

ESG KPIs,

ESG (Environmental, Social, and Governance) KPIs, divided into Leading Indicators and Lagging Indicators:

1. Environmental KPIs (categorized into **Leading** and **Lagging Indicators**.)

Leading Indicators (Proactive)

1. Percentage of renewable energy used in operations

Tracks progress in transitioning to green energy sources.

2. Number of sustainability initiatives implemented

Reflects proactive steps toward environmental goals.

3. Energy consumption per unit of output (kWh/unit)

Measures operational energy efficiency.

4. Frequency of environmental training programs conducted

Builds capacity for sustainability awareness among employees.

5. Number of environmental audits conducted

Tracks compliance efforts and risk identification.

6. Carbon intensity reduction (CO₂e/unit)

Indicates progress in cutting emissions relative to activity levels.

7. Implementation rate of energy efficiency projects

Measures successful adoption of energy-saving technologies or processes.

8. Percentage of suppliers compliant with green procurement policies

Ensures sustainability across the supply chain.

9. Frequency of water efficiency projects initiated

Tracks proactive efforts to reduce water consumption.

ESG KPIs,

10. Rate of waste segregation practices adopted

Monitors organizational efforts to divert waste from landfills.

11. Number of biodiversity conservation projects launched

Tracks initiatives to preserve natural ecosystems.

12. Number of low-energy equipment or systems deployed

Reflects energy-saving innovations in operations.

13. Policies introduced for reducing single-use plastics

Tracks internal changes to minimize environmental impact.

14. Employee participation in green programs

Measures workforce engagement in environmental actions.

15. Percentage of operations using circular economy practices

Tracks the adoption of sustainable production and consumption patterns.

Lagging Indicators (Reactive)

1. **Total greenhouse gas (GHG) emissions (Scope 1, 2, and 3)**
 - Measures cumulative emissions from direct and indirect operations.
2. **Total water withdrawal and consumption (liters/year)**
 - Assesses the overall water usage footprint.
3. **Number of environmental incidents or spills**
 - Reflects the frequency and severity of pollution events.
4. **Total waste generation (tons/year)**
 - Measures the effectiveness of waste reduction strategies.
5. **Reduction in energy intensity (kWh/unit)**
 - Tracks overall efficiency improvements year-over-year.
6. **Fines or penalties for non-compliance with environmental laws**
 - Indicates the financial impact of regulatory violations.
7. **Land or habitat restored (hectares/year)**
 - Tracks progress in restoring or improving natural ecosystems.
8. **Volume of recycled materials used (tons/year)**
 - Measures material recovery and circular economy practices.

ESG KPIs,

9. **Recognition for environmental performance (certifications or awards)**
 - Reflects external validation of sustainability efforts.
 10. **Reports of non-compliance with environmental standards**
 - Measures instances where environmental policies were breached.
 11. **Total energy consumed (MWh/year)**
 - Tracks overall resource consumption.
 12. **Net reduction in deforestation from operations**
 - Monitors impact on natural forests and biodiversity.
 13. **Emissions reduction from energy optimization projects (CO2e saved)**
 - Quantifies the impact of carbon-saving initiatives.
 14. **Number of environmental incidents investigated and resolved**
 - Tracks responses to previously reported environmental breaches.
 15. **Percentage of waste sent to landfill**
 - Measures success in reducing landfill dependency.
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2.Social KPIs, (categorized into **Leading** and **Lagging Indicators**.)

Leading Indicators (Proactive)

1. **Employee training and development hours per employee**
 - Tracks investment in workforce skill enhancement.
2. **Percentage of employees engaged in wellness programs**
 - Measures initiatives promoting health and well-being.
3. **Diversity in hiring practices (% of underrepresented groups hired)**
 - Monitors progress toward creating a more inclusive workplace.
4. **Frequency of employee engagement surveys conducted**
 - Reflects the organization's focus on understanding and improving workplace morale.
5. **Number of leadership development programs initiated**
 - Tracks efforts to build a future-ready leadership pipeline.
6. **Percentage of employees covered by occupational health and safety programs**
 - Measures the proactive protection of employees' health.
7. **Community investment as a percentage of revenue**
 - Indicates commitment to social responsibility and local development.
8. **Number of channels for employee feedback and grievance redressal**
 - Tracks mechanisms for transparent communication.
9. **Frequency of health and safety training sessions held**
 - Reflects efforts to create a safe working environment.
10. **Recognition programs for employee achievements initiated**
 - Monitors initiatives that enhance employee satisfaction and retention.
11. **Partnerships with educational institutions for internships/apprenticeships**
 - Tracks the organization's contribution to skill development and education.

ESG KPIs,

12. **Initiatives promoting work-life balance (e.g., flexible work policies)**
 - Measures steps to improve employee well-being and satisfaction.
13. **Number of child labor prevention audits conducted**
 - Reflects commitment to ethical labor practices in the supply chain.
14. **Volunteer hours contributed by employees to community programs**
 - Tracks employee participation in CSR activities.
15. **Number of initiatives supporting small and local businesses**
 - Monitors efforts to enhance local economic development.

Lagging Indicators (Reactive)

1. **Employee turnover rate (%)**
 - Measures retention and job satisfaction over time.
2. **Number of workplace accidents or injuries reported**
 - Reflects past safety performance and risk levels.
3. **Employee absenteeism rate (%)**
 - Tracks workforce health and engagement indirectly.
4. **Results of employee engagement surveys (average score)**
 - Measures the current state of employee morale.
5. **Retention rate of diverse talent over time (%)**
 - Reflects the effectiveness of inclusion and diversity strategies.
6. **Resolution time for employee grievances (average days)**
 - Indicates efficiency in addressing workplace concerns.
7. **Percentage of employees satisfied with training and development opportunities**
 - Reflects how well professional growth needs are met.
8. **Employee Net Promoter Score (eNPS)**
 - Measures how likely employees are to recommend the workplace.
9. **Customer satisfaction score related to community engagement efforts**
 - Assesses the impact of social responsibility initiatives.
10. **Workplace injury frequency rate (per 1,000 employees)**
 - Reflects historical trends in workplace safety incidents.
11. **Social impact metrics of community investments (e.g., number of beneficiaries)**
 - Quantifies the outcomes of social programs.
12. **Number of reported cases of discrimination or harassment**
 - Measures past issues with workplace culture and equity.
13. **Recognition or awards received for social responsibility initiatives**
 - Reflects external validation of the organization's social impact.
14. **Instances of non-compliance with labor laws or standards**
 - Tracks lapses in ethical labor practices.
15. **Number of successful resettlement or community development projects**
 - Reflects the positive outcomes of large-scale social initiatives.

ESG KPIs,

3. Governance KPIs, (categorized into Leading and Lagging Indicators)

Leading Indicators (Proactive)

1. **Number of governance policies implemented or updated**
 - Tracks efforts to improve organizational compliance and oversight.
2. **Frequency of board meetings conducted**
 - Reflects the regularity of oversight and decision-making.
3. **Percentage of board members receiving governance training**
 - Measures the focus on enhancing board competency.
4. **Stakeholder engagement initiatives held annually**
 - Tracks proactive collaboration with investors, employees, and communities.
5. **Diversity on the board of directors (% representation)**
 - Reflects commitment to inclusivity in leadership roles.
6. **Number of anti-corruption and ethical training sessions conducted**
 - Proactively fosters a culture of integrity and transparency.
7. **Number of risk assessments conducted per year**
 - Tracks the organization's efforts to mitigate potential governance risks.
8. **Frequency of internal and external audits conducted**
 - Ensures regular evaluation of compliance and financial accuracy.
9. **Percentage of operations covered by cybersecurity protocols**
 - Measures the adoption of policies protecting organizational data.
10. **Development of performance-linked executive compensation plans**
 - Tracks initiatives aligning leadership performance with long-term goals.
11. **Percentage of ESG criteria integrated into supplier contracts**
 - Ensures alignment with governance principles across the supply chain.
12. **Number of certifications or recognitions for governance practices**
 - Reflects efforts to achieve global standards in governance.
13. **Number of whistleblowing channels established and active**
 - Tracks the creation of platforms for ethical reporting.
14. **Implementation rate of governance improvement action plans**
 - Measures proactive corrections based on feedback or audit findings.
15. **Frequency of compliance communication to employees**
 - Reflects efforts to keep employees informed about governance standards.

Lagging Indicators (Reactive)

1. **Number of incidents of non-compliance with regulations**
 - Tracks violations of legal or policy requirements.

ESG KPIs,

2. **Cases of litigation or legal disputes faced by the organization**
 - Reflects historical governance challenges or risks.
3. **Number of whistleblower reports received and resolved**
 - Tracks the effectiveness of ethical reporting systems.
4. **Instances of financial mismanagement or fraud**
 - Measures governance lapses in financial transparency.
5. **Turnover rate of board members or executives (%)**
 - Reflects stability and continuity in leadership.
6. **Number of cybersecurity breaches reported**
 - Tracks historical performance in protecting sensitive data.
7. **Instances of ESG-related non-compliance in supply chain**
 - Monitors ethical and governance issues among suppliers.
8. **Time taken to resolve regulatory or compliance issues (days)**
 - Indicates efficiency in addressing governance-related challenges.
9. **External audit findings reported**
 - Reflects past gaps or weaknesses in governance practices.
10. **Recognition or awards for transparency or governance practices**
 - Reflects external acknowledgment of governance achievements.
11. **Fines or penalties paid due to governance lapses (\$ amount)**
 - Tracks financial repercussions of non-compliance.
12. **Number of ethical violations reported internally**
 - Reflects the organization's historical ethical challenges.
13. **Stakeholder satisfaction score (%)**
 - Measures the effectiveness of governance from stakeholder feedback.
14. **Rate of implementation of audit recommendations (%)**
 - Reflects responsiveness to governance improvement suggestions.
15. **Instances of executive compensation misalignment with performance**
 - Tracks governance issues related to remuneration practices.

Additional Categories for Specific Industries with Relevant KPIs and Symbols

Energy Sector

1. ⚡ **Renewable energy capacity installed (MW)**
 - Tracks the adoption of renewable energy technologies.
2. **Carbon capture and storage (CCS) utilization rate (%)**
 - Measures efficiency in reducing CO2 emissions.
3. **Energy storage capacity installed (MWh)**
 - Indicates advancements in energy storage technology.
4. **Grid reliability improvement (%)**

ESG KPIs,

- Tracks performance in minimizing energy disruptions.
 - 5. **Percentage of energy sourced from renewables (%)**
 - Monitors transition to sustainable energy.
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Manufacturing Sector

1. **Reduction in hazardous waste (tons/year)**
 - Tracks progress in minimizing environmental impact.
 2. **Decrease in raw material consumption (tons/year)**
 - Measures efficiency improvements in resource use.
 3. **Energy efficiency improvements (kWh/unit produced)**
 - Reflects efforts to reduce energy consumption per unit.
 4. **Recycled material usage in production (%)**
 - Tracks circular economy practices.
 5. **VOC (Volatile Organic Compound) emissions reduction (tons/year)**
 - Monitors efforts to improve air quality.
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Agriculture and Forestry

1. **Net improvement in soil health (pH, organic matter)**
 - Tracks initiatives for sustainable soil management.
 2. **Number of trees planted per hectare restored**
 - Reflects reforestation and afforestation efforts.
 3. **Reduction in water usage for irrigation (liters/hectare)**
 - Monitors water conservation practices.
 4. **Pollinator population increase in managed areas (%)**
 - Measures biodiversity improvements.
 5. **Reduction in fertilizer and pesticide use (kg/hectare)**
 - Tracks sustainable farming practices.
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Transportation and Logistics

1. **Fleet fuel efficiency (liters/km)**
 - Measures improvements in fuel economy.
2. **Reduction in shipping emissions (CO₂e/shipment)**
 - Monitors progress toward low-carbon logistics.
3. **Average transit time reduction (hours/shipment)**
 - Tracks supply chain efficiency.
4. **Percentage of shipments using rail or other low-carbon modes**
 - Reflects adoption of greener transportation methods.

ESG KPIs,

5. **Usage of sustainable packaging materials (%)**
 - Monitors eco-friendly practices in logistics.
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Healthcare Sector

1. **Reduction in medical waste generation (kg/patient)**
 - Tracks waste minimization efforts.
 2. **Rate of safe disposal of sharps and biohazard materials (%)**
 - Measures adherence to health and safety regulations.
 3. **Energy consumption per bed (kWh/bed/year)**
 - Reflects energy efficiency in healthcare facilities.
 4. **Use of sustainable materials in hospital infrastructure (%)**
 - Tracks green construction practices.
 5. **Reduction in ambulance fleet emissions (CO₂e/km)**
 - Monitors carbon footprint of medical transportation.
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Technology and IT Sector

1. **Energy consumption per data center (kWh/year)**
 - Tracks energy efficiency in IT infrastructure.
 2. **Percentage of refurbished or recycled electronic equipment used**
 - Monitors circular economy initiatives.
 3. **Data center cooling efficiency (PUE - Power Usage Effectiveness)**
 - Measures energy-saving efforts in cooling.
 4. **Carbon emissions from cloud operations (tons/year)**
 - Tracks environmental impact of digital services.
 5. **Number of cybersecurity incidents avoided**
 - Reflects governance in digital operations.
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Retail Sector

1. **Reduction in single-use plastics in packaging (%)**
 - Tracks initiatives to minimize plastic waste.
2. **Energy efficiency improvements in stores (kWh/store/year)**
 - Reflects efforts to reduce energy consumption.
3. **Waste diversion rate from landfills (%)**
 - Monitors waste management practices.
4. **Percentage of sustainable products sold**
 - Measures commitment to offering eco-friendly products.
5. **Reduction in last-mile delivery emissions (CO₂e/km)**

ESG KPIs,

- Tracks progress in sustainable logistics.
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Construction and Real Estate

1. **Percentage of projects using green building certifications (e.g., LEED)**
 - Monitors sustainable construction practices.
 2. **Water efficiency in buildings (liters/square meter)**
 - Tracks sustainable water use.
 3. **Reduction in embodied carbon in materials (kg CO₂e/unit)**
 - Reflects low-carbon construction efforts.
 4. **Energy efficiency in built environments (kWh/square meter)**
 - Measures operational energy savings.
 5. **Percentage of recycled materials in construction**
 - Tracks circular economy integration in building projects.
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Financial Services

1. **Percentage of green financing or ESG-linked loans**
 - Reflects commitment to sustainable investments.
2. **Sustainability disclosures published annually (%)**
 - Tracks transparency in reporting.
3. **Number of ESG-related risk assessments conducted**
 - Monitors proactive risk management.
4. **Carbon intensity of investment portfolio (tons CO₂e/\$)**
 - Tracks the environmental footprint of investments.
5. **Community investment through microfinance or grants (\$)**
 - Measures social responsibility initiatives.