

GCI

Table of selected core SDG indicators

Name of Family Business:

Nature of Business:

Industry:

Country:

Core Indicators

Economic Area							Year 1	Year 2
A.	A.	Economic area	Indicators	Measurement	Relevant SDG indicator			
1	A.1.	Revenue and/or (net) value added	A.1.1. Revenue	IFRS 15	8.2.1			
2			A.1.2. Value added	Revenue minus costs of bought-in materials, goods and services (Gross Value Added, GVA)	8.2.1; 9. b. 9.4.1			
3			A.1.3. Net value added	Revenue minus costs of bought-in materials, goods and services and minus depreciation on tangible assets (Net Value Added, NVA)	8.2.1; 9.4.1			
4	A.2.	Payments to the Government	A.2.1. Taxes and other payments to the Government	Total amount of taxes paid and payable (encompassing not only income taxes, but also other levies and taxes, such as property taxes or value added taxes) plus related penalties paid, plus all royalties, license fees, and other payments to Government for a given period	17.1.2			
5	A.3.	New investment/expenditures	A.3.1 Green investment	Total amount of expenditures for those investments whose primary purpose is the prevention, reduction and elimination of pollution and other forms of degradation to the environment in absolute amount and in % terms	7.b.1			
6			A.3.2. Community investment	Total amount of charitable/voluntary donations and investments of funds (both capital expenditure and operating ones) in the broader community where the target beneficiaries are external to the enterprise incurred in the reporting period in absolute amount and in % terms	17.17.1			
7			A.3.3. Total expenditures on research and development	Total amount of expenditures on research and development (R&D) by the reporting entity during the reporting period in absolute amount and in % terms	9.5.1.			
8	A.4.	Local supplier/purchasing programmes	A.4.1. Percentage of local procurement	Proportion of procurement spending of a reporting entity at local suppliers (based on invoices or commitments made during the reporting period) in % terms and in absolute amount	9.3.1.			

Environmental Area						
B	B	Environmental area	Indicators	Measurement	Relevant SDG indicator	
9	B.1.	Sustainable use of water	B.1.1. Water recycling and reuse	Total volume of water recycled and/or reused by a reporting entity during the reporting period in absolute amount and in % terms	6.3.1.	
10			B.1.2. Water use efficiency	Water use per net value added in the reporting period as well as change of water use per net value added between two reporting periods (where water use is defined as water withdrawal plus total water received from third party) in % terms, in terms of change and in absolute amount	6.4.1.	
11			B.1.3. Water stress	Water withdrawn with a breakdown by sources (surface, ground, rainwater, waste water) and with reference to water-stressed or water-scarce areas (expressed as a percentage of total withdrawals) in absolute amount and in % terms	6.4.2.	
12	B.2.	Waste management	B. 2.1. Reduction of waste generation	Change in the entity's waste generation per net value added in % terms, in terms of change and in absolute amount	12.5.	
13			B.2.2. Waste reused, re-manufactured and recycled	Total amount of waste reused, re-manufactured and recycled in absolute amount, in % terms and in terms of change	12.5.1.	
14			B.2.3. Hazardous waste	Total amount of hazardous waste, in absolute terms, as well as proportion of hazardous waste treated, given total waste reported by the reporting entity (in absolute amount, in % terms and in terms of change)	12.4.2.	
15	B.3.	Greenhouse gas emissions	B.3.1. Greenhouse gas emissions (scope 1)	Scope 1 contribution in absolute amount, in % terms and in terms of change	9.4.1.	
16			B.3.2. Greenhouse gas emissions (scopes 2)	Scope 2 contribution in absolute amount, in % terms and in terms of change	9.4.1.	
17	B.4.	Ozone-depleting substances and chemicals	B.4.1. Ozone-depleting substances and chemicals	Total amount of ozone-depleting substances (ODS) (bulk chemicals/substances existing either as a pure substance or as a mixture) per net value added.	12.4.2.	
18	B.5.	Energy consumption	B.5.1. Renewable energy	Renewable energy consumption as percentage of total energy consumption in the reporting period	7.2.1.	
19			B.5.2. Energy efficiency	Energy consumption per net value added	7.3.1.	

Social Area							
C	C	Social area	Indicators	Measurement	Relevant SDG indicator		
20	C.1.	Gender equality	C.1.1. Proportion of women in managerial positions	Number of women in managerial positions to total number of employees (in terms of headcount or FTE)	5.5.2.		
21	C.2.	Human capital	C.2.1. Average hours of training per year per employee	Average number of hours of training per employee per year (as total hours of training per year divided by total employees) possibly broken down by employee category	4.3.1.		
22			C.2.2. Expenditure on employee training per year per employee	Direct and indirect costs of training (including costs such as trainers' fees, training facilities, training equipment, related travel costs etc.) per employee per year possibly broken down by employee category.	4.3.1.		
23			C.2.3. Employee wages and benefits as a proportion of revenue, with breakdown by employment type and gender	Total costs of employee workforce (wages and benefits) divided by the total revenue in that reporting period.	8.5.1; 10.4.1		
24	C.3.	Employee health and safety	C.3.1. Expenditures on employee health and safety as a proportion of revenue	Total expenses for occupational safety and health-related insurance programmes, for health care activities financed directly by the company, and all expenses sustained for working environment issues related to occupational safety and health incurred during a reporting period; divided by the total revenue in that same period.	3.8.; 8.8		
25			C.3.2. Frequency/incident rates of occupational injuries	Frequency rates: number of new injury cases divided by total number of hours worked by workers in the reporting period; incident rates: total number of lost days expressed in terms of number of hours divided by total number of hours worked by workers in the reporting period	8.8.1.		
26	C.4.	Coverage by collective agreements	C.4.1. Percentage of employees covered by collective agreements	Number of employees covered by collective agreements to total employees (in terms of headcount or FTE)	8.8.2.		

Institutional Area							
D	D	Institutional area	Indicators	Measurement	Relevant SDG indicator		
27	D.1.	Corporate governance disclosures[1]	D.1.1. Number of board meetings and attendance rate	Number of board meetings during the reporting period and number of Board members who participate at each Board meeting during the reporting period divided by the total number of directors sitting on the Board multiplied by the number of Board meetings during the reporting period	16.6.		
28			D.1.2. Number and percentage of female board members	Female board members to total board members	5.5.2.		
29			D.1.3. Board members by age range	Number of Board members by age range (e.g., under 30 years old, between 30 and 50, over 50)	16.7.1.		
30			D.1.4. Number of meetings of audit committee and attendance rate	Number of board meetings during the reporting period and number of Audit committee members who participate at each Audit committee meeting during the reporting period divided by the total number of members sitting on the Audit committee multiplied by the number of Audit committee meetings during the reporting period	16.6.		
31			D.1.5. Compensation: total compensation per board member (both executive and non-executive directors)	Total annual compensation (including base salary and variable compensation) for each executive and non-executive director	16.6.		
32	D.2.	Anti-corruption practices	D.2.1. Amount of fines paid or payable due to settlements	Total monetary value of paid and payable corruption-related fines imposed by regulators and courts in the reporting period	16.5.2.		
33			D.2.2. Average number of hours of training on anti-corruption issues, per year per employee	Average number of hours of training in anti-corruption issues per employee per year (as total hours of training in anti-corruption issues per year divided by total employees)	16.5.2.		
34	D.3.	Advocacy for Social and Environment Standards	D.3.1 ESG standards	Does your company work with policy makers and/or stakeholders to develop or advocate for increased adoption of ESG standards. Answer: Yes / No	17.17.		
35	D.4.	Review of Social / Environmental Performance	D.4.1. Review of social and environmental performance	Does the Board review the social and environmental performance of the company at least annually to determine if the company is meeting social and environmental objectives? Answer: Yes / No	16.6.		
36			D.4.2 Report to stakeholders	Is the review made available in a report to relevant stakeholders e.g. employees, suppliers, customers and owners. Answer: Yes / No	16.6.		
37			D.4.3. Independent Directors	Does the Board include Independent Directors? Answer: Number & percentage	16.7.		

38	D.5.	Family Governance	D.5.1. Family constitution	Is there a family constitution (rules of engagement) to ensure good governance of the business and family for the long term? Answer: Yes / No	16.7.		
39			D.5.2. Responsible ownership	As a family business, do you use resources and provide guidance to promote development-oriented policies and prepare the next generation to be responsible owners. Answer: Yes / No	8.3.-8.8		
40			D.5.3. Family values	Our company culture, strategy and practices are aligned to the family values. Answer: Yes / No	1.-17.		
41	D.6.	Ethical Supply Chains	D.6.1. Supplier code of conduct	Does your company have a formal written supplier code of conduct that holds suppliers accountable for social and environmental performance. This may include policies on Fairtrade, anti-slavery, forced labour, child labour etc. Answer: Yes / No	8.7.		
42	D.7.	Supporting Communities	D.7.1. Local community support	Do you use family funds (for e.g. through a family foundation) to support the local community or communities where you operate. Answer: Yes / No	17.17.		