

General Theme	Sub-theme	Generic KPIs	SDGs	EU Objective	Global Benchmarks	Examples of applicable Sectors	Sector Specific KPIs	Sector Specific Global Benchmarks
Biodiversity	Landscape Conservation/Restoration	- Surface of protected, safeguarded and/or rehabilitated natural landscape areas (or protected areas) in km² or % - area under certified land management in km² or in - % soil artificialisation restored/avoided - % contaminated sites remediated (surface or %)	13, 15	Protection and restoration of biodiversity and ecosystems	IUCN Categories for Protected Areas; Protected Planet on protected areas and other effective area-based conservation measures (OECMs); Global biodiversity score; IPBES; Dasgupta review; CBD; ENCORE			
Biodiversity	Protected species	- Absolute number of protected and/or restored indigenous species, flora or fauna - Mean Species Abundance (% and change) - Maintenance of genetic diversity of species (seeds, plants, animals) on a given territory - Number of protected and/or priority species that are deemed sensitive in protected/conserved - number of invading species and/or area occupied by invading species in m² or km²	14, 15	Protection and restoration of biodiversity and ecosystems	IUCN Categories for Protected Areas and Management Effectiveness Tool			
Sustainable agriculture and forestry	Sustainable Agriculture	Surface or volume of production compliant with relevant sustainable agriculture certification standard (in km², t or %)	3,12,14,15	Protection and restoration of biodiversity and ecosystems	Organic agriculture, Global G.A.P. certification, Fair trade IPBES, Dasgupta review, CBD, ENCORE, CDP Sustainable Food Systems Initiative	Agriculture & related service activities (chemicals)	- Low input farming systems: reduced use of chemicals - % surface covered by of integrated input/agricultural management plan - Animal feed choices minimising nitrogen excretion and/or methane production	Standards for sustainable plant based agriculture (e.g. Ecocert, RSPO, RTRS, UTZ, Rainforest alliance, FSA, Ecocert, Fair trade, Organic and ecological textiles)
Sustainable agriculture and forestry	Sustainable Agriculture		3, 12, 15			Husbandry	- Livestock compliant with relevant sustainable certification standard (in volume or %) - Decrease of nitrogen excretion and/or methane production due to animal feed choices	Standards for sustainable livestock (e.g. Ecocert, Rainforest alliance, FSA, RWS- Responsible Wool Standard, Responsible Down Standard)
Sustainable agriculture and forestry	Sustainable Agriculture		3, 12, 14			Fishery and related services	- Decrease of nitrogen excretion due to fisheries feed choices and/or carbon impact... - Maintenance and/or increase of genetic diversity of animals	Standards for sustainable fishery ( e.g. Ecocert, MSC COC, ASC COC)
Sustainable agriculture and forestry	Sustainable Agriculture		12, 15			Manufacture of food products, apparel and beverages; Distribution of..	- % sustainable consumption of forest risk commodities (contribution to zero net deforestation and forest degradation) - % traceable commodities	Standards for sustainable agricultural and forestry products ( e.g. FSC, PEFC, Ecocert, Global G.A.P. certification, Faire trade, Organic and ecological textiles)
Sustainable Agriculture and forestry	Sustainable Forest Management	% sustainable production and/or consumption of forest risk commodities (contribution to zero net deforestation and forest degradation)	13,15	Protection and restoration of biodiversity and ecosystems Climate Change Mitigation	CDP Forest, SBTN, Internationally recognised benchmark standards for sustainable forest management (e.g. FSC, PEFC, Rainforest Alliance), Forest 500	Forestry	% certification of management units under recognised standards (FSC, PEFC, etc)	FSC, PEFC
Climate Change Mitigation	Carbon Emissions	Carbon intensity and absolute carbon emissions (induced and avoided)	7, 13	Climate Change Mitigation	Science based target initiative (SBTI), TPI, ACT, Sectorial Decarbonisation Approach	Oil & Gas	- Scope 1-3 GHG emissions reduction (in carbon intensity per MJ or absolute) ; Methane leakage reduction (leakage rate in %) - Annual avoided scope 1-3 GHG emissions (in carbon intensity per USD million invested or absolute) if relevant - Sales mix (share of low-carbon or renewable energy in sales mix)	Oil and Gas Climate Initiative (OGCI), IPIECA
Climate Change Mitigation	Carbon Emissions		7, 13			Heat & Power	- Scope 1-2 GHG emissions reduction (in carbon intensity per MWh or absolute), - Annual avoided GHG emissions (in carbon intensity per USD million invested or absolute) if relevant - GW of storage capacities installed / newly added	RE100
Climate Change Mitigation	Carbon Emissions		9, 11, 13			Transport	- Scope 1-2 GHG emissions reduction (in carbon intensity per pkm or tkm or absolute), - Annual avoided GHG emissions (in carbon intensity per USD million invested or absolute) if relevant	Average CO2 emissions from new passenger cars by country (ACEA)
Climate Change Mitigation	Carbon Emissions		13			Financial Institutions	- Carbon intensity of portfolio/funds/loan book, - Annual avoided GHG emissions (in carbon intensity per USD million invested or absolute) if relevant - balance sheet exposure to solid fossil fuels (in total, evolution in %)	Partnership for Carbon Accounting Financials (PCAF)
Climate Change Mitigation	Low-carbon exposure	Revenues, Ebitda, investment (Capex, R&D), loans, assets (e.g. absolute or % EU Taxonomy compliant or % SDG alignment)	7, 9, 11, 13	Climate Change Mitigation	EU Taxonomy, CBI	Oil & Gas, Power	- Share of capex in low carbon & carbon removal technologies aligned with a net zero scenario	Oil and Gas Climate Initiative (OGCI), IPIECA
Clean Transportation	Low-carbon exposure	Revenues, Ebitda, investment (Capex, R&D), loans, assets (e.g. absolute or % EU Taxonomy compliant or % SDG alignment)	7, 9, 11	Climate Change Mitigation	EU Taxonomy, CBI	Transportation	- Share of zero tailpipe emissions vehicles in the total fleet Number of EV or FCEV charging stations installed or operated	Electric Vehicles 100 (EV100)

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Climate Change Adaption	Resilience	Resilience benefit, investment (Capex, R&D)	9, 13	Climate Change Adaptation	Public sector funding in developed countries or financing from international development banks	Buildings, Critical infrastructure	- Observed/quantified damages (financial, humanitarian and ecological) caused by extreme weather events following adaptation or resilience strengthening investments (M€ or %) - # of days of supply chains and/or operating activities disruption caused by weather events - Resilience Benefit Ratio - Share of capex in adaptation projects	City Blueprint quickscan, City Resilience Index, Sustainable Cities Index, Water Sensitive Cities Index
Climate Change Adaption	Resilience					Power	- % SAIDI (System Average Interruption Duration Index) reduction	IEA Energy Efficiency Report, ESMA
Energy	Renewable Capacity	Installed renewable energy capacity in GW or % (consolidated)	7	Climate Change Mitigation	IEA World Energy Outlook IRENA, RE100	Energy	- % of renewable electricity in the supply - % of renewable energy produced vs. total energy generation - avoided emissions linked to renewable energy production	
Energy	Renewable production	Energy production from renewable sources in MWh or %	7	Climate Change Mitigation	IEA World Energy Outlook IRENA, RE101			
Energy	Energy storage	Renewable energy storage capacity in MW or %	7	Climate Change Mitigation	IEA World Energy Outlook IRENA, RE100	Power	- % Renewable installed capacity hybridised with battery storage	IEA World Energy Outlook IRENA, RE100
Energy	Green hydrogen	Installed green hydrogen production capacity	7, 9	Climate Change Mitigation	IEA World Energy Outlook IRENA, RE100	Power	- % Renewable installed capacity hybridised with green hydrogen - % conversion of gas installation to hydrogen production (penetration rate)	IEA World Energy Outlook IRENA, RE100
Energy	Energy Efficiency	Energy savings (absolute and/or %)	7, 11, 12	Climate Change Mitigation	IEA	Real estate	- Energy performance in MWh/m <sup>2</sup> - Buildings or households benefitting from top Energy Performance Classification rating (e.g. A and B) and/or environmental certification with minimum thresholds (e.g. LEED Gold and above or BREAM Very Good and above) - Absolute number total surface or %	IEA Energy Efficiency Report
Energy	Energy Efficiency		7, 11			Power	- Annual energy savings in MWh/GWh (electricity) and GJ/TJ (other energy savings) - % digitalised users from digitalisation of electricity networks (e.g. Smart Meters deployment) - % Digitalised network users (smart meters deployment)	IEA Energy Efficiency Report, ESMA

Global Benchmarks	Definition	Link / How to find it
ACEA CO2	The European Automobile Manufacturers' Association (ACEA) represents the 15 major Europe-based car, van, truck and bus makers.	<a href="https://www.acea.be/industry-topics/tag/category/co2-emissions">https://www.acea.be/industry-topics/tag/category/co2-emissions</a>
ACT	Assessing low-Carbon Transition® initiative assesses how ready an organization is to transition to the low-carbon economy using a future-oriented, sector specific methodology.	<a href="https://actinitiative.org/about-us/">https://actinitiative.org/about-us/</a>
ASC COC	The Aquaculture Stewardship Council (ASC), fisheries and ASC Chain of Custody (CoC) standards help companies and organisations to promote and identify farm grown fish as having been responsibly produced.	<a href="https://www.asc-aqua.org/programme-improvements/asc-coc-module/">https://www.asc-aqua.org/programme-improvements/asc-coc-module/</a>
BNEF EV outlook	Bloomberg New Energy Finance (BNEF) Electric Vehicle (EV) outlook is BloombergNEF's annual long-term forecast of how electrification, shared mobility and autonomous driving will impact road transport from now out to 2040.	<a href="https://about.bnef.com/electric-vehicle-outlook/">https://about.bnef.com/electric-vehicle-outlook/</a>
BREEAM	BREEAM (Building Research Establishment Environmental Assessment Method) is an international scheme that provides independent third party certification of the assessment of the sustainability performance of individual buildings, communities and infrastructure projects.	<a href="https://www.breeam.com/discover/how-breeam-certification-works/">https://www.breeam.com/discover/how-breeam-certification-works/</a>
CBD	The Convention on Biological Diversity, known informally as the Biodiversity Convention, is a multilateral treaty. The convention has three main goals: the conservation of biological diversity; the sustainable use of its components; and the fair and equitable sharing of benefits arising from genetic resource.	<a href="https://www.cbd.int/">https://www.cbd.int/</a>
CBI	Climate Bonds Initiative is an international organisation working solely to mobilise the bond market for climate change solutions.	<a href="https://www.climatebonds.net/about">https://www.climatebonds.net/about</a>
CDP Forest	The Carbon Disclosure Project (CDP) Forests provides a framework of action for companies to measure and manage forest-related risks and opportunities. Supported by the Kocketeller Foundation, the City Resilience Index (CRI) is being developed by Arup. It builds on extensive research undertaken by Arup to establish an accessible, evidence-based definition of urban resilience, which culminated in the publication of the City Resilience Framework (CRF) in April 2014.	<a href="https://www.cdp.net/en/forests">https://www.cdp.net/en/forests</a>
City Resilience Index	ECOCERT is an organic certification organisation, founded in France in 1991.	<a href="https://www.cityresilienceindex.org/">https://www.cityresilienceindex.org/</a>
ECOCERT	ENCORE (Exploring Natural Capital Opportunities, Risks and Exposure) is a tool to help users better understand and visualise the impact of environmental change on the economy.	<a href="https://www.ecocert.com/en-CA/certification-detail/sustainable-farming-utz">https://www.ecocert.com/en-CA/certification-detail/sustainable-farming-utz</a>
ENCORE	The monitoring framework on the circular economy as set up by the European Commission consists of ten indicators, some of which are broken down in sub-indicators.	<a href="https://encore.naturalcapital.finance/en/about">https://encore.naturalcapital.finance/en/about</a>
Eurostat Circular Economy Monitoring Framework	Electric Vehicle 100 or EV100 is a global initiative bringing together companies committed to switching their fleets to electric vehicles and installing charging infrastructure for employees and customers by 2030.	<a href="https://webgate.ec.europa.eu/eurostat/web/circular-economy/indicators/monitoring-framework">https://webgate.ec.europa.eu/eurostat/web/circular-economy/indicators/monitoring-framework</a>
EV 100	SAI Platform is one of the primary global food & drink value chain initiatives for sustainable agriculture.	<a href="https://www.theclimategroup.org/about-ev100">https://www.theclimategroup.org/about-ev100</a>
FSA	Forest Stewardship Council (FSC) is an international, non-governmental organisation dedicated to promoting responsible management of the world's forests.	<a href="https://saiplatform.org/fsa/">https://saiplatform.org/fsa/</a>
FSC	GLOBALG.A.P. is a farm assurance program, translating consumer requirements into Good Agricultural Practice.	<a href="https://fsc.org/en">https://fsc.org/en</a>
GLOBALG.A.P.	The International Energy Agency is autonomous intergovernmental organisation committed to shaping a secure and sustainable energy future for all.	<a href="https://www.globalgap.org/">https://www.globalgap.org/</a>
IEA energy efficiency report	The Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services (IPBES) is the intergovernmental body which assesses the state of biodiversity and of the ecosystem services it provides to society, in response to requests from decision makers.	<a href="https://www.iea.org/reports/energy-efficiency-2020">https://www.iea.org/reports/energy-efficiency-2020</a>
IPBES	IPIECA develops, shares and promotes good practice and knowledge to help the industry and improve its environmental and social performance.	<a href="https://www.ipbes.net/">https://www.ipbes.net/</a>
IPIECA	The International Renewable Energy Agency is an intergovernmental organisation mandated to facilitate cooperation, advance knowledge, and promote the adoption and sustainable use of renewable energy.	<a href="https://www.ipeca.org/">https://www.ipeca.org/</a>
IRENA	The International Union for Conservation of Nature is an international organization working in the field of nature conservation and sustainable use of natural resources.	<a href="https://www.irena.org/">https://www.irena.org/</a>
IUCN Categories for Protected Areas	LEED (Leadership in Energy and Environmental Design) is a green building rating system developed by the U.S. Green Building Council.	<a href="https://www.iucn.org/">https://www.iucn.org/</a>
LEED	The Marine Stewardship Council is an international non-profit organisation. We recognise and reward efforts to protect oceans and safeguard seafood supplies for the future.	<a href="https://www.usgbc.org/leed">https://www.usgbc.org/leed</a>
MSC	Other effective area-based conservation measures' (OECMs) is a conservation designation for areas that are achieving the effective in-situ conservation of biodiversity outside of protected areas.	<a href="https://www.msc.org/uk">https://www.msc.org/uk</a>
OECM	The Oil and Gas Climate Initiative, is an international industry-led organization.	<a href="https://www.iucn.org/commissions/world-commission-protected-areas/our-work/oecms">https://www.iucn.org/commissions/world-commission-protected-areas/our-work/oecms</a>
OGCI	PCAF is a global partnership of financial institutions that work together to develop and implement a harmonized approach to assess and disclose the greenhouse gas (GHG) emissions associated with their loans and investments.	<a href="https://www.oqci.com/">https://www.oqci.com/</a>
PCAF	The Programme for the Endorsement of Forest Certification promotes sustainable forest management through independent third party certification.	<a href="https://carbonaccountingfinancials.com/about">https://carbonaccountingfinancials.com/about</a>
PEFC	The Rainforest Alliance is an international non-profit organization working at the intersection of business, agriculture, and forests to make responsible business the new normal.	<a href="https://www.pefc.org/">https://www.pefc.org/</a>
Rainforest Alliance	RE100 is a global initiative bringing together the world's most influential businesses committed to 100% renewable electricity.	<a href="https://www.rainforest-alliance.org/">https://www.rainforest-alliance.org/</a>
RE100	The Roundtable on Sustainable Palm Oil was established in 2004 with the objective of promoting the growth and use of sustainable oil palm products through global standards and multistakeholder governance.	<a href="https://www.there100.org/">https://www.there100.org/</a>
RSPO	Round Table on Responsible Soy Association – is a non-profit organisation promoting the growth of production, trade, and use of responsible soy.	<a href="https://www.rspo.org/certification">https://www.rspo.org/certification</a>
RTRS	The Science Based Targets Network (SBTN) is a collaboration of leading global non-profits and mission driven organizations working together to equip companies as well as cities with the guidance to set science-based targets for all of Earth's	<a href="https://responsiblesoy.org/sobre-la-rtrs?lang=en">https://responsiblesoy.org/sobre-la-rtrs?lang=en</a>
SBTN	UTZ is a certification program for sustainable farming of coffee, tea, cocoa and hazelnuts.	<a href="https://sciencebasedtargets.org/about-us/sbtn">https://sciencebasedtargets.org/about-us/sbtn</a>
UTZ		<a href="https://utz.org/">https://utz.org/</a>