



# ESG ACTION PLAN

***Turning ESG into measurable actions***

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# CLIMATE, ENERGY & EMISSIONS

Topic	Issue	Action	Tasks	Owner	KPI	Timeline	Evidence
Energy Management	High electricity use	Conduct energy audits across	Hire auditor; equipment inspection;	Facilities + ESG	Energy intensity	Q1-Q2	Audit report
GHG Emissions	No baseline available	Establish Scope 1-3 footprint	Collect fuel, electricity, travel,	ESG	Scope 1,2,3	Q1	GHG inventory
Renewable Energy	Dependence on grid power	Install on-site solar PV	Design; procurement; installation	Operations	% RE share	Q2-Q4	Commissioning cert
Fuel Efficiency	Old fleet	Introduce fuel-efficient vehicles	Fleet renewal; maintenance	Logistics	Fuel intensity	Q1-Q3	Fleet logs
Fugitive Emissions	Refrigerant leaks	Replace old refrigerants	Audit; retrofits	Facilities	Refrigerant loss rate	Annual	Service logs
Climate Risk	No scenario planning	Conduct TCFD climate risk	Hazard mapping; modeling	ESG + Risk	Climate risk exposure	Q3	Assessment report
Energy Behavior	Wasteful practices	Launch energy awareness	Training; posters	HR + ESG	Behavioural compliance	Q2-Q3	Training records
Efficiency	Inefficient equipment	Replace motors with VFDs/LEDs	Procurement; installation	Ops	Energy savings	Q2-Q4	Purchase & install docs
Cooling Efficiency	Server room cooling inefficiency	Optimize HVAC	Audit; redesign	IT + Facilities	Cooling energy use	Annual	HVAC logs
Emission Reduction	High diesel generator use	Optimize generator runtime	Scheduling; maintenance	Ops	DG hours	Monthly	Logs
Carbon Removal	High emissions footprint	Explore carbon removal	Feasibility studies	ESG	Offsets generated	Annual	Project docs
Business Travel	Excessive travel emissions	Implement virtual-first policy	Policy; tracking	HR + ESG	Travel emissions	Ongoing	Booking logs
Supplier Emissions	High supply chain footprint	Set supplier GHG reporting	Templates; capacity building	Procurement	Supplier emissions reporting	Annual	Supplier reports
Product Lifecycle	High end-of-life impact	Conduct lifecycle assessment	LCA consultancy	QA + ESG	Product carbon footprint	Annual	LCA report
Climate Disclosure	Weak reporting	Align climate reporting to	Data system upgrade	ESG + Reporting	S2 compliance	Q4	Disclosure

# WATER MANAGEMENT

Topic	Issue	Action	Tasks	KPI
Water Efficiency	High usage	Install low-flow fixtures	Procurement; installation	Water intensity
Water Audit	No baseline	Conduct water audit	Metering; leak detection	m <sup>3</sup> saved
Water Risk	Water scarcity	Assess water stress areas	Water risk mapping	Risk rating
Effluent Quality	Non-compliance	Upgrade wastewater systems	Treatment installation	Effluent compliance rate
Process Water	Inefficient reuse	Install greywater systems	Design; construction	% reused
Rainwater	Lost harvesting potential	Build rainwater harvesting infrastructure	Civil works	Rainwater volume
Abstraction	Excess abstraction	Implement abstraction permits compliance	Regulator engagement	Abstraction compliance
Community Water	Nearby community water issues	Invest in community boreholes	Partnerships	CSR water impact

## WASTE, CIRCULARITY & POLLUTION

Topic	Issue	Action	Tasks	KPI
Waste Generation	High waste volumes	Implement 3-bin segregation	Awareness; bins	Waste diversion rate
Circularity	Low recycling	Partner with recyclers	Contracting	% recycled
Hazardous Waste	Poor controls	Improve hazardous waste SOPs	Training	Haz waste compliance
E-Waste	Poor disposal	Implement e-waste program	Vendor engagement	E-waste recycled
Packaging	Excess single-use	Redesign packaging	Supplier collaboration	Packaging reduction
Air Pollution	Dust emissions	Install dust control systems	Filters; sprinklers	PM levels
Noise Pollution	Community complaints	Conduct noise mapping	Barriers; redesign	Noise level
Spill Management	Spill risks	Install spill kits	Procurement; training	# spills
Product Waste	High product returns	Improve product QA	QC redesign	Return rate
Soil Contamination	Legacy contamination	Remediation program	Bio-remediation	Soil index
Waste Reporting	Poor tracking	Digital waste reporting	System upgrade	Data accuracy
Circular Business	Linear operations	Introduce circular product line	Feasibility	Revenue from circularity

## BIODIVERSITY, LAND & ECOSYSTEMS

Topic	Issue	Action	Tasks	KPI
Land Use	Degradation	Rehabilitate degraded land	Reforestation	ha restored
Biodiversity Impact	No data	Conduct biodiversity baseline	Species survey	Biodiversity index
Protected Areas	Overlap risks	Conduct ecological sensitivity analysis	GIS mapping	Risk score
Species	Harm to species	Implement species management plans	Monitoring	Species count
Community Land	Conflict	Develop FPIC land engagement	Consultations	FPIC compliance
Offsets	Low carbon offsetting	Develop carbon forestry	Partner projects	CO <sub>2</sub> offsets

## EMPLOYEE WELL-BEING, SAFETY & LABOUR

Topic	Issue	Action	Tasks	KPI
OHS	High injuries	Strengthen OHS system	Training; inspections	LTIFR
Well-being	Fatigue	Wellness program	EAP; awareness	Engagement score
Ergonomics	Poor set-ups	Ergonomic assessments	Audits	Ergonomic risks
Labour	Excess overtime	Working hours compliance	Tracking	Overtime hours
PPE	Low compliance	PPE audit & upgrade	Procurement	PPE compliance
Safety Culture	Weak culture	Safety culture campaign	Posters	Safety score
Contractor Safety	High contractor incidents	Contractor OHS requirements	Onboarding	Contractor LTIFR
Emergency Response	Weak preparedness	Conduct drills	Plans	Drill success rate
Workplace Violence	Harassment cases	Anti-harassment program	Hotline	Case reduction
Grievances	Weak channels	Digitize worker grievance system	App; hotline	Resolution rate
Child Labour	Supply chain risk	Supplier screening	Audits	Zero cases
Working Conditions	Poor facilities	Improve amenities	Renovations	Worker satisfaction

# DEI, TALENT & HUMAN CAPITAL

Topic	Issue	Action	Tasks	KPI
Diversity	Gender imbalance	Gender strategy	Recruitment	Female %
Governance	Low DEI in leadership	Leadership DEI targets	Mentorship	Leadership diversity
Talent	High turnover	Retention strategy	Interviews	Turnover rate
Learning	Limited training	Create L&D academy	Programs	Training hours
Pay Equity	Gender pay gap	Conduct pay equity analysis	Data review	Pay gap ratio
Succession	Weak pipeline	Succession plans	Talent mapping	Successor readiness
Culture	Low morale	Culture transformation	Workshops	Culture score
Recruitment	Bias	Inclusive hiring	Training	Bias score
Skills	Low technical skills	Technical upskilling program	Certification	Certification rate
Performance	Poor KPI alignment	Review performance system	New KPIs	Performance alignment

# COMMUNITY, HUMAN RIGHTS & CUSTOMER RESPONSIBILITY

Topic	Issue	Action	Tasks	KPI
Community	Weak CSI	Develop CSI strategy	Budgeting	CSR spend %
Human Rights	No assessment	Conduct HRIA	Stakeholder interviews	HR impact score
FPIC	Lack of consent	Free, Prior & Informed Consent	Engagement	FPIC compliance
Local Employment	Low local hiring	Local hiring policy	Partnerships	Local hire %
Supply Chain Rights	Risky suppliers	Supplier human rights audits	Screening	Audit pass rate
Forced Labour	At-risk geographies	Supplier compliance	Audits	Zero cases
Customer Data	Weak privacy	Strengthen data controls	DPIA	Complaints rate
Product Safety	Defects	Enhance QC testing	SOPs	Zero recalls
Access & Inclusion	Exclusion of vulnerable groups	Inclusive service delivery	Redesign	Inclusion metric
Community Grievances	Poor engagement	Establish community grievance system	Hotline	Resolution rate
Donations	Ad-hoc giving	Structured CSR policy	Governance	CSR governance
Volunteerism	Low engagement	Corporate volunteer program	Training	Volunteer hours
Human Rights Reporting	Weak disclosures	Align HR reporting to GRI 412	Data upgrade	Disclosure readiness

## ETHICS, COMPLIANCE & ANTI-CORRUPTION

Topic	Issue	Action	Tasks	KPI
Code of Conduct	Low awareness	Mandatory CoC training	Module development	% trained
Anti-Corruption	High corruption risk	Anti-bribery system	ABAC procedures	Bribery incidents
AML	Weak AML compliance	Strengthen AML program	Training	AML compliance
Whistleblowing	Underused channels	Revamp hotline	3rd-party provider	Reports received
Conflicts of Interest	Undeclared conflicts	COI declaration system	Digital tool	Declarations rate
Gifts & Hospitality	Uncontrolled gifting	Gifts policy	Registers	Policy compliance
Third-Party Risk	High risk suppliers	Due diligence program	Screening	Risk rating
Legal Compliance	Many compliance gaps	Compliance register	Mapping	Compliance score
Lobbying	Unclear advocacy	Lobbying policy	Disclosure	Transparency score
Ethical Culture	Weak culture	Ethics campaign	Comms	Ethics index

## DATA GOVERNANCE, CYBERSECURITY & PRIVACY

Topic	Issue	Action	Tasks	KPI
Cyber	Vulnerabilities	Implement ISO 27001	Gap analysis	Cyber incidents
Privacy	Weak processes	Implement GDPR-level controls	DPIAs	Privacy complaints
Data Governance	Poor ESG data	Create ESG data governance policy	Data owners	Data accuracy
Information Security	Phishing	Conduct phishing simulations	Campaigns	Click rate
Access Controls	Unauthorized access	Strengthen access control	MFA; passwords	Access violations
Business Continuity	Weak BCP	Develop BCP/DRP	Plans	BCP maturity
IT Risks	Untracked	Create IT risk register	Assessments	Risk score
Cloud Security	Unsecure systems	Implement cloud security standards	Config updates	Compliance rate
Data Retention	No retention rules	Develop retention schedule	Policy	Retention compliance
Digital Transformation	Manual ESG reporting	Digitize ESG reporting	System rollout	Data timeliness

# GOVERNANCE STRUCTURE, BOARD, STRATEGY & STAKEHOLDERS

Topic	Issue	Action	Tasks	KPI
Board Effectiveness	No evaluations	Annual board evaluation	Consultant	Board score
Committee Structure	Weak governance	Review committee TORs	Redesign	Governance score
ESG Governance	Weak ESG oversight	Set up ESG committee	TOR; meetings	ESG oversight score
Strategy	No ESG integration	Align ESG with corporate strategy	Workshops	Integration level
Policy Framework	No ESG policies	Develop policy suite	Drafting	Policy adoption
Stakeholder Engagement	Ad-hoc engagement	Stakeholder map + plan	Analysis	Engagement coverage
Risk	No ESG risks	Integrate ESG risks in ERM	Risk updates	ESG risk rating
Supply Chain Governance	High-risk suppliers	Governance scorecards	Audits	Supplier risk
Compliance	Low reporting maturity	Align disclosures to IFRS S1/S2	Processes	Disclosure relevance
Board Skills	Gaps	Conduct board skills assessment	Tools	Skills index
Succession	No plan	Develop board succession plan	Mapping	Succession readiness
Governance Reporting	Weak governance disclosures	Align to GRI 2	Data upgrade	Governance quality

# SECTOR KPI

## ENERGY SECTOR KPIS

Category	KPI	Definition	Formula	Unit	IFRS/GRI
Climate	Scope 1 Emissions	Direct GHG	Fuel × EF	tCO <sub>2</sub> e	S2 / 305-1
Climate	Scope 2 Emissions	Electricity GHG	kWh × EF	tCO <sub>2</sub> e	S2 / 305-2
Energy Efficiency	Thermal Efficiency	% energy converted to power	Output/Input	%	—
Reliability	System Average Interruption Duration Index (SAIDI)	Avg outage duration per customer	Sum outage duration/customers	Minutes	—
Reliability	Transmission Loss Rate	Loss in grid	(Sent out – received) / sent	%	—

## MANUFACTURING KPIS

Category	KPI	Definition	Formula	Unit	Mapping
Resource Efficiency	Waste Recycling Rate	% waste recycled	Recycled/Total	%	306-4
Water	Water Intensity	Water per unit	m <sup>3</sup> per unit	m <sup>3</sup> /unit	303-5
Safety	TRIR	Total injuries per 200k hrs	(# injuries × 200k)/hrs	Rate	403-9
Quality	Product Defect Rate	% defective items	Defects/Production	%	—
Climate	Emissions Intensity	tCO <sub>2</sub> e per unit	Emissions/Output	tCO <sub>2</sub> e/unit	305-4

## BANKING & FINANCIAL SERVICES KPIS

Category	KPI	Definition	Formula	Unit	Mapping
ESG Risk	% Portfolio ESG Ratings	% of loans with ESG scores	Rated loans/total	%	S1
Governance	AML Compliance	% staff trained	Trained/Total	%	205
Customer	Complaint Resolution SLA	% resolved on time	Resolved/SLA	%	418-1
Inclusion	Women-led Businesses Financed	Loan value to women SMEs	Loan amount	USD	—

## AGRICULTURE KPIS

Category	KPI	Definition	Formula	Unit	Mapping
Soil	Soil Health Score	Nutrient index	Lab test	Score	—
Water	Irrigation Efficiency	Output per m <sup>3</sup>	kg/m <sup>3</sup>	kg/m <sup>3</sup>	—
GHG	Irrigation Efficiency	Emissions intensity	tCO <sub>2</sub> e/ha	tCO <sub>2</sub> e/ha	305
Yield	Irrigation Efficiency	Output per ha	kg/ha	kg/ha	—
Biodiversity	Irrigation Efficiency	Rehabilitated land	ha restored	ha	304

# GRI + IFRS S1/S2 ENVIRONMENTAL REPORTING

## ENVIRONMENTAL PERFORMANCE DISCLOSURE TABLE

### ENERGY USE

GRI	IFRS S2	Requirement	Data Needed	Evidence
302-1	S2	Total energy consumption by type	kWh, fuel litres	Utility bills
302-3	S2	Energy intensity	Energy/Output	ERP records
302-4	S2	Energy reductions	Baselines vs. actual	Audit report

### GHG EMISSIONS

GRI	IFRS S2	Requirement	Data	Evidence
305-1	Mandatory	Scope 1	Fuel × EF	Logs
305-2	Mandatory	Scope 2	kWh × EF	Bills
305-3	Material	Scope 3	Activity data	Supplier data
305-5	Required	Emission reductions	tCO <sub>2</sub> e reduction	Verification

## WATER


GRI	IFRS	Requirement	Data	Evidence
303-1	S2	Withdrawal by source	m <sup>3</sup>	Bills
303-3	S2	Water discharged	m <sup>3</sup>	Effluent reports
303-5	S2	Water intensity	m <sup>3</sup> per unit	Meter logs

## WASTE & CIRCULARITY

GRI	IFRS	Requirement	Data	Evidence
306-3	—	Waste generated	Tonnes	Waste manifest
306-4	—	Waste recycled	Tonnes recycled	Certs
306-5	—	Waste disposed	Kg/tonnes	Disposal certs

## BIODIVERSITY

GRI	IFRS	Requirement	Data	Evidence
304-1	S2	Sites in protected areas	Location data	GIS
304-2	S2	Impacts on biodiversity	Impact assessment	EIA
304-4	S2	Species affected	Species list	Biodiversity survey



Amunga is GRI Certified Sustainability Professional, a Certified Investment and Financial Analyst (CIFA-K), and a Certified Secretary (Kenya) based in Nairobi who supports organizations translate sustainability goals into practical, data-driven actions.

With a background in finance, governance, and sustainability reporting, she supports businesses in integrating ESG strategy, enhancing data collection systems, and aligning disclosures with global standards such as GRI, IFRS S1 & S2, and SASB.

### **FOR MORE INFO**

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