REPORTING & (ENVIRONMENTAL) KPIs

HOW TO CREATE A SECTORAL BASIS ?

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ACTUAL STATUS

WHY DO WE DO NON-FINANCIAL REPORTING?

- Internal & external reporting
  - by legal obligation
  - to ensure the evolution of strategic objectives
  - to raise awareness
  - to show that it matters
  - …

  → importance of having reliable points of comparison (own reliable data with a clear definition, peers, sector, …)

- Give a positive image of our sector → show the evolution & the interess

ROADMAP

- Agree on the interest of the process ✔

- Limit the scope (environmental only?) ✔

- Define the themes and the level of detail -> list ▶

- Kpis proposal ▶

- Availability of raw data ▶

- Create clear definitions & scope

WHY DO WE DO NON-FINANCIAL REPORTING?

- Avoid creation of additionnal work

→Importance of the sense (no data for the data)

- Scope must be clear
  - Transparency
  - Honnest comparison
  - Level of detail (CO2 scope 1+2 vs liter of diesel)
  - Notion of maturity

BENEFIT OF STANDARDIZATION: EXAMPLE OF SAFETY KPIS

- Frequency rate & severity rate are clearly defined KPIs with a clear definition and they allows then sectoral comparisons
  - Tables of the ADEB members
  - Fedris tables with NACE codes wich defines clearly the scope
  - Scope of workers to precise (own task force only? blue collars only? or every single person working on site?)

NON-FINANCIAL KPIs ≠ ENVIRONMENTAL KPIs

- For complete reporting, it is also necessary to take into account the Social and Governance KPIs (ESG)

- But first, let's focus on the environment

  - Often HR KPIs are already clearly defined and universally recognized

  - Governance is a more sensitive term specific to companies

SCOPE & LEVEL OF DETAIL

Example : fleet consumption

KPI = f(raw data)

Raw data = **liter of diesel**

Relative kpi could be : **liter of diesel** / **#cars**

A more complex KPI could be : **CO_2 (fleet)** → use of coefficients varying over time

Or even :   **CO_2(fleet)/ #cars**

                   CO_2 (fleet)/ turnover

                   CO_2 (fleet)/ km

                   …

THEMES

Fleet

Waste

Energy

Materials

Local products & workload

(Diversity)

SECTORAL OR ACTIVITY RELATED KPIS?

For the KPIS to keep all its meaning, we must take into account the diversity of our professions

- Buildings

- Technics

- Roads & civil engineering

- Marine engineering

But some concern every sector

→ Once again, importance of the scope

| | | Secteurs SCOPE = Belgique (lieu d'activité) | | | | |
	Thème	Bâtiment	Génie-Civil / travaux routiers ou ferroviaires	Techniques spéciales	Ingénérie marine	niveau de maturité du KPI
Fleet	CO2	CO2(fleet)/turnover etCO2(fleet)/km parcourus? (split camionettes / voitures)				
	Collective or alternative transport	#vehicle/FTE (spilt véhicules employés et camionettes ouvriers)				
	taux véhicule non therm	#vehicule 100%elec/ #vehicule				
Waste	Mixed waste	ton	ton	ton		
	wood	ton				
	inert	ton	ton			
	steel			ton		
	sortage	%mixed waste / waste				
	recyclage	%waste non-recyclés/waste				
Ressources	Electricity	#kwh				
	Energie verte (achetée)	%				
	Energie renouvelable (produite)	%				
	Biomasse	%				
	Gaz					
	Water	#l				
	fuel (machines, groupes, générateu	#l	#l			
responsible sourcing	Certified wood (matériel)					
	Certified wood (matériau)					
	other ?					
Local consumption	local supplies	?				
	local workforce	#local FTE /#FTE (based on check in@work)				
circularity		#project with a significant circular action (Based on a clear survey)				
Social	diversity	#nationality				
	gender equality	%men & %women				
certification		list of certifications				

WORK IN PROGRESS