

	Proposed Product (or service) Impact indicator	Breakdown to sex	Breakdown to vulnerability (e.g. small farmers, disabled, refugees)	Breakdown to income group	Breakdown to geography	Unit of measurement (for aggregation)	Relevant SDG target(s)	Proposed Operational Impact indicator	Breakdown to sex	Breakdown to vulnerability (e.g. small farmers, disabled, refugees)	Breakdown to income group	Breakdown to geography	Unit of measurement (for aggregation)	Relevant SDG target(s)	Type of impact	Reference	Type of metric	Level of metric	Maturity of metric (re. ILG)	Relevant/related indicator, see https://iris.theglin.org/metrics	Relevant/related indicator from SDG Compass (incl. references), see http://sdgcompass.org/business-indicators/ and https://www.globareporting.org/information/g4/Pages/default.aspx	Other indicator & data sources	
1 NO POVERTY	% of revenue from products serving low income groups			✓		€ (from % revenues)	1.4								Access	Baseline (time)	Ratio	Output	Stretch	PI3193 = Number of unique poor individuals who were clients of the organization during the reporting period. PI9835 = Number of unique very poor individuals who were clients of the organization during the reporting period. PI7098 = Number of unique low income individuals who were clients of the organization during the reporting period.		ILG: http://www.cisl.cam.ac.uk/Business-action/sustainable-finance/investment-leaders-group/reporting-investment-impact	
	Number of people provided with access to financial services, incl. microfinance	✓	✓	✓		#	1.4; 5a; 9.3								Access	Baseline (time)	Absolute (annual increase)	Outcome	Base	PI9327 = Number of unique individuals who were active clients of the organization as of the end of the reporting period. PI2575 = Number of enterprise clients that were served by the organization and provided access, during the reporting period, to products/services they were unable to access prior to the reporting period.	F56 = Percentage of the portfolio for business lines by specific region, size and by sector F57 = Monetary value of products and services designed to deliver a specific social benefit for each business line broken down by purpose		
2 ZERO HUNGER	Number of people provided with safe, nutritious and sufficient food					#	2.1; 2.2								Access	Baseline (time)	Absolute (annual total)	Impact	Stretch	PI2755 = Number of enterprise clients that were served by the organization and provided access, during the reporting period, to products/services they were unable to access prior to the reporting period.			
	Ecologically sustainable agricultural production per hectare		✓			tonnes	2.3; 2.4								Productivity/efficiency	Benchmark (rest)	Absolute (annual increase)	Outcome	Base	PI3468 = Average agricultural yield per hectare of clients (who were farmers) of the organization during the reporting period. PI290 = Amount of the product/service produced by the organization during the reporting period.			
	% avoided harvest, transport, storage losses					tonnes	12.3								Productivity/efficiency	Baseline (time)	Ratio	Outcome	Stretch			WRI: http://www.wri.org/sites/default/files/FLW_Standard_final_2016.pdf	
3 GOOD HEALTH AND WELL-BEING	% products with certified improvements in nutritional value					€ (from % revenues)	2.2								Quality	Baseline (time)	Ratio	Outcome	Stretch			FP6 = percentage of total sales volume of consumer products, by product category, that are lowered in saturated fat, trans fats, sodium and added sugars FP7 = percentage of total sales volume of consumer products, by product category, that contain increased nutritious ingredients like fiber, vitamins, minerals, phytochemicals or functional food additives	https://www.accessnutrition.org/
	Number of people reached with improved health care	✓		✓		#	3.3; 3.4; 5.6								Access	Baseline (time)	Absolute (annual total)	Outcome	Base	PI4060 = Number of unique individuals who were clients of the organization during the reporting period.		http://www.who.int/healthinfo/indicators/hsi_indicators_sdg_target_indicators_draft.pdf	
4 QUALITY EDUCATION	Cost reduction for standard treatments and medicines					€	3.8								Productivity/efficiency	Benchmark (rest)	Absolute (annual total)	Output	Ideal			https://www.technologyreview.com/5/518946/technology-the-cure-for-rising-healthcare-costs/	
	Number of people receiving education services (split pre-school, primary, secondary, tertiary, vocational)	✓	✓			#	4.1; 4.2; 4.3; 4.4; 4.5								Access	Baseline (time)	Absolute (annual total)	Outcome	Base	PI2389 = Number of students enrolled as of the end of the reporting period, both full-time and part-time, where each discrete student is counted regardless of number of courses.		http://itg.uis.unesco.org/	
5 GENDER EQUALITY	% students attaining standard for education level					#	4.1; 4.4; 4.6								Productivity/efficiency	Benchmark (rest)	Ratio	Outcome	Stretch	PI8372 = Percentage of school students passing standardized tests set by a regional governance body during the reporting period.		http://itg.uis.unesco.org/	
	Education facilities for inclusive and effective learning environments					m2	4.a								Access	Baseline (time)	Absolute (annual increase)	Output	Base	PI2768 = Area of classroom space that was built, converted, or expanded for use within educational facilities. Report only space completed during the reporting period.		http://itg.uis.unesco.org/	
6 CLEAN WATER AND SANITATION	Volume of water saved	✓				m3	6.4								Productivity/efficiency	Benchmark (rest)	Absolute (annual total)	Outcome	Base	PI2786 = Volume of water savings over the lifetime of the organization's products for products that were sold during the reporting period. PI2884 = Volume of water savings during the reporting period due to the organization's services sold.			
	Volume of wastewater treated for reuse					m3	6.3								Quality	Benchmark (rest)	Absolute (annual total)	Outcome	Base	PI3523 = Volume of potential water treated over the lifetime of the product for all products sold during the reporting period.			
7 AFFORDABLE AND CLEAN ENERGY	Renewable energy produced					MWh	7.2								Access	Baseline (time)	Absolute (annual total)	Outcome	Base	PI1586 = Amount of renewable energy generated and sold to off-taker(s) during the reporting period. PI2554 = Amount of potential energy generation over the lifetime of the product for all products sold by the organization during the reporting period.		ES133 = Total energy generation capacity from renewables (including wind, solar, biomass, hydro, waste and all other types of renewable energy), in megawatts (MW) ES155 = Total energy production from renewables (including wind, solar, biomass, hydro, waste and all other types of renewable energy), in gigawatt hours (GWh)	
	Avoided greenhouse gas emissions					tonnes CO ₂ e	7								Productivity/efficiency	Benchmark (rest)	Absolute (annual total)	Impact	Stretch	PI5376 = Amount of reductions in greenhouse gas (GHG) emissions over the lifetime of products sold during the reporting period.			
	Number of people with access to affordable, reliable and modern energy services				✓	#	7.1; 9.1								Access	Baseline (time)	Absolute (annual total)	Impact	Base	PI4060 = Number of unique individuals who were clients of the organization during the reporting period.			
8 DECENT WORK AND ECONOMIC GROWTH	Number or value of loans, deposits or insurance products in line with SDGs				✓	# or €	8.10; 9.3								Access	Baseline (time)	Absolute (annual increase)	Output	Ideal	PI6381 = Number of loans disbursed by the organization during the reporting period. PI6438 = Number of voluntary savings accounts managed by the organization, including demand deposits and time deposits, as of the end of the reporting period.			
	Number of jobs created (full-time equivalent)					#	8.5; 1.1								Access	Baseline (time)	Absolute (annual increase)	Outcome	Base	PI3887 = Net number of new full-time equivalent employees working for enterprises financed or supported by the organization between the beginning and end of the reporting period. OIS479 = Number of paid full-time employees hired by the organization during the reporting period.		ILG: http://www.cisl.cam.ac.uk/Business-action/sustainable-finance/investment-leaders-group/reporting-investment-impact	
9 INDUSTRY INNOVATION AND INFRASTRUCTURE	Length of sustainable road construction with equitable access				✓	km	9.1								Access	Baseline (time)	Absolute (annual increase)	Output	Base			G4-EC7 = Development and impact of infrastructure investments and services supported	WBCSI: http://www.wbcsi.org/Projects/smp2
	Length of rail construction					km	9.1								Access	Baseline (time)	Absolute (annual increase)	Output	Base			G4-EC7 = Development and impact of infrastructure investments and services supported	
	Number of first-time internet connections	✓			✓	#	9.1; 9.c; 5.b								Access	Baseline (time)	Absolute (annual increase)	Outcome	Base	PI2822 = Number of unique client individuals who were served by the organization and provided access, during the reporting period, to products/services they were unable to access prior to the reporting period.			
10 REDUCED INEQUALITIES	R&D expenditure in line with SDGs, as % of sales														Quality	Baseline (time)	Ratio	Output	Base			Bloomberg: FLO5 RK295 = R&D to sales ratio	
	Number of jobs created (full-time equivalent) in low-income areas, among disadvantaged groups, incl. SME suppliers and smallholder farmers in supply chain					#	10.1; 10.2			✓					Access	Baseline (time)	Absolute (annual total)	Outcome	Stretch	PI2251 = Net number of new full-time equivalent employees living in low income areas working for enterprises financed or supported by the organization between the beginning and end of the reporting period. OIS147 = Number of paid full-time employees at the organization who belong to minority or previously excluded groups as of the end of the reporting period.			
11 SUSTAINABLE CITIES AND COMMUNITIES	Number of people with access to adequate, safe and affordable housing		✓			#	11.1								Access	Baseline (time)	Absolute (annual total)	Impact	Base	PI2640 = Number of individuals projected to be housed in single-family or multi-family dwellings as a result of new construction, loans, repairs, or remodeling resulting from investments made by the organization during the reporting period.			
	Number of people with access to sustainable transport systems					#	11.2								Access	Baseline (time)	Absolute (annual total)	Impact	Base	PI2575 = Number of enterprise clients that were served by the organization and provided access, during the reporting period, to products/services they were unable to access prior to the reporting period.			
	Floor space of green real estate					m2	11.6								Quality	Baseline (time)	Absolute (annual total)	Outcome	Base	PI1586 = Area of buildings projected to receive energy efficiency improvements as a result of investments made by the organization during the reporting period.		CRE1 = Building energy intensity MSCI: Opportunities in Green Building Score = the extent to which companies are taking advantage of opportunities to develop or refurbish buildings with green building characteristics including lower embodied energy, recycled materials, lower energy and water use, waste reduction, and healthier and more productive working environments.	
12 RESPONSIBLE CONSUMPTION AND PRODUCTION	Avoided resource waste					tonnes	12.2; 12.4; 12.5								Productivity/efficiency	Benchmark (rest)	Absolute (annual total)	Outcome	Ideal	PI5926 = Amount of reductions in waste over the lifetime of products sold by the organization during the reporting period. PI5678 = Amount of reductions in waste during the reporting period due to the organization's services sold.		G4-EN27 = Extent of impact mitigation of environmental impacts of products and services	
	Avoided emissions to air (other than greenhouse gases)					tonnes	12.2; 12.4; 12.5								Productivity/efficiency	Benchmark (rest)	Absolute (annual total)	Outcome	Ideal	PI5926 = Amount of reductions in waste over the lifetime of products sold by the organization during the reporting period. PI5678 = Amount of reductions in waste during the reporting period due to the organization's services sold.		G4-EN27 = Extent of impact mitigation of environmental impacts of products and services	
	Avoided emissions to water					tonnes	12.2; 12.4; 12.5								Productivity/efficiency	Benchmark (rest)	Absolute (annual total)	Outcome	Ideal	PI5926 = Amount of reductions in waste over the lifetime of products sold by the organization during the reporting period. PI5678 = Amount of reductions in waste during the reporting period due to the organization's services sold.		G4-EN27 = Extent of impact mitigation of environmental impacts of products and services	
	% input materials sourced sustainably or recycled					tonnes	12.2; 12.5								Productivity/efficiency	Baseline (time)	Absolute (annual increase)	Outcome	Base	OI4328 = Amount of recycled materials used in the organization's products (including packaging) during the reporting period.		FP2 = Percentage of purchased volume which is verified as being in accordance with credible, internationally recognized responsible production standards G4-EN2 = Percentage of materials used that are recycled input materials	
13 CLIMATE ACTION	Reduction of hazardous materials used					tonnes	12.4								Productivity/efficiency	Baseline (time)	Absolute (annual total)	Outcome	Base	PI2073 = Amount of hazardous waste avoided based on refurbishing/reusing/recycling as part of delivering or developing the organization's products/services during the reporting period.			
	Water storage capacity					m3	13.1								Productivity/efficiency	Baseline (time)	Absolute (annual increase)	Impact	Base			http://www.unwater.org/app/uploads/2017/05/unw_ccpot_web.pdf	
	Flood-resilient floor space					m2	13.1								Quality	Baseline (time)	Absolute (annual total)	Impact	Base			http://www.circleofblue.org/2015/world/water-storage-a-critical-question-for-climate-adaptation/	
13 CLIMATE ACTION	High-risk assets with climate insurance cover				✓	€	13.1								Quality	Baseline (time)	Absolute (annual total)	Impact	Base			https://www.gresb.com/articles/gresb-performance-indicators-162848093-why-how-what http://www.smartresilience.eu-vri.eu/sites/default/files/publications/SmartResD1.2.pdf https://www.fsb-tcf.org/publications/recommendations-report/	

