March 2025

Impact Report for Renewable Resources & Alternative Energy

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Financial Market Chapter

WifOR INSTITUTE

Imprint Publisher:

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Date of Publication: 2025. Suggested Citation: VBA et WifOR., Impact Intensity Benchmarks, Environmental Impact Report for Renewable Resources & Alternative Energy, 2025, www.value-balancing.com.

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Introduction

Understanding the societal impact of economic sectors is vital for fostering sustainable growth and informed decision-making by companies, financial institutions, investors, policymakers, and researchers. To this end, the present report offers key insights into the performance of the Renewable Resources & Alternative Energy sector across multiple dimensions.

This document presents impact statements for the Renewable Resources & Alternative Energy sector of leading global economies. The tables show the *direct impact* of companies' own operations as well as the *upstream impact* along their supply chains.[1] Positive or negative impact values are quantified in monetary terms and divided by the sector's macroeconomic output. These '*Impact Intensities*' (expressed as EUR of impact per EUR of output) enable comparability across countries, sectors, and companies. The output part of the formula is based on a macroeconomic assessment and reflects overall sector turnover volume.

Impact Intensities are provided for each impact driver across four stages of the Renewable Resources & Alternative Energy sector's value chain: own operations, upstream tier 1, upstream tier 2, and upstream tier 3 to n.[2]

The tables provide a foundation for 'Type 4' sector-based benchmarks;[3] companies can compare their reported or estimated impact with the table values. To ensure consistency, the company's impact must be monetized using the same value factor and scaled relative to revenue. In this way, company-specific Impact Intensity can be compared within the sector and across multiple sectors.

The comparison spans value chain stages within a company's control (own operations) and beyond (upstream). Impact Intensities are depicted for each upstream stage in the global supply chain, viewed from the perspective of the respective country. These stages are presented in tiers, enabling comparison with the company's global upstream supply chain. Note that these upstream impacts may not necessarily be located in the same country.

The values are modeled using input-output modeling, as outlined in the System of National Accounts.[4] WifOR compiles the hybrid multi-regional model based on WIOD, EORA, and

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1 VBA, VBA Impact Statement, 11.2024, https://www.value-balancing.com/_Resources/Persistent/6/b/e/c/6bec726b5e28d5f75e2e5f153db845a3bbb93f2e/VBA_Impact%20Statement_Final.pdf

2 Tiers represent different levels of suppliers in the supply chain, where 'tier 1' refers to direct suppliers, 'tier 2' to the suppliers of those direct suppliers, and 'tier 3 to n' to all subsequent levels.

3 VBA et al., Valuing Impact Materiality 2025, 2025, https://www.value-balancing.com/en/publications/valuing-impact-materiality-report-1.html.

4 European Commission, International Monetary Fund, Organisation for Economic Co-operation and Development, United Nations, and World Bank. 2009. System of National Accounts 2008. New York: United Nations. https://unstats.un.org/unsd/nationalaccount/docs/SNA2008.pdf.

EXIOBASE,[5] enhanced by satellite accounts, as outlined in the System of Environmental-Economic Accounting,[6] forming the basis for the estimates. The modeled effects are then multiplied by publicly available context-specific value factors[7] to capture their societal impact.[8]

The tables are complemented by bar charts, showing each impact driver's effect (in EUR per EUR output) for each of the four value chain stages.

Intensity Benchmarks

The Sustainable Industry Classification System (SICS) for Renewable Resources & Alternative Energy categorizes companies and activities based on their contributions to sustainable practices and renewable energy production. It includes sectors such as solar, wind, bioenergy, and hydropower, focusing on their environmental impact and sustainability metrics. This classification aims to provide investors and stakeholders with a framework to assess and compare the sustainability performance of companies within the renewable energy sector.

Global Table

Impact Driver	direct	upstream tier 1	upstream tier 2	upstream rest	Total
Air Emission	-0.06	-0.03	-0.02	-0.03	-0.14
Fair Wages	-1.41	-0.40	-0.19	-0.25	-2.25
GHG	-0.05	-0.04	-0.02	-0.04	-0.15
GVA	0.42	0.26	0.16	0.22	1.05
Human Rights	-0.03	-0.01	-0.01	-0.01	-0.06
Invasive Species	-0.00	-0.00	-0.00	-0.00	-0.00
Land Use	-1.37	-0.21	-0.06	-0.04	-1.69
Occupational Health & Safety	-0.21	-0.06	-0.03	-0.04	-0.33
Ocean Plastic	0.00	-0.00	-0.00	-0.00	-0.01
Training	0.01	0.01	0.01	0.01	0.03
Waste	-0.00	-0.00	-0.00	-0.00	-0.01
Water	-0.06	-0.23	-0.10	-0.09	-0.47

[5] Scholz, Richard; Dorndorf, Tabea; Tesch, Jasmin; Köster, Robert; Croner, Daniel; Kalamov, Zarko; Setzer, Jana. 2025. Impact measurement using WifOR's sustainability footprint method. Methodological report. Version February 2025. WifOR Institute.

[6] United Nations, ed. 2014. *System of Environmental-Economic Accounting 2012: Central Framework*. New York, NY: United Nations

[7] WifOR, Value Factors, Version February 2025, https://www.wifor.com/en/value-factors/#:~:text=Value%20factors%20convert%20physical%20units,dimensions%20and%20with%20financial%20indicators

[8] Scholz, Richard; Albu, Nora; Croner, Daniel; Kalamov, Zarko; Mai, Lukas; Forin, Silvia; Tesch, Jasmin; Dorndorf, Tabea; Setzer, Jana. 2025. WifOR Impact Valuation. Methodological Report. Version February 2025. WifOR Institute.

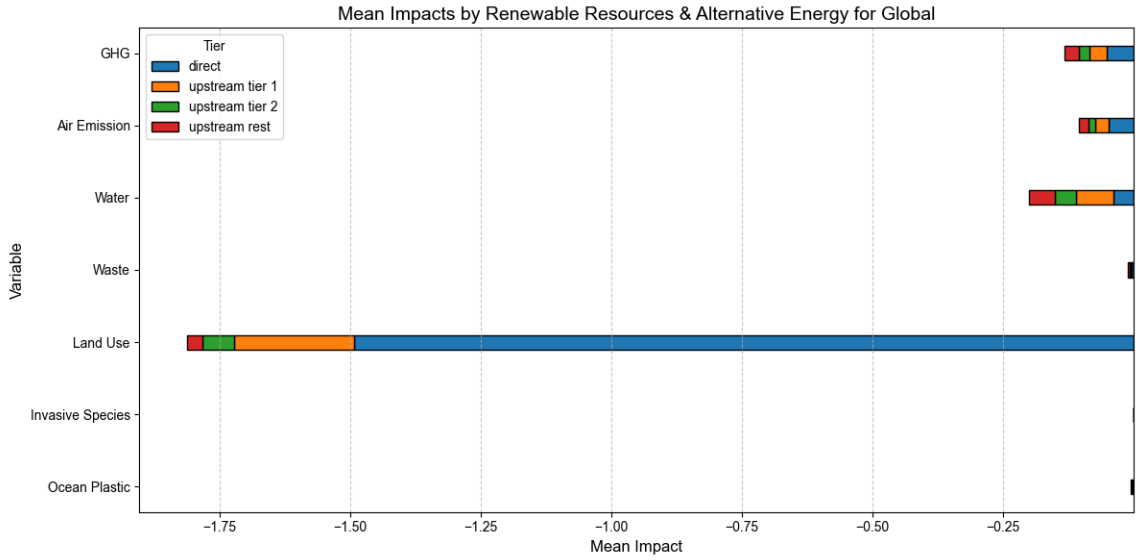
Source: WifOR / VBA - Global - Renewable Resources & Alternative Energy, 2024 (in EUR Impact per EUR Output), https://www.wifor.com/en/benchmarks (Version February 2025)

The impact analysis for the Renewable Resources & Alternative Energy sector reveals significant negative impacts across various environmental and social dimensions. Notably, the highest negative impact is observed in Fair Wages (-2.25 EUR per EUR output) and Land Use (-1.69 EUR per EUR output), indicating substantial concerns regarding labor practices and land utilization. Additionally, air emissions and greenhouse gas impacts are also negative, suggesting that while the sector aims for sustainability, it still faces challenges in minimizing its environmental footprint.

Charts Overview

The overall assessment of the Renewable Resources & Alternative Energy sector reveals significant environmental and social challenges, particularly in upstream activities. Key negative impacts are observed in Fair Wages and Land Use, indicating urgent needs for improved labor practices and sustainable land management. Environmental concerns are highlighted by substantial negative impacts in areas such as GHG emissions, water usage, and air emissions, suggesting that while the sector aims for sustainability, it still faces considerable ecological footprints. Additionally, the positive impact of Training indicates potential for enhancing workforce capabilities, which could mitigate some negative outcomes. Overall, the sector must prioritize addressing these critical issues to align better with sustainability goals and stakeholder expectations as outlined by the Value Balancing Alliance and WifOR methodologies.

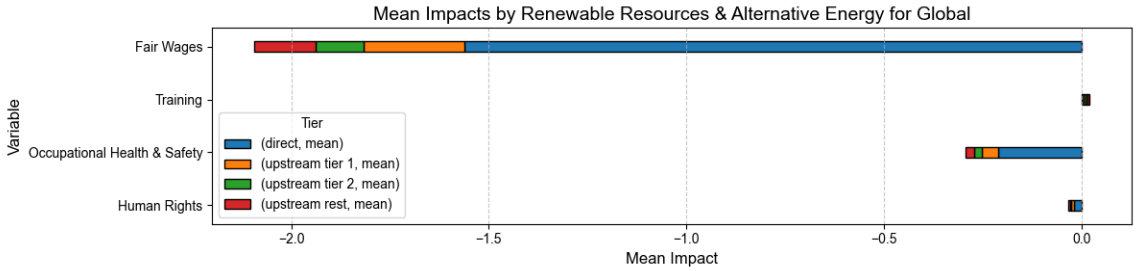
Environmental



Source: VBA/WifOR - Overview of Total in Renewable Resources & Alternative Energy, 2024

The images illustrate the environmental impacts of the Renewable Resources & Alternative Energy sector across different stages of the value chain, highlighting significant variations in mean impacts. Land Use emerges as the most critical issue, with a pronounced negative impact across all upstream tiers, particularly in upstream tier 1. In contrast, the impacts for GHG emissions, water, and waste are less severe, with upstream tier 1 showing a slightly higher negative impact for water compared to other tiers. Additionally, the impacts for invasive species and ocean plastic are minimal, indicating that these areas are less of a concern in the upstream stages of the value chain. Overall, the data underscores the importance of addressing land use and water management in the sector's upstream activities.

Social



Source: VBA/WifOR - Overview of Total in Renewable Resources & Alternative Energy, 2024

The images depict the environmental and social impacts related to Fair Wages, Training, Occupational Health & Safety, and Human Rights in the Renewable Resources & Alternative Energy sector across different upstream stages of the value chain. Fair Wages shows a significant negative impact, particularly in upstream tier 1, indicating serious concerns regarding labor compensation practices. In contrast, Training has a positive mean impact, suggesting that investments in employee development are beneficial across all tiers. Occupational Health & Safety and Human Rights also exhibit negative impacts, albeit to a lesser extent, with upstream tier 1 again showing the most pronounced issues. Overall, the data highlights the critical need for improvements in labor practices, particularly in fair compensation and safety standards within the upstream value chain.

Application

Beyond comparing company and sector impacts, the data presented here can support various additional applications. This chapter highlights several such use cases.

DMA (Regulatory Compliance)

The Double Materiality Assessment (DMA), required by the Corporate Sustainability Reporting Directive (CSRD), addresses *financial materiality* (how sustainability impacts the company) and *impact materiality* (how the company affects the environment and society). Impact materiality is similarly relevant within the frameworks of the Corporate Sustainability Due Diligence Directive (CSDDD), Sustainable Finance Disclosure Regulation (SFDR) Articles 8 and 9, and the 'Do No Significant Harm' principle of the Taxonomy Regulation. Sector-, geography-, and value chain-specific impact benchmarks enhance the precision and comparability of DMAs, allowing companies to assess impacts and evaluate materiality within a given context and analyze effects across the value chain. For example, ZF Group has used value chain-specific benchmarks to pinpoint greenhouse gas emissions and waste hotspots across Tier 1 to Tier n suppliers.[9] Deloitte has highlighted how country-specific benchmarks relating to local economic or environmental conditions reflect geographic nuances. [10] Benchmarks transform DMAs into data-driven tools, enabling organizations to identify material topics more precisely and prioritize strategic actions. Without clear, quantifiable benchmarks, organizations will struggle to align internal assessments with external expectations, making it challenging to prioritize actions or justify sustainability strategies to stakeholders who demand transparency and accountability. By integrating benchmarks into DMA practice, companies can overcome these challenges, ensure regulatory compliance, and align their strategies with long-term sustainability goals.

Portfolio (Asset Owner and Asset Management)

Impact Accounting provides a science-based model that measures the positive and negative impacts of business activities to determine the *net impact* of an investment portfolio. This assessment is based on *impact drivers* to deliver context-specific valuations of measured and estimated data associated with portfolio assets.

In this context, Impact Intensities can help bridge data gaps and provide a basis for comparing reported data. By aggregating monetized metrics, Impact Intensities yield a *net impact ratio* for portfolios, offering investors valuable insights into the sustainability and societal value of their investments.

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[9] VBA, Impact Accounting Applied in DMA under CSRD: Understanding the value chain & material impacts of ZF Group, 12.2024, https://www.value-balancing.com/_Resources/Persistent/3/1/6/b/316b7f7b7c2ca7d2f7e877d0d1b347b538831ddd/202411_IMV%20in%20DMA%20use%20case_ZF_Final%20version.pdf.

[10] Deloitte, Advancing Double Materiality through Impact Valuation, 06.2024, https://www.deloitte.com/ch/en/services/risk-advisory/perspectives/advancing-double-materiality-through-impact-valuation.html.

Techniques like skewness and other methods can be employed to operationalize Impact Intensities and enable deeper analysis. This approach helps financial institutions and stakeholders align portfolio strategies with internal as well as regulatory thresholds, enhancing transparency and accountability in the financial sector.

Investor Relations and Stewardship (Investor Relations)

Impact Intensities allow stewards to keep asset owners and other investors informed about the performance of their assets. Mandate specifications and investment policies set thematic targets and require active reporting on investment performance by the steward to support long-term objectives. By leveraging Impact Intensities, stewards can deftly steer the assets and portfolios under their care towards intended environmental and social impacts, comparing their performance against sector peers.

Moreover, Impact Intensities reduce uncertainties surrounding independently disclosed impacts. They help convey a clearer understanding of the steward's performance within the market context—whether they are best in class, average, or otherwise—facilitating more informed decision-making and engagement.

Engagement (Investor Relations)

Investors engage with companies to improve sustainability performance and ensure that Impact Intensities are integrated into decision-making. Impact Intensities promote targeted, evidence-based dialogues by precisely mapping impact distribution within a given sector. By comparing reported or estimated monetized data against Impact Intensities, investors can identify opportunities for improved performance and better alignment with sustainability goals.

Benchmarks (Corporate Performance and Beyond)

Impact Intensities reflect the average environmental, social, and economic impact per sector output across countries, regions, and globally. They serve as a reference point for evaluating the sustainability performance of own operations and supply chains across industries and geographies. By comparing their own performance against these sector averages, companies and other organizations can determine whether they meet, or exceed, the benchmarks and set specific targets for improvement.

Impact Intensities also encourage collaboration with suppliers and partners, fostering sustainability improvements across shared supply chains to reduce negative impacts. By identifying high-impact tiers or regions, companies can make informed decisions about production and sourcing. For global operations, comparing benchmarks across countries reveals regions with pressing sustainability challenges, enabling firms to prioritize efforts where most needed. Beyond assessing production process impacts, the benchmarks also help evaluate factors that could affect other company operations. For example, they allow firms to anticipate and stay ahead of risks, such as regulatory pressures or resource availability challenges, by bringing to light industries and countries where unsustainable environmental or social dynamics are likely to engender future restrictions. This informs strategic decisions

on production, sourcing, resource allocation, and diversification while aiding companies in effectively communicating sustainability achievements across diverse markets.

Such benchmarks serve as a reference for materiality assessments and enable companies to prioritize key impacts, allocate resources effectively, and align with stakeholder and sustainability goals. They provide reliable data for transparent reporting, helping companies showcase their relative performance to investors, customers, and other stakeholders. This enhances trust, demonstrates compliance with standards, and strengthens corporate reputation.

As sustainability grows in importance and regulatory requirements for disclosure continue to evolve, concepts and methodologies for assessing and reporting sustainability impacts must keep pace. Impact Intensity benchmarks offer valuable guidance for companies seeking to improve practices, refine sustainability reporting, sharpen decision-making, and enhance the efficiency of resources allocation. It is important to note that the Impact Intensities are monetized using WifOR value factors[11], and any comparison requires companies to calculate their impacts using the same methodology.

To illustrate how these benchmarks can be applied in practice, consider the following example: In Austrialia's Consumer Goods sector, increasing production by EUR 1000[12] results in a EUR 6.98 average increase in the negative impact of greenhouse gas (GHG) emissions from own operations. The operations of direct suppliers contribute another EUR 16.04, while suppliers' suppliers account for EUR 10.20 globally. The remaining global supply chain accounts for EUR 15.77. Thus, the total damage due to GHG emissions across the entire value chain amounts to about EUR 49 per EUR 1000 of output, suggesting that the impact of GHG emissions lies largely outside of Consumer Goods companies' operational control and is driven mainly from the upstream supply chain.

A company operating in the Consumer Goods sector in Australia can use Impact Intensity benchmarks to evaluate its own performance by first calculating the GHG intensities using the company's environmental data per country and value chain stage, its output or turnover (own operations in the respective country), and the WifOR value factors:

$$GHG\ Intensity_{c,v} = \frac{GHG\ emissions_{c,v}}{Output_c} * WifOR\ value\ factor\ for\ GHG\ emissions$$[13]

[11] Scholz, Richard; Albu, Nora; Croner, Daniel; Kalamov, Zarko; Mai, Lukas; Forin, Silvia; Tesch, Jasmin; Dorndorf, Tabea; Setzer, Jana. 2025. WifOR Impact Valuation. Methodological Report. Version February 2025. WifOR Institute, https://www.wifor.com/de/download/wifor-impact-valuation-2/?wpdmdl=353344&refresh=67c96adceb4921741253340.

[12] For ease of interpretation, the numbers in this example are scaled up by 1000. The tables show impact per EUR 1 of output.

[13] c = country of operation; v = value chain level

If the company's own calculated GHG intensity values are lower than the benchmark, this indicates a smaller GHG footprint relative to the sector average. Conversely, higher company estimates suggest a larger-than-average carbon footprint.

In a materiality assessment, for example, Impact Intensities at or above the sectoral benchmark intensity can be considered material.

Caveats

Sector Classification

SASB's Sustainable Industry Classification System® (SICS®) for Renewable Resources & Alternative Energy categorizes companies based on their sustainability practices and impacts within the sector. It provides a structured framework for evaluating businesses' environmental, social, and governance performance, improving transparency and supporting informed investment decisions. SICS promotes the transition to sustainable energy and resource management by classifying industries according to their sustainability characteristics.

The input-output model used to calculate sector-specific impacts incorporates 52 NACE classifications mapped to the 11 SICS sectors. Due to differences between the classification systems, the mapping is not always exact. For instance, some NACE classifications span multiple SICS sectors; in such cases, they are assigned to the SICS sector closest to the primary activity described. Specific NACE classifications, such as O84 (Public Administration and Defense; Compulsory Social Security), were excluded, as they fall outside the scope of the SICS. A detailed mapping table is included in the Appendix.

The Renewable Resources & Alternative Energy sector described in this document comprises the following NACE industry classifications:

A02	Forestry and logging
C17	Manufacture of paper and paper products

Data Accuracy

The input-output model used to calculate the Impact Intensities integrates satellite accounts for various indicators, constructed using multiple data sources. These accounts aim to accurately portray industry effects across all countries based on the best available knowledge and data.[14] However, varying data availability across indicators, countries, and sectors necessitates certain extrapolations and assumptions. WifOR is committed to continuously updating its data to improve accuracy and minimize errors or gaps. As such, the results here represent a snapshot, capturing current impacts as comprehensively as possible. Despite

[14] Scholz, Richard; Dorndorf, Tabea; Tesch, Jasmin; Köster, Robert; Croner, Daniel; Kalamov, Zarko; Setzer, Jana. 2024. Impact measurement using WifOR's sustainability footprint method. Methodological report. WifOR Institute. 2024

inherent limitations, this dataset remains, to the best of our knowledge, the most detailed, granular, and comprehensive source available for assessing industrial impacts.

Impact Valuation

Impact Valuation advances traditional reporting beyond disclosure of companies' social and environmental effects in disparate units (e.g., GHG emissions in metric tons or occupational accidents in numbers of events). It captures the environmental and social changes caused by these outputs, tracks their broader impact on society, and conveys these effects in monetary terms—a unified metric that enables comparison across a diverse range of indicators.

Various approaches exist to quantify the societal value of indicators. In the present assessment, the indicators were monetized using the WifOR Impact Valuation methodology, with publicly available value factors. WifOR primarily focuses on damage costs to measure impacts. However, this is not feasible for all indicators, as some impact pathways and their consequences remain insufficiently understood. Each indicator therefore follows a specific valuation approach. For example, GHG emissions contribute to climate change regardless of their source and are thus valued using a 'social cost of carbon' approach and a global value factor. By contrast, water consumption is assessed based on economic damage and human health impacts, yielding country-specific value factors that reflect local water scarcity. This means water consumption in highly water-stressed regions will generate a disproportionately higher impact, in some cases exceeding that of GHG emissions at global level. Given such methodological idiosyncrasies, comparisons between indicators should be interpreted cautiously, as differing valuation approaches limit direct comparability, especially on a worldwide level.

Double Counting

Impact Valuation carries the risk of *double counting*, as different impact drivers may share the same, or overlapping, impact pathways. This challenge is particularly relevant when analyzing multiple indicators together. For instance, waste incineration releases air pollutants that contribute to respiratory disease and health-related costs—accounted for in the value factor for *Waste*, but also included in the factor for *Air Emission*. Simply subtracting this impact from the waste coefficient would underestimate the true impact of waste, while summing both indicators would lead to double counting.

Economic Impact

Gross Value Added (GVA) is a key metric for assessing a company's economic contribution across value chains. It represents the economic value generated through company operations after deducting the cost of inputs and services used in production. Often, the total GVA across the entire value chain approximately matches the direct output of a company—if a company generates EUR 1,000 in direct output, the total GVA across its supply chain and internal operations typically also equals EUR 1,000. This equivalence is down to the fact that GVA encompasses all value-creation activities, from raw materials production to final goods and services, and is therefore distributed across all stages of the value chain. The distribution varies by industry and location: manufacturing or heavy engineering often rely on extensive

supplier networks, resulting in significant upstream GVA contributions, while software development or advanced technology focus on highly integrated operations and tend to generate a substantial proportion of GVA internally.

Netting Impacts

Impact Valuation seeks to enhance transparency, an aim that cannot be achieved if results are overly aggregated. Expressing diverse impacts using a common monetary metric does reduce complexity, but it also risks obscuring critical nuances. And while simplification can be useful, it should not carry the implication that negative impacts can be offset by positive ones.

There are certain cases where netting impacts can be appropriate (e.g., aggregating an indicator across different locations). But practices such as netting across different indicators can lead to *greenwashing* and a misrepresentation of results. This risk is particularly relevant for economic impact (represented by GVA), which has therefore been intentionally excluded from the charts below.

In the current phase of Impact Valuation development, limitations remain, including overlapping indicators (double counting), divergent valuation approaches, and data gaps that hinder a fully comprehensive assessment. Moreover, different impacts affect different groups unevenly, meaning that a positive impact on one group does not necessarily compensate for a negative impact on another (for instance, extra vocational training for managers cannot offset agricultural losses caused by water scarcity).

Appendix

NACE-to-SASB Sector Mapping

To calculate multipliers and absolute effects, 52 NACE sector classifications were mapped onto SASB's Sustainable Industry Classification System® (SICS®) containing 11 sectors. Given differences between the two classification systems, the mapping is not exact. For example, some NACE sectors span multiple SASB sectors; in these cases, each NACE sector was aligned with the SASB sector most closely corresponding to its primary activity. Certain sectors, such as O84 (Public Administration and Defense; Compulsory Social Security), were excluded as they fall outside the scope of SASB. A detailed mapping table is provided below.

NACE Sector	SASB_sectors
A01 Crop and animal production, hunting and related service activities	Food & Beverage
A02 Forestry and logging	Renewable Resources & Alternative Energy
A03 Fishing and aquaculture	Food & Beverage
B Mining and quarrying	Extractives & Minerals Processing
C10-C12 Manufacture of food products, beverages, and tobacco products	Food & Beverage
C13-C15 Manufacture of textiles, wearing apparel and leather products	Consumer Goods
C16 Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials	Consumer Goods
C17 Manufacture of paper and paper products	Renewable Resources & Alternative Energy
C18 Printing and reproduction of recorded media	Services
C19 Manufacture of coke and refined petroleum products	Extractives & Minerals Processing
C20 Manufacture of chemicals and chemical products	Resource Transformation
C21 Manufacture of basic pharmaceutical products and pharmaceutical preparations	Health Care
C22 Manufacture of rubber and plastic products	Resource Transformation
C23 Manufacture of other non-metallic mineral products	Extractives & Minerals Processing
C24 Manufacture of basic metals	Extractives & Minerals Processing
C25 Manufacture of fabricated metal products, except machinery and equipment	Resource Transformation
C26 Manufacture of computer, electronic and optical products	Technology & Communications
C27 Manufacture of electrical equipment	Resource Transformation
C28 Manufacture of machinery and equipment n.e.c.	Resource Transformation
C29 Manufacture of motor vehicles, trailers, and semi-trailers	Transportation
C30 Manufacture of other transport equipment	Transportation
C31_C32 Manufacture of furniture; other manufacturing	Consumer Goods
C33 Repair and installation of machinery and equipment	Services
D35 Electricity, gas, steam, and air conditioning supply	Infrastructure
E36 Water collection, treatment, and supply	Infrastructure
E37-E39 Sewerage; waste collection, treatment, and disposal activities; materials recovery; remediation activities and other waste management services	Infrastructure
F Construction	Infrastructure
G45 Wholesale and retail trade and repair of motor vehicles and motorcycles	Consumer Goods
G46 Wholesale trade, except of motor vehicles and motorcycles	Consumer Goods
G47 Retail trade, except of motor vehicles and motorcycles	Consumer Goods
H49 Land transport and transport via pipelines	Transportation
H50 Water transport	Transportation
H51 Air transport	Transportation
H52 Warehousing and support activities for transportation	Transportation
H53 Postal and courier activities	Transportation
I Accommodation and food service activities	Services
J58 Publishing activities	Services
J59_J60 Motion picture, video and television programme production, sound recording and music publishing activities; programming and broadcasting activities	Technology & Communications
J61 Telecommunications	Technology & Communications
J62_J63 Computer programming, consultancy, and related activities; information service activities	Technology & Communications
K64 Financial service activities, except insurance and pension funding	Financials
K65 Insurance, reinsurance, and pension funding, except compulsory social security	Financials
K66 Activities auxiliary to financial services and insurance activities	Financials
L68 Real estate activities	Infrastructure
M69_M70 Legal and accounting activities; activities of head offices; management consultancy activities	Services
M71 Architectural and engineering activities; technical testing and analysis	Infrastructure
M72 Scientific research and development	
M73 Advertising and market research	Services
M74_M75 Other professional, scientific, and technical activities; veterinary activities	Services
N Administrative and support service activities	Services
O84 Public administration and defense; compulsory social security	
P85 Education	Services
Q Human health and social work activities	Health Care
R_S Other service activities	Services
T Activities of households as employers; undifferentiated goods- and services-producing activities of households for own use	
U Activities of extraterritorial organizations and bodies	

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