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Establishing a Framework Measurement and Impact Reporting

Relevant ESG Area (mapped to SASB)	Non Financial Sustainability KPI	Notes / Explanations / Discussion
Energy Management	kWh consumed per unit produced and Percentage of total energy consumed that is generated by onsite renewables	Include electricity and stationary combustion in the denominator; need to convert mmBTU to kWh for natural gas; you can measure this just for production/operations or expand to the broader business footprint
Water Management	Gallons consumed per unit produced	The best practice is to include total embedded water consumption in the denominator but OK to start with just production usage in lieu of supply chain data
Food Waste Management	Percentage of food and/or solid waste generated that is diverted from landfill	This could be expanded to include all waste diversion efforts across the operation, not just food waste.
Workforce Health & Safety	Total Recordable Incident Rate (TRIR)	This is not necessarily a metric a privately held company would share publicly but is a good measure of overall workplace safety - TRIR is defined as the number of safety incidents reported against the number of workers present and the number of hours worked.
Labor Practices	Average hourly wage and percentage of employees that are paid at or above the living wage threshold (by region)	Again, not a metric you would share publicly necessarily, but provides a good glimpse of how difficult it is for your rank and file employees to make ends meet, and could lead to the





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		development of other HR benefit programs that help address this; and target low income employees
Workforce Diversity & Inclusion	Percentage of gender and racial / ethnic group representation for management, professionals, and labor	Depending on where you score here, this is something worth celebrating - for example the percentage of women or BIPOC people represented in leadership roles
Employee Recruitment, Inclusion & Performance	Percentage of employees retained for a year or longer (internal metric) and/or; average employee tenure (external metric)	Good measure of turnover rate for the organization, which as significant cost and employee morale implications
Data Security	Number of data breaches, percentage involving personally identifiable information (PII), number of customers affected	This is an important KPI for any business that is involved in E-Commerce practices

*These example KPIs were generated for a CPG/Manufacturing company. The SASB (Sustainability Accounting Standards Board) Standards encompass 77 different industry sectors, from Consumer Goods to Transportation, so each company will have a different set of material KPIs based on their industry and sector.

