

Key metrics

What key ESG metrics could your business start benchmarking?

Environmental metrics:

Here's an example of how a metric, in this case emissions, could be split for benchmarking purposes.



Scope 1

Greenhouse gas emissions directly produced by your company and under your control.

This includes emissions from fuel combustion in office buildings (e.g. boilers), air conditioning in office buildings and the use of company/fleet vehicles.

Scope 2

Greenhouse gas emissions resulting from indirect energy use.

This includes emissions generated when buying electricity or energy for heating and cooling office buildings.

Scope 3

Indirect greenhouse gas emissions produced along your value chain.

This would include emissions from business travel; employee commuting; investments; waste disposal; procured products and services; transport and distribution, both upstream and downstream; as well as from use of any products sold.

Social metrics

Community investment

- don't forget to include the value of any employee skills utilised and the number of hours they've spent volunteering.

Health and safety, and working conditions

- tracking both risks in your workplace and any improvements put in place.

Human rights and labour standards

- including those within your business and your wider supply chain.

Gender and diversity

- such as the percentage of women and ethnic minorities, and the socioeconomic status of your senior management.

You might also want to think about establishing metrics for:

- **water consumption**
- **waste generated**
- **recycling rate**
- **waste to landfill**
- **paper used**



Governance metrics

Board diversity – what is the gender and racial composition of your board?

Executive pay linked to ESG metrics – are your ESG priorities reflected in their compensation?

Ownership and control standards – are your bribery and anti-corruption policies, audits of ethical standards, whistleblower protections and employee training on ethical standards effective?

ESG risk management framework – how are your ESG risks being identified and mitigated?

