

METHODOLOGY

America's Most Responsible Companies 2026

in collaboration with **Newsweek**

statista 

October 2025



The America's Most Responsible Companies 2026 ranking **increases transparency** around corporate efforts

Ranking's cornerstones



Relevance of Ranking

Recognizing responsible companies plays a vital role in advancing corporate accountability and addressing today's pressing environmental and social challenges. By **highlighting leaders in corporate social responsibility (CSR)**, the ranking establishes a strong benchmark for others to follow while fostering greater transparency and trust.

The collaboration between **Newsweek** and **Statista** recognizes the **top 600 U.S. companies** through rigorous evaluation of environmental, social, and governance (ESG) performance, guiding businesses to embed responsibility and sustainability into their core strategies.



Executive Summary

- **Title of ranking:** America's Most Responsible Companies 2026
- **Media partner:** Newsweek
- **Edition:** 7th
- **Number of awardees:** 600
- **Methodology:** Evaluation of more than 30 key performance indicators and survey among U.S. residents
- **Criteria used for determining rank:** environmental, social and corporate governance KPIs; survey scores

A **multi-layered process** was implemented to achieve a comprehensive result

Process of the analysis



From the candidate pool of companies, only those that **published a CSR/ESG report** were considered for further analysis

Determining candidate pool and research of reports



Candidate pool

In the first step of creating the ranking, a longlist of potentially relevant companies was created. This longlist included:

- The top 2,000 public companies by revenue with headquarters in the U.S.



Research of reports

In the second step, the companies were screened based on the criteria below. Only companies that passed this screening were considered for the detailed analysis:

- The company had **published a CSR/ESG-Report**, Sustainability Report or similar data for 2023 or 2024 as well as relevant data in the environmental area (status: June 30, 2025).
- The company had **published a financial report (10-K)** with data for the same year (status: June 30, 2025).⁽¹⁾
- The company was **not involved in major lawsuits** and scandals related to CSR topics. Companies that had recently been involved in large CSR-relevant scandals or legal proceedings were excluded from the further analysis.
- The company was **not featured** on two or more 2024 **top 100 polluters indexes** from the Political Economy Research Institute (PERI)⁽²⁾

The KPI research covered the **three pillars** of corporate social responsibility

Research of KPIs

The **KPI research** formed the first part of the detailed analysis. Over **30 KPIs** have been researched for each company following the guidelines below:

- **Data sources:** The data was researched in companies' CSR/ESG reports and in the respective annual reports (10-K). For some KPIs, data from other publicly available sources was also taken into consideration.⁽¹⁾
- **Registration Survey:** Before starting the research, Statista sent out a survey to all companies in scope. The survey allowed companies to send their relevant reports directly to Statista.
- **Research:** Researched data was purely quantitative, so it was either numerical or binary (in case of statements). If a company didn't report a certain KPI, they received a score of 0, even if that KPI was not relevant for the company's industry or type of operation.

- **Selection of KPIs:** Regardless of the company's industry, all survey-relevant KPIs from the three areas of ESG have been researched or calculated. The detailed list of KPIs in the different dimensions (see below) can be found on the next pages.

| Area | Dimension |
|---------------|---------------------------|
| Environmental | Emissions |
| | Energy Use |
| | Waste & Water Use |
| Social | Board Diversity |
| | Equality |
| | Employees |
| Governance | Philanthropy & Engagement |
| | Economic Performance |
| | Disclosure & Transparency |

Carbon emissions & energy usage are the major metrics in the environmental pillar of CSR/ESG

Research and evaluation of Environmental KPIs

| Dimension | KPI | Methodology |
|--------------------------------------|---|---|
| Emissions | Emission intensity | GHG emissions: Scope 1 & 2 / revenue |
| | Transparency of emission reporting (Scope 1, 2 & 3) | Yes / no (by scope) |
| | Emission intensity reduction rate | Carbon intensity (y) / carbon intensity (y-1) |
| | Commitment to Science Based Targets initiative (SBTi) | Long-term/short-term targets |
| | Reporting of information to CDP (cdp.net) | CDP Score: A/ B/ C/ D, none |
| Energy Use | Energy intensity | Energy use / revenue |
| | Energy intensity reduction rate | Energy intensity (y) / Energy intensity (y-1) |
| | Renewable energy ratio | Renewable energy / total energy |
| Waste & Water Use | Waste intensity | Total waste / revenue |
| | Recycle ratio | Recycled waste / total waste |
| | Water intensity | Water use / revenue |
| Long Term Performance ⁽¹⁾ | Score "Environment 2025" | 1-100 |

(1) Last year's results were also considered but were attributed a lower weight within the evaluation.

Board diversity, equality and employees are the most important aspects in the **social** pillar

Research and evaluation of Social KPIs

| Dimension | KPI | Methodology |
|--------------------------------------|--|---|
| Board Diversity | Share of women on board of directors | # of women on board / total # of people on board |
| | Share of underrepresented minorities on board of directors | # of minorities on board / total # of people on board |
| Equality | Gender Pay Gap | Female employees' wages / male employees' wages |
| | Human Rights Campaign (hrc.org) | Corporate Equality Index Rating (0-100) |
| | CEO ACT!ON | Signed pledge at ceoaction.com |
| | LGBTQ+ inclusion | Statement about inclusion of LGBTQ+ people |
| Employees | Employee turnover | Number of departures / average total employees |
| | Average training hours | Training hours per employee |
| | TRIR (Total Recordable Incident Rate) | # of lost time cases * 200,000 / total hours worked |
| Philanthropy & Engagement | Average volunteer hours | Employee volunteer hours / # employees |
| | Human rights policy | Yes / no |
| | Charitable giving | Charitable giving / revenue |
| Long Term Performance ⁽¹⁾ | Score "Social 2025" | 1-100 |

⁽¹⁾ Last year's results were also considered but were attributed a lower weight within the evaluation.

Financial stability and transparency are key topics in the governance pillar

Research and evaluation of Governance KPIs

| Dimension | KPI | Methodology |
|--------------------------------------|---|---|
| Economic Performance | Financial Stability (Piotroski F-Score) | Net income / profit > 0 Operating cash flow > 0 Return on assets > Return on assets (y-1) Operating cash flow > Net income Debt to equity < Debt to equity (y-1) Current ratio > Current ratio (y-1) Number of shares <= Number of shares (y-1) Gross margin > Gross margin (y-1) Asset turnover ratio > Asset turnover ratio (y-1) |
| | Innovation capacity | R&D expenses / revenue |
| Disclosure & Transparency | ESG-Report with GRI Reporting Guidelines | Scope of usage |
| | Compliance / anti-corruption guideline | Yes / no |
| | Use of IFRS Sustainability Disclosure Standards (IFRS S1/S2) <i>(TCFD recommendations are embedded in IFRS S2)</i> | Usage (yes / no) |
| | Active participation in the UN Global Compact | Usage (yes / no) |
| | Third-party assurance | Yes / no |
| | ESG-Report within Sustainability Accounting Standards Board (SASB) | Usage (yes / no) |
| Long Term Performance ⁽¹⁾ | Score "Corporate Governance 2025" | 1-100 |

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(1) Last year's results were also considered but were attributed a lower weight within the evaluation.

A survey on the **external perception** of the companies' ESG commitment was the second part of the analysis

Survey among 18,000 U.S. residents

The survey represented the second phase of the detailed analysis aimed at evaluating the companies' CSR reputation:

- The survey was conducted among about 18,000 U.S. residents, using an online access panel and was carried out from August 31 to September 30, 2025
- Respondents were asked to select companies they were familiar with and evaluate the company's overall CSR performance, as well as its performance in the three ESG sub-dimensions: environmental, social, and governance

The following statements were evaluated:

General

- In general, the company does a good job in terms of corporate social responsibility

Environment

- The company is active in protecting the environment
- The company meets relevant environmental standards
- The company uses resources responsibly and acts in an environmentally friendly way

Social

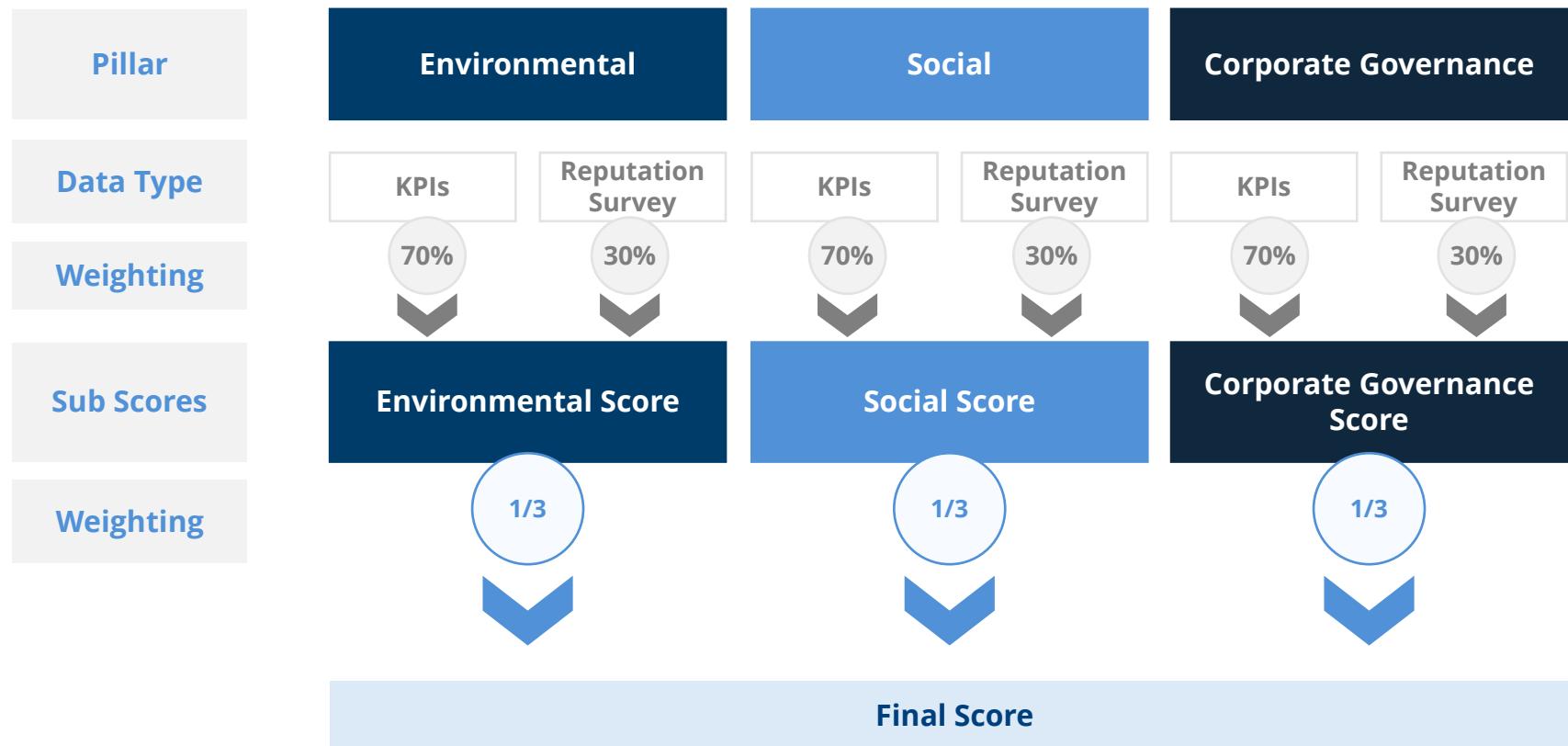
- The company is committed to good causes
- The company is a popular employer
- The company supports diversity and is committed to increasing the number of women and ethnic minorities in its workforce

Governance

- The company is transparent with its public disclosures
- The company handles sensitive data with care
- The company works against all forms of corruption

For every company in the detailed analysis, a score was calculated from **KPI performance** and **survey evaluations**

Scoring Model



- A score was calculated for each area of ESG. The results from the KPI research were weighted at 70%, while the survey results contributed 30% to the final score within each area.
- Each ESG area accounted for one third of the overall score. In each area, a maximum overall score of 100 could be achieved by the top-performing company.

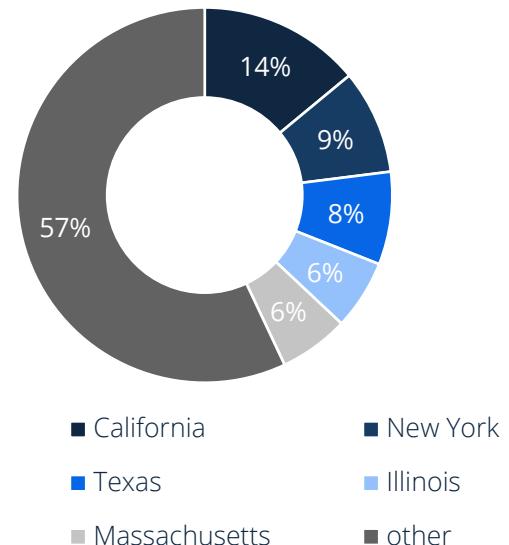
The ranking represents the 600 U.S. companies with the **highest overall** CSR scores, across **14 industries**

Composition of the ranking



States of headquarters of awarded companies

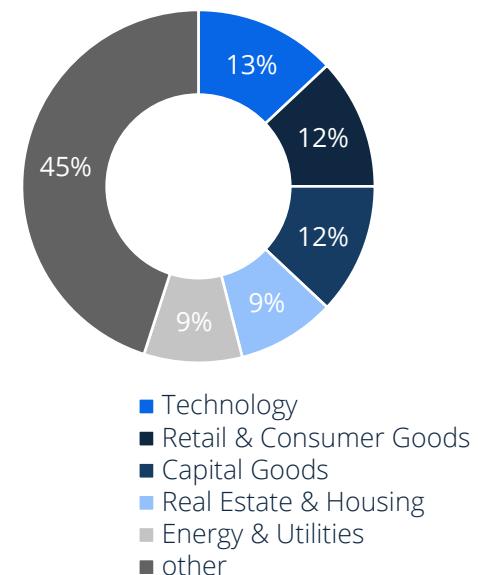
More than 40% of all companies are headquartered in the top five states, most of them in California (86 companies), followed by New York (53 companies) and Texas (49).



Industries of awarded companies

Retail, Capital Goods and Technology led the way with 220 companies, accounting for over one-third of the list, followed by Real Estate and Energy with 106 companies.

Besides the top five, the following industries were represented: Automotive & Components, Financial, 'Health Care, Life Sciences & Pharmaceuticals', 'Hotels, Dining & Leisure', Materials & Chemicals, Professional Services, Software, Media & Telecommunication, Transport & Logistics.



Legal disclaimer for the ranking America's Most Responsible Companies 2026

The selection of the companies and the definition of the evaluation criteria were carried out according to independent journalistic criteria of Newsweek and Statista. The evaluation was carried out by the statistics and market research company Statista. The ranking is comprised exclusively of companies that are eligible regarding the scope described in this document. A mention in the ranking is a positive recognition, based on an analysis of publicly available data and a comprehensive survey of U.S. residents at the time.

The ranking is the result of an elaborate process which, due to the interval of data-collection and analysis, is a reflection of CSR/ESG reporting periods 2023 and 2024. Furthermore, events following October 1, 2025, and/or pertaining to individual persons affiliated/associated to the companies were not included in the metrics.

As such, the results of this ranking should not be used as the sole source of information for future deliberations. The information provided in this ranking should be considered in conjunction with other available information about these companies.

The quality of companies that are not included in the rankings is not disputed.