



Sector Benchmarks: Adding Context to Sustainability Metrics

Many sustainability metrics lack one crucial element: **context**. The **Sector Benchmarks from WifOR Institute** and the **Value Balancing Alliance**, provide businesses with essential insights to evaluate their **sustainability performance**, compare **against industry standards**, and take **strategic actions to optimize their impact**.

Understanding a company's position within an industry

- How does your organization compare to industry standards?
- What key factors drive impact within an industry?
- Which risks and opportunities exist within a sector?

The Sector Benchmarks answer these questions by providing data that helps businesses navigate the complexities of sustainability performance.

What the Benchmarks Offer

Covering **11 industries**, the benchmarks offer businesses a structured approach to evaluating sustainability indicators in relation to industry norms. They provide an objective foundation for decision-making, helping businesses refine their societal, environmental, and economic impact.

Beyond Comparisons – Added Value for Businesses

- **Double Materiality Assessments (DMA):** Sector-specific insights enhance DMAs and support compliance with CSRD requirements. Companies can use them to analyze value chain impacts and regional differences.
- **Investment and Portfolio Strategies:** Investors can measure the net impact of their portfolios, close data gaps, and align strategies with sustainability goals.
- **Investor Relations & Stewardship:** Asset managers can track how their investments perform against sector standards and guide sustainable capital allocation.
- **Active Engagement:** Impact data supports evidence-based discussions with companies to drive real sustainability improvements.

Industries covered:

Consumer Goods | Extractives & Minerals Processing | Financials | Food & Beverage | Health Care | Infrastructure | Renewable Resources & Alternative Energies | Resource Transformation | Services | Technology & Communications | Transportation

In addition to **global benchmarks**, sectoral benchmarks based on NACE classification are provided for **selected countries**. These include Australia, Brazil, Canada, China, France, Germany, India, Indonesia, Italy, Japan, Mexico, Netherlands, Russia, Saudi Arabia, South Korea, Spain, Switzerland, Türkiye, the United Kingdom, and the United States.

Learn More: <https://www.wifor.com/en/benchmarks>