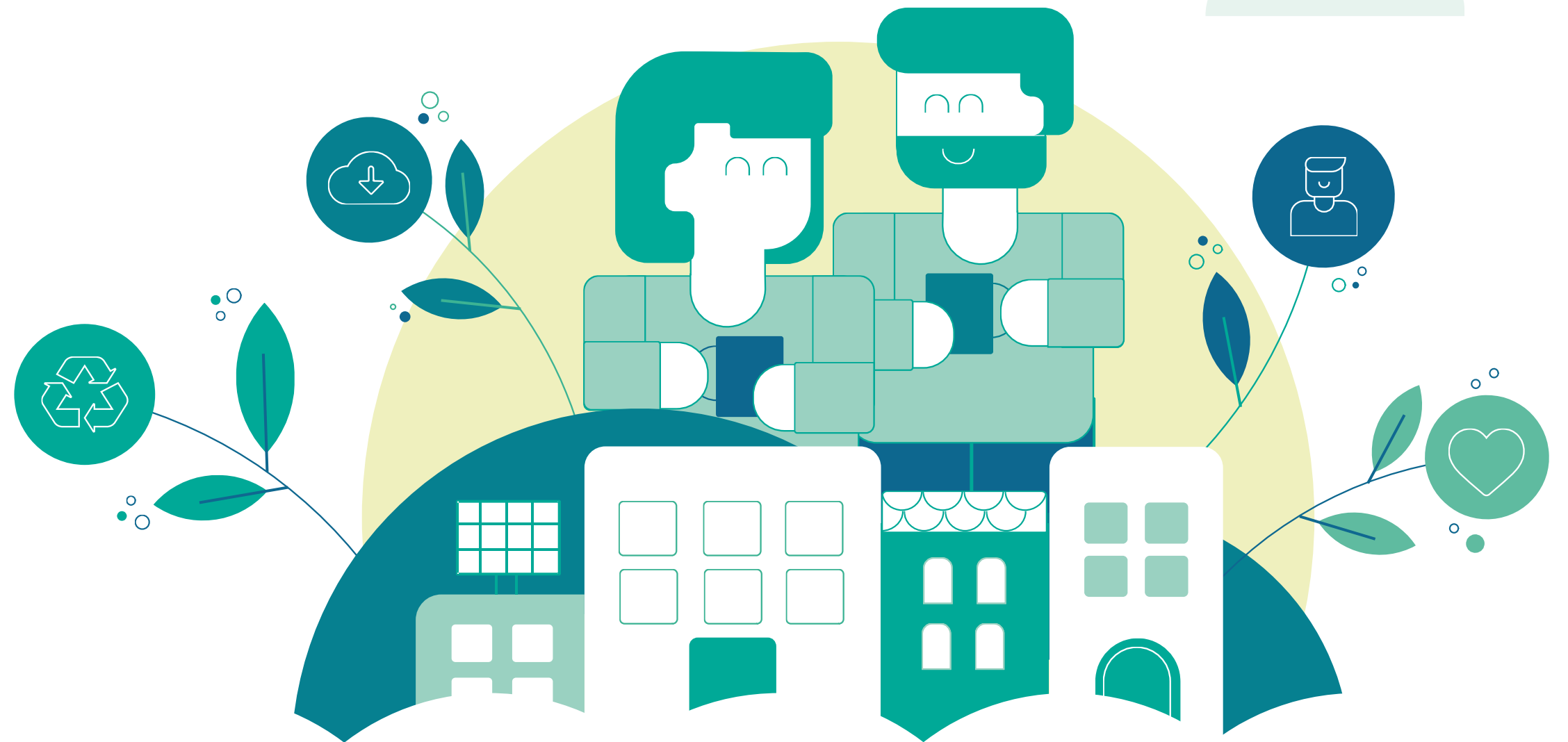


ESG KPIs

from

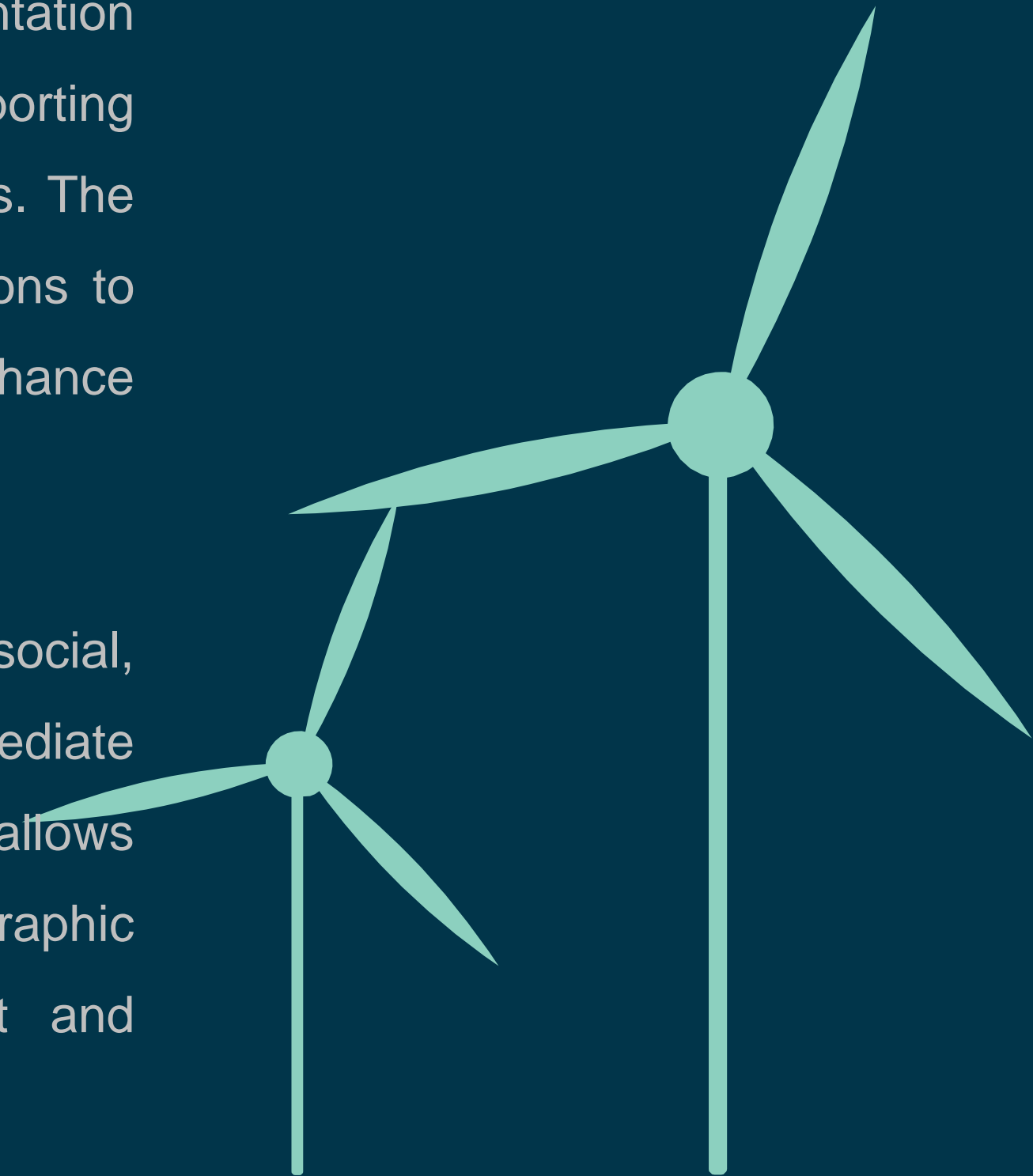


IWA 48:2024



ISO IWA 48:2024 – Environmental, Social, and Governance (ESG) Implementation Principles. It provides a structured approach to measuring, managing, and reporting ESG performance, focusing on globally standardized and assessable metrics. The KPIs outlined here are designed to serve as a practical tool for organizations to evaluate their ESG initiatives, align with sustainability goals, and enhance transparency.

Organized into first and second priority categories across the environmental, social, and governance pillars, these KPIs offer both foundational metrics for immediate adoption and aspirational indicators for advanced reporting. This flexibility allows organizations to adapt the framework to their unique size, sector, and geographic context, fostering meaningful progress toward sustainable development and compliance with global ESG standards.



First priority

KPI 1

Annual number of work-related incidents of discrimination, hate and violence.

KPI 2

Normalized water consumption.

KPI 3

Scope 1, 2 and 3 GHG emissions.

KPI 4

Total waste produced by type (hazardous versus non-hazardous).

KPI 5

Percentage of operational waste diverted from landfill, incineration, etc.

KPI 6

Normalized energy consumption.

KPI 7

Organization's annual expenditures directed to climate resilience as a percentage of annual total expenditures.

Second priority

KPI 8

Percentage of procurement budget spent with sustainable suppliers or those committed to developing sustainable practices over time.

KPI 9

Percentage of organization's annual expenditure action plans directed towards improving local biodiversity as a percentage of annual total expenditures.

KPI 10

Percentage of organization's buildings registered under voluntary environmental performance schemes.

KPI 11

Percentage of suppliers adopting science-based GHG targets.



First priority

KPI 1

Annual number of work-related incidents of discrimination, hate and violence.

KPI 2

Gender pay gap.

KPI 3

Percentage of people representative of diverse groups, having met the competency requirement(s) in senior management.

KPI 4

Percentage of products and services provided meeting accessibility standards.

KPI 5

Annual percentage of personnel that participated in regular performance and career development reviews.

KPI 6

Percentage of women in senior management.

KPI 7

Average total weeks for paid parental leave.

KPI 8

Percentage of personnel that are representative of diverse groups.

KPI 9

Percentage of personnel participating in interviews or satisfaction surveys about their workplace experiences.

Second priority

KPI 10

Percentage of annual charitable contributions directed to the local community and regional community

KPI 11

Hours of personnel time in organization-led volunteering and/or charitable initiatives as a percentage of total personnel hours.



Governance KPIs

First priority

KPI 1

Annual number of reportable/material data breaches of customer privacy.

KPI 2

Annual number of cases involving bribery/corruption-related penalties or dismissal.

KPI 3

Annual number of violations of local environmental regulations, permits and legal requirements.

KPI 4

Ethics policy violation rate: Annual percentage of personnel found in violation of the organization's code of conduct.

KPI 5

Percentage of third-party relationships that have undergone due diligence checks and are compliant with anti-corruption policies.

KPI 6

Total recordable occupational injury and illness rate (per 100 personnel) according to local regulations.

KPI 7

Annual number of incidents of non-compliance with industry or regulatory labelling.

KPI 8

Percentage of annual income spent on fines, penalties, compensation and damages resulting from violation of applicable laws and regulations.

KPI 9

Percentage of assets and business activities covered under the organization's business continuity plan.

Second priority

KPI 10

Percentage of personnel completing physical security awareness training and cybersecurity training.



THANKS!

 [narendra-ravuri](#)

