B Corp Module: KPI Mapping

This document outlines the primary and secondary Key Performance Indicators (KPIs) that will be automatically tracked and used by the "Progress Report Generator" for each of the 10 core topics in the new B Corp standards.

1. Topic: Purpose & Stakeholder Governance

- **Primary KPI:** Governance Score
  - **Unit:** %
  - **How it's Calculated:** The completion percentage of key governance sections within the tool (e.g., Mission Statement defined, Vision defined, Supplier Code of Conduct uploaded).
- **Secondary KPI:** Supplier Engagement Rate
  - **Unit:** %
  - **How it's Calculated:** (Number of suppliers who have responded via the portal ÷ Total number of suppliers) × 100.

2. Topic: Worker Engagement

- **Primary KPI:** Average Training Hours per Employee
  - **Unit:** Hours
  - **How it's Calculated:** Total annual training hours ÷ Total number of employees.
- **Secondary KPI:** Employee Wellbeing Program Coverage
  - **Unit:** %
  - **How it's Calculated:** Based on the percentage of employees covered by a wellbeing program, as defined in the 'Social & Community Data' section.

3. Topic: Fair Wages

- **Primary KPI:** Living Wage Status
  - **Unit:** Status (Achieved / Not Achieved)
  - **How it's Calculated:** Based on the user's declaration in the 'Social & Community Data' section.
- **Secondary KPI:** Supply Chain Living Wage Commitment
  - **Unit:** %
  - **How it's Calculated:** (Number of suppliers committed to a living wage ÷ Total number of suppliers) × 100. Requires a new data field in the supplier portal.

4. Topic: Justice, Equity, Diversity & Inclusion (JEDI)

- **Primary KPI:** JEDI Policy Implementation
  - **Unit:** Status (Implemented / Not Implemented)
  - **How it's Calculated:** Based on whether the user has created and uploaded a JEDI policy.
- **Secondary KPI:** JEDI Training Completion Rate
  - **Unit:** %

- **How it's Calculated:** (Number of employees who completed JEDI training ÷ Total number of employees) × 100. Requires a new data field.

5. Topic: Human Rights

- **Primary KPI:** Supplier Code of Conduct Adoption Rate
  - **Unit:** %
  - **How it's Calculated:** (Number of suppliers who have signed the Code of Conduct ÷ Total number of suppliers) × 100.
- **Secondary KPI:** Suppliers Screened for Human Rights Risk
  - **Unit:** %
  - **How it's Calculated:** (Number of suppliers who have undergone a risk screening ÷ Total number of suppliers) × 100. Requires a new field in the supplier hub.

6. Topic: Climate Action

- **Primary KPI:** Total Carbon Footprint
  - **Unit:** tonnes CO_2e
  - **How it's Calculated:** The sum of the company's Scope 1, 2, and 3 emissions, tracked monthly.
- **Secondary KPI:** Renewable Electricity Usage
  - **Unit:** %
  - **How it's Calculated:** The percentage of total electricity consumption that is from certified renewable sources, based on monthly facility data.

7. Topic: Circularity & Environmental Stewardship

- **Primary KPI:** Waste Diversion from Landfill
  - **Unit:** %
  - **How it's Calculated:** (Total waste generated - Waste sent to landfill) ÷ Total waste generated × 100.
- **Secondary KPI:** Average Recycled Content in Packaging
  - **Unit:** %
  - **How it's Calculated:** A weighted average of the recycled content percentage across all packaging components for all products.

8. Topic: Collective Action

- **Primary KPI:** Annual Community Investment
  - **Unit:** £ (or local currency)
  - **How it's Calculated:** A direct input from the 'Social & Community Data' section, tracked over time.
- **Secondary KPI:** Employee Volunteering Hours
  - **Unit:** Hours
  - **How it's Calculated:** The total number of hours volunteered by employees, from a new data field in the 'Social & Community Data' section.

9. Topic: Impact Management

- **Primary KPI:** Tool Completion Rate
    - **Unit:** %
    - **How it's Calculated:** The overall completion percentage of all required data fields within the tool.
- **Secondary KPI:** Number of Active Improvement Initiatives
    - **Unit:** Number
    - **How it's Calculated:** A direct count of the active "Initiatives" created in the KPI dashboard.

10. Topic: Risk Standards

- **Primary KPI:** Core Policies Implemented
    - **Unit:** %
    - **How it's Calculated:** The percentage of essential risk-related policies that have been uploaded to the 'Evidence Locker'.
- **Secondary KPI:** Supply Chain Traceability
    - **Unit:** %
    - **How it's Calculated:** (Number of Tier 1 suppliers mapped in the tool ÷ Total number of Tier 1 suppliers) × 100.