1. **Greenhouse Gas (GHG) Emissions Intensity**:
   * **Frameworks**: GRI
   * **Indicators Used**: CO2DIRECTSCOPE1, CO2INDIRECTSCOPE2, CO2INDIRECTSCOPE3, ENERGYUSETOTAL
   * **Description**: Includes comprehensive Scope 1, 2, and 3 emissions to fully represent the organization's GHG footprint.
   * **Formula**: GHG Emissions Intensity for GRI = (CO2DIRECTSCOPE1 + CO2INDIRECTSCOPE2 + CO2INDIRECTSCOPE3) / ENERGYUSETOTAL
   * **Frameworks**: SASB
   * **Indicators Used**: CO2DIRECTSCOPE1, CO2INDIRECTSCOPE2, ENERGYUSETOTAL
   * **Description**: Focuses on the most material and sector-specific Scope 1 and 2 emissions for investor-relevant reporting.
   * **Formula**: GHG Emissions Intensity for SASB = (CO2DIRECTSCOPE1 + CO2INDIRECTSCOPE2) / ENERGYUSETOTAL
   * **Frameworks**: TCFD
   * **Indicators Used**: CO2DIRECTSCOPE1, CO2INDIRECTSCOPE2, ENERGYUSETOTAL, TRANALYTICRENEWENERGYUSE
   * **Description**: Incorporates current emissions and the proportion of renewable energy to reflect climate-related risks and opportunities.
   * **Formula**: GHG Emissions Intensity for TCFD = (CO2DIRECTSCOPE1 + CO2INDIRECTSCOPE2) / (ENERGYUSETOTAL \* (1 + TRANALYTICRENEWENERGYUSE/100))
2. **Water Efficiency**:
   * **Frameworks**: GRI
   * **Indicators Used**: WATERWITHDRAWALTOTAL, ENERGYUSETOTAL
   * **Description**: Measures the total water withdrawal in relation to energy use, indicating efficiency in water-intensive industries.
   * **Formula**: Water Efficiency for GRI = WATERWITHDRAWALTOTAL / ENERGYUSETOTAL
   * **Frameworks**: SASB
   * **Indicators Used**: WATERWITHDRAWALTOTAL, ELECTRICITYPURCHASED
   * **Description**: Reflects water usage efficiency in relation to energy purchased, focusing on direct operational impacts.
   * **Formula**: Water Efficiency for SASB = WATERWITHDRAWALTOTAL / ELECTRICITYPURCHASED
3. **Renewable Energy Utilization**:
   * **Frameworks**: GRI
   * **Indicators Used**: RENEWENERGYCONSUMED, ENERGYUSETOTAL
   * **Description**: Evaluates the percentage of total energy use met through renewable sources.
   * **Formula**: Renewable Energy Utilization for GRI = (RENEWENERGYCONSUMED / ENERGYUSETOTAL) \* 100%
   * **Frameworks**: SASB
   * **Indicators Used**: RENEWENERGYCONSUMED, ENERGYUSETOTAL
   * **Description**: Concentrates on renewable energy in the context of industry-specific energy consumption.
   * **Formula**: Renewable Energy Utilization for SASB = (RENEWENERGYCONSUMED / ENERGYUSETOTAL) \* 100%
   * **Frameworks**: TCFD
   * **Indicators Used**: RENEWENERGYCONSUMED, ENERGYUSETOTAL
   * **Description**: Includes renewable energy consumption as a factor for climate change mitigation strategy.
   * **Formula**: Renewable Energy Utilization for TCFD = (RENEWENERGYCONSUMED / ENERGYUSETOTAL) \* 100%
4. **Waste Recycling Rate**:
   * **Frameworks**: GRI
   * **Indicators Used**: WASTE\_RECYCLED, WASTETOTAL
   * **Description**: Represents the organization's efforts in waste management by measuring the proportion of waste that is recycled.
   * **Formula**: Waste Recycling Rate for GRI = (WASTE\_RECYCLED / WASTETOTAL) \* 100%
   * **Frameworks**: SASB
   * **Indicators Used**: ANALYTICWASTERECYCLINGRATIO
   * **Description**: Focuses on the recycling ratio to illustrate waste management efficiency specific to the industry.
   * **Formula**: Waste Recycling Rate for SASB = ANALYTICWASTERECYCLINGRATIO
5. **Carbon Intensity**:
   * **Frameworks**: GRI
   * **Indicators Used**: CO2DIRECTSCOPE1, CO2INDIRECTSCOPE2, ENERGYUSETOTAL
   * **Description**: Measures carbon emissions per unit of energy, providing insight into the organization's carbon footprint.
   * **Formula**: Carbon Intensity for GRI = (CO2DIRECTSCOPE1 + CO2INDIRECTSCOPE2) / ENERGYUSETOTAL
   * **Frameworks**: SASB
   * **Indicators Used**: CO2DIRECTSCOPE1, CO2INDIRECTSCOPE2, REVENUE
   * **Description**: Focuses on carbon emissions in relation to the financial performance of the company.
   * **Formula**: Carbon Intensity for SASB = (CO2DIRECTSCOPE1 + CO2INDIRECTSCOPE2) / REVENUE
   * **Frameworks**: TCFD
   * **Indicators Used**: CO2DIRECTSCOPE1, CO2INDIRECTSCOPE2, ENERGYUSETOTAL, CO2\_NO\_EQUIVALENTS
   * **Description**: Includes not only current emissions but also direct CO2 emissions, reflecting comprehensive climate-related financial risks.
   * **Formula**: Carbon Intensity for TCFD = (CO2DIRECTSCOPE1 + CO2INDIRECTSCOPE2 + CO2\_NO\_EQUIVALENTS) / ENERGYUSETOTAL
6. **Air Quality Impact**:
   * **Frameworks**: GRI
   * **Indicators Used**: SOXEMISSIONS, NOXEMISSIONS, PARTICULATE\_MATTER\_EMISSIONS
   * **Description**: Aggregates emissions data to reflect the total impact of operations on air quality.
   * **Formula**: Air Quality Impact for GRI = Sum of SOXEMISSIONS, NOXEMISSIONS, and PARTICULATE\_MATTER\_EMISSIONS
   * **Frameworks**: SASB
   * **Indicators Used**: SOXEMISSIONS, NOXEMISSIONS, PARTICULATE\_MATTER\_EMISSIONS
   * **Description**: Tailors emissions reporting to material air quality concerns pertinent to the company's sector.
   * **Formula**: Air Quality Impact for SASB = Sector-Specific Adjustment of SOXEMISSIONS, NOXEMISSIONS, and PARTICULATE\_MATTER\_EMISSIONS
7. **Gender Pay Equity**:
   * **Frameworks**: GRI
     + **Indicators Used**: GENDER\_PAY\_GAP\_PERCENTAGE
     + **Description**: Measures the overall gender pay gap in the organization, emphasizing the commitment to gender equality.
     + **Formula**: Gender Pay Equity for GRI = GENDER\_PAY\_GAP\_PERCENTAGE
   * **Frameworks**: SASB
     + **Indicators Used**: GENDER\_PAY\_GAP\_PERCENTAGE, ANNUAL\_MEDIAN\_COMPENSATION, CEO\_ANNUAL\_COMPENSATION
     + **Description**: Places the gender pay gap in the context of broader compensation trends, including median employee compensation and CEO pay.
     + **Formula**: Gender Pay Equity for SASB = GENDER\_PAY\_GAP\_PERCENTAGE
8. **Diversity in Leadership**:
   * **Frameworks**: GRI
     + **Indicators Used**: WOMENMANAGERS, ANALYTICBOARDFEMALE
     + **Description**: Focuses on women's representation in management and on the board.
     + **Formula**: Diversity in Leadership for GRI = (WOMENMANAGERS + ANALYTICBOARDFEMALE) / 2
   * **Frameworks**: SASB
     + **Indicators Used**: WOMENMANAGERS, ANALYTICINDEPBOARD, ANALYTICBOARDFEMALE
     + **Description**: Reflects diversity in management positions and board composition, including independent directors.
     + **Formula**: Diversity in Leadership for SASB = (WOMENMANAGERS + ANALYTICINDEPBOARD + ANALYTICBOARDFEMALE) / 3
9. **Employee Turnover Rate**:
   * **Frameworks**: GRI
     + **Indicators Used**: TURNOVEREMPLOYEES
     + **Description**: Assesses the rate at which employees leave the organization, providing a general indicator of workplace stability.
     + **Formula**: Employee Turnover Rate for GRI = TURNOVEREMPLOYEES
   * **Frameworks**: SASB
     + **Indicators Used**: TURNOVEREMPLOYEES
     + **Description**: Analyzes turnover rates with an emphasis on industry comparison to inform investors.
     + **Formula**: Employee Turnover Rate for SASB = TURNOVEREMPLOYEES
10. **Workforce Training Investment**:
    * **Frameworks**: GRI
      + **Indicators Used**: AVGTRAININGHOURS
      + **Description**: Captures the average hours of training provided to employees, signaling investment in workforce capabilities.
      + **Formula**: Workforce Training Investment for GRI = AVGTRAININGHOURS
    * **Frameworks**: SASB
      + **Indicators Used**: AVGTRAININGHOURS
      + **Description**: Indicates the company's focus on employee development as a part of its human capital management.
      + **Formula**: Workforce Training Investment for SASB = AVGTRAININGHOURS
11. **Labor Relations Quality**:
    * **Frameworks**: GRI
      + **Indicators Used**: TRADEUNIONREP
      + **Description**: Highlights the percentage of employees covered by collective bargaining agreements.
      + **Formula**: Labor Relations Quality for GRI = TRADEUNIONREP
    * **Frameworks**: SASB
      + **Indicators Used**: TRADEUNIONREP
      + **Description**: Reports on trade union representation to gauge the strength of labor relations and employee advocacy.
      + **Formula**: Labor Relations Quality for SASB = TRADEUNIONREP
12. **Health and Safety Performance**:
    * **Frameworks**: GRI
      + **Indicators Used**: TIRTOTAL, LOSTWORKINGDAYS, EMPLOYEEFATALITIES
      + **Description**: Reflects the overall health and safety conditions within the company by combining injury rates, lost days, and fatalities.
      + **Formula**: Health and Safety Performance for GRI = (TIRTOTAL + LOSTWORKINGDAYS/1000 + EMPLOYEEFATALITIES) / 3
    * **Frameworks**: SASB
      + **Indicators Used**: TIRTOTAL, LOSTWORKINGDAYS
      + **Description**: Emphasizes safety metrics that are particularly material for investors by focusing on injury rates and lost working days.
      + **Formula**: Health and Safety Performance for SASB = (TIRTOTAL + LOSTWORKINGDAYS/1000) / 2
13. **Employee Well-being and Engagement**:
    * **Frameworks**: GRI
      + **Indicators Used**: COMMMEETINGSATTENDANCEAVG
      + **Description**: Uses the average attendance at committee meetings as a proxy for employee engagement.
      + **Formula**: Employee Well-being and Engagement for GRI = COMMMEETINGSATTENDANCEAVG
    * **Frameworks**: SASB
      + **Indicators Used**: BOARDMEETINGATTENDANCEAVG
      + **Description**: Considers board meeting attendance as an indicator of governance commitment, which can impact overall employee engagement.
      + **Formula**: Employee Well-being and Engagement for SASB = BOARDMEETINGATTENDANCEAVG
14. **Workforce Diversity**:
    * **Frameworks**: GRI
      + **Indicators Used**: WOMENEMPLOYEES
      + **Description**: Measures the representation of women in the total workforce.
      + **Formula**: Workforce Diversity for GRI = WOMENEMPLOYEES
    * **Frameworks**: SASB
      + **Indicators Used**: WOMENEMPLOYEES, ANALYTICBOARDFEMALE
      + **Description**: Evaluates the proportion of women across all levels of the company, including the board.
      + **Formula**: Workforce Diversity for SASB = (WOMENEMPLOYEES + ANALYTICBOARDFEMALE) / 2
15. **Board Composition and Diversity**:
    * **Frameworks**: GRI
      + **Indicators Used**: ANALYTICINDEPBOARD, ANALYTICBOARDFEMALE
      + **Description**: Measures board diversity by focusing on the representation of independent and female members.
      + **Formula**: Board Composition and Diversity for GRI = (ANALYTICINDEPBOARD + ANALYTICBOARDFEMALE) / 2
    * **Frameworks**: SASB
      + **Indicators Used**: ANALYTICINDEPBOARD, ANALYTICBOARDFEMALE, ANALYTICNONEXECBOARD
      + **Description**: Evaluates board composition by considering the balance between independent, female, and non-executive members.
      + **Formula**: Board Composition and Diversity for SASB = (ANALYTICINDEPBOARD + ANALYTICBOARDFEMALE + ANALYTICNONEXECBOARD) / 3
16. **Board Meeting Engagement**:
    * **Frameworks**: GRI
      + **Indicators Used**: BOARDMEETINGATTENDANCEAVG
      + **Description**: Focuses on the attendance of board members at board meetings as a measure of engagement.
      + **Formula**: Board Meeting Engagement for GRI = BOARDMEETINGATTENDANCEAVG
    * **Frameworks**: SASB
      + **Indicators Used**: BOARDMEETINGATTENDANCEAVG, COMMMEETINGSATTENDANCEAVG
      + **Description**: Considers both board and committee meeting attendance rates to gauge the engagement of governance bodies.
      + **Formula**: Board Meeting Engagement for SASB = (BOARDMEETINGATTENDANCEAVG + COMMMEETINGSATTENDANCEAVG) / 2
17. **Executive Compensation Alignment**:
    * **Frameworks**: GRI
      + **Indicators Used**: CEO\_PAY\_RATIO\_MEDIAN
      + **Description**: Assesses the fairness of executive compensation in relation to the median employee pay.
      + **Formula**: Executive Compensation Alignment for GRI = CEO\_PAY\_RATIO\_MEDIAN
    * **Frameworks**: SASB
      + **Indicators Used**: CEO\_PAY\_RATIO\_MEDIAN, ANALYTICNONAUDITAUDITFEESRATIO
      + **Description**: Evaluates executive compensation not only in terms of employee pay parity but also in relation to the proportion of audit to non-audit fees to reflect financial stewardship.
      + **Formula**: Executive Compensation Alignment for SASB = (CEO\_PAY\_RATIO\_MEDIAN + (1 - ANALYTICNONAUDITAUDITFEESRATIO)) / 2
18. **Committee Independence**:
    * **Frameworks**: GRI
      + **Indicators Used**: ANALYTICAUDITCOMMIND, ANALYTICCOMPCOMMIND
      + **Description**: Highlights the independence of audit and compensation committees as a measure of good governance practices.
      + **Formula**: Committee Independence for GRI = (ANALYTICAUDITCOMMIND + ANALYTICCOMPCOMMIND) / 2
    * **Frameworks**: SASB
      + **Indicators Used**: ANALYTICAUDITCOMMIND, ANALYTICCOMPCOMMIND, ANALYTICNOMINATIONCOMMIND
      + **Description**: Broadens the scope of committee independence assessment to include the nomination committee, providing a more comprehensive view of governance.
      + **Formula**: Committee Independence for SASB = (ANALYTICAUDITCOMMIND + ANALYTICCOMPCOMMIND + ANALYTICNOMINATIONCOMMIND) / 3
19. **Governance Structure Effectiveness**:
    * **Frameworks**: GRI
      + **Indicators Used**: ANALYTICNONEXECBOARD, ANALYTICINDEPBOARD
      + **Description**: Measures the effectiveness of the governance structure through the lens of non-executive and independent board representation.
      + **Formula**: Governance Structure Effectiveness for GRI = (ANALYTICNONEXECBOARD + ANALYTICINDEPBOARD) / 2
    * **Frameworks**: SASB
      + **Indicators Used**: ANALYTICNONEXECBOARD, ANALYTICINDEPBOARD, BOARDMEETINGATTENDANCEAVG
      + **Description**: Incorporates board meeting attendance to the assessment of governance structure, emphasizing active participation.
      + **Formula**: Governance Structure Effectiveness for SASB = (ANALYTICNONEXECBOARD + ANALYTICINDEPBOARD + BOARDMEETINGATTENDANCEAVG / 100) / 3
20. **Transparency and Accountability**:
    * **Frameworks**: GRI
      + **Indicators Used**: ANALYTICNONAUDITAUDITFEESRATIO
      + **Description**: Focuses on the ratio of non-audit to audit fees as a measure of transparency in financial reporting.
      + **Formula**: Transparency and Accountability for GRI = 1 - ANALYTICNONAUDITAUDITFEESRATIO
    * **Frameworks**: SASB
      + **Indicators Used**: ANALYTICNONAUDITAUDITFEESRATIO, AUDITCOMMNONEXECMEMBERS, COMPCOMMNONEXECMEMBERS
      + **Description**: Expands transparency assessment to include the composition of audit and compensation committees in addition to the audit fee ratio.
      + **Formula**: Transparency and Accountability for SASB = (1 - ANALYTICNONAUDITAUDITFEESRATIO + AUDITCOMMNONEXECMEMBERS + COMPCOMMNONEXECMEMBERS) / 3