ESG KPI Architecture & Target-Setting Workbook

House Summary Preview (Sheet 1: Executive Summary) · Aligned with GRI, ISSB S1/S2 & CSRD/ESRS

1. ESG Pillar Portfolio Rollup (Illustrative Baseline Rollup)

ESG Pillar	Total KPIs	Leading	Lagging	Green	Amber	Red	Avg % Progress
Environmental	8	4	4	1	6	1	80.1%
Social	8	4	4	1	5	2	76.9%
Governance	8	4	4	0	6	2	73.1%
Total / Portfolio	**24**	**12**	**12**	**2**	**17**	**5**	**76.7%**

2. Workbook Structure (3 Linked Sheets in the Editable .xlsx)

Sheet	Purpose & Live Formulas
1. Executive Summary	Rolls up pillar counts, Leading/Lagging balance, RAG distribution, and average % progress via `COUNTIF`, `COUNTIFS`, and `AVERAGEIF`.
2. KPI Architecture	24 pre-mapped KPIs across 12 issue areas (1 Leading + 1 Lagging each) with units, direction, CSRD/ESRS/ISSB/GRI tags, data sources, cadence, and RACI owners.
3. Target-Setting & Tracking	Editable Baseline, YTD Actual, Target, and 2030 Goal inputs with direction-aware Variance, % Progress, and RAG Status (`>=90% Green, 70-89.9% Amber, <70% Red`).

3. How to Use This Workbook at Your Desk

1. Tailor KPI Architecture: Review the 24 pre-populated KPIs across Environmental, Social, and Governance issue areas and assign your internal owners and systems.

2. Enter Baselines & Targets: Overwrite the blue input cells in Sheet 3 with your FY2025 baseline, YTD actuals, and FY2027/2030 targets.

3. Track Progress Automatically: Variance, % Progress, and RAG Status update live across Sheet 3 and roll up into Sheet 1 without manual copy-paste.