

| General Theme | Sub-theme | Generic KPIs | SDGs | EU Objective | Global Benchmarks | Examples of applicable Sectors | Sector Specific KPIs | Sector Specific Global Benchmarks |
|--------------------------------------|------------------------------------|---|--------------|--|---|--|---|--|
| Biodiversity | Landscape Conservation/Restoration | - Surface of protected, safeguarded and/or rehabilitated natural landscape areas (or protected areas) in km² or % - area under certified land management in km² or in - % soil artificialisation restored/avoided - % contaminated sites remediated (surface or %) | 13, 15 | Protection and restoration of biodiversity and ecosystems | IUCN Categories for Protected Areas; Protected Planet on protected areas and other effective area-based conservation measures (OECMs); Global biodiversity score; IPBES; Dasgupta review; CBD; ENCORE | | | |
| Biodiversity | Protected species | - Absolute number of protected and/or restored indigenous species, flora or fauna - Mean Species Abundance (% and change) - Maintenance of genetic diversity of species (seeds, plants, animals) on a given territory - Number of protected and/or priority species that are deemed sensitive in protected/conserved - number of invading species and/or area occupied by invading species in m² or km² | 14, 15 | Protection and restoration of biodiversity and ecosystems | IUCN Categories for Protected Areas and Management Effectiveness Tool | | | |
| Sustainable agriculture and forestry | Sustainable Agriculture | Surface or volume of production compliant with relevant sustainable agriculture certification standard (in km², t or %) | 3,12,14,15 | Protection and restoration of biodiversity and ecosystems | Organic agriculture, Global G.A.P. certification, Fair trade IPBES; Dasgupta review; CBD; ENCORE; CDP Sustainable Food Systems Initiative | Agriculture & related service activities (chemicals) | - Low input farming systems: reduced use of chemicals - % surface covered by of integrated input/agricultural management plan - Animal feed choices minimising nitrogen excretion and/or methane production | Standards for sustainable plant based agriculture (e.g. Ecocert, RSPO, RTRS, UTZ, Rainforest alliance, FSA, Ecocert, Fair trade, Organic and ecological textiles) |
| Sustainable agriculture and forestry | Sustainable Agriculture | | 3, 12, 15 | | | Husbandry | - Livestock compliant with relevant sustainable certification standard (in volume or %) - Decrease of nitrogen excretion and/or methane production due to animal feed choices | Standards for sustainable livestock (e.g. Ecocert, Rainforest alliance, FSA, RWS- Responsible Wool Standard, Responsible Down Standard) |
| Sustainable agriculture and forestry | Sustainable Agriculture | | 3, 12, 14 | | | Fishery and related services | - Decrease of nitrogen excretion due to fisheries feed choices and/or carbon impact, .. - Maintenance and/or increase of genetic diversity of animals | Standards for sustainable fishery (e.g. Ecocert, MSC COC, ASC COC) |
| Sustainable agriculture and forestry | Sustainable Agriculture | | 12, 15 | | | Manufacture of food products, apparel and beverages; Distribution of.. | - % sustainable consumption of forest risk commodities (contribution to zero net deforestation and forest degradation) - % traceable commodities | Standards for sustainable agricultural and forestry products (e.g. FSC, PEFC, Ecocert, Global G.A.P. certification, Faire trade, Organic and ecological textiles) |
| Sustainable Agriculture and forestry | Sustainable Forest Management | % sustainable production and/or consumption of forest risk commodities (contribution to zero net deforestation and forest degradation) | 13,15 | Protection and restoration of biodiversity and ecosystems Climate Change Mitigation | CDP Forest, SBTN, Internationally recognised benchmark standards for sustainable forest management (e.g. FSC, PEFC, Rainforest Alliance), Forest 500 | Forestry | % certification of management units under recognised standards (FSC, PEFC, etc) | FSC, PEFC |
| Climate Change Mitigation | Carbon Emissions | Carbon intensity and absolute carbon emissions (induced and avoided) | 7, 13 | Climate Change Mitigation | Science based target initiative (SBTi), TPI, ACT, Sectorial Decarbonisation Approach | Oil & Gas | - Scope 1-3 GHG emissions reduction (in carbon intensity per MJ or absolute) ; Methane leakage reduction (leakage rate in %) - Annual avoided scope 1-3 GHG emissions (in carbon intensity per USD million invested or absolute) if relevant - Sales mix (share of low-carbon or renewable energy in sales mix) | Oil and Gas Climate Initiative (OGCI), IPIECA |
| Climate Change Mitigation | Carbon Emissions | | 7, 13 | | | Heat & Power | - Scope 1-2 GHG emissions reduction (in carbon intensity per MWh or absolute), - Annual avoided GHG emissions (in carbon intensity per USD million invested or absolute) if relevant - GW of storage capacities installed / newly added | RE100 |
| Climate Change Mitigation | Carbon Emissions | | 9, 11, 13 | | | Transport | - Scope 1-2 GHG emissions reduction (in carbon intensity per .pkm or .tkm or absolute), - Annual avoided GHG emissions (in carbon intensity per USD million invested or absolute) if relevant | Average CO2 emissions from new passenger cars by country (ACEA) |
| Climate Change Mitigation | Carbon Emissions | | 13 | | | Financial Institutions | - Carbon intensity of portfolio/funds/loan book, - Annual avoided GHG emissions (in carbon intensity per USD million invested or absolute) if relevant - balance sheet exposure to solid fossil fuels (in total, evolution in %) | Partnership for Carbon Accounting Financials (PCAF) |
| Climate Change Mitigation | Low-carbon exposure | Revenues, Ebitda, investment (Capex, R&D), loans, assets (e.g. absolute or % EU Taxonomy compliant or % SDG alignment) | 7, 9, 11, 13 | Climate Change Mitigation | EU Taxonomy, CBI | Oil & Gas, Power | - Share of capex in low carbon & carbon removal technologies aligned with a net zero scenario | Oil and Gas Climate Initiative (OGCI), IPIECA |
| Clean Transportation | Low-carbon exposure | Revenues, Ebitda, investment (Capex, R&D), loans, assets (e.g. absolute or % EU Taxonomy compliant or % SDG alignment) | 7, 9, 11 | Climate Change Mitigation | EU Taxonomy, CBI | Transportation | - Share of zero tailpipe emissions vehicles in the total fleet Number of EV or FCEV charging stations installed or operated | Electric Vehicles 100 (EV100) |
| Climate Change Adaption | Resilience | Resilience benefit, Investment (Capex, R&D) | 9, 13 | Climate Change Adaptation | Public sector funding in developed countries or financing from international development banks | Buildings, Critical infrastructure | - Observed/quantified damages (financial, humanitarian and ecological) caused by extreme weather events following adaptation or resilience strengthening investments (M€ or %) - # of days of supply chains and/or operating activities disruption caused by weather events - Resilience Benefit Ratio - Share of capex in adaptation projects | City Blueprint quickscan, City Resilience Index, Sustainable Cities Index, Water Sensitive Cities Index |
| Climate Change Adaption | Resilience | | | | | Power | - % SAIDI (System Average Interruption Duration Index) reduction | IEA Energy Efficiency Report, ESMA |
| Energy | Renewable Capacity | Installed renewable energy capacity in GW or % (consolidated) | 7 | Climate Change Mitigation | IEA World Energy Outlook IRENA, RE100 | Energy | - % of renewable electricity in the supply - % of renewable energy produced vs. total energy generation - avoided emissions linked to renewable energy production | |
| Energy | Renewable production | Energy production from renewable sources in MWh or % | 7 | Climate Change Mitigation | IEA World Energy Outlook IRENA, RE101 | | | |
| Energy | Energy storage | Renewable energy storage capacity in MW or % | 7 | Climate Change Mitigation | IEA World Energy Outlook IRENA, RE100 | Power | - % Renewable installed capacity hybridised with battery storage | IEA World Energy Outlook IRENA, RE100 |
| Energy | Green hydrogen | Installed green hydrogen production capacity | 7, 9 | Climate Change Mitigation | IEA World Energy Outlook IRENA, RE100 | Power | - % Renewable installed capacity hybridised with green hydrogen - % conversion of gas installation to hydrogen production (penetration rate) | IEA World Energy Outlook IRENA, RE100 |

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| Energy | Energy Efficiency | Energy savings (absolute and/or %) | 7,11, 12 | Climate Change Mitigation | IEA | Real estate | - Energy performance in MWh/m ² - Buildings or households benefiting from top Energy Performance Classification rating (e.g. A and B) and/or environmental certification with minimum thresholds (e.g. LEED Gold and above or BREAM Very Good and above) - Absolute number, total surface or % | IEA Energy Efficiency Report |
| Energy | Energy Efficiency | | 7, 11 | | | Power | - Annual energy savings in MWh/GWh (electricity) and GJ/TJ (other energy savings) - % digitalised users from digitalisation of electricity networks (e.g. Smart Meters deployment) - % Digitalised network users (smart meters deployment) | IEA Energy Efficiency Report, ESMA |