

SD-KPI STANDARD 2016–2021

A standard of standards for sector-specific and material
Sustainable Development Key Performance Indicators (SD-KPIs)
used in annual reports and institutional investments

Developed by SD-M® GmbH
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Introduction

Sustainable Development Key Performance Indicators (SD-KPIs) are **the three most material environmental, social and governance (ESG) indicators for expected business performance of 68 different industries**. First published in January 2010, the **SD-KPI Standard 2010-2015¹ was the first standard for material sector-specific ESG indicators**. SD-M[®] surveyed global investors and analysts, who represented EUR 2 trillion in assets, on behalf of the German Environment Ministry. In 2009, SD-KPIs have been welcomed by the German Environment Ministry for corporate sustainability in management reports done under German or EU accounting rules². SD-KPIs further figured among the top ten criteria for the “Best Annual Report” competition what was led by Professor Joerg Baetge of the University of Muenster.

European companies must disclose, where appropriate, “non-financial key performance indicators relevant to the particular business, including information relating to environmental and employee matters” in management reports (see Article 19(1) and Article 19a of the EU Accounting Directive 2013/34/EU with the amending Directive 2014/95/EU). The EU Commission is preparing non-binding guidelines on methodology for reporting non-financial information, including non-financial key performance indicators, general and sector-specific, with a view to facilitating relevant, useful and comparable disclosure of non-financial information by undertakings (see Art. 2 of Directive 2014/95/EU). The Commission will publish the guidelines by 6 December 2016. **Institutional investors have a fiduciary duty to consider environmental, social and governance (ESG) indicators relevant to financial performance³.**

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The SD-KPIs in the SD-KPI Standard 2016-2021 were defined by matching the SD-KPIs of the SD-KPI Standard 2010-2015 and the topics and accounting metrics of SASB Standards with a weighting of 50% for each of the two standards. The SD-KPI Standard 2016-2021 was revised by SASB (acknowledgements to Andrew Collins, Technical Director). SASB found “a high degree of overlap” in SD-KPI analysis and the SASB standards and appreciates the SD-KPI approach as well as how SD-M[®] “ranked and prioritized topics for each industry.” The SD-KPI Standard 2016-2021 was further revised during a workshop at the German Environment and Building Ministry. Acknowledgements go to the following participants: Joachim Ganse (KPMG), Dr. Hendrik Garz (Sustainalytics), Tommy Piemonte (imug), Dr. Eckhard Plinke (Vescore), Marcus Pratsch (DZ Bank), Andrea Weber (Bank J. Safra Sarasin) and Patrick Wirth (GES Switzerland). Acknowledgements also to S&P Dow Jones Indices for the allowance to further use the Global Industry Classification Standard (GICS) as a part of the structure of the SD-KPI Standards.

In collaboration with Sustainalytics SD-M[®] GmbH offers the **SD-KPIInform[®] database with evaluations of SD-KPIs for more than 4300 companies** to asset owners, asset managers as well as index and data providers. Based on the SD-KPIInform[®] database, equity and bonds portfolios are analysed (**SD-KPIInventory[®]**) and the index provider STOXX[®] and SD-M[®] launched the **iSTOXX[®] SD-KPIIndex[®] family**, which currently consists of the three indices **EURO iSTOXX 50 SD-KPI, iSTOXX Europe 50 SD-KPI and iSTOXX Europe 600 SD-KPI** (see www.SD-M.de/en/).

¹ **The respondents for the SD-KPI Standard 2010-2015:** Crédit Agricole Cheuvreux (now: Kepler Cheuvreux Transition Research), Dexia Asset Management (now: Candriam), Ethix SRI Advisors (now: ISS-Ethix), GES Investment Services (now: GES Global Engagement Services), Hermes Equity Ownership Services (now: Hermes Investment Management), imug/EIRIS (now: imug/Vigeo Eiris), KLD Research & Analytics (now: MSCI ESG Research), RiskMetrics Group (now: MSCI ESG Research), Sarasin (now: Bank J. Safra Sarasin), Social Investment Forum Japan (SIFJ; now Japan Sustainable Investment Forum, JSIF; SIF-Japan formed a team consisting of the following five researchers: Mrs. Akemi Yamasaki, Japan Shareholder Services; Mr. Hiroki Uchida, The CSR Institute, he now works for Cre-an Sustainability Consulting; Mr. Eiichiro Adachi, Japan Research Institute; Mr. Daisuke Shintani, Mitsui Global Strategic Studies Institute; Mrs. Mariko Kawaguchi, Daiwa Institute of Research, now she is also Co-CEO of JSIF), Société Générale Corporate & Investment Banking (SGCIB) Cross-Asset Research, Sustainalytics, Vigeo (now: Vigeo Eiris).

Cf. SD-M[®], SD-KPI Standard 2010-2015, download: <http://www.sd-m.de/en/sd-kpis.html>.

² Cf. German Environment Ministry (ed.), Was Investoren wollen, Berlin 2009, page 12.

³ Cf. Freshfields Bruckhaus Deringer, A legal framework for the integration of environmental, social and governance issues into institutional investment, 2005, page 13 and PRI, UNEP FI, Fiduciary duty in the 21st century, 2015 as well as Ernst & Young on behalf of the European Commission, Resource Efficiency and Fiduciary Duties of Investors, 2015.

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1 Energy

1.1 Energy

1.1.1 Energy Equipment & Services

1.1.1.1 SD-KPI 1: Health & Safety Performance (39%)

SD-KPI 1 is “Health & Safety Performance” with a weight of 39%.

Sources:

Health & Safety Performance (SD-KPI 3 in SD-KPI Standard 2010-2015)

Health, Safety, and Emergency Management (Priority 1 in SASB Research Brief NR0104, 2014, p. 34)

1.1.1.2 SD-KPI 2: Greenhouse Gas Efficiency of Production (32%)

SD-KPI 2 is “Greenhouse Gas Efficiency of Production” with a weight of 32%.

Sources:

Greenhouse Gas Emissions of Production and Products (SD-KPI 1 in SD-KPI Standard 2010-2015)

Emissions Reduction Services & Fuels Management (scored 50 in Heat Map of SASB Research Brief NR0104, 2014, p. 34 ~ Priority 4)

1.1.1.3 SD-KPI 3: Business Ethics Incidents and Precautions (29%)

SD-KPI 3 is “Business Ethics Incidents and Precautions” with a weight of 29%.

Sources:

“Ethics” was first “other indicator” in SD-KPI Standard 2010-2015

Business Ethics & Payments Transparency (Priority 2 in SASB Research Brief NR0104, 2014, p. 34)

1.1.1.4 Other indicators

Emissions of Hazardous Waste and Toxic Materials (28% in SD-KPI 2 in SD-KPI Standard 2010-2015)

1.1.2 Oil, Gas & Consumable Fuels

1.1.2.1 SD-KPI 1: Greenhouse Gas Efficiency of Production (40%)

SD-KPI 1 is “Greenhouse Gas Efficiency of Production” with a weight of 40%.

Sources:

Greenhouse Gas Emissions of Production (SD-KPI 1 in SD-KPI Standard 2010-2015)

Greenhouse Gas Emissions (Priority 1t in SASB Research Brief NR0101, 2014, p. 52)

1.1.2.2 SD-KPI 2: Operational Incidents and Precautions (31%)

SD-KPI 2 is “Operational Incidents and Precautions” with a weight of 31%.

Sources:

Emissions of Hazardous Waste and Toxic Materials (SD-KPI 3 in SD-KPI Standard 2010-2015)

Health, Safety, and Emergency Management (Priority 1t in SASB Research Brief NR0101, 2014, p. 52)

1.1.2.3 SD-KPI 3: Greenhouse Gas Emissions of Products & Reserves (29%)

SD-KPI 3 is “Greenhouse Gas Emissions of Products & Reserves” with a weight of 29%.

Sources:

Greenhouse Gas Emissions of Products (SD-KPI 2 in SD-KPI Standard 2010-2015)

Reserves Valuation & Capital Expenditures (Priority 4 in SASB Research Brief NR0101, 2014, p. 52)

1.1.2.4 Other indicators

Water Management (Priority 2 in SASB Research Brief NR0101, 2014, p. 52)

Biodiversity Impacts (Priority 3 in SASB Research Brief NR0101, 2014, p. 52)

2 Materials

2.1 Materials

2.1.1 Chemicals

2.1.1.1 SD-KPI 1: Operational Incidents and Health & Safety Performance (39%)

SD-KPI 1 is “Operational Incidents and Health & Safety Performance” with a weight of 39%.

Sources:

Health & Safety Performance (SD-KPI 3 in SD-KPI Standard 2010-2015)

Health, Safety, and Emergency Management (Priority 1 in SASB Research Brief RT0101, 2015, p. III)

2.1.1.2 SD-KPI 2: Greenhouse Gas Efficiency of Production (33%)

SD-KPI 2 is “Greenhouse Gas Efficiency of Production” with a weight of 33%.

Sources:

Greenhouse Gas Emissions (Priority 2 in SASB Research Brief RT0101, 2015, p. II)

Energy / Greenhouse Gas Efficiency of Production / Products in Use (SD-KPI 2 in SD-KPI Standard 2010-2015)

2.1.1.3 SD-KPI 3: Proportion of Sustainable vs. Hazardous Products (28%)

SD-KPI 3 is “Proportion of Sustainable vs. Hazardous Products” with a weight of 28%.

Sources:

Safety & Environmental Stewardship of Chemicals & Genetically Modified Organisms (Priority 3t in SASB Research Brief RT0101, 2015, p. II)

Product Design for Use-phase Efficiency (Priority 3t in SASB Research Brief RT0101, 2015, p. II)

Emissions of Hazardous Waste and Toxic Materials (SD-KPI 1 in SD-KPI Standard 2010-2015)

2.1.2 Construction Materials

2.1.2.1 SD-KPI 1: Energy Efficiency of Production (42%)

SD-KPI 1 is “Energy Efficiency of Production” with a weight of 42%.

Sources:

Energy Management (Priority 1 in SASB Research Brief NR0401, 2014, p. 32)

Energy / Greenhouse Gas Efficiency of Production / Products in Use (SD-KPI 1 in SD-KPI Standard 2010-2015)

2.1.2.2 SD-KPI 2: Greenhouse Gas Efficiency of Production (32%)

SD-KPI 2 is “Greenhouse Gas Efficiency of Production” with a weight of 32%.

Source:

Greenhouse Gas Emissions (Priority 2 in SASB Research Brief NR0401, 2014, p. 32)

Energy / Greenhouse Gas Efficiency of Production / Products in Use (SD-KPI 1 in SD-KPI Standard 2010-2015)

2.1.2.3 SD-KPI 3: Health & Safety Performance (26%)

SD-KPI 3 is “Health & Safety Performance” with a weight of 26%.

Sources:

Health & Safety Performance (SD-KPI 2 in SD-KPI Standard 2010-2015)

Workforce Health, Safety, and Well-being (Priority 4 in SASB Research Brief NR0401, 2014, p. 32)

2.1.2.4 Other indicators

Emissions of Hazardous Waste and Toxic Materials (SD-KPI 3 in SD-KPI Standard 2010-2015)

Water Management (Priority 3 in SASB Research Brief NR0401, 2014, p. 32)

2.1.3 Containers & Packaging

2.1.3.1 SD-KPI 1: Greenhouse Gas and Energy Efficiency of Production (55%)

SD-KPI 1 is “Greenhouse Gas Efficiency and Energy Consumption of Production” with a weight of 55%.

Sources:

Greenhouse Gas Emissions (Priority 1t in SASB Research Brief RT0204, 2015, p. II)

Energy Management (Priority 1t in SASB Research Brief RT0204, 2015, p. II)

Greenhouse Gas Emissions and Energy Consumption per Unit Produced (SD-KPI 2 in SD-KPI Standard 2010-2015)

2.1.3.2 SD-KPI 2: Proportion of Recycled / Sustainable Raw Material Input (45%)

SD-KPI 2 is "Proportion of Recycled / Sustainable Raw Material Input" with a weight of 45%.

Sources:

Proportion of Recycled / Sustainable (FSC) Raw Material Input (SD-KPI 1 in SD-KPI Standard 2010-2015)

Product Lifecycle Management (Priority 2 in SASB Research Brief RT0204, 2015, p. II)

Materials Sourcing (Priority 3 in SASB Research Brief RT0204, 2015, p. II)

2.1.3.3 Other indicators

Emissions of (Hazardous) Waste and Toxic Materials (SD-KPI 3 in SD-KPI Standard 2010-2015)

Product Safety (Priority 4 in SASB Research Brief RT0204, 2015, p. II)

2.1.4 Metals & Mining

2.1.4.1 SD-KPI 1: Audit Coverage of the Environmental Management System and its Performance (35%)

SD-KPI 1 is "Audit Coverage of the Environmental Management System and its Performance" with a weight of 35%.

Sources:

Audit Coverage of the Environmental Management System and its Performance (SD-KPI 3 in SD-KPI Standard 2010-2015)

Greenhouse Gas Emissions and Energy Consumption per Unit Produced (SD-KPI 1 in SD-KPI Standard 2010-2015)

Water Management (Priority 2 in SASB Research Brief NR0302, 2014, p. 35)

Energy Management (Priority 3 in SASB Research Brief NR0302, 2014, p. 35)

Greenhouse Gas Emissions (Priority 4 in SASB Research Brief NR0302, 2014, p. 35)

2.1.4.2 SD-KPI 2: Health & Safety Performance (34%)

SD-KPI 2 is "Health & Safety Performance" with a weight of 34%.

Sources:

Workforce Health, Safety, and Well-being (Priority 1t in SASB Research Brief NR0302, 2014, p. 35)

Health & Safety Performance including HIV/AIDS protection (SD-KPI 2 in SD-KPI Standard 2010-2015)

2.1.4.3 SD-KPI 3: Community Relations (31%)

Community Relations is SD-KPI 3 with a weight of 31%.

Sources:

Community Relations (Priority 1t in SASB Research Brief NR0302, 2014, p. 35)

"Community Development" was first "other indicator" in SD-KPI Standard 2010-2015

2.1.5 Paper & Forest Products

2.1.5.1 SD-KPI 1: Greenhouse Gas Efficiency of Production (42%)

SD-KPI 1 is "Greenhouse Gas Efficiency of Production" with a weight of 42%.

Sources:

Greenhouse Gas Emissions (Priority 1 in SASB Research Brief RR0202, 2015, p. 27)

Greenhouse Gas Emissions and Energy Consumption per Unit Produced (SD-KPI 2 in SD-KPI Standard 2010-2015)

2.1.5.2 SD-KPI 2: Proportion of Recycled / Sustainable Raw Material Input (30%)

SD-KPI 2 is "Proportion of Recycled / Sustainable Raw Material Input" with a weight of 30%.

Sources:

Fiber Sourcing & Recovery (Priority 2 in SASB Research Brief RR0202, 2015, p. 27)

Proportion of Recycled / Sustainable (FSC) Raw Material Input / Products (SD-KPI 1 in SD-KPI Standard 2010-2015)

2.1.5.3 SD-KPI 3: Water Intensity (28%)

SD-KPI 3 is "Water Intensity" with a weight of 28%.

SD-KPI Standard 2016-2021 © SD-M® GmbH, 2016

Sources:

Water Management (Priority 3 in SASB Research Brief RR0202, 2015, p. 27)

Direct Environmental Impacts: (Hazardous) Waste & Water (Consumption) (SD-KPI 3 in SD-KPI Standard 2010-2015)

3 Industrials

3.1 Capital Goods

3.1.1 Aerospace & Defence

3.1.1.1 SD-KPI 1: Business Ethics Incidents and Precautions (45%)

SD-KPI 1 is “Business Ethics Incidents and Precautions” with a weight of 45%.

Sources:

Bribery and Corruption (SD-KPI 1 in SD-KPI Standard 2010-2015)

Business Ethics (Priority 3 in SASB Research Brief RT0201, 2015, p. ii)

3.1.1.2 SD-KPI 2: Fuel Economy in Use-phase (32%)

SD-KPI 2 is “Fuel Economy in Use-phase” with a weight of 32%.

Sources:

Fuel Economy & Emissions in Use-phase (Priority 4 in SASB Research Brief RT0201, 2015, p. ii)

Energy / Fuel Efficiency of Products (SD-KPI 3 in SD-KPI Standard 2010-2015)

3.1.1.3 SD-KPI 3: Exposure to Controversial Weapons (23%)

SD-KPI 3 is “Exposure to Controversial Weapons” with a weight of 23%.

Sources:

Exposure to Controversial Weapons (SD-KPI 2 in SD-KPI Standard 2010-2015)

Controversial Weapons (on SASB Industry Watchlist in SASB Research Brief RT0201, 2015, p. 32)

3.1.1.4 Other indicators

Product Safety (Priority 1 in SASB Research Brief RT0201, 2015, p. ii)

3.1.2 Building Products

3.1.2.1 SD-KPI 1: Management of Hazardous Chemicals in Products (37%)

SD-KPI 1 is “Management of Hazardous Chemicals in Products” with a weight of 37%.

Sources:

Management of Chemicals in Products (Priority 1 in SASB Research Brief CN0603, 2015, p. 22)

Emissions of (Hazardous) Waste and Toxic Materials (SD-KPI 3 in SD-KPI Standard 2010-2015)

3.1.2.2 SD-KPI 2: Greenhouse Gas Efficiency of Production (32%)

SD-KPI 2 is “Greenhouse Gas Efficiency of Production” with a weight of 32%.

Sources:

Energy Management in Manufacturing (Priority 3 in SASB Research Brief CN0603, 2015, p. 22)

Energy / Greenhouse Gas Efficiency of Production / Products in Use (SD-KPI 1 in SD-KPI Standard 2010-2015)

3.1.2.3 SD-KPI 3: Proportion of Products with “Design for Environment” / Eco-Label (31%)

SD-KPI 1 is “Proportion of Products with Design for Environment / Eco-Label” with a weight of 31%.

Sources:

Proportion of products with “Design for Environment” / Eco-Label (SD-KPI 2 in SD-KPI Standard 2010-2015)

Product Lifecycle Environmental Impacts (Priority 2 in SASB Research Brief CN0603, 2015, p. 22)

3.1.3 Construction & Engineering

3.1.3.1 SD-KPI 1: Proportion of Services with “Design for Environment” / Eco-Label (48%)

SD-KPI 1 is “Proportion of Services with Design for Environment / Eco-Label” with a weight of 48%.

Sources:

Proportion of products with “Design for Environment” / Eco-Label (SD-KPI 3 in SD-KPI Standard 2010-2015)
Energy / Greenhouse Gas Efficiency of Production / Products in Use (SD-KPI 1 in SD-KPI Standard 2010-2015)
Environmental Impacts of Project Development (Priority 3 in SASB Research Brief IF0301, 2016, p. 30)
Lifecycle Impacts of Buildings & Infrastructure (Priority 5 in SASB Research Brief IF0301, 2016, p. 30)

3.1.3.2 SD-KPI 2: Health & Safety Performance (30%)

SD-KPI 2 is “Health & Safety Performance” with a weight of 30%.

Sources:

Health & Safety Performance (SD-KPI 2 in SD-KPI Standard 2010-2015)
Workforce Health & Safety (Priority 2 in SASB Research Brief IF0301, 2016, p. 30)

3.1.3.3 SD-KPI 3: Structural Integrity & Safety of Services (22%)

SD-KPI 3 is “Structural Integrity & Safety of Services” with a weight of 22%.

Sources:

Structural Integrity & Safety (Priority 1 in SASB Research Brief IF0301, 2016, p. 30)

3.1.4 Electrical Equipment

3.1.4.1 SD-KPI 1: Proportion of Products with “Design for Environment” / Eco-Label (37%)

SD-KPI 1 is “Proportion of Products with Design for Environment / Eco-Label” with a weight of 37%.

Sources:

Proportion of Products with “Design for Environment” / Eco-Label (SD-KPI 2 in SD-KPI Standard 2010-2015)
Product Lifecycle Management & Innovation for Environmental Efficiency (Priority 2t in SASB Industry Brief RT0202, 2015, p. ii)

3.1.4.2 SD-KPI 2: Greenhouse Gas Efficiency of Production (34%)

SD-KPI 2 is “Greenhouse Gas Efficiency of Production” with a weight of 34%.

Sources:

Energy / Greenhouse Gas Efficiency of Production / Products in Use (SD-KPI 1 in SD-KPI Standard 2010-2015)
Energy Management (Priority 3 in SASB Industry Brief RT0202, 2015, p. ii)

3.1.4.3 SD-KPI 3: Proportion of Critical and Conflict Materials (29%)

SD-KPI 3 is “Proportion of Critical and Conflict Materials” with a weight of 29%.

Sources:

Materials Sourcing (Priority 1 in SASB Industry Brief RT0202, 2015, p. ii)

3.1.4.4 Other indicators

Audit Coverage of ILO Labour Standards in-house and in the Supply chain (SD-KPI 3 in SD-KPI Standard 2010-2015)

Product Safety (Priority 2t in SASB Industry Brief RT0202, 2015, p. ii)

Hazardous Waste Management (Priority 2t in SASB Industry Brief RT0202, 2015, p. ii)

3.1.5 Industrial Conglomerates

Industrial conglomerates are diversified industrial companies with activities in three or more sectors, none of which contributes a majority of revenues. Due to this fact it is more difficult to define SD-KPIs for this industry and it is advisable to report on the SD-KPIs of the different industries, in which the company has activities. However, the following SD-KPIs are general options for SD-KPIs of industrial conglomerates.

3.1.5.1 SD-KPI 1: Energy / Greenhouse Gas Efficiency of Production / Products in Use (41%)

SD-KPI 1 is “Greenhouse Gas Efficiency of Production / Products in Use” with a weight of 41%.

Sources:

SD-KPI Standard 2016-2021 © SD-M® GmbH, 2016

Energy / Greenhouse Gas Efficiency of Production / Products in Use (SD-KPI 1 in SD-KPI Standard 2010-2015)
No corresponding SASB industry

3.1.5.2 SD-KPI 2: Audit Coverage of ILO Labour Standards in-house and in the Supply Chain (31%)

SD-KPI 2 is “Audit Coverage of ILO Labour Standards in-house and in the Supply Chain” with a weight of 31%.

Sources:

Audit Coverage of ILO Labour Standards in-house and in the Supply Chain (SD-KPI 2 in SD-KPI Standard 2010-2015)

No corresponding SASB industry

3.1.5.3 SD-KPI 3: Proportion of Products with “Design for Environment” / Eco-Label (28%)

SD-KPI 3 is “Proportion of Products with Design for Environment / Eco-Label” with a weight of 28%.

Sources:

Proportion of Products with “Design for Environment” / Eco-Label (SD-KPI 3 in SD-KPI Standard 2010-2015)

No corresponding SASB industry

3.1.6 Machinery

3.1.6.1 SD-KPI 1: Energy / Greenhouse Gas Efficiency in Use-Phase (45%)

SD-KPI 1 is “Energy / Greenhouse Gas Efficiency in Use-Phase” with a weight of 45%.

Sources:

Fuel Economy & Emissions in Use-Phase (Priority 1 in SASB Research Brief RT0203, 2015, p. ii)

Proportion of Products with “Design for Environment”—especially Energy / Greenhouse Gas Efficiency in Use-Phase (SD-KPI 1 in SD-KPI Standard 2010-2015)

3.1.6.2 SD-KPI 2: Greenhouse Gas Efficiency of Production (34%)

SD-KPI 2 is “Greenhouse Gas Efficiency of Production” with a weight of 34%.

Sources:

Greenhouse Gas Emissions and Energy Consumption per Unit Produced (SD-KPI 2 in SD-KPI Standard 2010-2015)

Energy Management (Priority 2 in SASB Research Brief RT0203, 2015, p. ii)

3.1.6.3 SD-KPI 3: Proportion of Remanufactured Products / Hazardous Waste (21%)

SD-KPI 3 is “Proportion of Remanufactured Products / Hazardous Waste” with a weight of 21%.

Sources:

Remanufacturing in Design & Services / Waste Management (Priority 3 in SASB Research Brief RT0203, 2015, p. ii)

Emissions of (Hazardous) Waste and Toxic Materials (SD-KPI 3 in SD-KPI Standard 2010-2015)

3.1.7 Trading Companies & Distributors

3.1.7.1 SD-KPI 1: Audit Coverage of ILO Labour Standards in-house and in the Supply Chain (50%)

SD-KPI 1 is “Audit Coverage of ILO Labour Standards in-house and in the Supply Chain” with a weight of 50% as in SD-KPI Standard 2010-2015. No corresponding SASB industry.

3.1.7.2 SD-KPI 2: Energy / Greenhouse Gas Efficiency of Distribution / Products in Use (50%)

SD-KPI 2 is “Energy / Greenhouse Gas Efficiency of Distribution / Products in Use” with a weight of 50% as in SD-KPI Standard 2010-2015. No corresponding SASB industry.

3.2 Commercial & Professional Services

3.2.1 Commercial Services & Supplies

3.2.1.1 SD-KPI 1: Proportion of Sustainable and Qualitatively Managed Services (50%)

SD-KPI 1 is “Proportion of Sustainable and Qualitatively Managed Services” with a weight of 50%.

Sources:

Proportion of Services Integrating Sustainability Issues (SD-KPI 1 in SD-KPI Standard 2010-2015)

[possible indirect connection with: Professional Integrity (Priority 1 in SASB Research Brief SV0102, 2014, p. ii)]

3.2.1.2 SD-KPI 2: General Human Resources Management Performance (50%)

SD-KPI 2 is “General Human Resources Management Performance” with a weight of 50%.

Sources:

General HRM (SD-KPI 2 in SD-KPI Standard 2010-2015)

Workforce Diversity & Engagement (Priority 2 in SASB Research Brief SV0102, 2014, p. ii)

3.2.1.3 Other indicators

Employee turnover (SD-KPI 3 in SD-KPI Standard 2010-2015)

Data Security (Priority 3 in SASB Research Brief SV0102, 2014, p. ii)

3.2.2 Professional Services

3.2.2.1 SD-KPI 1: Proportion of Sustainable and Qualitatively Managed Services (50%)

SD-KPI 1 is “Proportion of Sustainable and Qualitatively Managed Services” with a weight of 50%.

Sources:

Proportion of Services Integrating Sustainability Issues (SD-KPI 2 in SD-KPI Standard 2010-2015)

[possible indirect connection with: Professional Integrity (Priority 1 in SASB Research Brief SV0102, 2014, p. ii)]

3.2.2.2 SD-KPI 2: General Human Resources Management Performance (50%)

SD-KPI 2 is “General Human Resources Management Performance” with a weight of 50%.

Sources:

General HRM (SD-KPI 1 in SD-KPI Standard 2010-2015)

Workforce Diversity & Engagement (Priority 2 in SASB Research Brief SV0102, 2014, p. ii)

3.2.2.3 Other indicators

Employee turnover (SD-KPI 3 in SD-KPI Standard 2010-2015)

Data Security (Priority 3 in SASB Research Brief SV0102, 2014, p. ii)

3.3 Transportation

3.3.1 Air Freight & Logistics

3.3.1.1 SD-KPI 1: Greenhouse Gas Efficiency of Transport Services (65%)

SD-KPI 1 is “Greenhouse Gas Efficiency of Transport Services” with a weight of 65%.

Sources:

Energy and Greenhouse Gas Efficiency of Transport Services & Fleet Consumption (SD-KPI 1 in SD-KPI Standard 2010-2015)

Environmental Footprint of Fuel Use (Priority 1 in SASB Research Brief TR0202, 2014, p. 20)

3.3.1.2 SD-KPI 2: Accident and Fatality Rate (35%)

SD-KPI 2 is “Accident and Fatality Rate” with a weight of 35%.

Sources:

Accident and Fatality Rate (SD-KPI 2 in SD-KPI Standard 2010-2015)

Accidents & Safety Management (Priority 2 in SASB Research Brief TR0202, 2014, p. 20)

3.3.1.3 Other indicators

Fair Labor Practices (Priority 3 in SASB Research Brief TR0202, 2014, p. 20)

3.3.2 Airlines

3.3.2.1 SD-KPI 1: Greenhouse Gas Efficiency of Transport Services (57%)

SD-KPI 1 is “Greenhouse Gas Efficiency of Transport Services” with a weight of 57%.

Sources:

Energy and Greenhouse Gas Efficiency of Transport Services & Fleet Consumption (SD-KPI 1 in SD-KPI Standard 2010-2015)

Environmental Footprint of Fuel Use (Priority 1 in SASB Research Brief TR0201, 2014, p. 20)

3.3.2.2 SD-KPI 2: Accident and Fatality Rate (23%)

SD-KPI 2 is “Accident and Fatality Rate” with a weight of 23%.

Sources:

Accident and fatality rate (SD-KPI 3 in SD-KPI Standard 2010-2015)

Accidents & Safety Management (Priority 2 in SASB Research Brief TR0201, 2014, p. 20)

3.3.2.3 SD-KPI 3: Customer Satisfaction—Proportion of Strikes and Delays (20%)

SD-KPI 3 is “Customer Satisfaction—Proportion of Strikes and Delays” with a weight of 20%.

Sources:

Customer Satisfaction—Prevention of Strikes and Delays (SD-KPI 2 in SD-KPI Standard 2010-2015)

Labor Practices—including Number and Duration of Strikes and Lockouts (Priority 3 in SASB Research Brief TR0201, 2014, p. 20)

3.3.3 Marine

3.3.3.1 SD-KPI 1: Greenhouse Gas Efficiency of Transport Services (54%)

SD-KPI 1 is “Greenhouse Gas Efficiency of Transport Services” with a weight of 54%.

Sources:

Energy and Greenhouse Gas Efficiency of Transport Services & Fleet Consumption (SD-KPI 1 in SD-KPI Standard 2010-2015)

Environmental Footprint of Fuel Use (Priority 1 in SASB Research Brief TR0301, 2014, p. 21)

3.3.3.2 SD-KPI 2: Accident and Fatality Rate (26%)

SD-KPI 2 is “Accident and Fatality Rate” with a weight of 26%.

Sources:

Accidents & Safety Management (Priority 2 in SASB Research Brief TR0301, 2014, p. 21)

Prevention of Marine Pollution and Accidents (SD-KPI 2 in SD-KPI Standard 2010-2015)

3.3.3.3 SD-KPI 3: Marine Pollution Incidents (20%)

SD-KPI 3 is “Marine Pollution Incidents” with a weight of 20%.

Sources:

Ecological Impacts (Priority 3 in SASB Research Brief TR0301, 2014, p. 21)

Prevention of Marine Pollution and Accidents (SD-KPI 2 in SD-KPI Standard 2010-2015)

3.3.3.4 Other indicators

Audit coverage of ILO labour standards—especially minimum wages (SD-KPI 3 in SD-KPI Standard 2010-2015)

Business Ethics (Priority 4 in SASB Research Brief TR0301, 2014, p. 21)

3.3.4 Road & Rail

3.3.4.1 SD-KPI 1: Greenhouse Gas Efficiency of Transport Services (47%)

SD-KPI 1 is “Greenhouse Gas Efficiency of Transport Services” with a weight of 47%.

Sources:

Energy and Greenhouse Gas Efficiency of Transport Services & Fleet Consumption (SD-KPI 1 in SD-KPI Standard 2010-2015)

Environmental Footprint of Fuel Use (Priority 2 in SASB Research Brief TR0401, 2014, p. 23 & TR0402, 2014, p. 16)

3.3.4.2 SD-KPI 2: Accident and Fatality Rate (41%)

SD-KPI 2 is “Accident and Fatality Rate” with a weight of 41%.

Sources:

Accident and fatality rate (SD-KPI 3 in SD-KPI Standard 2010-2015)

Accidents & Safety Management (Priority 1 in SASB Research Brief TR0401, 2014, p. 23 & TR0402, 2014, p. 16)

3.3.4.3 SD-KPI 3: Customer Satisfaction—Proportion of Strikes and Delays (12%)

SD-KPI 3 is “Customer Satisfaction—Proportion of Strikes and Delays” with a weight of 12%.

Sources:

Customer Satisfaction—Prevention of Strikes and Delays (SD-KPI 2 in SD-KPI Standard 2010-2015)

3.3.4.4 Other indicators

Competitive Behavior (Priority 3 in SASB Research Brief “Rail” TR0401, 2014, p. 23)

Driver Working Conditions (Priority 3 in SASB Research Brief “Road” TR0402, 2014, p. 16)

3.3.5 Transportation Infrastructure

3.3.5.1 SD-KPI 1: Energy and Greenhouse Gas Efficiency of Production / Use of Infrastructure (38%)

SD-KPI 1 is “Energy and Greenhouse Gas Efficiency of Production / Use of Infrastructure” with a weight of 38% as in SD-KPI Standard 2010-2015. No corresponding SASB industry.

3.3.5.2 SD-KPI 2: Environmental Impact Assessment Performance (37%)

SD-KPI 2 is “Environmental Impact Assessment Performance” with a weight of 37% as in SD-KPI Standard 2010-2015. No corresponding SASB industry.

3.3.5.3 SD-KPI 3: Accident and Fatality Rate during Production / Use of Infrastructure (25%)

SD-KPI 3 is “Accident and Fatality Rate during Production / Use of Infrastructure” with a weight of 25% as in SD-KPI Standard 2010-2015. No corresponding SASB industry.

4 Consumer Discretionary

4.1 Automobiles & Components

4.1.1 Auto Components

4.1.1.1 SD-KPI 1: Proportion of Greenhouse Gas Efficient and Recyclable Products (47%)

SD-KPI 1 is “Proportion of Greenhouse Gas Efficient and Recyclable Products” with a weight of 47%.

Proportion of Green Products—especially Improvement of Energy / Greenhouse Gas Efficiency in Use Phase of Automobiles (SD-KPI 1 in SD-KPI Standard 2010-2015)

Product Lifecycle Management (Priority 4 in SASB Research Brief TR0102, 2014, p. 30)

4.1.1.2 SD-KPI 2: Greenhouse Gas Emissions of Production (28%)

SD-KPI 2 is “Greenhouse Gas Emissions of Production” with a weight of 28%.

Sources:

Greenhouse Gas Emissions of Production (SD-KPI 3 in SD-KPI Standard 2010-2015)

Energy Management (Priority 2 in SASB Research Brief TR0102, 2014, p. 30)

4.1.1.3 SD-KPI 3: Product Safety (25%)

SD-KPI 3 is “Product Safety” with a weight of 25%.

Sources:

Product Safety (Priority 1 in SASB Research Brief TR0102, 2014, p. 30)

4.1.1.4 Other indicators

Audit Coverage of ILO Labour Standards in-house and in the Supply Chain (SD-KPI 2 in SD-KPI Standard 2010-2015)

Materials Sourcing (Priority 3 in SASB Research Brief TR0102, 2014, p. 30)

4.1.2 Automobiles

4.1.2.1 SD-KPI 1: Fleet Emissions (44%)

SD-KPI 1 is “Fleet Emissions” with a weight of 44%.

Sources:

Fleet Consumption (SD-KPI 1 in SD-KPI Standard 2010-2015)

Fuel Economy & Use-phase Emissions (Priority 2 in SASB Research Brief TR0101, 2014, p. 26)

4.1.2.2 SD-KPI 2: Proportion of Green Vehicles—especially with Alternative Power Engines (31%)

SD-KPI 2 is “Proportion of Green Vehicles—especially with Alternative Power Engines” with a weight of 31%.

Sources:

Proportion of Green Vehicles—especially with Alternative Power Engines (SD-KPI 2 in SD-KPI Standard 2010-2015)
Fuel Economy & Use-phase Emissions (Priority 2 in SASB Research Brief TR0101, 2014, p. 26)

4.1.2.3 SD-KPI 3: Product Safety (25%)

SD-KPI 3 is “Product Safety” with a weight of 25%.

Sources:

Product Safety (Priority 1 in SASB Research Brief TR0101, 2014, p. 26)

4.1.2.4 Other indicators

Greenhouse Gas Emissions of Production (SD-KPI 3 in SD-KPI Standard 2010-2015)
Materials Sourcing (Priority 3 in SASB Research Brief TR0101, 2014, p. 26)
Materials Efficiency & Recycling (Priority 4 in SASB Research Brief TR0101, 2014, p. 26)

4.2 Consumer Durables & Apparel

4.2.1 Household Durables

4.2.1.1 SD-KPI 1: Energy / Greenhouse Gas Efficiency in Use-Phase (36%)

SD-KPI 1 is “Energy / Greenhouse Gas Efficiency in Use-Phase” with a weight of 36%.

Sources:

“Energy / Greenhouse Gas Efficiency of Production / Products in Use (SD-KPI 1 in SD-KPI Standard 2010-2015)
Product Lifecycle Environmental Impacts (Priority 2 in SASB Research Brief CN0601, 2015, p. 18)

4.2.1.2 SD-KPI 2: Proportion of Products with “Design for Environment” / Eco-Label (33%)

SD-KPI 2 is “Proportion of Products with Design for Environment / Eco-Label” with a weight of 33%.

Sources:

Proportion of Products with “Design for Environment” / Eco-Label (SD-KPI 2 in SD-KPI Standard 2010-2015)
Product Lifecycle Environmental Impacts (Priority 2 in SASB Research Brief CN0601, 2015, p. 18)

4.2.1.3 SD-KPI 3: Product Safety (31%)

SD-KPI 3 is “Product Safety” with a weight of 31%.

Sources:

Product Safety (Priority 1 in SASB Research Brief CN0601, 2015, p. 18)

4.2.1.4 Other indicators

Audit coverage of ILO labour standards in-house and in the supply chain (SD-KPI 3 in SD-KPI Standard 2010-2015)

4.2.2 Leisure Products

4.2.2.1 SD-KPI 1: Product Safety—especially Chemical Hazards of Products (45%)

SD-KPI 1 is “Product Safety—especially Chemical Hazards of Products” with a weight of 45%.

Sources:

Chemical & Safety Hazards of Products (Priority 1 in SASB Research Brief CN0604, 2015, p. 16)
Product Quality & Safety Performance (SD-KPI 3 in SD-KPI Standard 2010-2015)

4.2.2.2 SD-KPI 2: Audit Coverage of ILO Labour Standards in-house and in the Supply Chain (40%)

SD-KPI 2 is “Audit Coverage of ILO Labour Standards in-house and in the Supply Chain” with a weight of 40%.

Sources:

Audit Coverage of ILO Labour Standards in-house and in the Supply Chain (SD-KPI 1 in SD-KPI Standard 2010-2015)
Working Conditions in the Supply Chain (Priority 2 in SASB Research Brief CN0604, 2015, p. 16)

4.2.3 SD-KPI 3: Proportion of Products with “Design for Environment” / Eco-Label (15%)

SD-KPI 2 is “Proportion of Products with Design for Environment / Eco-Label” with a weight of 30%.

Sources:

Proportion of Products with Design for Environment / Eco-Label (SD-KPI 2 in SD-KPI Standard 2010-2015)

4.2.3 Textiles, Apparel & Luxury Goods

4.2.3.1 SD-KPI 1: Audit Coverage of ILO Labour Standards in the Supply Chain (58%)

SD-KPI 1 is “Audit Coverage of ILO Labour Standards in the Supply Chain” with a weight of 58%.

Sources:

Labor Conditions in the Supply Chain (Priority 1 in SASB Research Brief, CN0501, 2015, p. 23)

Audit Coverage of ILO Labour Standards in-house and in the Supply Chain (SD-KPI 1 in SD-KPI Standard 2010-2015)

4.2.3.2 SD-KPI 2: Proportion of Products with Sustainability-Label / Certified Raw Materials (32%)

SD-KPI 1 is “Proportion of Products with Sustainability-Label / Sustainably Certified Raw Materials” with a weight of 32%.

Sources:

Proportion of Products with “Design for Environment” / Eco-Label incl. the Supply Chain (SD-KPI 2 in SD-KPI Standard 2010-2015)

Raw Materials Sourcing & Innovation (Priority 2t in SASB Research Brief, CN0501, 2015, p. 23)

4.2.3.3 SD-KPI 3: Compliance with Restricted Chemicals Regulations (10%)

SD-KPI 3 is “Compliance with Restricted Chemicals Regulations” with a weight of 10%.

Sources: Management of Chemicals in Products (Priority 2t in SASB Research Brief, CN0501, 2015, p. 23)

4.3 Consumer Services

4.3.1 Hotels, Restaurants & Leisure

4.3.1.1 SD-KPI 1: Management Performance of Key Environmental Impacts (49%)

SD-KPI 1 is “Management Performance of Key Environmental Impacts” with a weight of 49%.

Sources:

Proportion of Services with Environmental Impact Assessments / Eco-Label (SD-KPI 1 in SD-KPI Standard 2010-2015)

Energy & Water Management (Priority 1 in SASB Research Brief SV0201, 2014, p. ii)

4.3.1.2 SD-KPI 2: Audit Coverage of ILO Labour Standards (28%)

SD-KPI 2 is “Audit Coverage of ILO Labour Standards” with a weight of 28%.

Sources:

Audit Coverage of ILO Labour Standards (SD-KPI 2 in SD-KPI Standard 2010-2015)

Fair Labor Practices (Priority 2 in SASB Research Brief SV0201, 2014, p. ii)

4.3.1.3 SD-KPI 3: Employee Turnover (23%)

SD-KPI 3 is “Employee Turnover” with a weight of 23%.

Sources:

Employee Turnover (SD-KPI 3 in SD-KPI Standard 2010-2015)

Fair Labor Practices (Priority 2 in SASB Research Brief SV0201, 2014, p. ii)

4.3.1.4 Other indicators

Internal Controls of Money Laundering (Priority 1 in SASB Research Brief SV0202 “Casinos & Gaming”, 2014, p. ii)

Food Safety (Priority 1 in SASB Research Brief SV0203 “Restaurants”, 2014, p. ii)

Shipboard Health & Safety Management (Priority 1 in SASB Research Brief SV0205 “Cruise Lines”, 2014, p. ii)

4.3.2 Diversified Consumer Services

4.3.2.1 SD-KPI 1: Proportion of Services Integrating Sustainability Issues (50%)

SD-KPI 1 is “Proportion of Services Integrating Sustainability Issues” with a weight of 50%.

Sources:

Proportion of Services Integrating Sustainability Issues (SD-KPI 1 in SD-KPI Standard 2010-2015)

4.3.2.2 SD-KPI 2: Quality of Education & Gainful Employment (30%)

SD-KPI 2 is “Quality of Education & Gainful Employment” with a weight of 30%.

Sources:

Quality of Education & Gainful Employment (Priority 1 in SASB Research Brief SV0101 “Education”, 2014, p. ii)

4.3.2.3 SD-KPI 3: Marketing & Recruiting Practices (20%)

SD-KPI 3 is “Marketing & Recruiting Practices” with a weight of 20%.

Sources:

Marketing & Recruiting Practices (Priority 2 in SASB Research Brief SV0101 “Education”, 2014, p. ii)

4.3.2.4 Other indicators

Audit Coverage of ILO Labour Standards in-house and in the Supply Chain (SD-KPI 2 in SD-KPI Standard 2010-2015)

Employee Turnover (SD-KPI 3 in SD-KPI Standard 2010-2015)

4.4 Media

4.4.1 Media

4.4.1.1 SD-KPI 1: Proportion of Sustainable vs. Socially Harmful Campaigns / Productions (55%)

SD-KPI 1 is “Proportion of Sustainable vs. Socially Harmful Campaigns / Productions” with a weight of 55%.

Sources:

Advertising Integrity (Priority 1 in SASB Research Brief SV0301, 2014, p. ii)

Code of Marketing Ethics—especially Integration of Sustainability Topics (SD-KPI 1 in SD-KPI Standard 2010-2015)

4.4.1.2 SD-KPI 2: Diversity Management Performance (25%)

“Diversity Management Performance” is SD-KPI 2 with a weight of 30%.

Sources:

Diversity Management Performance (SD-KPI 3 in SD-KPI Standard 2010-2015)

Workforce Diversity & Inclusion (Priority 3 in SASB Research Brief SV0301, 2014, p. ii)

4.4.1.3 SD-KPI 3: Data Privacy Performance (20%)

SD-KPI 3 is “Data Privacy Performance” with a weight of 20%.

Sources:

Data Privacy (Priority 2 in SASB Research Brief SV0301, 2014, p. ii)

4.5 Retailing

4.5.1 Distributors

4.5.1.1 SD-KPI 1: Greenhouse Gas Efficiency of Distribution (48%)

SD-KPI 1 is “Greenhouse Gas Efficiency of Distribution” with a weight of 48%.

Sources:

Energy / Greenhouse Gas Efficiency of Distribution (SD-KPI 1 in SD-KPI Standard 2010-2015)

Energy & Fleet Fuel Management (Priority 4t in SASB Research Brief CN0401, 2015, p. 43)

4.5.1.2 SD-KPI 2: Audit Coverage of Environmental and ILO Labour Standards in the Supply Chain (31%)

SD-KPI 2 is “Audit Coverage of Environmental and ILO Labour Standards in the Supply Chain” with a weight of 31%.

Sources:

Management of Environmental & Social Impacts in the Supply Chain (Priority 4t in SASB Research Brief CN0401, 2015, p. 43)

Proportion of Products with Eco- / Fairtrade-Label and Audit Coverage of Environmental and ILO Labour Standards in the Supply Chain (SD-KPI 2 in SD-KPI Standard 2010-2015)

4.5.1.3 SD-KPI 3: Proportion of Products with Eco- / Fairtrade-Label (21%)

SD-KPI 3 is “Proportion of Products with Eco- / Fairtrade-Label” with a weight of 21%.

Sources:

Proportion of Products with Eco- / Fairtrade-Label and Audit Coverage of Environmental and ILO Labour Standards in the Supply Chain (SD-KPI 2 in SD-KPI Standard 2010-2015)

Management of Environmental & Social Impacts in the Supply Chain (Priority 4t in SASB Research Brief CN0401, 2015, p. 43)

Product Labeling & Marketing (Priority 5 in SASB Research Brief CN0401, 2015, p. 43)

4.5.2 Internet & Catalogue Retail

4.5.2.1 SD-KPI 1: Greenhouse Gas Efficiency of Distribution (44%)

SD-KPI 1 is “Greenhouse Gas Efficiency of Distribution” with a weight of 44%.

Sources:

Energy / Greenhouse Gas Efficiency of Distribution (SD-KPI 2 in SD-KPI Standard 2010-2015)

Logistics & Packaging Efficiency (Priority 3 in SASB Research Brief CN0404, 2015, p. 30)

Energy & Water Footprint of Hardware Infrastructure (Priority 4 in SASB Research Brief CN0404, 2015, p. 30)

4.5.2.2 SD-KPI 2: Data Security & Fraud Protection Performance (30%)

SD-KPI 2 is “Data Security & Fraud Protection Performance” with a weight of 30%.

Sources:

Data Security & Fraud Protection (Priority 1 in SASB Research Brief CN0404, 2015, p. 30)

Data Privacy (Priority 2 in SASB Research Brief CN0404, 2015, p. 30)

4.5.2.3 SD-KPI 3: Proportion of Products with Eco- / Fairtrade-Label and Audit Coverage of Environmental and ILO Labour Standards in the Supply Chain (26%)

SD-KPI 3 is “Proportion of Products with Eco- / Fairtrade-Label and Audit Coverage of Environmental and ILO Labour Standards in the Supply Chain” with a weight of 26%.

Sources:

Proportion of Products with Eco- / Fairtrade-Label and Audit Coverage of Environmental and ILO Labour Standards in the Supply Chain (SD-KPI 1 in SD-KPI Standard 2010-2015)

4.5.3 Multiline Retail

4.5.3.1 SD-KPI 1: Proportion of Products with Eco- / Fairtrade-Label and Audit Coverage of Environmental and ILO Labour Standards in the Supply Chain (45%)

SD-KPI 1 is “Proportion of Products with Eco- / Fairtrade-Label and Audit Coverage of Environmental and ILO labour Standards in the Supply Chain” with a weight of 45%.

Sources:

Proportion of Products with Eco- / Fairtrade-Label and Audit Coverage of Environmental and ILO labour Standards in the Supply Chain (SD-KPI 1 in SD-KPI Standard 2010-2015)

Product Sourcing, Packaging, and Marketing (Priority 1 in SASB Research Brief CN0403, 2015, p. 27)

4.5.3.2 SD-KPI 2: Fair Labour Practices incl. Minimum Wage, Employee Turnover (28%)

SD-KPI 2 is “Fair Labour Practices incl. Minimum Wage, Employee Turnover” with a weight of 28%.

Sources:

Fair Labor Practices (Priority 3 in SASB Research Brief CN0403, 2015, p. 27)

Employee Turnover (SD-KPI 2 in SD-KPI Standard 2010-2015)

4.5.3.3 SD-KPI 3: Greenhouse Gas Efficiency of Distribution (27%)

SD-KPI 3 is “Greenhouse Gas Efficiency of Distribution” with a weight of 27%.

Sources:

Energy / Greenhouse Gas Efficiency of Distribution (SD-KPI 2 in SD-KPI Standard 2010-2015)
Energy Management in Retail & Distribution (Priority 4 in SASB Research Brief CN0403, 2015, p. 27)

4.5.3.4 Other indicators

Data Security (Priority 2 in SASB Research Brief CN0403, 2015, p. 27)

4.5.4 Speciality Retail

4.5.4.1 SD-KPI 1: Proportion of Products with Eco- / Fairtrade-Label and Audit Coverage of Environmental and ILO Labour Standards in the Supply Chain (45%)

SD-KPI 1 is “Proportion of Products with Eco- / Fairtrade-Label and Audit Coverage of Environmental and ILO labour Standards in the Supply Chain” with a weight of 45%.

Sources:

Proportion of Products with Eco- / Fairtrade-Label and Audit Coverage of Environmental and ILO labour Standards in the Supply Chain (SD-KPI 1 in SD-KPI Standard 2010-2015)
Product Sourcing, Packaging, and Marketing (Priority 1 in SASB Research Brief CN0403, 2015, p. 27)

4.5.4.2 SD-KPI 2: Fair Labour Practices incl. Minimum Wage, Employee Turnover (28%)

SD-KPI 2 is “Fair Labour Practices incl. Minimum Wage, Employee Turnover” with a weight of 28%.

Sources:

Fair Labor Practices (Priority 3 in SASB Research Brief CN0403, 2015, p. 27)
Employee Turnover (SD-KPI 2 in SD-KPI Standard 2010-2015)

4.5.4.3 SD-KPI 3: Greenhouse Gas Efficiency of Distribution (27%)

SD-KPI 3 is “Greenhouse Gas Efficiency of Distribution” with a weight of 27%.

Sources:

Energy / Greenhouse Gas Efficiency of Distribution (SD-KPI 2 in SD-KPI Standard 2010-2015)
Energy Management in Retail & Distribution (Priority 4 in SASB Research Brief CN0403, 2015, p. 27)

4.5.4.4 Other indicators

Data Security (Priority 2 in SASB Research Brief CN0403, 2015, p. 27)

5 Consumer Staples

5.1 Food & Staples Retailing

5.1.1 Food & Staples Retailing

5.1.1.1 SD-KPI 1: Product Quality & Safety Performance (43%)

SD-KPI 1 is “Product Quality & Safety Performance” with a weight of 43%.

Sources:

Product Quality & Safety Performance (SD-KPI 2 in SD-KPI Standard 2010-2015)
Food Safety (Priority 1 in SASB Research Brief CN0401, 2015, p. 43)

5.1.1.2 SD-KPI 2: Proportion of Products with Eco- / Fairtrade- / Health-Label and Audit Coverage of Environmental and ILO Labour Standards in the Supply Chain (37%)

SD-KPI 2 is “Proportion of Products with Eco- / Fairtrade- / Health-Label and Audit Coverage of Environmental and ILO Labour Standards in the Supply Chain” with a weight of 37%.

Sources:

Proportion of Products with Eco- / Fairtrade-Label and Audit Coverage of Environmental and ILO Labour Standards in the Supply Chain (SD-KPI 1 in SD-KPI Standard 2010-2015)
Product Health & Nutrition (Priority 3 in SASB Research Brief CN0401, 2015, p. 43)

Management of Environmental & Social Impacts in the Supply Chain (Priority 4t in SASB Research Brief CN0401, 2015, p. 43)

5.1.1.3 SD-KPI 3: Greenhouse Gas Efficiency of Distribution (20%)

SD-KPI 3 is “Greenhouse Gas Efficiency of Distribution” with a weight of 20%.

Sources:

Energy / Greenhouse Gas Efficiency of Distribution (SD-KPI 3 in SD-KPI Standard 2010-2015)
Energy & Fleet Fuel Management (Priority 4t in SASB Research Brief CN0401, 2015, p. 43)

5.1.1.4 Other indicators

Food Waste Management (Priority 2 in SASB Research Brief CN0401, 2015, p. 43)

5.2 Food, Beverage & Tobacco

5.2.1 Beverages

5.2.1.1 SD-KPI 1: Water Consumption & Efficiency (44%)

SD-KPI 1 is “Water Consumption & Efficiency” with a weight of 44%.

Sources:

Water Consumption & Efficiency (SD-KPI 1 in SD-KPI Standard 2010-2015)
Water Management (Priority 1 in SASB Research Brief CN0201, p. 28 and CN0202, 2015, p. 22)

5.2.1.2 SD-KPI 2: Proportion of (un)healthy Products and Organic Ingredients (28%)

SD-KPI 2 is “Proportion of (un)healthy Products and Organic Ingredients” with a weight of 28%.

Sources:

Proportion of (un)healthy Products and Organic Ingredients (SD-KPI 2 in SD-KPI Standard 2010-2015)
Health & Nutrition (Priority 2t in SASB Research Brief CN0201, p. 28)
Environmental & Social Impacts of Ingredient Supply Chains (Priority 2t in SASB Research Brief CN0201, p. 28)

5.2.1.3 SD-KPI 3: Code of Marketing Ethics—especially regarding Alcohol Advertising (28%)

SD-KPI 3 is “Code of Marketing Ethics—especially regarding Alcohol Advertising” with a weight of 28%.

Sources:

Code of Marketing Ethics—especially regarding Alcohol Advertising (SD-KPI 3 in SD-KPI Standard 2010-2015)
Responsible Drinking & Marketing (Priority 2 in SASB Research Brief CN0202, 2015, p. 22)

5.2.2 Food Products

5.2.2.1 SD-KPI 1: Controversies regarding Food Safety, Unhealthy Products and Marketing Ethics (45%)

SD-KPI 1 is “Controversies regarding Food Safety, Unhealthy Products and Marketing Ethics” with a weight of 45%.

Sources:

Food Safety (Priority 1 in SASB Research Brief CN0103, 2015, p. 30)
Health & Nutrition (Priority 2 in SASB Research Brief CN0103, 2015, p. 30)
Product Labeling & Marketing (Priority 3t in SASB Research Brief CN0103, 2015, p. 30)
SD-KPI 1: Proportion of (un)healthy Products and Organic Ingredients

5.2.2.2 SD-KPI 2: Audit Coverage of the Environmental Management System and its Performance including the Supply Chain (33%)

SD-KPI 2 is “Audit Coverage of the Environmental Management System and its Performance including the Supply Chain” with a weight of 33%.

Sources:

Audit Coverage of the Environmental Management System and its Performance including the Supply Chain (SD-KPI 2 in SD-KPI Standard 2010-2015)
Environmental & Social Impacts of Ingredient Supply Chain (Priority 3t in SASB Research Brief CN0103, 2015, p. 30)

5.2.2.3 SD-KPI 3: Audit Coverage of ILO Labour Standards in-house and in the Supply Chain (22%)

SD-KPI 3 is “Audit Coverage of ILO Labour Standards in-house and in the Supply Chain” with a weight of 22%.

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Sources:

Audit Coverage of ILO Labour Standards in-house and in the Supply Chain (SD-KPI 3 in SD-KPI Standard 2010-2015)

Environmental & Social Impacts of Ingredient Supply Chain (Priority 3t in SASB Research Brief CN0103, 2015, p. 30)

5.2.2.4 Other indicators

Climate Change Impacts on Crop Yields (Priority 4 in SASB Research Brief CN0101, 2015, p. 52)

5.2.3 Tobacco

5.2.3.1 SD-KPI 1: Marketing Ethics—especially Fines and Settlements associated with Tobacco Marketing (44%)

SD-KPI 1 is “Marketing Ethics—especially Fines and Settlements associated with Tobacco Marketing” with a weight of 44%.

Sources:

Code of Marketing Ethics—especially regarding Tobacco Advertising (SD-KPI 2 in SD-KPI Standard 2010-2015)
Marketing Practices (Priority 2 in SASB Research Brief CN0301, 2015, p. 15)

5.2.3.2 SD-KPI 2: Proportion of Smokeless / Non-Tobacco Products (30%)

SD-KPI 2 is “Proportion of Smokeless / Non-Tobacco Products” with a weight of 30%.

Sources:

Public Health (Priority 1 in SASB Research Brief CN0301, 2015, p. 15)

5.2.3.3 SD-KPI 3: Disclosure of Lobbying Activities (26%)

SD-KPI 3 is “Disclosure of Lobbying Activities” with a weight of 26%.

Sources:

Disclosure of Lobbying Activities and Litigation Provisions (SD-KPI 1 in SD-KPI Standard 2010-2015)

5.2.3.4 Other indicators

Audit Coverage of ILO Labour Standards in-house and in the Supply Chain (SD-KPI 3 in SD-KPI Standard 2010-2015)

5.3 Household & Personal Products

5.3.1 Household Products

5.3.1.1 SD-KPI 1: Audit Coverage of the Environmental Management System and its Performance regarding Chemicals, Palm Oil, Water and Packaging (75%)

SD-KPI 1 is “Audit Coverage of the Environmental Management System and its Performance regarding Chemicals, Palm Oil, Water and Packaging” with a weight of 75%.

Sources:

Audit Coverage of the Environmental Management System and its Performance (SD-KPI 1 in SD-KPI Standard 2010-2015)
Product Environmental, Health, and Safety Performance (Priority 1 in SASB Research Brief CN0602, 2015, p. 19)
Environmental & Social Impacts of Palm Oil Supply Chain (Priority 2 in SASB Research Brief CN0602, 2015, p. 19)
Water Management (Priority 3 in SASB Research Brief CN0602, 2015, p. 19)
Packaging Lifecycle Management (Priority 4 in SASB Research Brief CN0602, 2015, p. 19)

5.3.1.2 SD-KPI 2: Greenhouse Gas Efficiency of Production (25%)

SD-KPI 2 is “Greenhouse Gas Efficiency of Production” with a weight of 25%.

Sources:

Energy and Greenhouse Gas Efficiency of Production (SD-KPI 2 in SD-KPI Standard 2010-2015)

5.3.2 Personal Products

5.3.2.1 SD-KPI 1: Audit Coverage of the Environmental Management System and its Performance regarding Chemicals, Palm Oil, Water and Packaging (75%)

SD-KPI 1 is “Audit Coverage of the Environmental Management System and its Performance regarding Chemicals, Palm Oil, Water and Packaging” with a weight of 75%.

Sources:

Audit Coverage of the Environmental Management System and its Performance (SD-KPI 1 in SD-KPI Standard 2010-2015)

Product Environmental, Health, and Safety Performance (Priority 1 in SASB Research Brief CN0602, 2015, p. 19)

Environmental & Social Impacts of Palm Oil Supply Chain (Priority 2 in SASB Research Brief CN0602, 2015, p. 19)

Water Management (Priority 3 in SASB Research Brief CN0602, 2015, p. 19)

Packaging Lifecycle Management (Priority 4 in SASB Research Brief CN0602, 2015, p. 19)

5.3.2.2 SD-KPI 2: Greenhouse Gas Efficiency of Production (25%)

SD-KPI 2 is “Greenhouse Gas Efficiency of Production” with a weight of 25%.

Sources:

Energy and Greenhouse Gas Efficiency of Production (SD-KPI 2 in SD-KPI Standard 2010-2015)

6 Health Care

6.1 Health Care Equipment & Supplies

6.1.1 Health Care Equipment & Supplies

6.1.1.1 SD-KPI 1: Product Quality & Safety Performance (50%)

SD-KPI 1 is “Product Quality & Safety Performance” with a weight of 50%.

Sources:

Product Quality & Safety Performance (SD-KPI 1 in SD-KPI Standard 2010-2015)

Product Safety (Priority 1 in SASB Research Brief HC0201, 2013, p. 10)

6.1.1.2 SD-KPI 2: Responsible Marketing and Access to Health Care (27%)

SD-KPI 2 is “Responsible Marketing” with a weight of 27%.

Sources:

Corruption & Bribery (Priority 3 in SASB Research Brief HC0201, 2013, p. 10)

Ethical Marketing (Priority 5 in SASB Research Brief HC0201, 2013, p. 10)

Access to Health Care Management Performance and Responsible Marketing (SD-KPI 2 in SD-KPI Standard 2010-2015)

6.1.1.3 SD-KPI 3: Environmental Product Design & Lifecycle Management (23%)

SD-KPI 3 is “Environmental Product Design & Lifecycle Management” with a weight of 23%.

Sources:

Product Design & Lifecycle Management (Priority 2 in SASB Research Brief HC0201, 2013, p. 10)

Energy, Water, and Waste Efficiency (Priority 4 in SASB Research Brief HC0201, 2013, p. 10)

Emissions of Hazardous Substances and Toxic Materials (SD-KPI 3 in SD-KPI Standard 2010-2015)

6.1.2 Health Care Providers & Services

6.1.2.1 SD-KPI 1: Quality & Safety Performance (45%)

SD-KPI 1 is “Quality & Safety Performance” with a weight of 45%.

Sources:

Quality & Safety Performance of Services (SD-KPI 1 in SD-KPI Standard 2010-2015)

Quality of Care and Patient Satisfaction (Priority 1 in SASB Research Brief HC0301, 2013, p. 13)

Product Safety (Priority 1 in SASB Research Brief HC0302, 2013, p. 9)

6.1.2.2 SD-KPI 2: Access to Health Care Performance and Responsible Marketing (30%)

SD-KPI 2 is “Access to Health Care Performance and Responsible Marketing” with a weight of 30%.

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Sources:

Access to Health Care Management Performance and Responsible Marketing (SD-KPI 2 in SD-KPI Standard 2010-2015)

Access for Low Income Patients (Priority 2 in SASB Research Brief HC0301, 2013, p. 13)

Access to Coverage (Priority 2 in SASB Research Brief HC0303, 2013, p. 11)

Fraud and Unnecessary Procedures (Priority 3 in SASB Research Brief HC0301, 2013, p. 13)

6.1.2.3 SD-KPI 3: General Human Resources Management Performance (25%)

SD-KPI 3 is “General Human Resources Management Performance” with a weight of 25%.

Sources:

General HRM—Employee Satisfaction Level (Based upon Surveys)

Employee Recruitment, Development, and Retention (Priority 3 in SASB Research Brief HC0301, 2013, p. 13)

6.1.3 Health Care Technology

6.1.3.1 SD-KPI 1: Quality & Safety Performance (54%)

SD-KPI 1 is “Quality & Safety Performance” with a weight of 54%.

Sources:

Quality & Safety Performance of Services (SD-KPI 1 in SD-KPI Standard 2010-2015)

No corresponding SASB industry.

6.1.3.2 SD-KPI 2: Research & Development Performance (46%)

SD-KPI 2 is “Research & Development Performance” with a weight of 46%.

Sources:

Research & Development Performance—especially regarding Access to Health Care / Environmental Management (SD-KPI 2 in SD-KPI Standard 2010-2015)

No corresponding SASB industry.

6.2 Pharmaceuticals, Biotechnology, Life Sciences

6.2.1 Biotechnology

6.2.1.1 SD-KPI 1: Product Quality & Safety Performance (41%)

SD-KPI 1 is “Product Quality & Safety Performance” with a weight of 41%.

Sources:

Drug Safety and Side Effects (Priority 1 in SASB Research Brief HC0101, 2013, p. 14)

Counterfeit Drugs (100% on Materiality Map in SASB Research Brief HC0101, 2013, p. 14)

Quality & Safety Performance of Products—especially regarding Genetic Engineering (SD-KPI 3 in SD-KPI Standard 2010-2015)

6.2.1.2 SD-KPI 2: Research & Development Performance—especially regarding Safety of Clinical Trials (30%)

SD-KPI 1 is “Research & Development Performance—especially regarding Safety of Clinical Trials” with a weight of 30%.

Sources:

Safety of Clinical Trial Participants (Priority 2 in SASB Research Brief HC0101, 2013, p. 14)

Research & Development Performance—especially regarding Tests, Biodiversity, Stem Cells (SD-KPI 1 in SD-KPI Standard 2010-2015)

6.2.1.3 SD-KPI 3: Responsible Marketing and Access to Medicines (29%)

SD-KPI 3 is “Responsible Marketing and Access to Medicines” with a weight of 29%.

Sources:

Ethical Marketing (Priority 3 in SASB Research Brief HC0101, 2013, p. 14)

Access to Medicines (Priority 4 in SASB Research Brief HC0101, 2013, p. 14)

Affordability and Fair Pricing (Priority 5 in SASB Research Brief HC0101, 2013, p. 14)

Access to Medicines Management and Responsible Marketing (SD-KPI 2 in SD-KPI Standard 2010-2015)

6.2.2 Pharmaceuticals

6.2.2.1 SD-KPI 1: Product Quality & Safety Performance (41%)

SD-KPI 1 is “Product Quality & Safety Performance” with a weight of 41%.

Sources:

Quality & Safety Performance of Products (SD-KPI 2 in SD-KPI Standard 2010-2015)
Drug Safety and Side Effects (Priority 1 in SASB Research Brief HC0102, 2013, p. 14)
Counterfeit Drugs (100% on Materiality Map in SASB Research Brief HC0102, 2013, p. 14)

6.2.2.2 SD-KPI 2: Responsible Marketing, Access to Medicines & Affordability (36%)

SD-KPI 2 is “Responsible Marketing, Access to Medicines & Affordability” with a weight of 36%.

Sources:

Access to Medicines Management and Responsible Marketing (SD-KPI 1 in SD-KPI Standard 2010-2015)
Affordability and Fair Pricing (Priority 2 in SASB Research Brief HC0102, 2013, p. 14)
Access to Medicines (Priority 4 in SASB Research Brief HC0102, 2013, p. 14)
Ethical Marketing (Priority 6 in SASB Research Brief HC0102, 2013, p. 14)

6.2.2.3 SD-KPI 3: Research & Development Performance—especially regarding Safety of Clinical Trials (23%)

SD-KPI 3 is “Research & Development Performance—especially regarding Safety of Clinical Trials” with a weight of 23%.

Sources:

Safety of Clinical Trial Participants (Priority 3 in SASB Research Brief HC0102, 2013, p. 14)
Research & Development Performance—especially regarding Tests, Biodiversity, Genetic Engineering (SD-KPI 3 in SD-KPI Standard 2010-2015)

6.2.3 Life Sciences Tools & Services

6.2.3.1 SD-KPI 1: Quality & Safety Performance (36%)

SD-KPI 1 is “Quality & Safety Performance” with a weight of 36%.

Sources:

Quality & Safety Performance (SD-KPI Standard 2010-2015)
No corresponding SASB industry.

6.2.3.2 SD-KPI 2: Research & Development Performance—especially regarding Clinical Trials (33%)

SD-KPI 2 is “Research & Development Performance—especially regarding Clinical Trials” with a weight of 33%.

Sources:

Research & Development Performance—especially regarding Tests, Biodiversity, Genetic Engineering (SD-KPI 2 in SD-KPI Standard 2010-2015)
No corresponding SASB industry.

6.2.3.3 SD-KPI 3: Access to Medicines Management and Responsible Marketing (31%)

SD-KPI 3 is “Access to Medicines Management and Responsible Marketing” with a weight of 31%.

Sources:

Access to Medicines Management and Responsible Marketing (SD-KPI 3 in SD-KPI Standard 2010-2015)
No corresponding SASB industry.

7 Financials

7.1 Banks

7.1.1 Commercial Banks

7.1.1.1 SD-KPI 1: Risk & Regulatory Environment Management Performance (56%)

SD-KPI 1 is “Risk & Regulatory Environment Management Performance” with a weight of 56%.

Sources:

Risk Management Performance incl. Money Laundering and Sustainable Remuneration / Bonus Systems (SD-KPI 2 in SD-KPI Standard 2010-2015)

Systematic Risk Management (Priority 1 in SASB Research Brief, FN0101, 2014, p. 18)

Management of the Legal & Regulatory Environment (Priority 2 in SASB Research Brief, FN0101, 2014, p. 18)

7.1.1.2 SD-KPI 2: Integration of SD Risks and Opportunities in Lending / Financing (32%)

SD-KPI 2 is “Integration of SD Risks and Opportunities in Lending / Financing” with a weight of 32%.

Sources:

Integration of SD Risks and Opportunities in Lending / Financing (SD-KPI 1 in SD-KPI Standard 2010-2015)

Integration of Environmental, Social, and Governance Risk Factors in Credit Risk Analysis (Priority 3 in SASB Research Brief, FN0101, 2014, p. 18)

7.1.1.3 SD-KPI 3: Customer Satisfaction (12%)

SD-KPI 3 is “Customer Satisfaction” with a weight of 12%.

Sources:

Customer Satisfaction—especially Proportion of Predatory Lending / Mis-selling

Customer Privacy & Data Security (Priority 4 in SASB Research Brief, FN0101, 2014, p. 18)

7.1.2 Thrifts & Mortgage Finance

7.1.2.1 SD-KPI 1: Customer Satisfaction (53%)

SD-KPI 1 is “Customer Satisfaction” with a weight of 53%.

Sources:

Customer Satisfaction—especially Proportion of Predatory Lending / Mis-selling (SD-KPI 2 in SD-KPI Standard 2010-2015)

Responsible Lending & Debt Prevention (Priority 1 in SASB Research Brief FN0202, 2014, p. 13)

Transparent Information & Fair Advice for Customers (Priority 2 in SASB Research Brief FN0202, 2014, p. 13)

7.1.2.2 SD-KPI 2: Integration of SD Risks and Opportunities in Mortgage Lending (26%)

SD-KPI 2 is “Integration of SD Risks and Opportunities in Mortgage Lending” with a weight of 26%.

Sources:

Integration of SD Risks and Opportunities in Mortgage Lending (SD-KPI 1 in SD-KPI Standard 2010-2015)

Environmental Risk to Mortgaged Properties (Priority 4 in SASB Research Brief FN0202, 2014, p. 13)

7.1.2.3 SD-KPI 3: Risk & Regulatory Environment Management Performance (21%)

SD-KPI 3 is “Risk & Regulatory Environment Management Performance” with a weight of 21%.

Sources:

Risk Management Performance incl. Sustainable Remuneration and Bonus Systems (SD-KPI 3 in SD-KPI Standard 2010-2015)

Management of the Legal & Regulatory Environment (Priority 3 in SASB Research Brief FN0202, 2014, p. 13)

7.2 Diversified Financials

7.2.1 Diversified Financial Services

7.2.1.1 SD-KPI 1: Transparent Integration of SD Risks and Opportunities in Financial Services (45%)

SD-KPI 1 is “Transparent Integration of SD Risks and Opportunities in Financial Services” with a weight of 45%.

SD-KPI Standard 2016-2021 © SD-M® GmbH, 2016

Sources:

Integration of SD Risks and Opportunities in Lending / Financing / Asset Management (SD-KPI 1 in SD-KPI Standard 2010-2015)

Promoting Transparent & Efficient Capital Markets (Priority 1 in SASB Research Brief FN0203, 2014, p. 12)

7.2.1.2 SD-KPI 2: Risk & Regulatory Environment Management Performance (32%)

SD-KPI 2 is “Risk & Regulatory Environment Management Performance” with a weight of 32%.

Sources:

Managing Business Continuity & Technology Risks (Priority 2 in SASB Research Brief FN0203, 2014, p. 12)

Risk Management Performance incl. Money Laundering, Tax Evasion, Sustainable Remuneration and Bonus Systems (SD-KPI 2 in SD-KPI Standard 2010-2015)

7.2.1.3 SD-KPI 3: Customer Satisfaction (23%)

SD-KPI 3 is “Customer Satisfaction” with a weight of 23%.

Sources:

Customer Satisfaction—especially Proportion of Predatory Lending / Mis-selling (SD-KPI 3 in SD-KPI Standard 2010-2015)

Managing Conflict of Interests (Priority 3 in SASB Research Brief FN0203, 2014, p. 12)

7.2.2 Consumer Finance

7.2.2.1 SD-KPI 1: Customer Satisfaction (72%)

SD-KPI 1 is “Customer Satisfaction” with a weight of 72%.

Sources:

Customer Satisfaction—especially Proportion of Predatory Lending / Mis-selling / Sub-prime (SD-KPI 1 in SD-KPI Standard 2010-2015)

Responsible Lending & Debt Prevention (Priority 1 in SASB Research Brief, FN0201, 2014, p. 13)

Transparent Information & Fair Advice for Customers (Priority 2 in SASB Research Brief, FN0201, 2014, p. 13)

7.2.2.2 SD-KPI 2: Integration of SD Risks and Opportunities in Lending (28%)

SD-KPI 2 is “Integration of SD Risks and Opportunities in Lending” with a weight of 28%.

Sources:

Integration of SD Risks and Opportunities in Lending (SD-KPI 2 in SD-KPI Standard 2010-2015)

Financial Inclusion (Priority 3 in SASB Research Brief, FN0201, 2014, p. 13)

7.2.3 Capital Markets

7.2.3.1 SD-KPI 1: Risk & Regulatory Environment Management Performance (51%)

SD-KPI 1 is “Risk & Regulatory Environment Management Performance” with a weight of 51%.

Sources:

Management of the Legal & Regulatory Environment (Priority 1 in SASB Research Brief FN0102 and FN0103, 2014, p. 18)

Systematic Risk Management (Priority 2 in SASB Research Brief FN0102 and FN0103, 2014, p. 18)

Risk Management Performance incl. Sustainable Remuneration and Bonus Systems (SD-KPI 2 in SD-KPI Standard 2010-2015)

7.2.3.2 SD-KPI 2: Integration of SD Risks and Opportunities in Asset Management / Investment Banking (31%)

SD-KPI 2 is “Integration of SD Risks and Opportunities in Asset Management / Investment Banking” with a weight of 31%.

Sources:

Integration of Environmental, Social, and Governance Risk Factors in Advisory, Underwriting, and Brokerage Activities (Priority 3 in SASB Research Brief FN0102, 2014, p. 18)

Integration of Environmental, Social, and Governance Risk Factors in Investment Management & Advisory (Priority 3 in SASB Research Brief FN0103, 2014, p. 18)

Integration of SD Risks and Opportunities in Asset Management / Investment Banking / Corporate Lending (SD-KPI 1 in SD-KPI Standard 2010-2015)

7.2.3.3 SD-KPI 3: Customer Satisfaction (18%)

SD-KPI 3 is “Customer Satisfaction” with a weight of 18%.

Sources:

Customer Satisfaction—especially Proportion of Mis-selling / Predatory Lending (SD-KPI 3 in SD-KPI Standard 2010-2015)

Transparent Information & Fair Advice for Customers (Priority 4 in SASB Research Brief FN0103, 2014, p. 18)

7.2.4 Mortgage REITs (as of 31 August 2016)

7.2.4.1 SD-KPI 1: Greenhouse Gas Efficiency of Buildings in Use (75%)

SD-KPI 1 is “Greenhouse Gas Efficiency of Buildings in Use” with a weight of 75%.

Sources:

Energy / Greenhouse Gas Efficiency of Construction / Buildings in Use (SD-KPI 2 in SD-KPI Standard 2010-2015)

Energy Management (Priority 1 in SASB Research Brief IF0402, 2016, p. 30)

7.2.4.2 SD-KPI 2: Proportion of Certified (Sustainable) Green Buildings (25%)

SD-KPI 2 is “Proportion of Certified (Sustainable) Green Buildings” with a weight of 25%.

Sources:

Proportion of Certified (Sustainable) Green Buildings (SD-KPI 1 in SD-KPI Standard 2010-2015)

7.2.4.3 Other indicators

Audit Coverage of ILO Labour Standards in-house and for Subcontractors (SD-KPI 3 in SD-KPI Standard 2010-2015)

Climate Change Adaptation (Priority 2 in SASB Research Brief IF0402, 2016, p. 30)

7.3 Insurance

7.3.1 Insurance

7.3.1.1 SD-KPI 1: Integration of SD Risks and Opportunities in Asset Management (44%)

SD-KPI 1 is “Integration of SD Risks and Opportunities in Asset Management” with a weight of 44%.

Sources:

Integration of SD Risks and Opportunities in Asset Management (SD-KPI 1 in SD-KPI Standard 2010-2015)

Integration of Environmental, Social, and Governance Risk Factors in Investment Management (Priority 1 in SASB Research Brief FN0301, 2014, p. 15)

7.3.1.2 SD-KPI 2: Integration of SD Risks and Opportunities in Insurance Products (33%)

SD-KPI 2 is “Integration of SD Risks and Opportunities in Insurance Products” with a weight of 33%.

Sources:

Integration of SD Risks and Opportunities in Insurance Products (SD-KPI 2 in SD-KPI Standard 2010-2015)

Environmental Risk Exposure (Priority 2 in SASB Research Brief FN0301, 2014, p. 15)

Policies Designed to Incentivize Responsible Behavior (Priority 4 in SASB Research Brief FN0301, 2014, p. 15)

7.3.1.3 SD-KPI 3: Customer Satisfaction (23%)

SD-KPI 3 is “Customer Satisfaction” with a weight of 23%.

Sources:

Customer Satisfaction—especially Proportion of Mis-selling (SD-KPI 3 in SD-KPI Standard 2010-2015)

Plan Performance (Priority 3 in SASB Research Brief FN0301, 2014, p. 15)

8 Information Technology

8.1 Software & Services

8.1.1 Internet Software & Services

8.1.1.1 SD-KPI 1: SD Integration into Software & Services and Greenhouse Gas Efficiency (40%)

SD-KPI 1 is “SD Integration into Software & Services and Greenhouse Gas Efficiency” with a weight of 40%.

Sources:

Proportion of SD Integration into Software & Services, R&D, Training (SD-KPI 2 in SD-KPI Standard 2010-2015)
Energy / Greenhouse Gas Efficiency of Software & Services (SD-KPI 1 in SD-KPI Standard 2010-2015)
Environmental Footprint of Hardware Infrastructure (Priority 5 in SASB Research Brief TC0401, 2014, p. 27)

8.1.1.2 SD-KPI 2: Customer Satisfaction—especially Data Security and Privacy (35%)

SD-KPI 2 is “Customer Satisfaction—especially Data Security and Privacy” with a weight of 35%.

Sources:

Data Privacy, Advertising Standards, and Freedom of Expression (Priority 1 in SASB Research Brief TC0401, 2014, p. 27); Data Security (Priority 2 in SASB Research Brief TC0401, 2014, p. 27)

8.1.1.3 SD-KPI 3: Employee Recruitment and Satisfaction (25%)

SD-KPI 3 is “Employee Recruitment and Satisfaction” with a weight of 25%.

Sources:

Employee Recruitment, Inclusion, and Performance (Priority 4 in SASB Research Brief TC0401, 2014, p. 27)
Employee Turnover (SD-KPI 3 in SD-KPI Standard 2010-2015)

8.1.2 IT Services

8.1.2.1 SD-KPI 1: SD Integration into Services and Greenhouse Gas Efficiency (40%)

SD-KPI 1 is “SD Integration into Services and Greenhouse Gas Efficiency” with a weight of 40%.

Sources:

Proportion of SD Integration into Services, R&D, Training (SD-KPI 2 in SD-KPI Standard 2010-2015)
Energy / Greenhouse Gas Efficiency of Services (SD-KPI 1 in SD-KPI Standard 2010-2015)
Environmental Footprint of Hardware Infrastructure (Priority 5 in SASB Research Brief TC0102, 2014, p. 33)

8.1.2.2 SD-KPI 2: Customer Satisfaction—especially Data Security, Privacy, Disruptions (35%)

SD-KPI 2 is “Customer Satisfaction—especially Data Security, Privacy, Disruptions” with a weight of 35%.

Sources:

Data Security (Priority 1 in SASB Research Brief TC0102, 2014, p. 33)
Managing Systematic Risks from Technology Disruptions (Priority 2 in SASB Research Brief TC0102, 2014, p. 33)
Data Privacy & Freedom of Expression (Priority 3 in SASB Research Brief TC0102, 2014, p. 27)

8.1.2.3 SD-KPI 3: Employee Recruitment and Satisfaction (25%)

SD-KPI 3 is “Employee Recruitment and Satisfaction” with a weight of 25%.

Sources:

Recruitment & Managing a Global, Diverse Skilled Workforce (Priority 2 in SASB Research Brief TC0102, 2014, p. 33)
Employee Turnover (SD-KPI 3 in SD-KPI Standard 2010-2015)

8.1.3 Software

8.1.3.1 SD-KPI 1: SD Integration into Software and Greenhouse Gas Efficiency (40%)

SD-KPI 1 is “SD Integration into Software and Greenhouse Gas Efficiency” with a weight of 40%.

Sources:

Proportion of SD Integration into Software, R&D, Training (SD-KPI 2 in SD-KPI Standard 2010-2015)
Energy / Greenhouse Gas Efficiency of Software (SD-KPI 1 in SD-KPI Standard 2010-2015)
Environmental Footprint of Hardware Infrastructure (Priority 5 in SASB Research Brief TC0102, 2014, p. 33)

8.1.3.2 SD-KPI 2: Customer Satisfaction—especially Data Security, Privacy, Disruptions (35%)

SD-KPI 2 is “Customer Satisfaction—especially Data Security, Privacy, Disruptions” with a weight of 35%.

Sources:

Data Security (Priority 1 in SASB Research Brief TC0102, 2014, p. 33)

Managing Systematic Risks from Technology Disruptions (Priority 2t in SASB Research Brief TC0102, 2014, p. 33)

Data Privacy & Freedom of Expression (Priority 3 in SASB Research Brief TC0102, 2014, p. 27)

8.1.3.3 SD-KPI 3: Employee Recruitment and Satisfaction (25%)

SD-KPI 3 is “Employee Recruitment and Satisfaction” with a weight of 25%.

Sources:

Recruitment & Managing a Global, Diverse Skilled Workforce (Priority 2t in SASB Research Brief TC0102, 2014, p. 33)

Employee Turnover (SD-KPI 3 in SD-KPI Standard 2010-2015)

8.2 Technology Hardware & Equipment

8.2.1 Communications Equipment

8.2.1.1 SD-KPI 1: Energy / Greenhouse Gas Efficiency of Production / Products in Use (37%)

SD-KPI 1 is “Greenhouse Gas Efficiency of Production / Products in Use” with a weight of 37%.

Sources:

Energy / Greenhouse Gas Efficiency of Production / Products in Use (SD-KPI 1 in SD-KPI Standard 2010-2015)
[corresponding SASB industry would be “Hardware”: Product Lifecycle Management – Percentage of Products by Revenue meeting Energy Star Criteria, Priority 3t in SASB Research Brief TC0103, 2014, p. 24]

8.2.1.2 SD-KPI 2: Proportion of Products with “Design for Environment” / Eco-Label (36%)

SD-KPI 2 is “Proportion of Products with “Design for Environment” / Eco-Label” with a weight of 36%.

Sources:

Proportion of Products with “Design for Environment” / Eco-Label (SD-KPI 2 in SD-KPI Standard 2010-2015)
[corresponding SASB industry would be “Hardware”: Product Lifecycle Management – Percentage of Products by Revenue meeting EPEAT certification, Priority 3t in SASB Research Brief TC0103, 2014, p. 24]

8.2.1.3 SD-KPI 3: Audit Coverage of ILO Labour Standards in-house and in the Supply Chain (27%)

SD-KPI 3 is “Audit Coverage of ILO Labour Standards in-house and in the Supply Chain” with a weight of 27%.

Sources:

Audit Coverage of ILO Labour Standards in-house and in the Supply Chain (SD-KPI 3 in SD-KPI Standard 2010-2015)

[corresponding SASB industry would be “Hardware”: Supply Chain Management & Materials Sourcing, Priority 1 in SASB Research Brief TC0103, 2014, p. 24]

8.2.2 Technology Hardware, Storage & Peripherals

8.2.2.1 SD-KPI 1: Audit Coverage of Environmental and Social Standards in the Supply Chain (40%)

SD-KPI 1 is “Audit Coverage of Environmental and ILO Labour Standards in the Supply Chain” with a weight of 40%.

Sources:

Supply Chain Management & Materials Sourcing (Priority 1 in SASB Research Brief TC0103, 2014, p. 24)

Audit Coverage of ILO Labour Standards in-house and in the Supply Chain (SD-KPI 3 in SD-KPI Standard 2010-2015)

8.2.2.2 SD-KPI 2: Proportion of Products with “Design for Environment” / Eco-Label (30%)

SD-KPI 2 is “Proportion of Products with Design for Environment / Eco-Label” with a weight of 30%

Sources:

Proportion of Products with “Design for Environment” / Eco-Label (SD-KPI 1 in SD-KPI Standard 2010-2015)

Product Lifecycle Management (Priority 3t in SASB Research Brief TC0103, 2014, p. 24)

8.2.2.3 SD-KPI 3: Greenhouse Gas Efficiency of Products in Use (30%)

SD-KPI 3 is “Greenhouse Gas Efficiency of Products in Use” with a weight of 30%.

Sources:

SD-KPI 2: Energy / Greenhouse Gas Efficiency of Production / Products in Use

Product Lifecycle Management incl. Energy Star Criteria (Priority 3t in SASB Research Brief TC0103, 2014, p. 24)

8.2.3 Electronic Equipment, Instruments & Components

8.2.3.1 SD-KPI 1: Audit Coverage of ILO Labour Standards and Conflict-Free Materials (53%)

SD-KPI 1 is “Audit Coverage of ILO Labour Standards and Conflict-Free Materials” with a weight of 53%.

Sources:

Audit Coverage of ILO Labour Standards in-house and in the Supply Chain (SD-KPI 3 in SD-KPI Standard 2010-2015)

Supply Chain Management & Materials Sourcing (Priority 1 in SASB Research Brief TC0101, 2014, p. 22)

Fair Labor Practices (Priority 2 in SASB Research Brief TC0101, 2014, p. 22)

8.2.3.2 SD-KPI 2: Proportion of Products with “Design for Environment” / Eco-Label (29%)

SD-KPI 2 is “Proportion of Products with Design for Environment / Eco-Label” with a weight of 29%.

Sources:

Proportion of Products with “Design for Environment” / Eco-Label (SD-KPI 1 in SD-KPI Standard 2010-2015)

Product Lifecycle Management (Priority 3 in SASB Research Brief TC0101, 2014, p. 22)

8.2.3.3 SD-KPI 3: Greenhouse Gas Efficiency of Production / Products in Use (18%)

SD-KPI 3 is “Greenhouse Gas Efficiency of Production / Products in Use” with a weight of 18%.

Sources:

Energy / Greenhouse Gas Efficiency of Production / Products in Use (SD-KPI 2 in SD-KPI Standard 2010-2015)

8.3 Semiconductor & Semiconductor Equipment

8.3.1 Semiconductor & Semiconductor Equipment

8.3.1.1 SD-KPI 1: Proportion of Products with “Design for Environment” / Eco-Label (40%)

SD-KPI 1 is “Proportion of Products with “Design for Environment” / Eco-Label” with a weight of 40%.

Sources:

Proportion of Products with “Design for Environment” / Eco-Label (SD-KPI 2 in SD-KPI Standard 2010-2015)

Water & Waste Management in Manufacturing (Priority 1t Water & 2t Waste in SASB Research Brief TC0201, 2014, p. 32)

Product Lifecycle Management (Priority 3t in SASB Research Brief TC0201, 2014, p. 32)

8.3.1.2 SD-KPI 2: Greenhouse Gas Efficiency of Production (35%)

SD-KPI 2 is “Greenhouse Gas Efficiency of Production / Products in Use” with a weight of 35%.

Sources:

Energy / Greenhouse Gas Efficiency of Production / Products in Use (SD-KPI 1 in SD-KPI Standard 2010-2015)

Energy Management in Manufacturing (Priority 2t in SASB Research Brief TC0201, 2014, p. 32)

GHG Emissions (Priority 3t in SASB Research Brief TC0201, 2014, p. 32)

8.3.1.3 SD-KPI 3: Audit Coverage of ILO Labour Standards and Conflict-Free Materials (25%)

SD-KPI 3 is “Audit Coverage of ILO Labour Standards and Conflict-Free Materials” with a weight of 25%.

Sources:

Audit Coverage of ILO Labour Standards in-house and in the Supply Chain (SD-KPI 3 in SD-KPI Standard 2010-2015)

Supply Chain Management & Materials Sourcing (Priority 1t in SASB Research Brief TC0201, 2014, p. 32)

9 Telecommunication Services

9.1 Telecommunication Services

9.1.1 Diversified Telecommunication Services

9.1.1.1 SD-KPI 1: Customer Satisfaction—especially Access, Data Privacy & Security (43%)

SD-KPI 1 is “Customer Satisfaction—especially Access, Data Privacy & Security” with a weight of 43%.

Sources:

Customer Satisfaction—especially Access / Reduction of the Digital Divide (SD-KPI 2 in SD-KPI Standard 2010-15)
Data Privacy (Priority 1t in SASB Research Brief TC 0301, 2014, p. 28)
Data Security (Priority 1t in SASB Research Brief TC 0301, 2014, p. 28)
Managing Systematic Risks from Technology Disruptions (Priority 5 in SASB Research Brief TC 0301, 2014, p. 28)

9.1.1.2 SD-KPI 2: Greenhouse Gas Efficiency of Services (35%)

SD-KPI 2 is “Greenhouse Gas Efficiency of Services” with a weight of 35%.

Sources:

Energy / Greenhouse Gas Efficiency of Services (SD-KPI 1 in SD-KPI Standard 2010-2015)
Environmental Footprint of Operations (Priority 2 in SASB Research Brief TC 0301, 2014, p. 28)

9.1.1.3 SD-KPI 3: Proportion of Services with “Design for Environment” (22%)

SD-KPI 3 is “Proportion of Services with Design for Environment” with a weight of 22%.

Sources:

Proportion of Services with “Design for Environment” (SD-KPI 3 in SD-KPI Standard 2010-2015)
Product End-of-life Management (Priority 4 in SASB Research Brief TC 0301, 2014, p. 28)

9.1.1.4 Other indicators

Competitive Behavior (Priority 3 in SASB Research Brief TC 0301, 2014, p. 28)
Anti-competitive Practices was first “other indicator” in SD-KPI Standard 2010-2015.

9.1.2 Wireless Telecommunication Services

9.1.2.1 SD-KPI 1: Customer Satisfaction—especially Access, Data Privacy & Security (45%)

SD-KPI 1 is “Customer Satisfaction—especially Access, Data Privacy & Security” with a weight of 45%.

Sources:

Customer Satisfaction—especially Access / Reduction of the Digital Divide (SD-KPI 1 in SD-KPI Standard 2010-2015)
Data Privacy (Priority 1t in SASB Research Brief TC 0301, 2014, p. 28)
Data Security (Priority 1t in SASB Research Brief TC 0301, 2014, p. 28)
Managing Systematic Risks from Technology Disruptions (Priority 5 in SASB Research Brief TC 0301, 2014, p. 28)

9.1.2.2 SD-KPI 2: Greenhouse Gas Efficiency of Services (33%)

SD-KPI 2 is “Greenhouse Gas Efficiency of Services” with a weight of 33%.

Sources:

Energy / Greenhouse Gas Efficiency of Services (SD-KPI 2 in SD-KPI Standard 2010-2015)
Environmental Footprint of Operations (Priority 2 in SASB Research Brief TC 0301, 2014, p. 28)

9.1.2.3 SD-KPI 3: Proportion of Services with “Design for Environment” incl. Electrosmog (22%)

SD-KPI 3 is “Proportion of Services with “Design for Environment” incl. Electrosmog” with a weight of 22%.

Sources:

Product End-of-life Management (Priority 4 in SASB Research Brief TC 0301, 2014, p. 28)
Proportion of Services with “Design for Environment” incl. Electrosmog (SD-KPI 3 in SD-KPI Standard 2010-2015)

9.1.2.4 Other indicators

Competitive Behavior (Priority 3 in SASB Research Brief TC 0301, 2014, p. 28)
Anti-competitive Practices was first “other indicator” in SD-KPI Standard 2010-2015.

10 Utilities

10.1 Utilities

10.1.1 Electric Utilities

10.1.1.1 SD-KPI 1: Greenhouse Gas Efficiency of Electricity Production (47%)

SD-KPI 1 is “Greenhouse Gas Efficiency of Electricity Production” with a weight of 47%.

Sources:

Greenhouse Gas Efficiency of Electricity Production (SD-KPI 1 in SD-KPI Standard 2010-2015)

Greenhouse Gas Emissions & Energy Resource Planing (Priority 1 in SASB Research Brief IF0101, 2016, p. 47)

10.1.1.2 SD-KPI 2: Proportion of Renewable Energy (38%)

SD-KPI 2 is “Proportion of Renewable Energy” with a weight of 38%.

Sources:

Proportion of and Access to Renewable / Sustainable Energy (SD-KPI 2 in SD-KPI Standard 2010-2015)

Fuel Mix for Electricity Generation (SD-KPI 3 in SD-KPI Standard 2010-2015)

Greenhouse Gas Emissions & Energy Resource Planing—Customers Served in Markets Subject to Renewable Portfolio Standards (Priority 1 in SASB Research Brief IF0101, 2016, p. 47)

10.1.1.3 SD-KPI 3: Non-Carbon Pollutant Emissions Efficiency (15%)

SD-KPI 3 is “Non-Carbon Pollutant Emissions Efficiency” with a weight of 15%.

Sources:

Air Quality (Priority 2 in SASB Research Brief IF0101, 2016, p. 47)

10.1.2 Gas Utilities

10.1.2.1 SD-KPI 1: Greenhouse Gas Efficiency (45%)

SD-KPI 1 is “Greenhouse Gas Efficiency” with a weight of 45%.

Sources:

Greenhouse Gas Efficiency of Production and Products (SD-KPI 1 in SD-KPI Standard 2010-2015)

End-use Efficiency (Priority 2 in SASB Research Brief IF0102, 2016, p. 16)

10.1.2.2 SD-KPI 2: Product Safety (44%)

SD-KPI 2 is “Product Safety” with a weight of 44%.

Sources:

Operational Safety, Emergency Preparedness, and Response (Priority 1 in SASB Research Brief IF0102, 2016, p. 16)

Promotion of Safe and Eco-friendly End Consumer Products (SD-KPI 2 in SD-KPI Standard 2010-2015)

10.1.2.3 SD-KPI 3: Non-Carbon Pollutant Emissions Efficiency (11%)

SD-KPI 3 is “Non-Carbon Pollutant Emissions Efficiency” with a weight of 11%.

Sources:

Improvement of Emissions of Non-Carbon Pollutants (SD-KPI 3 in SD-KPI Standard 2010-2015)

10.1.2.4 Other indicators

10.1.3 Multi-Utilities

Please refer to the SD-KPIs of the specific utilities chapters in 10.1.1., 10.1.2., 10.1.4 and 10.1.5.

10.1.4 Water Utilities

10.1.4.1 SD-KPI 1: Water Scarcity Management—Efficiency, Leakage, Water Stress, Climate Change (44%)

SD-KPI 1 is “Water Scarcity Management—Efficiency, Leakage, Water Stress, Climate Change” with a weight of 44%.

Sources:

Water Network Leakage Performance and Water Use Efficiency (SD-KPI 1 in SD-KPI Standard 2010-2015)

Water Scarcity (Priority 1 in SASB Research Brief IF0103, 2016, p. 32)

Network Resiliency & Impacts of Climate Change (Priority 6 in SASB Research Brief IF0103, 2016, p. 32)

10.1.4.2 SD-KPI 2: Water and Effluent Quality Performance (35%)

SD-KPI 2 is “Water and Effluent Quality Performance” with a weight of 35%.

Sources:

Water Quality and Management of Waste Water (SD-KPI 3 in SD-KPI Standard 2010-2015)

Drinking Water Quality (Priority 2 in SASB Research Brief IF0103, 2016, p. 32)

Effluent Quality Management (Priority 4 in SASB Research Brief IF0103, 2016, p. 32)

10.1.4.3 SD-KPI 3: Access to Affordable Water and Sanitation Services (21%)

SD-KPI 3 is “: Access to Affordable Water and Sanitation Services” with a weight of 21%.

Sources:

Access to Water and Sanitation Services in Developing Countries (SD-KPI 2 in SD-KPI Standard 2010-2015)

Fair Pricing & Access (Priority 5 in SASB Research Brief IF0103, 2016, p. 32)

10.1.4.4 Other indicators

Energy Management (Priority 3 in SASB Research Brief IF0103, 2016, p. 32)

Energy Efficiency was first “other indicator” in SD-KPI Standard 2010-2015.

10.1.5 Independent Power and Renewable Electricity Producers

10.1.5.1 SD-KPI 1: Greenhouse Gas Efficiency of Electricity Production (46%)

SD-KPI 1 is “Greenhouse Gas Efficiency of Electricity Production” with a weight of 46%.

Sources:

Greenhouse Gas Efficiency of Electricity Production (SD-KPI 1 in SD-KPI Standard 2010-2015)

Lifecycle Emissions Balance (Priority 2 in SASB Research Brief RR0101 Biofuels, 2015, p. 33)

Energy Management in Manufacturing (Priority 1t in SASB Research Brief RR0102 Solar Energy, 2015, p. 34)

Energy Management (Priority 2 in SASB Research Brief RR0104 Fuel Cells & Industrial Batteries, 2015, p. 25)

10.1.5.2 SD-KPI 2: Proportion of Renewable Energy (36%)

SD-KPI 2 is “Proportion of Renewable Energy” with a weight of 36%.

Sources:

Proportion of and Access to Renewable / Sustainable Energy (SD-KPI 2 in SD-KPI Standard 2010-2015)

Management of Energy Infrastructure Integration & Related Regulations (Priority 2 in SASB Research Brief RR0102

Solar Energy, 2015, p. 34)

10.1.5.3 SD-KPI 3: (Hazardous) Materials Sourcing and Efficiency (18%)

SD-KPI 3 is “(Hazardous) Materials Sourcing and Efficiency” with a weight of 18%.

Sources:

Hazardous Materials Management (Priority 1t in SASB Research Brief RR0102 Solar Energy, 2015, p. 34)

Materials Sourcing (Priority 3 in SASB Research Brief RR0102 Solar Energy, 2015, p. 34)

Materials Efficiency (Priority 2 in SASB Research Brief RR0103 Wind Energy, 2015, p. 23)

Materials Sourcing (Priority 3 in SASB Research Brief RR0103 Wind Energy, 2015, p. 23)

Water Management in Manufacturing (Priority 1 in SASB Research Brief RR0101 Biofuels, 2015, p. 33)

Sourcing & Environmental Impacts of Feedstock Production (Priority 3 in SASB Research Brief RR0101 Biofuels, 2015, p. 33)

10.1.5.4 Other indicators

Fuel Mix for Electricity Generation (SD-KPI 3 in SD-KPI Standard 2010-2015)

Design to Mitigate Community & Ecological Impacts (Priority 1 in SASB Research Brief RR0103 Wind Energy, 2015, p. 23)

11 Real Estate

11.1 Real Estate

11.1.1 Equity Real Estate Investment Trusts (REITs)

11.1.1.1 SD-KPI 1: Greenhouse Gas Efficiency of Buildings in Use (75%)

SD-KPI 1 is “Greenhouse Gas Efficiency of Buildings in Use” with a weight of 75%.

Sources:

Energy / Greenhouse Gas Efficiency of Construction / Buildings in Use (SD-KPI 2 in SD-KPI Standard 2010-2015)
Energy Management (Priority 1 in SASB Research Brief IF0402, 2016, p. 30)

11.1.1.2 SD-KPI 2: Proportion of Certified (Sustainable) Green Buildings (25%)

SD-KPI 2 is “Proportion of Certified (Sustainable) Green Buildings” with a weight of 25%.

Sources:

Proportion of Certified (Sustainable) Green Buildings (SD-KPI 1 in SD-KPI Standard 2010-2015)

11.1.1.3 Other indicators

Audit Coverage of ILO Labour Standards in-house and for Subcontractors (SD-KPI 3 in SD-KPI Standard 2010-2015)

Climate Change Adaptation (Priority 2 in SASB Research Brief IF0402, 2016, p. 30)

11.1.2 Real Estate Management & Development

11.1.2.1 SD-KPI 1: Greenhouse Gas Efficiency of Construction / Buildings in Use (39%)

SD-KPI 1 is “Greenhouse Gas Efficiency of Construction / Buildings in Use” with a weight of 39%.

Sources:

Energy / Greenhouse Gas Efficiency of Construction / Buildings in Use (SD-KPI 1 in SD-KPI Standard 2010-2015)
Sustainability Services—Energy Rating (Priority 2 in SASB Research Brief IF0403, 2016, p. 16)

11.1.2.2 SD-KPI 2: Proportion of Certified (Sustainable) Green Buildings (36%)

SD-KPI 2 is “Proportion of Certified (Sustainable) Green Buildings” with a weight of 36%.

Sources:

Proportion of Certified (Sustainable) Green Buildings (SD-KPI 2 in SD-KPI Standard 2010-2015)
Sustainability Services—Energy and Sustainability Services (Priority 2 in SASB Research Brief IF0403, 2016, p. 16)

11.1.2.3 SD-KPI 3: Transparent Information & Management of Conflict of Interests (25%)

SD-KPI 3 is “Transparent Information & Management of Conflict of Interests” with a weight of 25%.

Sources:

Transparent Information & Management of Conflict of Interests (Priority 1 in SASB Research Brief IF0403, 2016, p. 16)

11.1.2.4 Other indicators

Audit Coverage of ILO Labour Standards in-house and for Subcontractors (SD-KPI 3 in SD-KPI Standard 2010-2015)