



Sustainability Development Goals: Tracking and Measuring Sustainability Targets and KPIs

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The United Nation's (UN) 17 Sustainable Development Goals (SDGs) are global, interconnected goals designed as a blueprint for achieving sustainable development for everyone. The SDGs encompass economic inclusion, dwindling natural resources, geopolitics, environmental and social inequities and inequalities, and the multifaceted effects of climate change. To successfully measure the effectiveness of sustainability-related activities and initiatives, organizations must identify which SDGs are the most relevant to the business. They also need to set overarching goals and targets, which can then be used to define key performance indicators (KPIs) that will monitor their progress and further align business strategies.

Using different references and established reports on sustainability, we created a list of sustainability

KPIs to help organizations determine areas of operations as well as supply and value chains that they can transform. The list also identifies key targets that organizations can set, the data points that can be tracked, what metrics to calculate, and how they contribute to the KPIs.

The KPIs and data points are broken down into the 17 SDGs. Given the SDGs' interconnected nature, some of the KPIs, data points, and metrics overlap. The list is not meant to be an exhaustive reference, but instead an overview of different kinds of existing or inconspicuous data that organizations can use to implement sustainability-driven programs and initiatives. When combined with analytics and business intelligence platforms, technologies, and capabilities, organizations can proactively shape its future while finding its place and purpose in the world.



Goal 1: No Poverty

Targets:

- Identify, disclose, and resolve salient risks to human rights across the supply chain.
- Pay the fair share of taxes where the company or its business unit operates.
- Promote fair and affordable access to goods, services, and livelihood opportunities.
- Include financially disadvantaged, vulnerable, and underrepresented people in the value chain.
- Invest in initiatives that have a positive impact to communities where the company or its business unit operates, and support entrepreneurship and equitable access to technologies.
- Implement measures that provide wages, benefits, conditions of work, and other opportunities that support an adequate standard of living.

KPIs	Data Points	Metrics to Calculate	Possible Source of Benchmarks
Earnings, wages, and benefits	Average yearly income of smallholders and micro, small, and medium enterprises (MSMEs)	Ratio of the entry level wage, by gender	GRI Standard
	Comparison of minimum and living wages, by gender	Percentage	UN Global Compact – Oxfam Poverty Footprint
	Average wage of workers, including temporary workers, by gender and type of employment (e.g., contractual, permanent)	Currency	Oxfam Poverty Footprint
	General trend of earnings in recent years compared with cost of living	Currency	Oxfam Poverty Footprint
	Full-time vs. part-time workers	Number of people	Oxfam Poverty Footprint
Economic development	People or MSMEs that registered increased productivity or revenues	Number of people	UNDP Business Call to Action (BCTA) indicators
Inclusive business	Value generated by MSMEs compared with living income	Percentage	Oxfam Poverty Footprint
	Average annual income of target population that benefited from new sustainability initiatives	Currency	BCTA indicators
Access to land and other resources	Controversies related to the company's use and management of the local natural resources	Number of controversies in the last 3 years	Oxfam Poverty Footprint
Access to business resources	Representation of men and women in job categories and types of employment	Number and percentage	The Women's Empowerment Principles: Reporting on Progress
Economic inclusion	MSMEs and smallholders who have benefited from the company's sustainability investments	Number of MSMEs or smallholder	Oxfam Poverty Footprint
	Community members outside the value chain who benefited from the company's sustainability investments	Number of community members	Oxfam Poverty Footprint



Goal 2: Zero Hunger

Targets:

- Move food and agricultural production, conservation, and distribution toward sustainable and environmentally sound practices.
- Reduce food waste and loss in business operations and redistribute excess food.
- Invest in initiatives or technologies that improve resilience of operations and supply chains to environmental hazards.
- Conserve and protect natural resources.
- Share best practices and knowledge on sustainable agriculture.

KPIs	Data Points	Metrics to Calculate	Possible Source of Benchmarks
Access to land	Rural farming household with sustained access to land (broken down into households headed by men and women)	Percentage	Oxfam Poverty Footprint
	Proportion of smallholders in the value chain who have secure legal titles to land	Percentage	Oxfam Poverty Footprint
Indigenous rights	Violations of the rights of indigenous people	Number of incidents	GRI Standard
Productivity of organizations and communities	Individuals who reported better agricultural yields	Number of individuals	BCTA indicators



Goal 3: Good Health and Well-Being

Targets:

- Support and provide access to reproductive, sexual, maternal, and child health services.
- Complement inclusive national health systems by providing affordable access to healthcare benefits to employees and their families.
- Provide inclusive healthcare options to female employees.
- Expand workplace programs and policies on health issues and services available to employees.
- Eliminate discrimination against women in employment and healthcare.
- Ensure equal access to employment facilities and healthcare services.
- Implement adequate measures that ensure the occupational health and safety of employees.
- Ensure that the vehicles owned by the company are suitable and roadworthy, and provide training on road safety.
- Adopt a proactive approach to the health- and safety-related impact of business operations and life cycle of products and services to consumers and nearby communities.

KPIs	Data Points	Metrics to Calculate	Possible Source of Benchmarks
Access to healthcare services	Pregnant women who can access prenatal care	Percentage of pregnant women in the workforce	World Bank World Development Indicators (WDI)
	Women (and their families) in the supply chain who have access to healthcare services	Percentage	World Bank WDI
	Access to healthcare for men and women employees, including their families	Percentage of men and women in the workforce	World Bank WDI
Insurance	Benefits provided to employees	Percentage	GRI Standard
Occupational health and safety	Proportion of workers who have access to voluntary HIV testing (through the company or community health systems)	Percentage by gender; percentage of workers	Oxfam Poverty Footprint
	Local health workers who perceive that the employees have increased exposure to sexually transmitted diseases (STDs)	Percentage of workers by gender	Oxfam Poverty Footprint
	Injuries by type and severity; injury rate (IR); occupational disease rate (ODR); and other work- and workplace-related fatalities or accidents broken down into region and gender	per million hours worked (IR/ODR); number of work-related fatalities or accidents	GRI Standard
Access to healthcare	Workers who have access to quality healthcare services for work-related accidents or diseases provided by the company	Percentage by gender	Oxfam Poverty Footprint
	Workers who have access to healthcare services for personal health issues provided by the company	Percentage by gender	Oxfam Poverty Footprint
	People who benefit from healthcare services that the company provides to workers	Number of people	Oxfam Poverty Footprint
	Cost of employee's health and safety	Currency	UN Conference on Trade and Development (UNCTAD) Core SDG Indicators



KPIs	Data Points	Metrics to Calculate	Possible Source of Benchmarks
Inclusive business	Individuals with increased access to healthcare services and medicines	Number of people	BCtA indicators
Air quality	Scope 1 greenhouse gas (GHG) emissions	Metric tons (MT) of carbon dioxide (CO2) equivalent	GRI Standard
	Emissions of methane (CH4), nitrous oxide (N2O), hydrofluorocarbons (HFCs), perfluorochemicals (PFCs), sulfur hexafluoride (SF6), nitrogen trifluoride (NF3), or all; biogenic CO2 emissions; production, import, and exports of ozone-depleting substances (ODS)	MT of CO2 and trichlorofluoromethane (CFC-11) equivalents	GRI Standard
	Significant air emissions for nitrogen oxide (NOx), sulfur oxide (SOx), persistent organic pollutants (POP), volatile organic compounds (VOC), hazardous air pollutants (HAP), particulate matter (PM), and other air emissions	Tons of gas or pollutant	GRI Standard
	Methane emissions (including energy-related)	Kiloton (kt) of CO2 equivalent and percentage change from 1990; percentage of total methane emissions	World Bank WDI
Waste	Total weight of hazardous and nonhazardous wastes, broken down into disposal methods	Tons	GRI Standard
	Toxic release in air, water, and land	Pounds per square mile (lbs/sq. mi.); tons	UN Sustainable Development Solutions Network (UNSDSN) Indicators
	Hazardous waste shipped internationally	Percentage	GRI Standard
Water quality	Facilities that adhere to water quality standards	Percentage of total facilities	CEO Water Mandate's Corporate Water Disclosure Guidelines



Goal 4: Quality Education

Targets:

- Enforce zero tolerance on child labor within the operations and supply chains of the company and third parties that the company transacts with.
- Contribute business expertise toward an equitable access to education and educational activities, within and outside the company.
- Provide employees with children access to childcare services, financial assistance, flexible work options, and tax benefits for childcare.
- Provide employees nondiscriminatory and open access to vocational training, internship programs, and further education, and offer incentives for employees to obtain additional qualifications or continue studies.
- Include human rights, gender equality, and sustainable development in company policies, and ensure that they are understood by all employees.
- Build partnerships with public agencies and educational organizations to promote education and provide training programs.

KPIs	Data Points	Metrics to Calculate	Possible Source of Benchmarks
Training and education	Training programs undertaken by employees, per year and per employee	Hours, by gender and employee category	GRI Standard; UNCTAD Core SDG Indicators
	Individuals who received training (e.g., employees, suppliers, distributors)	Number of individuals	BCtA indicators
	Total estimated costs allocated for training	Currency	BCtA indicators
	Workers across the value chain who receive training	Percentage of workers by gender	Oxfam Poverty Footprint
	Hours or days of training provided to employees across the value chain	Hours or days per gender	Oxfam Poverty Footprint



Goal 5: Gender Equality

Targets:

- Include gender equality in policies and processes for employees throughout the operations and supply chains.
- Provide equal remuneration and benefits for everyone, including flexible work options, leaves, and reentry opportunities.
- Support women’s leadership and ensure the participation of women in business decision-making.
- Implement gender-sensitive practices and processes for all company-led programs and initiatives, including third parties that engage with the company.
- Expand networks with women-led and women-owned businesses.
- Establish policies as well as grievance and support mechanisms for employees to report incidents or suspected incidents of violence, exploitation, blackmail, and harassment, and provide protection for employees so they can report them without fear of retribution.
- Reduce the stigma of maternity and paternity leaves.
- Ensure all workers have an equal voice in the workplace.

KPIs	Data Points	Metrics to Calculate	Possible Source of Benchmarks
Gender equality	Entry-level wages by gender per location where the company or its business unit operates	Ratio of entry-level wage by gender	GRI Standard
	Local minimum wages at locations where the company operates	Currency	GRI Standard
	Employee turnover by age group, gender, and region	Total number and percentage	GRI Standard
	Employees who underwent performance and career development reviews	Percentage of total employees	GRI Standard
	Employee training	Hours, by gender and employee category	GRI Standard
	Employee diversity (e.g., gender, age groups, minority or underrepresented)	Percentage	GRI Standard
	Employees within an employment category (e.g., gender, age groups, minority or underrepresented)	Percentage	GRI Standard
	Salary and remuneration of men and women for each employment category and location where the company operates	Ratio	GRI Standard
	Periodic equal pay reviews (including overtime and bonuses)	Number of reviews per reporting period	The Women’s Empowerment Principles
Nondiscrimination	New employee hires by age group, gender, and region	Total number and percentage	GRI Standard
	Incidents of discrimination	Number of incidents	GRI Standard



KPIs	Data Points	Metrics to Calculate	Possible Source of Benchmarks
Parental leaves	Employees entitled to parental leave; employees who took parental leaves	Number of employees by gender	GRI Standard
	Employees who returned to work after a parental leave; employees who are still employed 12 months after returning	Number of employees	GRI Standard
	Retention rates of employees who took parental leave and returned to work	Percentage by gender	GRI Standard
Childcare	Young children of employees who have access to affordable and safe childcare services	Percentage	GRI Standard
	Average investment for childcare services or benefits provided by the company	Currency	GRI Standard
Workplace violence and harassment	Incidents and incidence of gender-based violence and harassment in and around the workplace	Number of incidents; rate of incidence	Oxfam Poverty Footprint
Supplier engagement	New suppliers that were screened with environmental, social, and governance (ESG) criteria	Percentage	GRI Standard
	Suppliers assessed for their social impact (actual and potential)	Number	GRI Standard
	Suppliers with significant negative social impact (including suppliers that agreed to provide improvements and those whose contracts were terminated)	Percentage	GRI Standard
Women in leadership	Representation of women in leadership roles, skilled and unskilled positions, and trade unions or worker associations	Number and percentage	Oxfam Poverty Footprint
	Representation in executive and nonexecutive leadership, employment in senior and middle management, and membership in underrepresented social groups	Number and percentage	GRI Standard; World Bank WDI; UNCTAD Core SDG Indicators
	Diversity of individuals within executive committees (e.g., gender, age groups, minority or underrepresented)	Percentage	GRI Standard
	Women who reported that they are comfortable voicing their opinions	Percentage	Oxfam Poverty Footprint
	Total workforce by gender and employment type	Head count or full-time equivalent (FTE)	UNCTAD Core SDG Indicators
Gender equality	Employee diversity (e.g., gender, age groups, minority or underrepresented)	Percentage	GRI Standard
	Costs of business startup and registration for men and women	Currency and number of processes	World Bank WDI



Goal 6: Clean Water and Sanitation

Targets:

- Understand the impact of water use in business operations on the safety and affordability of water in communities where the company or its business unit operates.
- Minimize the adverse impact on water quality through sustainable management practices.
- Ensure access to clean, safe, and affordable drinking water for workers and people in communities.
- Provide safe and sanitized toilets, showers, personal protective equipment (PPE), menstrual hygiene management, and other amenities to employees.
- Ensure the sustainable management and disposal of sanitary products, medical wastes, and cleaning equipment.
- Establish sustainable waste and water management systems.
- Monitor water consumption and use water-saving technologies and processes.
- Understand the impact of the company’s operations on the community’s biodiversity and create policies that safeguard water-related ecosystems.

KPIs	Data Points	Metrics to Calculate	Possible Source of Benchmarks
Access to water	Water used, measured, and monitored in company operations	Percentage of water	CDP Global Water Report
	Individuals with improved access to water sources after implementing a sustainability initiative	Number of individuals	BCTA indicators
Investment	Investment in sustainable and modern water and sanitation infrastructures	Currency	World Bank WDI
External impact	Individuals or social groups that have information on water-related issues	Percentage of rights holders	Availability, Accessibility, Acceptability, and Quality (AAAQ) Framework
Sanitation and hygiene	Facilities with access to water, sanitation, and hygiene (WASH) services for all employees	Percentage of facilities	CEO Water Mandate; CDP Global Water Report
	Improved access to WASH across the whole company	Percentage of targets and goals achieved; value percentage	CDP Global Water Report
	Separate toilets for women	Number of worksites with separate toilets	Understanding and Measuring Women’s Economic Empowerment: Definition, Framework and Indicators
Water quality	Individuals with access to improved sanitation after implementing a sustainability initiative	Number of individuals	BCTA indicators
	Planned and unplanned water discharges by quality and destination	Liters	GRI Standard
Recycle and reuse	Facilities that adhere to water quality standards	Percentage of facilities	CEO Water Mandate
	Water recycled and reused by the company	Liters	GRI Standard



KPIs	Data Points	Metrics to Calculate	Possible Source of Benchmarks
Waste and wastewater	Hazardous and nonhazardous wastes broken down into disposal methods (e.g., reuse, recycling, composting, recovery, incineration, deep well, landfill, on-site storage)	Tons	GRI Standard
	Reduction in wastewater and prevention of water pollution	Percentage of targets and goals achieved; value percentage	CDP Global Water Report
Water withdrawal	Pressure on water resources	Percentage	Aquastat
Water discharge	Company water discharges by destination and quantity	Megaliters and percentage with yearly comparisons	CDP Global Water Report
Water efficiency	Water intensity in different locations and in water-scarce areas	Liters per product or other basic unit	CEO Water Mandate
	Water productivity	Revenue per cubic meter of total freshwater withdrawal	World Bank WDI
Water consumption	Water consumption per net value added and year	Liters per unit of currency; megaliters per year	UNCTAD Core SDG Indicators
	Water consumption in operations vs. supply chain	Percentage	Behind the Brands scorecard
Biodiversity and ecosystems	Biodiversity areas and ecosystems protected for each site the company operates in	km ² ; number of species	GRI Standard
	Species listed in the International Union for Conservation of Nature (IUCN) Red List that are affected by company operations	Number of species	GRI Standard
	Bodies of water and habitats affected by company operations	km ² ; number of species	GRI Standard
Habitat	Habitat areas protected and restored, including terrestrial and marine areas	km ² ; percentage of land area	GRI Standard, World Bank WDI
Water risk management	Facilities exposed to water risks that can significantly change the company's operations, revenue, or expenses	Percentage of facilities and operations	CDP Global Water Report



Goal 7: Affordable and Clean Energy

Targets:

- Invest in and promote sustainable energy technologies and renewable energy solutions, and include them in business strategies.
- Monitor and report energy produced, purchased, and consumed.
- Reduce energy consumption in operations, build energy-efficient buildings, and obtain sustainability certifications.

KPIs	Data Points	Metrics to Calculate	Possible Source of Benchmarks
Energy consumption	Fuel consumption from nonrenewable and renewable sources	Joules (J) or multiples	GRI Standard
	Consumption in electricity, heating, and cooling	J, watt-hours (Wh), or multiples	GRI Standard
	Energy consumption outside the company	J or multiples	GRI Standard
	Fuel consumption	Megawatt-hour (MWh)	CDP Climate Change Report
Energy production	Renewable electricity output	Percentage	World Bank WDI
Emissions	Scope 2 emissions by country or region where the company or its business unit operates	MT of carbon dioxide equivalent (CO2e); MWh	CDP Climate Change Report
	Reduction of emissions through sustainability initiatives	MT of CO2e	CDP Climate Change Report
Energy targets	Targets for renewable energy consumption or production	Percentage per year, percentage of completion	CDP Climate Change Report
Energy reduction	Reduction in energy consumption through sustainability initiatives	J or multiples	GRI Standard
	Reduction in energy requirements for the company's products and services	J or multiples	GRI Standard
GHG emissions	CO2 emissions from biologically sequestered carbon	MT of CO2e	CDP Climate Change Report



Goal 8: Decent Work and Economic Growth

Targets:

- Add value in domestic economy by improving production capacity.
- Prevent tax avoidance and pay the fair share of taxes.
- Work with public organizations to strengthen efforts toward sustainable, inclusive markets.
- Create jobs in the supply and value chains, especially for underrepresented groups, and help alleviate volatility in the price of key commodities.
- Partner with startups and MSMEs for investing in innovations and technologies.
- Fairly audit suppliers, improve economic inclusion, and make the audits accessible to employees.
- Use circular business models to mitigate the environmental impact of the company's products and services and reduce consumption of resources.
- Improve the efficiency in using energy, water, raw materials, and other resources.
- Protect labor rights, ensure nondiscrimination in recruitment, and incorporate the diversity of language and culture in the workplace.
- Include occupational health and safety (OHS) systems and make financial advice and assistance available to all employees.

KPIs	Data Points	Metrics to Calculate	Possible Source of Benchmarks
Economic value	Direct economic value generated and distributed (EVG&D) on accruals basis	Currency	GRI Standard
	Value added and revenue or net value added	Currency and percentage of sales income	World Bank WDI; UNCTAD Core SDG Indicators
	Outputs in high technology	Currency	Global Innovation Index
	Exports in creative goods, high technology, and information and communications technology (ICT)	Currency	Global Innovation Index
Market impact	Company's impact to the volatility in the price of key commodities	Percentage of commodities	Oxfam Poverty Footprint
Tax payment	Tax payments and total tax rate	Currency and percentage of sales income	World Bank WDI
Procurement	Financial resources spent on local suppliers	Percentage of budget	GRI Standard
Inclusive business	MSMEs that registered increases in revenue and employment	Number of MSMEs	BCTA indicators
Energy	Energy intensity ratio	J or multiples per basic unit	GRI Standard
Materials	Materials used to produce and package products and services (renewable and nonrenewable)	Tons (weight and volume)	GRI Standard
	Recycled inputs used to manufacture products and services	Percentage	GRI Standard
Extended producer responsibility (EPR)	Reclaimed products and their packaging materials for each product category	Percentage	GRI Standard
	Products or wastes covered by EPR	Tons	Development of Guidance on EPR



KPIs	Data Points	Metrics to Calculate	Possible Source of Benchmarks
Employment	New employee hires by age group, gender, and region	Total number and percentage	GRI Standard
	Employee turnover by age group, gender, and region	Total number and percentage	GRI Standard
	Senior management hired at locations where the company operates	Percentage	GRI Standard
	Total number of employees by employment type, gender, and region	Number of employees and percentage of contractual workers	Oxfam Poverty Footprint
	Full-time and FTE jobs generated	Number	BCTA indicators
Work hours	Work hours per week including overtime; employees working on a regular basis by gender; frequency of fatigue-related incidents in the workplace	Percentage by gender; number of incidents	Oxfam Poverty Footprint
Elimination of forced labor	Forced labor	Rate and percentage	International Labour Organization (ILO) Decent Work indicators
OHS	Employees whose work or workplace has health and safety committees	Percentage of employees	GRI Standard
	Smallholders who are exposed to health hazards and have access to PPE	Percentage	Oxfam Poverty Footprint
	Controversies related to the health and safety of workers and smallholders in the past 3 years	Number	Oxfam Poverty Footprint
Freedom of association	Employees covered by collective bargaining agreements	Percentage of employees	GRI Standard
	Employees who exercise freedom of association in locations where the company or its business unit operates	Percentage of employees	Oxfam Poverty Footprint
Labor practices	Order lead times that have an impact to working conditions	Minutes, hours, days, weeks	Oxfam Poverty Footprint



Goal 9: Industry, Innovation, and Infrastructure

Targets:

- Ensure efficiency in the use of resources, as well as resilience in transportation, buildings, and ICT.
- Assess the ESG impact of infrastructures across the supply chain.
- Support the development and adoption of green technologies in product design, use and reuse of materials, and manufacturing processes.
- Invest in innovative yet environment-friendly infrastructures and technologies.
- Adopt circular business models to reduce the company’s negative impact to the environment.
- Track, report, and mitigate GHG emissions and respond to environmental challenges.
- Enhance research and technological capabilities.

KPIs	Data Points	Metrics to Calculate	Possible Source of Benchmarks
Infrastructure	Investment in sustainable telecommunications and transportation	Currency	World Bank WDI
	Value lost from electrical outages	Percentage of sales	World Bank WDI
Access to infrastructure	Secure servers, fixed broadband, phone, and mobile cellular subscriptions	Number	World Bank WDI
Economic inclusion	Local supplier and purchasing programs	Percentage of programs	UNCTAD Core SDG Indicators
Expenditures	Expenses in environmental protection (e.g., waste disposal, emissions treatment)	Currency	GRI Standard
	Computer software	Currency	Global Innovation Index
	Research and development (R&D)	Currency	World Bank WDI
	Education	Currency	Global Innovation Index
Air pollution	Exposure to PM2.5 air pollution (annual mean)	Micrograms per cubic meter (m ³)	World Bank WDI
Economic value	Outputs in high technology and exports in creative goods, high technology, and ICT	Currency	Global Innovation Index
Intellectual property (IP)	Patent applications and patent cooperation treaty (PCT) applications by origin	per 1,000; number of applications	UNSDSN indicators
	Utility model applications, scientific and technical publications, industrial designs, and trademark applications	Number of applications	Global Innovation Index
	IP receipts and payments	Currency	Global Innovation Index, World Bank WDI
R&D	Researchers within the company, especially in knowledge-intensive services	Number or percentage of researchers	Global Innovation Index
	Expenses on R&D	Currency	Global Innovation Index
	Female researchers in R&D, scientific and technical journal articles, technicians in R&D, technical cooperation grants	Number and currency	Global Innovation Index, World Bank WDI



Goal 10: Reduced Inequalities

Targets:

- Provide equal remuneration and social securities for men and women.
- Implement policies that promote diversity and inclusion in business activities and throughout the operations and supply chains.
- Invest in leadership programs for underrepresented groups and help expand their skills.
- Ensure nondiscrimination and inclusiveness in operations and products (for example, using product designs that avoid gender stereotypes).
- Work with public and nongovernment organizations (NGOs) to provide opportunities to and develop entrepreneurial skills of vulnerable and marginalized people.

KPIs	Data Points	Metrics to Calculate	Possible Source of Benchmarks
Equal opportunity	New employee hires by age group, gender, and region	Total number and percentage	GRI Standard
	Employee turnover by age group, gender, and region	Total number and percentage	GRI Standard
	Employee diversity (e.g., gender, age groups, minority or underrepresented)	Percentage	GRI Standard
	Employees within an employment category (e.g., gender, age groups, minority or underrepresented)	Percentage	GRI Standard
Remuneration	Salary and remuneration of men and women for each employment category and location where the company or its business unit operates	Ratio	GRI Standard
Training and education	Individuals who received training (e.g., employees, suppliers, distributors)	Number of individuals by gender	BCTA indicators; GRI Standard
	Employees who underwent performance and career development reviews	Percentage of total employees by gender	GRI Standard
	Training programs undertaken by employees, per year and per employee	Hours, by gender and employee category	GRI Standard; UNCTAD Core SDG Indicators



Goal 11: Sustainable Cities and Communities

Targets:

- Understand and address the impact of operations, construction, procurement, and land acquisition on employees, neighboring communities and its people, and the environment.
- Invest in sustainable management of resources, urban infrastructure, and related technologies, services, and financial solutions.
- Provide access to sustainable transportation in the operations and supply chains.
- Invest in technologies that mitigate the environmental impact of transporting goods and raw materials.
- Responsibly manage natural disaster risks and understand their impact on operations and communities where the company or its business unit operates.

KPIs	Data Points	Metrics to Calculate	Possible Source of Benchmarks
Infrastructure	Investment in water and sanitation, renewable energy, telecommunications, and transportation	Currency	World Bank WDI
Inclusive business	Number of individuals with improved access to affordable housing	Number of individuals and housing units	BCTA indicators
Transportation	Use of public transportation, walking, or bicycling for commuting to work	Percentage	UNSDSN indicators
	Commuting time	Minutes	UNSDSN indicators



Goal 12: Responsible Consumption and Production

Targets:

- Implement sustainable production and consumption programs, and adopt circular business models for products and services.
- Invest in sustainable technologies throughout the supply and value chains.
- Promote awareness on sustainable consumption to consumers.
- Incorporate waste management policies and track and report wastes, emissions, water and land pollution, and impact of transportation.
- Implement sustainable procurement, obtain ecolabels and certifications, and adopt the same principles to suppliers and other third parties.
- Empower consumers to make informed decisions by providing transparent, accessible, relevant, and clear product information.

KPIs	Data Points	Metrics to Calculate	Possible Source of Benchmarks
Materials	Materials used to produce and package products and services (renewable and nonrenewable)	Tons (weight and volume)	GRI Standard
	Recycled inputs used to manufacture products and services	Percentage	GRI Standard
Energy	Fuel consumption from nonrenewable and renewable sources	J or multiples	GRI Standard
	Consumption in electricity, heating, and cooling	J, Wh, or multiples	GRI Standard
	Energy consumption outside the company	J or multiples	GRI Standard
	Energy intensity ratio	J or multiples per basic unit	GRI Standard
Water	Reduction in energy consumption through sustainability initiatives	J or multiples per basic unit	GRI Standard
	Reduction in water usage through sustainability initiatives	Liters	BCtA indicators
EPR	Water recycled and reused	Liters	GRI Standard
	Reclaimed products and their packaging materials for each product category	Percentage	GRI Standard
Waste water	Products or wastes covered by EPR	Tons	Development of Guidance on EPR
	Hazardous and nonhazardous wastes broken down into disposal methods (e.g., reuse, recycling, composting, recovery, incineration, deep well, landfill, on-site storage)	Tons	GRI Standard
Waste	Hazardous wastes transported, imported, exported, and treated	Tons	GRI Standard
	Waste generated per net value added	Tons per unit of currency	UNCTAD Core SDG Indicators



KPIs	Data Points	Metrics to Calculate	Possible Source of Benchmarks
GHG emissions	Scope 1 and Scope 2 emissions	MT of CO ₂ e	GRI Standard
ODS emissions	Emissions of CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , or all; biogenic CO ₂ emissions; production, import, and export of ODS	MT of CO ₂ and CFC-11 equivalents	GRI Standard
Air pollution	Significant air emissions for NO _x , SO _x , POP, VOC, HAP, PM, and other air emissions	Tons of gas or pollutant	GRI Standard
Expenditures	Expenses in environmental protection (e.g., waste disposal, emissions treatment)	Currency	GRI Standard
Chemical management	Chemicals, including pesticides and ODS	Population-level measure of toxicity	UNCTAD Core SDG Indicators
Recycling	Recycled inputs used to manufacture products and services	Percentage	GRI Standard
Product information	Products or services assessed for compliance	Percentage	GRI Standard



Goal 13: Climate Action

Targets:

- Identify and alleviate risks while maximizing opportunities related to climate change.
- Invest in technologies that protect and strengthen the company and communities where it operates against environmental hazards.
- Disclose information on emissions and set targets to reduce them.
- Raise awareness among clients, investors, suppliers, and employees about climate change and natural disaster risk management.
- Work with suppliers to improve sustainability and prevent disruptions caused by climate change.
- Collaborate with public and private organizations to promote awareness on climate change.

KPIs	Data Points	Metrics to Calculate	Possible Source of Benchmarks
Risks and opportunities	Direct and indirect impact of climate change on revenues and expenses	Currency	GRI Standard
	Risks posed by climate change to operations	Currency	CDP Climate Change Report
	Opportunities that will have a positive impact on operations, revenue, and expenses	Currency	CDP Climate Change Report
GHG emissions	Intensity of GHG emissions	MT of CO2e per basic unit	GRI Standard
	Yearly comparisons of the company's Scope 1, Scope 2, and Scope 3 emissions	MT of CO2 and CO2e	CDP Climate Change Report
	CO2 intensity	Kilograms (kg)	World Bank WDI
	Emissions that were minimized through sustainability initiatives	CO2e	BCTA indicators
	Emissions of CH4, N2O, HFCs, PFCs, SF6, NF3, or all; biogenic CO2 emissions; production, import, and exports of ODS	MT of CO2 and CFC-11 equivalents	GRI Standard
	Significant air emissions for NOx, SOx, POP, VOC, HAP, PM, and other air emissions	Tons of gas or pollutant	GRI Standard
	Methane emissions (including energy-related)	kt of CO2e; percentage change from 1990; percentage of total methane emissions	World Bank WDI
	Total number and volume of spills	Tons; location of spill; volume and material of spill	GRI Standard
	Fuel consumption from nonrenewable and renewable sources	J or multiples	GRI Standard
	Consumption in electricity, heating, and cooling	J, watt-hours (Wh), or multiples	GRI Standard
Energy consumption outside the company	J or multiples	GRI Standard	
Fuel consumption	MWh	CDP Climate Change Report	



KPIs	Data Points	Metrics to Calculate	Possible Source of Benchmarks
Energy targets	Products and services with low carbon footprint and enables others to avoid or reduce emissions Reductions in emissions set by the company	Percentage of revenue and R&D MT of CO2e, currency	CDP Climate Change Report CDP Climate Change Report
Expenses	Expenses in environmental protection (e.g., waste disposal, emissions treatment)	Currency	GRI Standard





Goal 14: Life Below Water

Targets:

- Track, report, and responsibly manage waste and wastewater generated from company operations.
- Track, report, and address the impact of business activities on marine biodiversity and eliminate practices that harm it.
- Minimize the use of plastic and nondegradable materials in operations, products, and services.
- Reduce marine pollution through sustainable waste and wastewater management, circular business models and recycling.
- Invest in technologies that protect habitats and biodiversity.
- Establish traceability, ensure sustainable practices in the supply chain, and obtain aquaculture and food safety certifications.

KPIs	Data Points	Metrics to Calculate	Possible Source of Benchmarks
Water discharge	Planned and unplanned water discharges by quality and destination	Liters	GRI Standard
Spills	Spills (location, volume, material)	Tons	GRI Standard
Habitat protection or restoration	Habitat areas protected and restored, including terrestrial and marine areas	km ² ; percentage of land area	GRI Standard, World Bank WDI
Biodiversity and ecosystem	Marine biodiversity areas and ecosystems protected for each site the company operates in	km ² ; number of species	GRI Standard
	Species listed in the IUCN Red List that are affected by company operations	Number of species	GRI Standard
Pollution	Significant air emissions for NOx, SOx, POP, VOC, HAP, PM, and other air emissions	Kg or multiples	GRI Standard



Goal 15: Life on Land

Targets:

- Protect ecosystems through land remediation and rehabilitation and biodiversity protection on areas or communities where the company or its business unit operates.
- Responsibly manage waste from chemicals used in operations and address their negative impact on soil, wildlife, and food chains.
- Reduce deforestation and forest degradation and rehabilitate lands destroyed or affected by operations and supply chains.
- Improve the use of forest-related resources, obtain sustainable forest management certifications, and invest in technologies that responsibly use natural resources.
- Provide access to data on soil and engage in multistakeholder partnerships that promote biodiversity-friendly sourcing, production, packaging, and operations.

KPIs	Data Points	Metrics to Calculate	Possible Source of Benchmarks
Biodiversity and ecosystem	Biodiversity areas and ecosystems protected for each site the company operates in	km ² ; number of species	GRI Standard
Forest commodity	Use of forest commodities	Percentage of procurement spend	CDP Global Forests Report
Traceability	Origin of forest-related raw materials used for the company's products or services	Percentage of production and consumption	CDP Global Forests Report
Forest management	Losses in tree coverage	Percentage	Yale University Environmental Performance Index
	Commitments and goals set by the company to reduce deforestation and forest degradation from operations or supply chain	Percentage of production and consumption based on the targeted goal	CDP Global Forests Report
Pollution	Significant air emissions for NO _x , SO _x , POP, VOC, HAP, PM, and other air emissions	Tons of gas or pollutant	GRI Standard
GHG emissions	Scope 1, Scope 2, and Scope 3 emissions; emissions of CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , or all; biogenic CO ₂ emissions; production, import, and export of ODS	MT of CO ₂ e	GRI Standard
	Intensity of GHG emissions	MT of CO ₂ e per basic unit	GRI Standard
Habitat protection or restoration	Habitat areas protected and restored, including terrestrial and marine areas	km ² (size and location)	GRI Standard



Goal 16: Peace, Justice, and Strong Institutions

Targets:

- Strengthen legal frameworks and evaluate the impact of business decisions on investment, employment, communities, and environment.
- Identify risks of violence in areas where the company or its business unit operates.
- Incentivize national and cultural diversity.
- Enforce policies against violence, discrimination, and harassment in the workplace.
- Implement due diligence, ensure the transparency of business operations, and eliminate illicit or illegal activities.
- Report breaches of customer privacy and loss of customer data, antitrust violations and other monopolistic practices, incidents of noncompliance, and misleading product and service information.
- Establish effective grievance mechanisms and encourage freedom of expression.
- Enforce zero tolerance to corruption and bribery at all levels and implement ethics and compliance programs to identify and prevent them.
- Work with public and civil society organizations to promote participatory decisions in national and international laws and policies.

KPIs	Data Points	Metrics to Calculate	Possible Source of Benchmarks
Security	Security personnel who received training on human rights policies and related procedures	Percentage of security personnel	GRI Standard
Violence and harassment	New suppliers that were screened with ESG criteria	Percentage of new suppliers	GRI Standard
	Suppliers assessed for their social impact (actual and potential)	Number of suppliers	GRI Standard
Ethical and lawful behavior	Workers who have access to grievance mechanisms	Percentage of workers by gender	Oxfam Poverty Footprint
	MSMEs and smallholders that have access to grievance mechanisms	Percentage of workers by gender	Oxfam Poverty Footprint
	People in communities where the company operates in who have access to grievance mechanisms	Percentage by gender	Oxfam Poverty Footprint
Compliance	Legal actions (pending or completed) regarding antitrust violations and monopolistic practices	Number of legal actions	GRI Standard
	Fines and nonmonetary sanctions for noncompliance with environmental laws and product and service information labeling	Currency; number of cases, sanctions, and incidents	GRI Standard
	Complaints about breaches of customer privacy	Number	GRI Standard
	Loss or theft of customer data	Number	GRI Standard



KPIs	Data Points	Metrics to Calculate	Possible Source of Benchmarks
Anti-corruption	Company operations measured for risks to corruption	Number and percentage	GRI Standard
	Members of the organization that its anti-corruption policies were communicated to, by region and employee category	Number and percentage of members, employees, and business partners	GRI Standard
	Confirmed incidents of corruption	Number	GRI Standard
	Employees who were dismissed or disciplined for corruption	Number	GRI Standard
	Contracts with business partners and suppliers that were terminated because of corruption	Number	GRI Standard
	Monetary and in-kind contributions made by the company, per country and beneficiary	Currency	GRI Standard
	Convictions and fines paid or payable	Number; currency	UNCTAD Core SDG Indicators
Accountability and transparency	Audit committee meetings and attendance rate	Number	UNCTAD Core SDG Indicators
Inclusive decision-making	Diversity and composition of decision-making bodies within the company	Number	GRI Standard





Goal 17: Partnership for the Goals

Targets:

- Ensure transparency about tax practices.
- Improve how resources are mobilized through joint development programs and provide capacity building to local businesses.
- Empower domestic businesses to access international markets and provide linkages with global value chains.
- Contribute expertise and participate in joint development programs that generate decent jobs, provide fair wages, empowers workers, and rehabilitate the environment.
- Reinforce local businesses through direct investment, capacity building, and collaboration via joint ventures.
- Disclose information on the company’s sustainability and build monitoring and reporting mechanisms that align with international standards.

KPIs	Data Points	Metrics to Calculate	Possible Source of Benchmarks
Investment and promotion	Joint development programs that the company participated in	Number	UN Guiding Principles on Business and Human Rights
Policies for sustainable development	Partnerships with local and international businesses and public organizations that support sustainability initiatives	Number per location	International Covenant on Economic, Social and Cultural Rights (ICESCR)
Partnerships	Participation in multistakeholder initiatives that share business expertise and technologies, and integrate local businesses into global value chains	Number	ICESCR
	Transparent and accountable partnerships with governments, civil societies, NGOs, and private companies to support sustainable development	Number	Rio Declaration, Johannesburg Declaration

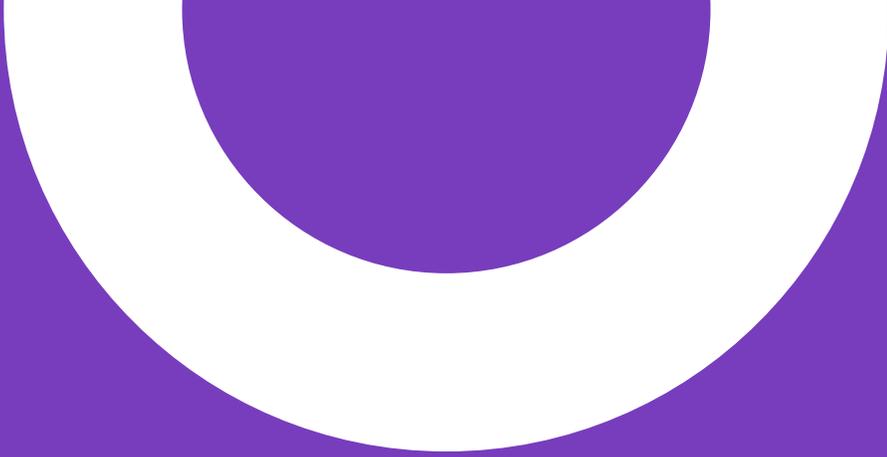


Lingaro can help organizations achieve sustainability.

The SDGs are a paradigm shift. The path to sustainability is complex, interconnected, and requires organizations to think outside the box and collaborate with others to create significant impact. Harnessing data and analytics helps pave road maps for organizations to develop meaningful ways to transform their business and the communities where they operate.

Data is the heart of business transformation, and organizations can harness it to achieve transparency and accountability. Lingaro's deep expertise in data science helps businesses make sense of vast amounts of variables to clearly define sustainability outcomes and make better business decisions.

Lingaro uses modern cloud platforms, AI (artificial intelligence), and machine learning to improve efficiencies, maximize values, and unlock new opportunities. Lingaro also helps organizations set up and reengineer scalable yet bespoke business intelligence systems to empower organizations with actionable information so they can enact transformative change and gain competitive advantage.



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