ESG KPI Report – Business XYZ (Ghana)

Executive Summary Business XYZ, a medium-sized Ghanaian manufacturing firm, is tracking its Environmental, Social, and Governance (ESG) performance using a structured KPI framework. The goal is to measure actual performance, compare it against aspirational benchmarks, and drive continuous improvement. These benchmarks represent what the business's metrics would look like if it were operating at best practices in ESG.

ESG Metrics, Measurement, and Benchmarks

Pillar	KPI	How It's Measured	Ideal Benchmark (Aspirational Standard)	Actual (2025)	Progress / Notes
Environmental	Energy Consumption	Total electricity (kWh) + fuel (converted to kWh), divided by number of employees for intensity	$\leq$ 200 kWh / employee / month	300 kWh / employee / month	Over benchmark – energy efficiency improvements recommended
Environmental	Carbon Emissions	Convert energy use to CO_2e using emission factors; total and per employee	$\leq$ 5 tCO_2e / employee / year	2.4 tCO_2e / employee / year	On track – below per-employee target
Environmental	Water Usage	Total water withdrawn (m^3), % recycled; measured via water meters	$\leq$ 50 m^3 / employee / year; $\geq$ 50% recycled	60 m^3 / employee; 60% recycled	Slightly above consumption target; recycling meets benchmark
Environmental	Waste & Recycling	Total waste generated; % recycled; number of hazardous incidents	$\geq$ 70% recycled; 0 hazardous spills	80% recycled; 0 hazardous incidents	Benchmark met – good waste management practices
Social	Employee Turnover	(# employees leaving ÷ average employees) × 100	$\leq$ 10% per year	12%	Slightly higher than benchmark – retention strategies recommended

Pillar	KPI	How It's Measured	Ideal Benchmark (Aspirational Standard)	Actual (2025)	Progress / Notes
Social	Workforce Diversity	% women, % underrepresented groups	≥ 40% women; ≥ 20% underrepresented groups	44% women; 15% underrepresented	Gender target met; underrepresented group slightly below
Social	Training & Development	Total training hours ÷ number of employees	≥ 20 hours / employee / year	24 hours / employee	Benchmark met – strong employee development
Social	Health & Safety	Injury rate = (recordable injuries × 200,000) ÷ total hours worked; track lost days, fatalities	Injury rate < 1%; 0 fatalities	1.25%	Slightly above benchmark – safety process improvement needed
Governance	Anti-Corruption	# incidents of bribery/ corruption; % employees completing ethics training	100% ethics training; 0 incidents	100% training; 0 incidents	Benchmark met – strong governance
Governance	Board Composition	% independent directors; % women on board	≥ 50% independent; ≥ 30% women	60% independent; 40% women	Benchmark met – good board diversity
Governance	ESG Integration	Qualitative review of ESG policies and strategy	ESG policies reviewed annually; integrated in decision-making	ESG committee in place; strategy review annual	Benchmark met – ESG integrated at board level
Governance	Regulatory Compliance	# fines, legal cases, investigations related to ESG	0 fines	0	Benchmark met – fully compliant

Measurement Methodology (Ghanaian Context) - Energy Consumption: Electricity bills from utility providers + fuel consumption converted to kWh using standard conversion factors. - Carbon Emissions: Energy consumption converted to CO_2e using emission factors (if local factors unavailable, global averages may be used). - Water Usage: Metered water supply plus internal sources; recycling tracked via flow meters or estimates. - Waste & Recycling: Physical measurement of waste; recycling percentages calculated as recycled ÷ total waste. Hazardous waste tracked through internal reporting. - Social Metrics: Turnover, diversity, and training data collected from HR records or learning management systems. - Health & Safety:

Injuries, lost days, and fatalities recorded via safety logs and HR systems. - Governance Metrics: Anti-corruption tracked via whistleblower reports and training records; board composition from corporate governance documents; ESG integration via policy and strategy review; regulatory compliance from legal/financial records.

Example Calculations - Energy Intensity (kWh / employee / month): Total energy use = 180,000 kWh Employees = 50 kWh per employee per year = 180,000 ÷ 50 = 3,600 kWh kWh per employee per month = 3,600 ÷ 12 = 300 kWh/employee/month - Carbon Emissions per Employee: Total CO_2e = 120 tCO_2e Employees = 50 CO_2e per employee = 120 ÷ 50 = 2.4 tCO_2e/employee/year - Water Usage Intensity: Water withdrawn = 3,000 m^3/year Employees = 50 Water per employee = 3,000 ÷ 50 = 60 m^3/employee/year % recycled = 1,800 ÷ 3,000 × 100 = 60%

Setting Realistic Targets - Companies set their own aspirational benchmarks based on what their KPIs would look like if operations were optimized. - To prevent unrealistic goals, the platform provides **fixed ideal benchmarks** for each KPI and allows companies to set targets within a **reasonable range** (e.g., ±10–15% of the ideal). - Anything above the ideal benchmark is flagged as **too high**, indicating areas for improvement. - Example: Energy ideal = 200 kWh/employee/month, actual = 240 kWh → 20% above ideal, flagged for improvement.

Recommendations - Energy & Water: Implement efficiency measures to bring consumption closer to benchmarks. - Turnover & Diversity: Introduce retention strategies and initiatives to increase representation of underrepresented groups. - Health & Safety: Review safety procedures and conduct regular training to reduce injuries. - Benchmarking: Continue tracking against aspirational benchmarks to show year-over-year improvement.

Conclusion - No universal ESG standard exists in Ghana; companies set their own aspirational benchmarks. - The platform ensures targets are realistic by providing fixed ideals and reasonable ranges. - Anything above the benchmark is considered too high, showing the company where improvements are needed. - Using this framework, Business XYZ can measure, compare, and improve ESG performance over time, promoting continuous improvement and alignment with international best practices.