**1. Greenhouse Gas (GHG) Emissions Intensity:**

* **Frameworks:** GRI, SASB, TCFD
* **Indicators Used:** CO2DIRECTSCOPE1, CO2INDIRECTSCOPE2, ENERGYUSETOTAL
* **Calculation:** Total Scope 1 and Scope 2 emissions divided by total energy use. This metric measures the GHG emissions per unit of energy consumed, highlighting efficiency and environmental impact.
* **Formula:** GHG Emissions Intensity = (CO2DIRECTSCOPE1+CO2INDIRECTSCOPE2) / ENERGYUSETOTAL ​

**2. Water Efficiency:**

* **Frameworks:** GRI, SASB
* **Indicators Used:** WATERWITHDRAWALTOTAL, ENERGYUSETOTAL
* **Calculation:** Total water withdrawal divided by total energy use. This metric assesses how efficiently water is used relative to energy consumption, important for industries where water is a critical resource.
* **Formula:** Water Efficiency =WATERWITHDRAWALTOTAL/ENERGYUSETOTAL

**3. Renewable Energy Utilization:**

* **Frameworks:** GRI, SASB, TCFD
* **Indicators Used:** RENEWENERGYCONSUMED, ENERGYUSETOTAL
* **Calculation:** Total renewable energy consumed divided by total energy use. This metric indicates the proportion of energy consumption that is sourced from renewable energy, reflecting a commitment to reducing dependency on fossil fuels.
* **Formula:** Renewable Energy Utilization= RENEWENERGYCONSUMED/ENERGYUSETOTAL×100%

**4. Waste Recycling Rate:**

* **Frameworks:** GRI, SASB
* **Indicators Used:** WASTE\_RECYCLED, WASTETOTAL
* **Calculation:** Total recycled waste divided by total waste produced. This metric evaluates the effectiveness of waste management practices in recycling and reducing landfill contribution.
* **Formula:** Waste Recycling Rate = WASTE\_RECYCLED\WASTETOTAL ×100%

**5. Carbon Intensity:**

* **Frameworks:** GRI, SASB, TCFD
* **Indicators Used:** CO2DIRECTSCOPE1, CO2INDIRECTSCOPE2, ENERGYUSETOTAL
* **Calculation:** Total Scope 1 and Scope 2 emissions divided by total energy use. This metric assesses the amount of carbon emissions per unit of energy used, providing insight into the carbon footprint and efficiency.
* **Formula:** Carbon Intensity= (CO2DIRECTSCOPE1+CO2INDIRECTSCOPE2) / ENERGYUSETOTAL

**6. Air Quality Impact:**

* **Frameworks:** GRI, SASB
* **Indicators Used:** SOXEMISSIONS, NOXEMISSIONS, PARTICULATE\_MATTER\_EMISSIONS
* **Calculation:** Aggregate emissions of SOx, NOx, and particulate matter. This metric highlights the impact of the company's operations on air quality, important for public health and regulatory compliance.
* **Formula:** Not applicable for direct calculation, but rather an aggregated reporting of individual emissions.

1. **Gender Pay Equity:**
   * **Frameworks:** GRI, SASB
   * **Indicators Used:** GENDER\_PAY\_GAP\_PERCENTAGE
   * **Calculation:** The percentage difference in average compensation between women and men across the organization. This metric highlights the commitment to gender equality and fair compensation practices.
   * **Formula:** Gender Pay Equity = GENDER\_PAY\_GAP\_PERCENTAGE
2. **Diversity in Leadership:**
   * **Frameworks:** GRI, SASB
   * **Indicators Used:** WOMENMANAGERS, ANALYTICINDEPBOARD, ANALYTICBOARDFEMALE
   * **Calculation:** Proportion of women in management positions and on the board, reflecting the organization's commitment to diversity at leadership levels.
   * **Formula:** Diversity in Leadership = (WOMENMANAGERS + ANALYTICINDEPBOARD + ANALYTICBOARDFEMALE) / 3
3. **Employee Turnover Rate:**
   * **Frameworks:** GRI, SASB
   * **Indicators Used:** TURNOVEREMPLOYEES
   * **Calculation:** The rate at which employees leave the company, voluntarily or involuntarily, which can indicate the overall workplace satisfaction and stability.
   * **Formula:** Employee Turnover Rate = TURNOVEREMPLOYEES
4. **Workforce Training Investment:**
   * **Frameworks:** GRI, SASB
   * **Indicators Used:** AVGTRAININGHOURS
   * **Calculation:** Average hours of training provided per employee per year, demonstrating the company's investment in employee development and skill enhancement.
   * **Formula:** Workforce Training Investment = AVGTRAININGHOURS
5. **Labor Relations Quality:**
   * **Frameworks:** GRI, SASB
   * **Indicators Used:** TRADEUNIONREP
   * **Calculation:** Percentage of employees represented by trade unions or covered by collective bargaining agreements, indicating the quality of labor relations and employee representation.
   * **Formula:** Labor Relations Quality = TRADEUNIONREP
6. **Health and Safety Performance:**
   * **Frameworks:** GRI, SASB, TCFD
   * **Indicators Used:** TIRTOTAL, LOSTWORKINGDAYS, EMPLOYEEFATALITIES
   * **Calculation:** Combines total injury rate, lost working days, and employee fatalities to assess the overall health and safety performance of the organization.
   * **Formula:** Health and Safety Performance = (TIRTOTAL + (LOSTWORKINGDAYS / 1000) + EMPLOYEEFATALITIES) / 3
7. **Employee Well-being and Engagement:**
   * **Frameworks:** GRI, SASB
   * **Indicators Used:** COMMMEETINGSATTENDANCEAVG, BOARDMEETINGATTENDANCEAVG
   * **Calculation:** Average attendance rates at committee and board meetings, which can serve as a proxy for employee engagement and commitment to governance.
   * **Formula:** Employee Well-being and Engagement = (COMMMEETINGSATTENDANCEAVG + BOARDMEETINGATTENDANCEAVG) / 2
8. **Workforce Diversity:**
   * **Frameworks:** GRI, SASB
   * **Indicators Used:** WOMENEMPLOYEES, ANALYTICBOARDFEMALE
   * **Calculation:** The proportion of women within the total workforce and on the board, reflecting the company's commitment to fostering diversity.
   * **Formula:** Workforce Diversity = (WOMENEMPLOYEES + ANALYTICBOARDFEMALE) / 2
9. **Board Composition and Diversity:**
   * **Frameworks:** GRI, SASB
   * **Indicators Used:** ANALYTICINDEPBOARD, ANALYTICBOARDFEMALE, ANALYTICNONEXECBOARD
   * **Calculation:** This metric assesses the diversity and independence of the board by evaluating the percentage of independent members, female members, and non-executive members.
   * **Formula:** Board Composition and Diversity = (ANALYTICINDEPBOARD + ANALYTICBOARDFEMALE + ANALYTICNONEXECBOARD) / 3
10. **Board Meeting Engagement:**
    * **Frameworks:** GRI, SASB
    * **Indicators Used:** BOARDMEETINGATTENDANCEAVG, COMMMEETINGSATTENDANCEAVG
    * **Calculation:** The average attendance rates at board and committee meetings, indicating the engagement level of board members with the organization's governance and oversight functions.
    * **Formula:** Board Meeting Engagement = (BOARDMEETINGATTENDANCEAVG + COMMMEETINGSATTENDANCEAVG) / 2
11. **Executive Compensation Alignment:**
    * **Frameworks:** GRI, SASB
    * **Indicators Used:** CEO\_PAY\_RATIO\_MEDIAN, ANALYTICNONAUDITAUDITFEESRATIO
    * **Calculation:** This metric examines the ratio of CEO compensation to the median employee compensation and the proportion of non-audit to audit fees, assessing the alignment of executive compensation with shareholder and stakeholder interests.
    * **Formula:** Executive Compensation Alignment = (CEO\_PAY\_RATIO\_MEDIAN + (1 - ANALYTICNONAUDITAUDITFEESRATIO)) / 2
12. **Committee Independence:**
    * **Frameworks:** GRI, SASB
    * **Indicators Used:** ANALYTICAUDITCOMMIND, ANALYTICCOMPCOMMIND, ANALYTICNOMINATIONCOMMIND
    * **Calculation:** The percentage of independent members in key committees (audit, compensation, and nomination), reflecting the independence of oversight and decision-making processes.
    * **Formula:** Committee Independence = (ANALYTICAUDITCOMMIND + ANALYTICCOMPCOMMIND + ANALYTICNOMINATIONCOMMIND) / 3
13. **Governance Structure Effectiveness:**
    * **Frameworks:** GRI, SASB, TCFD
    * **Indicators Used:** ANALYTICNONEXECBOARD, ANALYTICINDEPBOARD, BOARDMEETINGATTENDANCEAVG
    * **Calculation:** A combination of the percentage of non-executive and independent board members with the average board meeting attendance, indicating the effectiveness and commitment of the governance structure.
    * **Formula:** Governance Structure Effectiveness = (ANALYTICNONEXECBOARD + ANALYTICINDEPBOARD + BOARDMEETINGATTENDANCEAVG / 100) / 3
14. **Transparency and Accountability:**
    * **Frameworks:** GRI, SASB, TCFD
    * **Indicators Used:** ANALYTICNONAUDITAUDITFEESRATIO, AUDITCOMMNONEXECMEMBERS, COMPCOMMNONEXECMEMBERS
    * **Calculation:** Evaluates the company's commitment to transparency through the ratio of non-audit to audit fees and the independence of members in key oversight committees.
    * **Formula:** Transparency and Accountability = (1 - ANALYTICNONAUDITAUDITFEESRATIO + AUDITCOMMNONEXECMEMBERS + COMPCOMMNONEXECMEMBERS) / 3