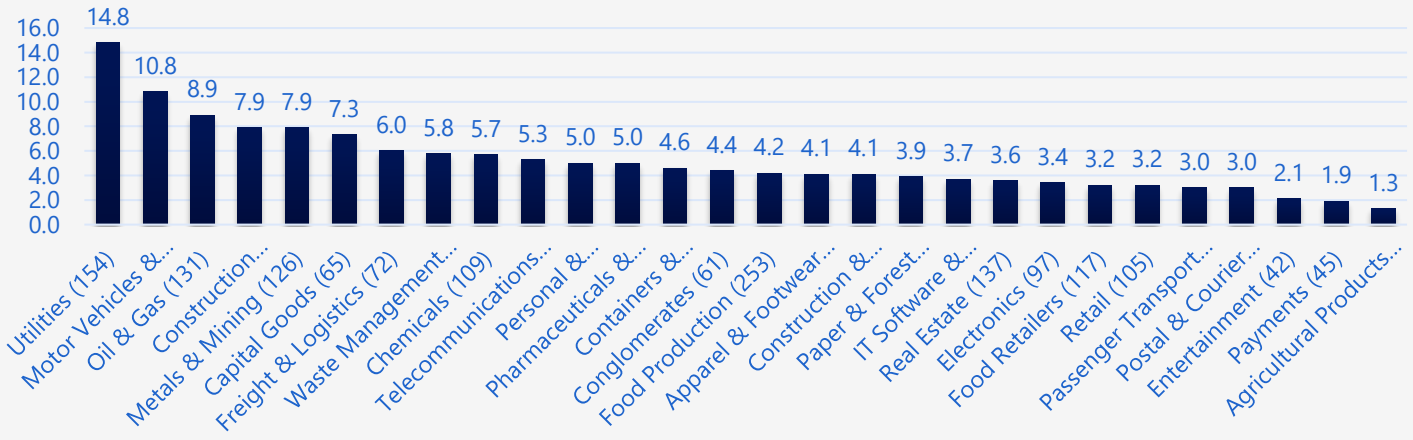
Only **10%** of companies translate this opportunity into concrete commitments to strengthen skills and workforce resilience for their sustainability transition.



What did we find?

Just transition readiness remains uneven, with emerging insights across sectors

Higher-emitting sectors, including utilities and oil and gas, show more advanced just transition practices, likely due to greater regulatory scrutiny and transition exposure.





What did we find?

Just transition readiness remains uneven, with emerging insights across sectors

Encouragingly, a number of promising cases can be found across other sectors, offering insights into how just transition approaches are being applied more broadly.

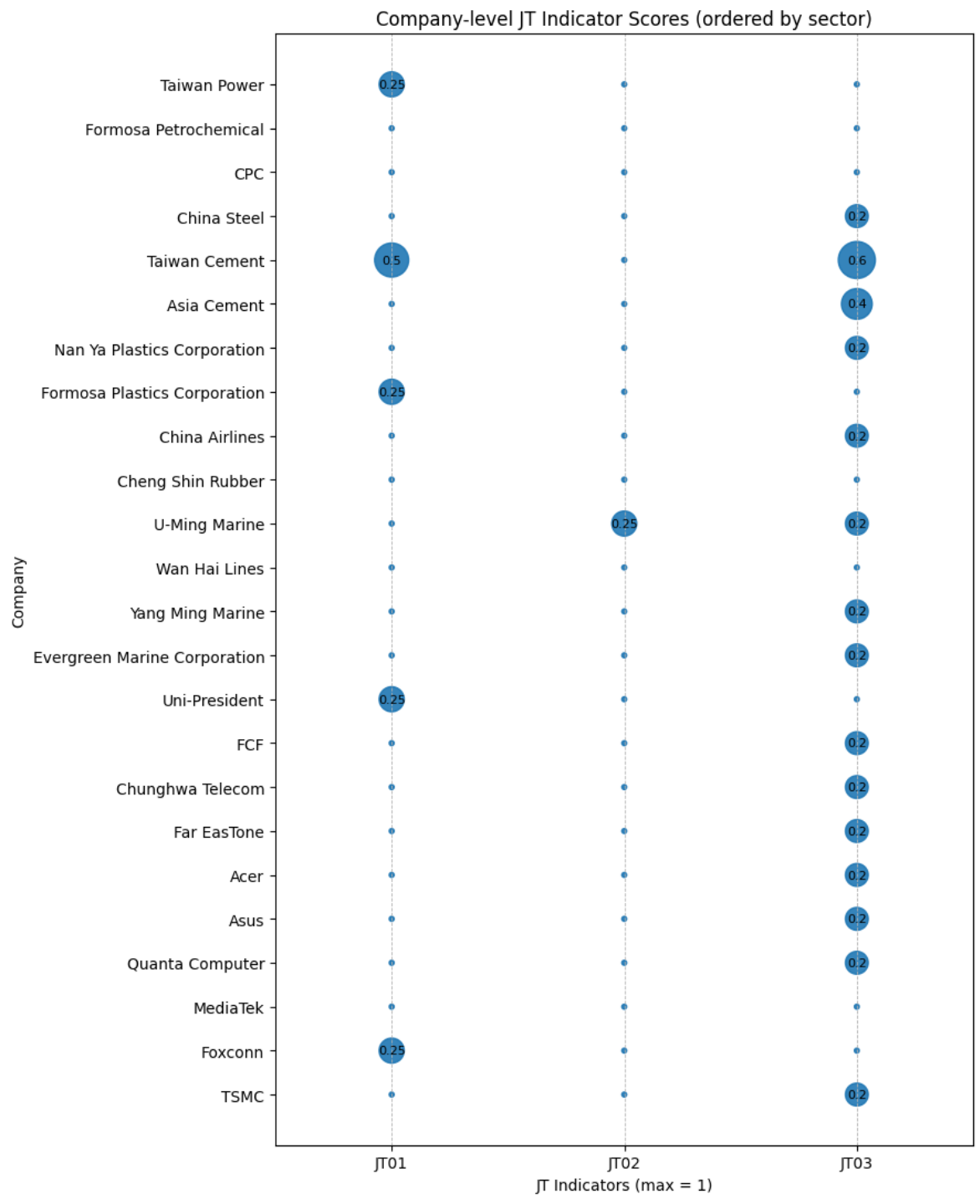
INDUSTRY	AVG SCORE	TOP PERFORMER	TOP SCORE
Utilities (154)	14.8	EDP	76.7
Motor Vehicles & Parts (82)	10.8	Mercedes-Benz	63.3
Oil & Gas (131)	8.9	TotalEnergies	86.7
Construction Materials (79)	7.9	Holcim	61.7
Metals & Mining (126)	7.9	POSCO Holdings	75.0
Capital Goods (65)	7.3	Schneider Electric	45.0
Freight & Logistics (72)	6.0	MSC / MISC Group	21.7
Waste Management (49)	5.8	SUEZ	20.0
Chemicals (109)	5.7	OCP	28.3
Telecommunications (112)	5.3	Telefonica	30.0
Personal & Household (58)	5.0	Essity / L'Oreal / Amore	15.0
Pharma & Biotech (71)	5.0	Bayer	40.0
Containers & Packaging (60)	4.6	DS Smith	20.0
Conglomerates (61)	4.4	CP Group	20.0

What did we find?

Just transition readiness remains uneven, with emerging insights across sectors

Encouragingly, a number of promising cases can be found across other sectors, offering insights into how just transition approaches are being applied more broadly.

INDUSTRY	AVG SCORE	TOP PERFORMER	TOP SCORE
Food Production (253)	4.2	Nestle	76.7
Apparel & Footwear (101)	4.1	Kering	36.7
Construction & Engineering (106)	4.1	Vinci	45.0
Paper & Forest Products (65)	3.9	UPM / Sappi	15.0
IT Software & Services (76)	3.7	Capgemini	31.7
Real Estate (137)	3.6	Vonovia	38.3
Electronics (97)	3.4	LG Electronics	23.3
Food Retailers (117)	3.2	Carrefour	16.7
Retail (105)	3.2	Ingka Holding	43.3
Passenger Transport (126)	3.0	Transport for London	45.0
Postal & Courier (59)	3.0	La Poste	15.0
Entertainment (42)	2.1	Spotify	8.3
Payments (45)	1.9	Mastercard / Visa	6.7
Agricultural Products (68)	1.3	Dole	15.0



And for Taiwan?

Overview of just transition performance among Taiwanese companies

- Most companies score only on basic jobs and skills commitments (JT.03)
- Only **5** companies show social dialogue and stakeholder engagement on just transition (JT.01)
- Only **1** company demonstrates elements of concrete just transition planning (JT.02)

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And for Taiwan?

Company Name	Sector	WBA Industry	JT Score	Act Core
Taiwan Power	Utilities	Utilities	8.3	E
Formosa Petrochemical	Oil & Gas	Oil & Gas	0	F
CPC	Oil & Gas	Oil & Gas	0	F
China Steel	Heavy Industries	Metals & Mining	6.7	E
Taiwan Cement	Heavy Industries	Construction Materials	36.7	C
Asia Cement	Heavy Industries	Construction Materials	13.3	E
Nan Ya Plastics Corporation	Heavy Industries	Chemicals	6.7	C
Formosa Plastics Corporation	Heavy Industries	Chemicals	8.3	E
China Airlines	Transportation	Passenger Transport	6.7	G
Cheng Shin Rubber	Transportation	Motor Vehicles & Parts	0	E
U-Ming Marine	Transportation	Freight & Logistics	15	E
Wan Hai Lines	Transportation	Freight & Logistics	0	E
Yang Ming Marine	Transportation	Freight & Logistics	6.7	F
Evergreen Marine Corporation	Transportation	Freight & Logistics	6.7	G
Uni-President	Agriculture	Food Retailers	8.3	F
FCF	Agriculture	Food Production	6.7	G
Chunghwa Telecom	ICT	Telecommunications	6.7	C
Far EasTone	ICT	Telecommunications	6.7	C
Acer	ICT	Electronics	6.7	B
Asus	ICT	Electronics	6.7	C
Quanta Computer	ICT	Electronics	6.7	C
MediaTek	ICT	Electronics	0	C
Foxconn	ICT	Electronics	8.3	C
TSMC	ICT	Electronics	6.7	F

Overview of just transition performance among Taiwanese companies

- Climate transition planning remains weak overall, especially in utilities and oil & gas
- Weak climate transition plans limit progress on just transition
- Climate and just transition performance remain poorly aligned
- ICT companies show stronger climate planning, but just transition implications remain unclear

ACT Core Rating

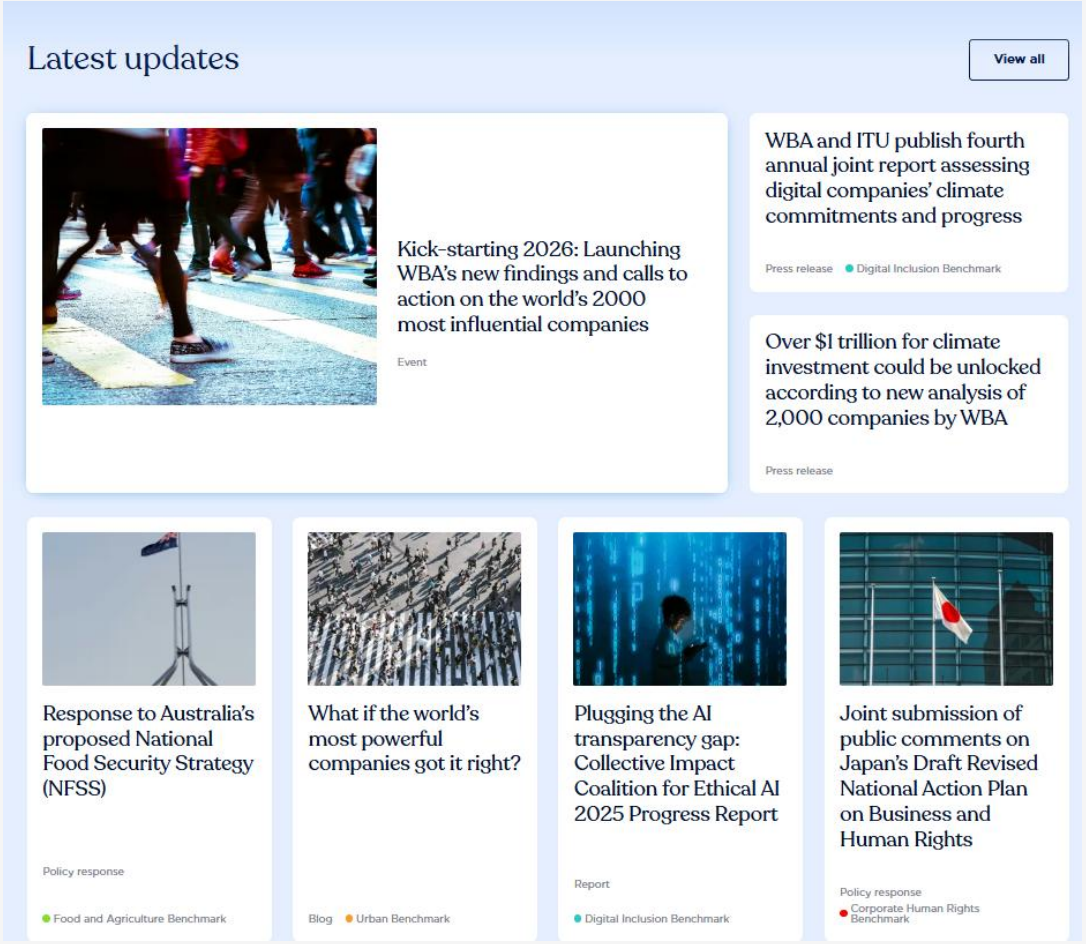
- A = Credible 1.5°C-aligned planning and execution
- B = Consequential planning
- C = Inconsequential planning
- D = Unstructured plan execution
- E = Committed but not planning
- F = Non-mature transition approach
- G = Uncommitted

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Looking Ahead: Key findings & insights

Throughout 2026 just transition insights will be made available:

- Overview of pressing implementation gaps in transition plans.
- Insights on current best-practices for **integrated transition planning**, including just transition related ones, across the value chain.
    - Driven by complementary assessments on top/mature companies.



Thank you!



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