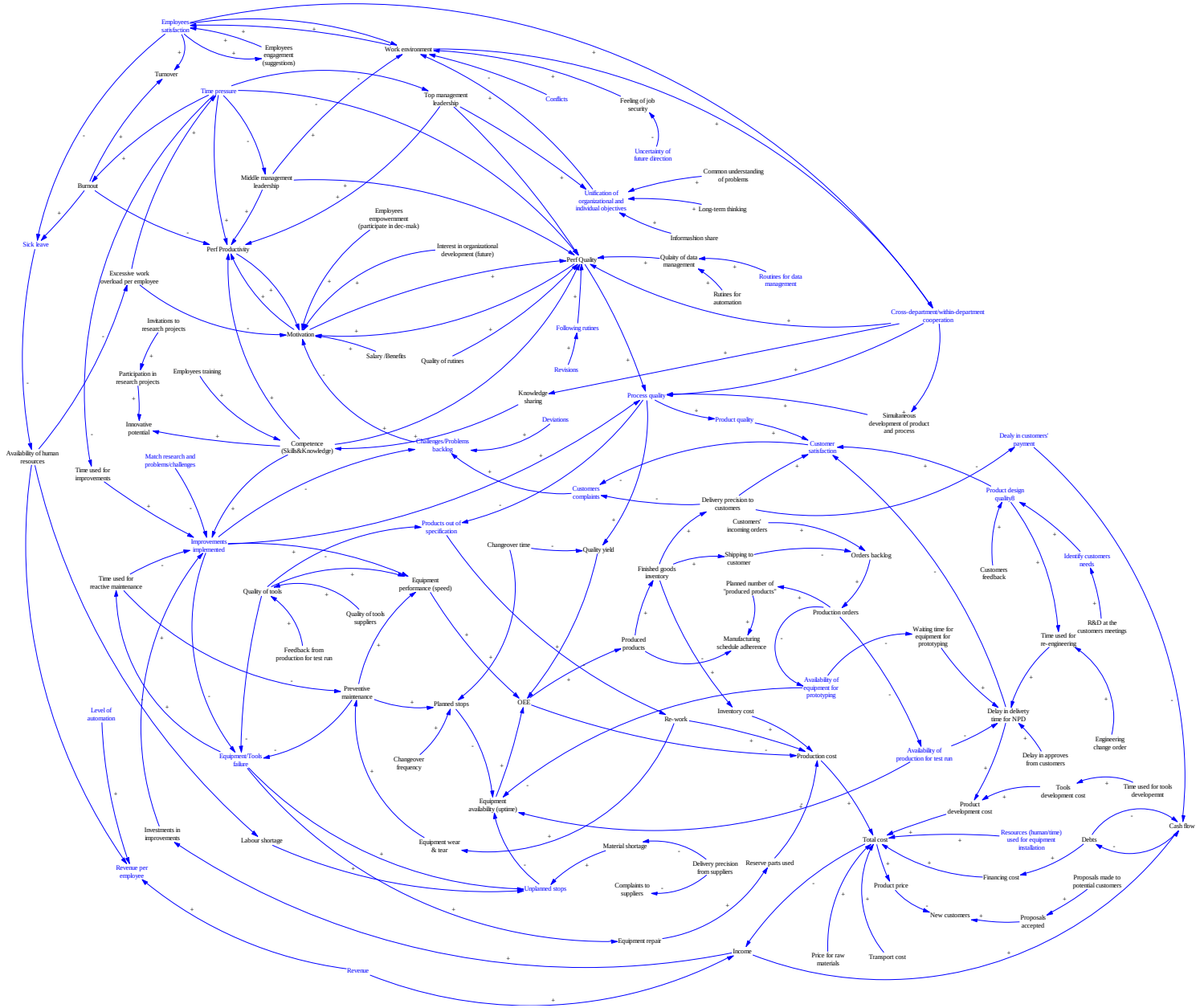
CSA tool for Company A



Sustainability criteria for world	Indicators	Desired direction	Element of organizational model
2.1. Reduce extreme poverty (Target 1.1, 1.2)	Minimal wage for workers per year.	↑	Salary/Benefits.
	Total tax payed per year.	↑	Revenue.
	Range of benefits for workers.	↑	Salary/Benefits.
	Ration of supplier price to market price.	↑	Price for raw materials.
2.2. Improve nationally social protection systems and measures (Target 1.3)	Social security benefits for workers.	↑	Salary/Benefits.
	Number of employees with insurance, per type of insurance.	↑	
2.3. Ensure equal rights to basic services (e.g., new technology) (Target 1.4)	Number of new solutions/techniques/technologies implemented.	↑	
2.4. Reduce exposure and vulnerability to climate-related extreme events. (Target 1.5)	Risk management related to climate-related events.	Y/N	
	Investments in resilience to environmental hazards and resource scarcity, NOK & % of all investments.	↑	Investments in improvements.
2.19. Reduce maternal mortality (Target 3.1)	Maternity/paternity leave.	↑	
	Total number of incidents of discrimination against pregnancy.	↓	
	Decent working conditions for female employees.	↑	Work environment.
2.22. Reduce mortality from non-communicable diseases (Target 3.4)	Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of work related fatalities, by region and by gender.	↓	Sick leave.
	Total hours of overwork.	↓	
	Hours of overwork per employee.	↓	Excessive work overload per employee.
	Type of support for parents.	-	Salary/Benefits.
	Total air emission (GHGs, ODS, NOx, SOx, POP, VOC, HAP, PM).	↓	Produced products. Re-work.
	Total number and volume of significant spills.	↓	
	Total water discharge by quality and destination.	↓	
	Human health impact (e.g., ionizing radiation, human toxicity, respiratory inorganics).	↓	
2.24. Reduce number of deaths and injuries from road traffic accidents (Target 3.6)	Legal complaints against vehicles owned by company.	↓	
2.26. Increase health coverage (Target 3.8)	Percentage of employees with life insurance, disability, and invalidity coverage.	↑	
2.27. Reduce deaths and illness from hazardous chemicals (Target 3.9)	Total amount of hazardous chemicals used in production.	↓	
	Total amount of hazardous chemicals in a product.	↓	
2.28. Reduce deaths and illness from air, water, and soil pollution and contamination (Target 3.9)	Total air emission (GHGs, ODS, NOx, SOx, POP, VOC, HAP, PM).	↑	Produced products. Re-work.
	Water quality within the company.	↑	
	Total water discharge by quality and destination.	↓	
	Total weight of waste by type and disposal method.	↓	Improvements implemented.
2.33. Ensure free, equitable and quality primary and secondary education for all girls and boys (Target 4.1)	Operations and suppliers identified as having significant risk for incidents of child labor.	0	
2.34. Ensure access to quality early childhood development, care and pre-primary education (Target 4.2)	Type of support for parents.	-	
2.35. Ensure equal access to affordable and quality technical, vocational and tertiary education (Target 4.3)	Average hours of training per year per employee by gender, and by employee category.	↑	Employees training.
	Programs for skills management and lifelong learning that support the continued employability of employees.	↑	Competence.

2.36. Increase the number of youth and adults with relevant skills for development/decent jobs/entrepreneurship (Target 4.4)	Percentage of employees receiving regular performance and career development reviews, by gender and age.	↑	
	Programs for skills management and lifelong learning that support the continued employability of employees.	↑	Competence.
2.37. Eliminate genders disparities in education (Target 4.5)	Training, internship programs, and further education without discrimination.	↑	Employees training.
2.38. Ensure access to education/training for vulnerable (Target 4.5)	Percentage of employees receiving regular performance and career development reviews, by gender and by employee category.	↑	
2.40. Improve knowledge and skills to promote SD (Target 4.7)	Percentage of employees trained in sustainability initiatives and sustainable development, including specific topics on women's rights, water use, etc.	↑	Employees training.
2.44. Reduce discrimination against all women/girls (Target 5.1)	Percentage of employees in the company by gender.	-	
	Percentage of women in senior executive and senior and middle management ranks.	↑	
	Total number of incidents of discrimination and harassment.	0	
	Total number of employees that took parental leave, by gender.	-	
2.45. Eliminate violence against women (Target 5.2)	Registered cases of workplace violence and harassment against women.	0	Employees' satisfaction. Work environment.
2.47. Recognize unpaid domestic work and care (Target 5.4.)	Benefits provided to full-time employees compared to temporary/part-time employees.	↓	Salary/Benefits.
	Flexible work option.	↑	Salary/Benefits.
	Total number of employees that took parental leave, by gender.	-	
2.48. Ensure equal opportunities for women for leadership (Target 5.5)	Percentage of women in senior executive and senior and middle management ranks.	↑	
2.53. Promote gender equality (Target 5.c)	Percentage of employees in the company by gender.	-	
	Percentage of women in senior executive and senior and middle management ranks.	↑	
	Ratio of basic salary and remuneration of women to men by employee category.	-	Salary/Benefits.
2.54. Increase access to safe and affordable drinking water (Target 6.1)	Total water withdrawal.	↓	
	Total volume of water recycled and reused by the company.	↑	
	Total water discharge by quality and destination.	↓	
2.55. Increase sanitation and hygiene (Target 6.2)	Waste management.	↑	
	Access to sanitation facility (% of employees with access to a sanitation facility).	↑	
	Sanitation and hygiene management.	Y/N	
2.56. Improve water quality (Target 6.3)	Total water discharge by quality and destination.	↓	
2.57. Increase water-use efficiency (Target 6.4)	Water efficiency (consumption per unit produced) within the company.	↑	
	Water efficiency (consumption per unit produced) at the suppliers' sites.	↑	
	Total water discharge by quality and destination	↓	
2.58. Reduce water scarcity (Target 6.4)	Total water withdrawal.	↓	
	Total volume of water recycled and reused by the company.	↑	
2.60. Protect and restore water-related ecosystems (Target 6.6)	Total water discharge by quality and destination.	↓	
	Investments in environmental protection.	↑	Investments in improvements.
2.64. Increase the use of renewable energy (Target 7.2)	Proportion of renewable energy used in the company.	↑	
2.65. Improve energy efficiency (Target 7.3)	Energy efficiency (consumption per unit produced).	↑	Produced products. Production cost.
	Energy intensity (consumption per monetary unit of sales).	↓	Produced products.
2.69. Sustain economic growth (Target 8.1)	Revenues.	↑	Revenue.
	Total tax payed per year.	↑	Revenue.

	Operating cost.	↓	Production cost. Total cost.
	Employee wages and benefits.	↑	Salary/Benefits.
	Payments to providers of capital.	↑	
	Payments to government.	↑	
	Community investments.	↑	
2.70. Increase economic productivity (Target 8.2)	Proportion of employees agreed that their productivity has increased.	↑	Perf_Productivity.
	Ratio of monthly product value shipped to monthly labor expenditures.	↑	
	Adoption of information technology.	↑	
	Technological productivity.	↑	
2.71. Ensure technological upgrading and innovation (Target 8.2)	Total number of implemented technological upgrades and innovative practices.	↑	Improvements implemented. Innovation potential.
2.72. Increase decent job creation (Target 8.3)	Work conditions.	↑	Work environment.
	Proportion of orders (in NOK) from local suppliers.	↑	
	Total number and rates of new employee hires.	↑	
2.73. Ensure creativity and innovation (Target 8.3)	Total number of implemented innovative practices.	↑	Improvements implemented. Innovation potential.
	Return on implementation of innovative practice.	↑	
	Proportion of employees by level of education.	-	
	Employees' perception of creativity of the company.	↑	
2.74. Improve resource efficiency in consumption and production (Target 8.4)	Energy efficiency (consumption per unit produced).	↑	Produced products.
	Water efficiency (consumption per unit produced).	↑	Produced products.
	Material efficiency (consumption per unit produced).	↑	Produced products.
	Percentage of recycled input materials.	↑	
	Percentage of reclaimed products and their packaging materials for each product category.	↑	
	Duration of product life.	↑	
2.75. Provide decent work for people, including for those with disabilities (Target 8.5)	Total number of employees with disabilities.	-	
	Total number and rates of new employee hires.	↑	
	Employee turnover by age group and gender.	↓	
	Benefits and social protection.	↑	Salary/Benefits
	Total number of employees that were entitled to parental leave, by gender.	-	
	Total number of employees that took parental leave, by gender.	-	
	Return to work and retention rates after parental leave, by gender.	↑	
	Training and education.	↑	Employees training
	Total number of incidents of discrimination and harassment.	0	
	Ration of employees with flexible working hours to fixed hours.	↑	
2.76. Provide employment to young people (Target 8.5)	Total number of employees in category under 30 years old.	↑	
2.77. Minimize forced labor (Target 8.7)	Perception of company's performance on human rights by its employees.	↑	
	Percentage of new suppliers that were screened using human rights criteria.	↑	
2.78. Minimize child labor (Target 8.7)	Operations and suppliers identified as having significant risk for incidents of child labor.	0	
2.79. Improve safe and secure working environment (Target 8.8)	Incidents related to occupational health and safety.	0	Sick leave
	Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by gender.	↓	Sick leave.

	Workers with high incidence or high risk of diseases related to their occupation.	↓	
	Total operations and suppliers in which employee rights to exercise freedom of association or collective bargaining may be violated or at significant risk.	↓	
	Total number of incidents of discrimination and harassment.	0	
2.84. Improve infrastructure (Target 9.1)	Infrastructure investments.	↑	Investments in improvements.
2.85. Increase industry's share of employment and gross domestic product (Target 9.2)	Total tax payed per year.	↑	Revenue.
	Total number and rates of new employee hires.	↑	
	Net employment creation expressed as percentage contribution to employment in a region.	↑	
2.86. Increase the access of small-scale enterprises to financial services (Target 9.3)	Percentage of orders (and invoices) from local SMEs suppliers compared to total orders.	↑	
2.87. Upgrade infrastructure and retrofit industries (Target 9.4)	Total numbed of implemented technological upgrading projects.	↑	Investments in improvements. Innovation potential.
2.88. Increase scientific research (Target 9.5)	Time used for R&D activities as a percentage of total worktime.	↑	Product quality. Process quality.
	ROI in R&D activities.	↑	
	Total number of cooperation projects with research institutions.	↑	Participation in research projects.
2.93. Increase income of the bottom 40% of population (Target 10.1)	Minimal wage for workers per year.	↑	Salary/Benefits.
2.94. Reduce proportion of people below 50% of median income (Target 10.2)	Minimal wage for workers per year.	↑	Salary/Benefits.
2.95. Reduce inequalities and discrimination (Target 10.3)	Total number of incidents of discrimination and harassment.	0	
	Training and education.	↑	Employees training
	Benefits provided to full-time employees compared to temporary/part-time employees.	↓	Salary/Benefits
2.96. Adopt policies to decrease inequality (Target 10.4)	Total tax payed per year.	↑	Revenue
	Percentage of employees in the company in each category, gender, age (under 30 years old, 30-50 years old, over 50 years old), minority groups.	-	
	Average wage for employees in the company in each category, gender, age (under 30 years old, 30-50 years old, over 50 years old), minority groups.	-	
2.105. Increase access to safe, adequate and affordable housing (Target 11.1)	Total investments in infrastructure.	↑	
2.106. Increase access to safe, adequate and affordable transport (Target 11.2)	Total investments in infrastructure.	↑	
2.111. Reduce number of deaths and affected by disasters (Target 11.5)	Disaster risk management.	Y/N	
2.120. Reduce the use of natural resources (Target 12.2)	Total weight/volume of renewable materials used in production per type of material (raw materials, associated process materials, semi-manufacture parts, packaging materials).	↑	
	Total weight/volume of non-renewable materials used in production per type of material (raw materials, associated process materials, semi-manufacture parts, packaging materials).	↓	
	Energy efficiency (consumption per unit produced).	↑	Produced products
	Water efficiency (consumption per unit produced).	↑	Produced products
	Percentage of reclaimed products and their packaging materials for each product category.	↑	

2.122. Reduce releases to air/water/soil of chemicals and all wastes throughout their life cycle (Target 12.4)	Total air emission (GHGs, ODS, NOx, SOx, POP, VOC, HAP, PM) during the LC.	↓	Produced products. Re-work
	Total weight of waste by type and disposal method during the LC.	↓	
	Total water discharge by quality and destination during the LC.	↓	
2.123. Reduce waste generation (Target 12.5)	Total weight of waste by type and disposal method.	↓	
	Percentage of reclaimed products and their packaging materials for each product category.	↑	
2.124. Publication of sustainability reports (Target 12.6)	Comprehensiveness of sustainability report (issues covered).	↑	
	Percentage of operations with implemented social impact assessments.	↑	
	Percentage of operations with implemented environmental impact assessments.	↑	
2.125. Increase the use of sustainable public procurement practices (Target 12.7)	Eco-labels/Sustainable certifications for products.	↑	
	Proportion of suppliers ISO 14001 certified.	↑	
	Percentage of new suppliers that were screened using labor practices criteria.	↑	
	Percentage of new suppliers that were screened using environmental criteria.	↑	
	Percentage of new suppliers that were screened using human rights criteria.	↑	
	Percentage of new suppliers that were screened using criteria for impacts on society.	↑	
2.126. Promote education about sustainable development (Target 12.8)	Accessibility of product information to customers.	↑	Customer satisfaction
	Educational initiatives on sustainable development for customers and suppliers.	↑	
2.129. Reduce the use of fossil-fuel (Target 12.c)	Total fossil-fuel energy consumption within the company.	↓	
	Total fossil-fuel energy consumption of suppliers'.	↓	
	Total fossil-fuel energy consumption of logistics.	↓	
2.130. Increase resilience and adaptive capacity to natural disasters (Target 13.1)	Risk management related to climate change.	Y/N	
	Environmental protection expenditure.	↑	Investments in improvements
2.132. Improve education on climate change mitigation/adaptation (Target 13.3)	Training and education in climate change projects for stakeholders.	↑	
2.133. Increase number of CC mitigation actions (Target 13.3)	Total environmental expenditures.	↑	Investments in improvements
	Total investment for pollution prevention and control (air, water, and solid waste).	↑	Investments in improvements
2.135. Reduce marine pollution (Target 14.1)	Total water discharge by quality and destination.	↓	
	Total number and volume of significant spills.	↓	
2.160. Reduce violence and deaths rates related to violence (Target 16.1)	Registered cases of workplace violence and harassment.	↓	Employees' satisfaction. Work environment
2.161. Reduce abuse, exploitation, trafficking and violence against children (Target 16.2)	Operations and suppliers identified as having significant risk for incidents of child labor.	0	
2.162. Promote the rule of law at national and international levels (Target 16.3)	Total monetary value of significant fines for non-compliance with laws and regulations.	↓	Total cost
	Total number of non-monetary sanctions for non-compliance with laws and regulations.	↓	
2.164. Reduce corruption and bribery (Target 16.5)	Total number and percentage of operations assessed for risks related to corruption and the significant risks identified.	↓	
	Total number and percentage of employees that the organization's anti-corruption policies and procedures have been communicated to, broken down by employee category.	↑	
	Total number of confirmed incidents of corruption.	↓	
	Stakeholder engagement plans based on stakeholder mapping.	↑	

2.166. Improve decision-making at all levels (responsive, inclusive, participatory, representative) (Target 16.7)	Local community consultation committees and processes that include vulnerable groups.	↑	
	Works councils, occupational health and safety committees, and other employee representation bodies to deal with impacts.	↑	
	Percentage of total workforce represented in formal joint management.	↑	Employees empowerment
2.169. Improve public access to information (Target 16.10)	Publicly available missions and values statement.	Y/N	
	Publicly available strategy and performance results.	Y/N	Unification of organizational and individual objectives
2.170. Protect fundamental freedoms (Target 16.10)	Total number of substantiated complaints regarding breaches of employees' and customers' privacy and losses of data.	↓	
2.172. Reduce discrimination and harassment (Target 16.b)	Total number of incidents of discrimination and harassment.	0	Employees' satisfaction. Work environment
2.188. Improve public, public-private and civil society partnership (Target 17.17)	The extent to which the government is present in the shareholding structure.	-	
2.190. Improve measurement of progress on sustainable development (Target 17.19)	Comprehensiveness of sustainability report (issues covered).	↑	

Sustainability criteria for manufacturing	Indicators	Desired direction	Elements of organizational model
1.1. Reduce cost of product during the whole LC of the product	Total product cost.	↓	Total cost. Production cost. Transport cost.
1.2. Reduce noise from all processes	Noise level in the factory.	↓	
1.3. Improve safety of technologies	Total number of safety incidents.	0	
1.4. Reduce pollution to air during the whole LC of the product	Total air emission (GHGs, ODS, NOx, SOx, POP, VOC, HAP, PM) at material extrusion.	↓	
	Total air emission (GHGs, ODS, NOx, SOx, POP, VOC, HAP, PM) at the suppliers.	↓	
	Total air emission (GHGs, ODS, NOx, SOx, POP, VOC, HAP, PM) during the production.	↓	Produced products.
	Total air emission (GHGs, ODS, NOx, SOx, POP, VOC, HAP, PM) during the distribution.	↓	
	Total air emission (GHGs, ODS, NOx, SOx, POP, VOC, HAP, PM) during the use.	↓	
1.5. Improve customers satisfaction	Customer satisfaction.	↑	Customer satisfaction.
1.6. Minimize the use of non-renewable natural resources during the whole LC of the product	Ratio of non-renewable natural resources compared to renewable during the production.	↓	
	Ratio of non-renewable natural resources compared to renewable during the material extrusion.	↓	
	Ratio of non-renewable natural resources compared to renewable during the transportation.	↓	
	Ratio of non-renewable natural resources compared to renewable at the suppliers.	↓	
1.7. Increase value creation for society	End users' quality of life.	↑	
1.8. Minimize the use of non-renewable energy during the LC of the product	Ratio of non-renewable energy compared to renewable during the production.	↓	
	Ratio of non-renewable energy compared to renewable during the material extrusion.	↓	
	Ratio of non-renewable energy compared to renewable during the transportation.	↓	
	Ratio of non-renewable energy compared to renewable at the suppliers.	↓	
1.9. Minimize the use of land during the product LC	Use of land for extrusion & production.	↓	
1.10. Maximize new opportunities for organization	Number of projects with research institutes.	↑	Participation in research projects.
	Investments in R&D, NOK & % from total investments.	↑	Investments in improvements.
1.11. Reduce generation of waste during the whole LC of the product	Total weight of waste by type and disposal method during the LC.	↓	
	Total scrap produced.	↓	Products out of specification.
1.12. Ensure competitiveness of the product	Cost of product compared to similar products.	↓	Product price. Total cost.
	Quality of product compared to competitors.	↑	Product quality.
1.13. Ensure competitiveness of the organization	Organizational income.	↑	Income.
	Organizational image.	↑	
	Technological advancement.	↑	Innovative potential.
1.14. Improve employees' rights and development	Employees' rights to privacy, fair compensation, and freedom from discrimination.	↑	
	Employees training and education.	↑	Employees training.
	Number of courses/conferences/workshops attended.	↑	Employees training.
	Investment in employee training and education as percentage of net sales.	↑	Employees training. Competence.
1.15. Improve operational effectiveness	Relationship between the planned production cycle to complete a batch and the actual production cycle time.	↑	OEE.
	Total defects (requires rework, repair, reprocessing).	↓	Re-work. Products out of specification.
	OEE.	↑	OEE.

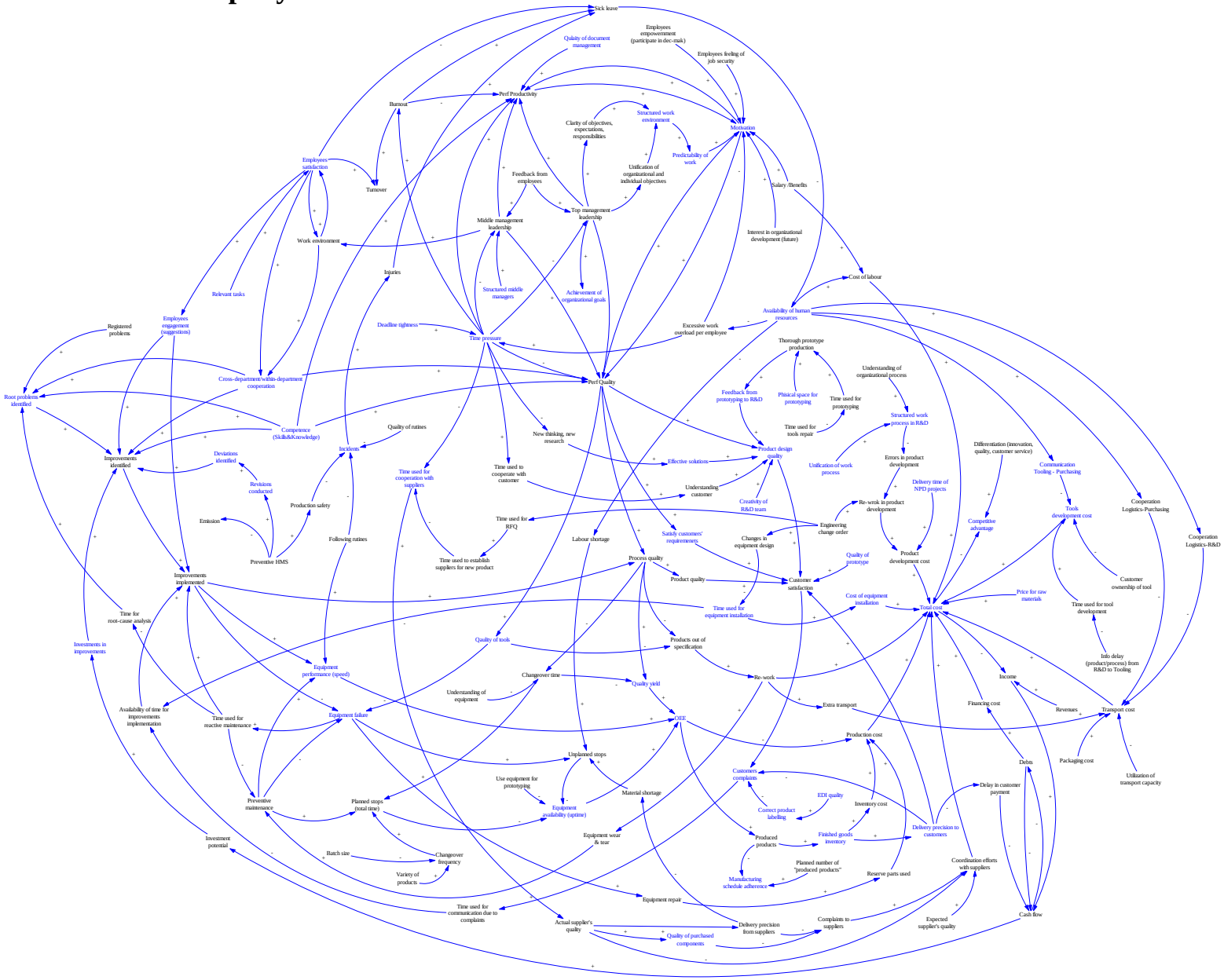
	Yield loss.	↓	Quality yield.
1.16. Improve operational efficiency	Output ratio in time unit (actual versus planned output).	↑	Production orders. Produced products.
	Ratio of the value added production time to total production time.	↑	OEE.
	Changeover time.	↓	Changeover frequency.
1.17. Ensure social equity	Difference between access to benefits among categories of employees.	↓	Salary/Benefits.
1.18. Increase functionality of the product	Product's functionality perceived by customer.	↑	Customer satisfaction.
1.19. Protect personal health during the whole LC of the product/service	Health impact of the product in use.	↓	
	Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by region and by gender.	↓	Sick leave.
	Workers with high incidence or high risk of diseases related to their occupation.	↓	
1.20. Increase innovation (through innovative techniques/ methods/ technologies/ practices/ products/ services)	Total number of implemented innovative practices.	↑	Innovative potential. Investments in improvements.
	Return on implementation of innovative practice.	↑	
	Proportion of employees by level of education.	-	Competence.
1.21. Improve information security and cybersecurity	Information security incidents.	↓	
1.22. Enhance learning of employees	Investment in employee training and education as percentage of net sales.	↑	Employees training. Competence.
	Number of courses/conferences/workshops attended.	↑	Employees training.
1.23. Improve conditions of work and social protection for employees	Conditions of work evaluated by employees.	↑	Work environment.
	Paid days off.	↑	
1.24. Increase organizational productivity	Ratio of produced to ordered products.	↑	Production orders. Produced products.
	Ratio of sales per employee.	↑	
	Ratio of produced products to labour-hours.	↑	
1.25. Increase organizational profitability	Profit.	↑	Revenue.
	Manufacturing cost as a percentage of revenue.	↓	Production cost. Revenue.
	Liquidity.	↑	
1.26. Improve quality of the product	Total number of rejected/returned products by customer.	↓	Customer complaints.
	Product durability.	↑	Product quality.
1.27. Improve quality of the process	Yield for process.	↑	Process quality.
1.28. Improve quality of systems	Yield for production system.	↑	
1.29. Improve reliability of the product	Failure rate of product in use.	↓	
1.30. Improve reliability of processes	Mean Time Between Failure in a process.	↑	Equipment/Tools failure.
	Failure Rate of process.	↓	Equipment/Tools failure.
	Ratio of corrective maintenance time in relation to the total maintenance (planned and corrective).	↓	Preventive maintenance. Time used for reactive maintenance.
1.31. Improve reliability of technologies	Mean Time Between Failure for equipment.	↑	Equipment/Tools failure.
	Failure Rate of equipment.	↓	Equipment/Tools failure.
1.32. Improve reliability of systems	Mean Time Between Failure for production system.	↑	Equipment/Tools failure.

	Failure Rate of production system.	↓	Equipment/Tools failure.
	Number of emergency events or unplanned shutdowns	↓	Unplanned stops.
1.33. Improve safety of the product	Total number of incidents of non-compliance with regulations and voluntary codes concerning the health and safety impacts of products.	↓	
1.34. Improve safety of processes	Hours of safety training per employee.	↑	Employees training.
	Safety incidents for process.	0	
1.35. Ensure fairness on employee wages and benefits	Minimal wage for workers per year.	↑	Salary/Benefits.
	Ration of local minimum wage to the organization's entry level wage by gender.	↑	Salary/Benefits.
1.36. Reduce employee turnover	Employees turnover per year.	↓	Turnover.
1.37. Protect biodiversity	Investments in biodiversity.	↑	
1.38. No bribery and corruption	Total number and percentage of employees that the organization's anti-corruption policies and procedures have been communicated to, broken down by employee category.	↑	
	Total number of confirmed incidents of corruption.	↓	
1.39. Improve professional knowledge and competence of employees	Percentage of employees who agree that their knowledge and competence has been increased.	↑	Competence.
1.40. Improve safety of systems	Safety incidents in production systems.	0	
1.41. Ensure compatible salary	Rate of salary compared to average in industry.	↑	Salary/Benefits.
1.42. Reduce pollution to soil during the whole LC of the product	Pollution to soil in production.	↓	
	Pollution to soil in suppliers' production.	↓	
	Pollution to soil during transportation.	↓	
	Pollution to soil during the use.	↓	
1.43. Improve employees satisfaction	Percentage of employees satisfied with their work.	↑	Employees satisfaction.
	Percentage of employees feel motivated at work.	↑	Motivation.
	Total grievances registered and resolved.	↓	Conflicts. Work environment.
1.44. Minimize the use of toxic materials during the whole LC of the product	Toxic materials in production.	↓	
	Toxic materials in product.	↓	
1.45. Increase employee involvement and empowerment	Percentage of employees who agree that company involve and encourage employees.	↑	Employees empowerment.
	Percentage of employees that are shareholders in the company.	↑	
	Number of suggested improvements by employee.	↑	
1.46. Provide democratic processes and accountable governance structures	Percentage of total employees covered by collective bargaining agreements.	↑	
	Composition of the governance body and its committees by: executive or non-executive, gender, competences relating to economic, environmental and social impacts, stakeholder representation.	-	
	Organization's openness to stakeholder review and participation in decision-making process.	↑	
1.47. Minimize the use of water during the whole LC of the product	Total water withdrawal in production.	↓	
	Total water withdrawal by suppliers.	↓	
	Total water withdrawal in use.	↓	
1.48. Increasing the wealth of the society	Total number and rates of new employee hires.	↑	
	Societal investment.	↑	
1.49. Improve the quality of life (employees, customers, and society)	Quality of life evaluated by employees.	↑	

1.50. Decrease in the frequency of environmental accidents	Environmental accidents in production.	0	
1.51. Provide equitable opportunities for all employees	Percentage of employees feeling equitable opportunities for development.	↑	Employees satisfaction.
1.52. Ensure organizational survival	Market share.	↑	
	Organizational income.	↑	Income.
	Return on average capital employed (ROACE).	↑	
1.53. Encourage workplace diversity	Percentage of employees within the company in each category, gender, age (under 30 years old, 30-50 years old, over 50 years old), minority groups.	-	
1.54. Ensure acceptable working hours	Hours of overwork per employee.	↓	Excessive work overload per employee.
	Percentage of working hours outside of normal working hours.	↓	
1.55. Improve company reputation	Reputation of the company.	↑	New customers.
	Number of complaints received from the community.	↓	
	Total number of sanctions for noncompliance with laws and regulations.	↓	
1.56. Maximize effectiveness of product over the whole LC	Duration of product life.	↑	
1.57. Reduce pollution to water during the whole LC of the product	Quality of discharged water from production.	↑	
	Quality of discharged water at suppliers' sites.	↑	
	Total amount of pollutants to water during transportation.	↓	
	Total amount of pollutants to water during the use.	↓	
1.58. Ensure conformance to laws and regulations	Cases of law and regulations violation.	↓	
1.59. Ensure fair competition	Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices.	↓	
1.60. Increase productivity of employees	Percentage of employees agreed that their productivity has increased.	↑	Perf_Productivity.
	Ratio of monthly product value shipped to monthly labor expenditures,	↑	
1.61. Improve occupational health and safety	Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by region and by gender.	↓	Sick leave.
1.62. Ensure freedom of association and collective bargaining	Percentage of employees feeling the freedom of associations.	↑	Employees satisfaction.
	Number of employees in associations.	↑	
	Total operations and suppliers in which employee rights to exercise freedom of association or collective bargaining may be violated or at significant risk.	↓	
1.63. Reduce discrimination	Total number of incidents of discrimination and harassment.	0	Employees satisfaction. Work environment.
1.64. Improve restoration of natural habitats	Investments in restoration of natural habitats.	↑	Investments in improvements.
1.65. Increase employment creation	Net employment creation expressed as percentage contribution to employment in a region.	↑	
	Total number and rates of new employee hires.	↑	
	Proportion of orders (in NOK) from local suppliers.	↑	
1.66. Improve well-being of local communities	Investments into community projects (e.g., schools, hospitals, infrastructure) as percentage of revenues.	↑	Revenue.
	Local community development programs based on local communities' needs.	↑	
	Proportion of employees hired from the local community.	↑	

	Proportion of orders (in NOK) from local suppliers.	↑	
1.67. Ensure human rights for employees	Cases of violation of human rights.	0	
	Perception of company's performance on human rights by its employees.	↑	
1.68. Improve work-life balance for employees	Total hours of overwork.	↓	
1.69. Respect indigenous rights	Total number of incidents of violations involving rights of indigenous peoples.	0	
1.70. Responsible political involvement	Participation in public policy development.	↑	
1.71. Increase social investment	Total social investment.	↑	
1.72. Increase supplier support and collaboration	Improvements projects for suppliers.	↑	Investments in improvements.
	Suppliers owned or staffed by members of vulnerable, marginalized or underrepresented social groups.	↑	
1.73. Ensure customers' rights	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data	↓	Customers complaints.
1.74. Increase stakeholder engagement	Percentage of stakeholders agreed that they are engaged in decision-making.	↑	
	Policy and procedures involving consultation and negotiation with employees over changes in the company (e.g., restructuring, redundancies).	↑	Employees empowerment.
	Summary of the policy on stakeholder involvement.	-	
1.75. Threat suppliers fairly	Ratio of supplier price to market price.	↑	Price of raw materials.

CSA tool for Company B



Sustainability criteria for world	Indicators	Desired direction	Element of organizational model
2.1. Reduce extreme poverty (Target 1.1, 1.2)	Minimal wage for workers per year.	↑	Salary/Benefits.
	Total tax payed per year.	↑	Revenue.
	Range of benefits for workers.	↑	Salary/Benefits.
	Ratio of supplier price to market price.	↑	Price for raw materials.
2.2. Improve nationally social protection systems and measures (Target 1.3)	Social security benefits for workers.	↑	Salary/Benefits.
	Number of employees with insurance, per type of insurance.	↑	
2.3. Ensure equal rights to basic services (e.g., new technology) (Target 1.4)	Number of new solutions/techniques/technologies implemented.	↑	New thinking, new research.
2.4. Reduce exposure and vulnerability to climate-related extreme events. (Target 1.5)	Risk management related to climate-related events.	Y/N	
	Investments in resilience to environmental hazards and resource scarcity, NOK & % of all investments.	↑	Investment potential.
2.19. Reduce maternal mortality (Target 3.1)	Maternity/paternity leave.	↑	
	Total number of incidents of discrimination against pregnancy.	↓	
	Decent working conditions for female employees.	↑	Work environment
2.22. Reduce mortality from non-communicable diseases (Target 3.4)	Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of work related fatalities, by region and by gender.	↓	Injuries.
	Total hours of overwork.	↓	
	Hours of overwork per employee.	↓	Excessive work overload per employee.
	Type of benefits for parents.	-	Salary/Benefits.
	Total air emission (GHGs, ODS, NOx, SOx, POP, VOC, HAP, PM).	↓	Emission.
	Total number and volume of significant spills.	↓	
	Total water discharge by quality and destination.	↓	
	Human health impact (e.g., ionizing radiation, human toxicity, respiratory inorganics).	↓	
2.24. Reduce number of deaths and injuries from road traffic accidents (Target 3.6)	Legal complaints against vehicles owned by company.	↓	
2.26. Increase health coverage (Target 3.8)	Life insurance, disability, and invalidity coverage.	↑	
2.27. Reduce deaths and illness from hazardous chemicals (Target 3.9)	Total amount of hazardous chemicals used in production.	↓	
	Total amount of hazardous chemicals in a product.	↓	
2.28. Reduce deaths and illness from air, water, and soil pollution and contamination (Target 3.9)	Total air emission (GHGs, ODS, NOx, SOx, POP, VOC, HAP, PM).	↑	Emission.
	Water quality within the company.	↑	
	Total water discharge by quality and destination.	↓	
	Total weight of waste by type and disposal method.	↓	
2.33. Ensure free, equitable and quality primary and secondary education for all girls and boys (Target 4.1)	Operations and suppliers identified as having significant risk for incidents of child labor.	0	
2.34. Ensure access to quality early childhood development, care and pre-primary education (Target 4.2)	Type of support for parents.	-	
2.35. Ensure equal access to affordable and quality technical, vocational and tertiary education (Target 4.3)	Average hours of training per year per employee by gender, and by employee category.	↑	Competence.
	Programs for skills management and lifelong learning that support the continued employability of employees.	↑	

2.36. Increase the number of youth and adults with relevant skills for development/decent jobs/entrepreneurship (Target 4.4)	Percentage of employees receiving regular performance and career development reviews, by gender and age.	↑	
	Programs for skills management and lifelong learning that support the continued employability of employees.	↑	
2.37. Eliminate genders disparities in education (Target 4.5)	Training, internship programs, and further education without discrimination.	↑	Competence.
2.38. Ensure access to education/training for vulnerable (Target 4.5)	Percentage of employees receiving regular performance and career development reviews, by gender and by employee category.	↑	
2.40. Improve knowledge and skills to promote SD (Target 4.7)	Percentage of employees trained in sustainability initiatives and sustainable development, including specific topics on women's rights, water use, etc.	↑	
2.44. Reduce discrimination against all women/girls (Target 5.1)	Percentage of employees in the company by gender.	-	
	Percentage of women in senior executive and senior and middle management ranks.	↑	
	Total number of incidents of discrimination and harassment.	0	Work environment.
	Total number of employees that took parental leave, by gender.	-	
2.45. Eliminate violence against women (Target 5.2)	Registered cases of workplace violence and harassment against women.	0	Work environment. Employees satisfaction.
2.47. Recognize unpaid domestic work and care (Target 5.4.)	Benefits provided to full-time employees compared to temporary/part-time employees.	↓	Salary/Benefits.
	Flexible work option.	↑	
	Total number of employees that took parental leave, by gender.	-	
2.48. Ensure equal opportunities for women for leadership (Target 5.5)	Percentage of women in senior executive and senior and middle management ranks.	↑	
2.53. Promote gender equality (Target 5.c)	Percentage of employees in the company by gender.	-	
	Percentage of women in senior executive and senior and middle management ranks.	↑	
	Ratio of basic salary and remuneration of women to men by employee category.	-	Salary/Benefits.
2.54. Increase access to safe and affordable drinking water (Target 6.1)	Total water withdrawal.	↓	
	Total volume of water recycled and reused by the company.	↑	
	Total water discharge by quality and destination.	↓	
2.55. Increase sanitation and hygiene (Target 6.2)	Waste management.	↑	
	Access to sanitation facility (% of employees with access to a sanitation facility).	↑	
	Sanitation and hygiene management.	Y/N	
2.56. Improve water quality (Target 6.3)	Total water discharge by quality and destination.	↓	
2.57. Increase water-use efficiency (Target 6.4)	Water efficiency (consumption per unit produced) within the company.	↑	
	Water efficiency (consumption per unit produced) at the suppliers' sites.	↑	
	Total water discharge by quality and destination	↓	
2.58. Reduce water scarcity (Target 6.4)	Total water withdrawal.	↓	
	Total volume of water recycled and reused by the company.	↑	
2.60. Protect and restore water-related ecosystems (Target 6.6)	Total water discharge by quality and destination.	↓	
	Investments in environmental protection.	↑	
2.64. Increase the use of renewable energy (Target 7.2)	Proportion of renewable energy used in the company.	↑	
2.65. Improve energy efficiency (Target 7.3)	Energy efficiency (consumption per unit produced).	↑	Produced products.

	Energy intensity (consumption per monetary unit of sales).	↓	Produced products.
2.69. Sustain economic growth (Target 8.1)	Revenues.	↑	Revenue.
	Total tax payed per year.	↑	Revenue.
	Operating costs.	↓	Production cost. Total cost.
	Employee wages and benefits.	↑	Salary/Benefits.
	Payments to providers of capital.	↑	
	Payments to government.	↑	
	Community investments.	↑	Investment potential.
2.70. Increase economic productivity (Target 8.2)	Proportion of employees agreed that their productivity has increased.	↑	Perf_Productivity.
	Ratio of monthly product value shipped to monthly labor expenditures.	↑	Cost of labour.
	Adoption of information technology.	↑	
	Technological productivity.	↑	
2.71. Ensure technological upgrading and innovation (Target 8.2)	Total number of implemented technological upgrades and innovative practices.	↑	New thinking, new research. Improvements implemented.
2.72. Increase decent job creation (Target 8.3)	Work conditions.	↑	Work environment. Employees satisfaction.
	Proportion of orders (in NOK) from local suppliers.	↑	
	Total number and rates of new employee hires.	↑	Availability of human resources.
2.73. Ensure creativity and innovation (Target 8.3)	Total number of implemented innovative practices.	↑	New thinking, new research. Improvements implemented.
	Return on implementation of innovative practice.	↑	
	Proportion of employees by level of education.	-	Competence.
	Employees' perception of creativity of the company.	↑	
2.74. Improve resource efficiency in consumption and production (Target 8.4)	Energy efficiency (consumption per unit produced).	↑	Produced products.
	Water efficiency (consumption per unit produced).	↑	Produced products.
	Material efficiency (consumption per unit produced).	↑	Produced products.
	Percentage of recycled input materials.	↑	
	Percentage of reclaimed products and their packaging materials for each product category.	↑	
	Duration of product life.	↑	
2.75. Provide decent work for people, including those with disabilities (Target 8.5)	Total number of employees with disabilities.	-	
	Total number and rates of new employee hires.	↑	
	Employee turnover by age group and gender.	↓	Turnover.
	Benefits and social protection.	↑	Salary/Benefits.
	Total number of employees that were entitled to parental leave, by gender.	-	
	Total number of employees that took parental leave, by gender.	-	
	Return to work and retention rates after parental leave, by gender.	↑	
	Training and education.	↑	Competence.
	Total number of incidents of discrimination and harassment.	0	Work environment.
	Ratio of employees with flexible working hours to fixed hours.	↑	
2.76. Provide employment to young people (Target 8.5)	Total number of employees in category under 30 years old.	↑	
2.77. Minimize forced labor (Target 8.7)	Perception of company's performance on human rights by its employees.	↑	

	Percentage of new suppliers that were screened using human rights criteria.	↑	Coordination efforts with suppliers.
2.78. Minimize child labor (Target 8.7)	Operations and suppliers identified as having significant risk for incidents of child labor.	0	
2.79. Improve safe and secure working environment (Target 8.8)	Incidents related to occupational health and safety.	0	Incidents.
	Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by gender.	↓	Injuries.
	Workers with high incidence or high risk of diseases related to their occupation.	↓	Production safety.
	Total operations and suppliers in which employee rights to exercise freedom of association or collective bargaining may be violated or at significant risk.	↓	
	Total number of incidents of discrimination and harassment.	0	Work environment.
2.84. Improve infrastructure (Target 9.1)	Infrastructure investments.	↑	Investments potential.
2.85. Increase industry's share of employment and gross domestic product (Target 9.2)	Total tax payed per year.	↑	Revenue.
	Total number and rates of new employee hires.	↑	Availability of human resources. Cost of labor. Turnover.
	Net employment creation expressed as percentage contribution to employment in a region.	↑	
2.86. Increase the access of small-scale enterprises to financial services (Target 9.3)	Percentage of orders (and invoices) from local SMEs suppliers compared to total orders.	↑	
2.87. Upgrade infrastructure and retrofit industries (Target 9.4)	Total numbed of implemented technological upgrading projects.	↑	New thinking, new research. Improvements implemented.
2.88. Increase scientific research (Target 9.5)	Time used for R&D activities as a percentage of total worktime.	↑	
	ROI in R&D activities.	↑	
	Total number of cooperation projects with research institutions.	↑	
2.93. Increase income of the bottom 40% of population (Target 10.1)	Minimal wage for workers per year.	↑	Salary/Benefits.
2.94. Reduce proportion of people below 50% of median income (Target 10.2)	Minimal wage for workers per year.	↑	Salary/Benefits.
2.95. Reduce inequalities and discrimination (Target 10.3)	Total number of incidents of discrimination and harassment.	0	Work environment.
	Training and education.	↑	Competence. Effective solutions.
	Benefits provided to full-time employees compared to temporary/part-time employees.	↓	Salary/Benefits.
2.96. Adopt policies to decrease inequality (Target 10.4)	Total tax payed per year.	↑	Revenue.
	Percentage of employees within the company in each category, gender, age (under 30 years old, 30-50 years old, over 50 years old), minority groups.	-	
	Average wage for employees within the company in each category, gender, age (under 30 years old, 30-50 years old, over 50 years old), minority groups.	-	Salary/Benefits.
2.105. Increase access to safe, adequate and affordable housing (Target 11.1)	Total investments in infrastructure.	↑	Investment potential.
2.106. Increase access to safe, adequate and affordable transport (Target 11.2)	Total investments in infrastructure.	↑	Investment potential.
2.111. Reduce number of deaths and affected by disasters (Target 11.5)	Disaster risk management.	Y/N	
2.120. Reduce the use of natural resources (Target 12.2)	Total weight/volume of renewable materials used in production per type of material (raw materials, associated process materials, semi-manufacture parts, packaging materials).	↑	

	Total weight/volume of non-renewable materials used in production per type of material (raw materials, associated process materials, semi-manufacture parts, packaging materials).	↓	
	Energy efficiency (consumption per unit produced).	↑	Produced products.
	Water efficiency (consumption per unit produced).	↑	Produced products.
	Percentage of reclaimed products and their packaging materials for each product category.	↑	
2.122. Reduce releases to air/water/soil of chemicals and all wastes throughout their life cycle (Target 12.4)	Total air emission (GHGs, ODS, NOx, SOx, POP, VOC, HAP, PM) during the LC.	↓	Emission.
	Total weight of waste by type and disposal method during the LC.	↓	
	Total water discharge by quality and destination during the LC.	↓	
2.123. Reduce waste generation (Target 12.5)	Total weight of waste by type and disposal method.	↓	
	Percentage of reclaimed products and their packaging materials for each product category.	↑	
2.124. Publication of sustainability reports (Target 12.6)	Comprehensiveness of sustainability report.	↑	
	Percentage of operations with implemented social impact assessments.	↑	
	Percentage of operations with implemented environmental impact assessments.	↑	
2.125. Increase the use of sustainable public procurement practices (Target 12.7)	Eco-labels/Sustainable certifications for products.	↑	
	Proportion of suppliers ISO 14001 certified.	↑	Time used for cooperation with suppliers.
	Percentage of new suppliers that were screened using labor practices criteria.	↑	Time used for cooperation with suppliers.
	Percentage of new suppliers that were screened using environmental criteria.	↑	Time used for cooperation with suppliers.
	Percentage of new suppliers that were screened using human rights criteria.	↑	Time used for cooperation with suppliers.
	Percentage of new suppliers that were screened using criteria for impacts on society.	↑	Time used for cooperation with suppliers.
2.126. Promote education about sustainable development (Target 12.8)	Accessibility of product information to customers.	↑	Customer satisfaction.
	Educational initiatives on sustainable development for customers and suppliers.	↑	
2.129. Reduce the use of fossil-fuel (Target 12.c)	Total fossil-fuel energy consumption within the company.	↓	
	Total fossil-fuel energy consumption of suppliers'.	↓	
	Total fossil-fuel energy consumption of logistics.	↓	Utilization of transport capacity. Extra transport.
2.130. Increase resilience and adaptive capacity to natural disasters (Target 13.1)	Risk management related to climate change.	Y/N	
	Environmental protection expenditure.	↑	Investment potential.
2.132. Improve education on climate change mitigation/adaptation (Target 13.3)	Training and education in climate change projects for stakeholders.	↑	
2.133. Increase number of CC mitigation actions (Target 13.3)	Total environmental expenditures.	↑	Investment potential. Improvements implemented.
	Total investment for pollution prevention and control (air, water, and solid waste).	↑	Investment potential. Improvements implemented.
2.135. Reduce marine pollution (Target 14.1)	Total water discharge by quality and destination.	↓	
	Total number and volume of significant spills.	↓	
2.160. Reduce violence and deaths rates related to violence (Target 16.1)	Registered cases of workplace violence and harassment.	↓	Work environment.

2.161. Reduce abuse, exploitation, trafficking and violence against children (Target 16.2)	Operations and suppliers identified as having significant risk for incidents of child labor.	0	
2.162. Promote the rule of law at national and international levels (Target 16.3)	Total monetary value of significant fines for non-compliance with laws and regulations.	↓	Total cost.
	Total number of non-monetary sanctions for non-compliance with laws and regulations.	↓	
2.164. Reduce corruption and bribery (Target 16.5)	Total number and percentage of operations assessed for risks related to corruption and the significant risks identified.	↓	
	Total number and percentage of employees that the company's anti-corruption policies and procedures have been communicated to, broken down by employee category.	↑	
	Total number of confirmed incidents of corruption.	↓	
2.166. Improve decision-making at all levels (responsive, inclusive, participatory, representative) (Target 16.7)	Stakeholder engagement plans based on stakeholder mapping.	↑	
	Local community consultation committees and processes that include vulnerable groups.	↑	
	Works councils, occupational health and safety committees, and other employee representation bodies to deal with impacts.	↑	
	Percentage of total workforce represented in formal joint management.	↑	Employees empowerment.
2.169. Improve public access to information (Target 16.10)	Publicly available missions and values statement.	Y/N	
	Publicly available strategy and performance results.	Y/N	Clarity of objectives, expectations, responsibilities.
2.170. Protect fundamental freedoms (Target 16.10)	Total number of substantiated complaints regarding breaches of employees' and customers' privacy and losses of data.	↓	Customers complaints.
2.172. Reduce discrimination and harassment (Target 16.b)	Total number of incidents of discrimination and harassment.	0	Employees satisfaction. Work environment.
2.188. Improve public, public-private and civil society partnership (Target 17.17)	The extent to which the government is present in the shareholding structure.	-	
2.190. Improve measurement of progress on sustainable development (Target 17.19)	Comprehensiveness of sustainability reports (issues covered).	↑	

Sustainability criteria for manufacturing	Indicators	Desired direction	Element of organizational model
1.1. Reduce cost of product during the whole LC of the product	Total product cost.	↓	Total cost.
1.2. Reduce noise from all processes	Noise level in the factory.	↓	
1.3. Improve safety of technologies	Total number of safety incidents.	0	Incidents.
1.4. Reduce pollution to air during the whole LC of the product	Total air emissions (GHGs, ODS, NOx, SOx, POP, VOC, HAP, PM) during material extrusion.	↓	
	Total air emissions (GHGs, ODS, NOx, SOx, POP, VOC, HAP, PM) at the suppliers.	↓	
	Total air emissions (GHGs, ODS, NOx, SOx, POP, VOC, HAP, PM) during the production.	↓	Emission.
	Total air emissions (GHGs, ODS, NOx, SOx, POP, VOC, HAP, PM) during the distribution.	↓	Utilization of transport capacity. Extra transport.
	Total air emissions (GHGs, ODS, NOx, SOx, POP, VOC, HAP, PM) during the use.	↓	
1.5. Improve customers satisfaction	Customer satisfaction.	↑	Customer satisfaction.
1.6. Minimize the use of non-renewable natural resources during the whole LC of the product	Ratio of non-renewable natural resources compared to renewable during the production.	↓	
	Ratio of non-renewable natural resources compared to renewable during the material extrusion.	↓	
	Ratio of non-renewable natural resources compared to renewable during the transportation.	↓	
	Ratio of non-renewable natural resources compared to renewable at the suppliers.	↓	
1.7. Increase value creation for society	End users' quality of life.	↑	
1.8. Minimize the use of non-renewable energy during the LC of the product	Ratio of non-renewable energy compared to renewable during the production.	↓	
	Ratio of non-renewable energy compared to renewable during the material extrusion.	↓	
	Ratio of non-renewable energy compared to renewable during the transportation.	↓	
	Ratio of non-renewable energy compared to renewable at the suppliers.	↓	
1.9. Minimize the use of land during the product LC	Use of land for extrusion & production.	↓	
1.10. Maximize new opportunities for organization	Number of projects with research institutes.	↑	
	Investments in R&D, NOK & % from total investments.	↑	Investment potential. Investments in improvements.
1.11. Reduce generation of waste during the whole LC of the product	Total weight of waste by type and disposal method during the LC.	↓	
	Total scrap produced.	↓	Products out of specification.
1.12. Ensure competitiveness of the product	Cost of product compared to similar products.	↓	
	Quality of product compared to competitors.	↑	Product quality.
1.13. Ensure competitiveness of the organization	Organizational income.	↑	Income.
	Organizational image.	↑	
	Technological advancement.	↑	
1.14. Improve employees' rights and development	Employees' rights to privacy, fair compensation, and freedom from discrimination.	↑	
	Employees training and education.	↑	Competence. Effective solution. Improvements identified.
	Number of courses/conferences/workshops attended.	↑	
	Investment in employee training and education as percentage of net sales.	↑	Investment potential.

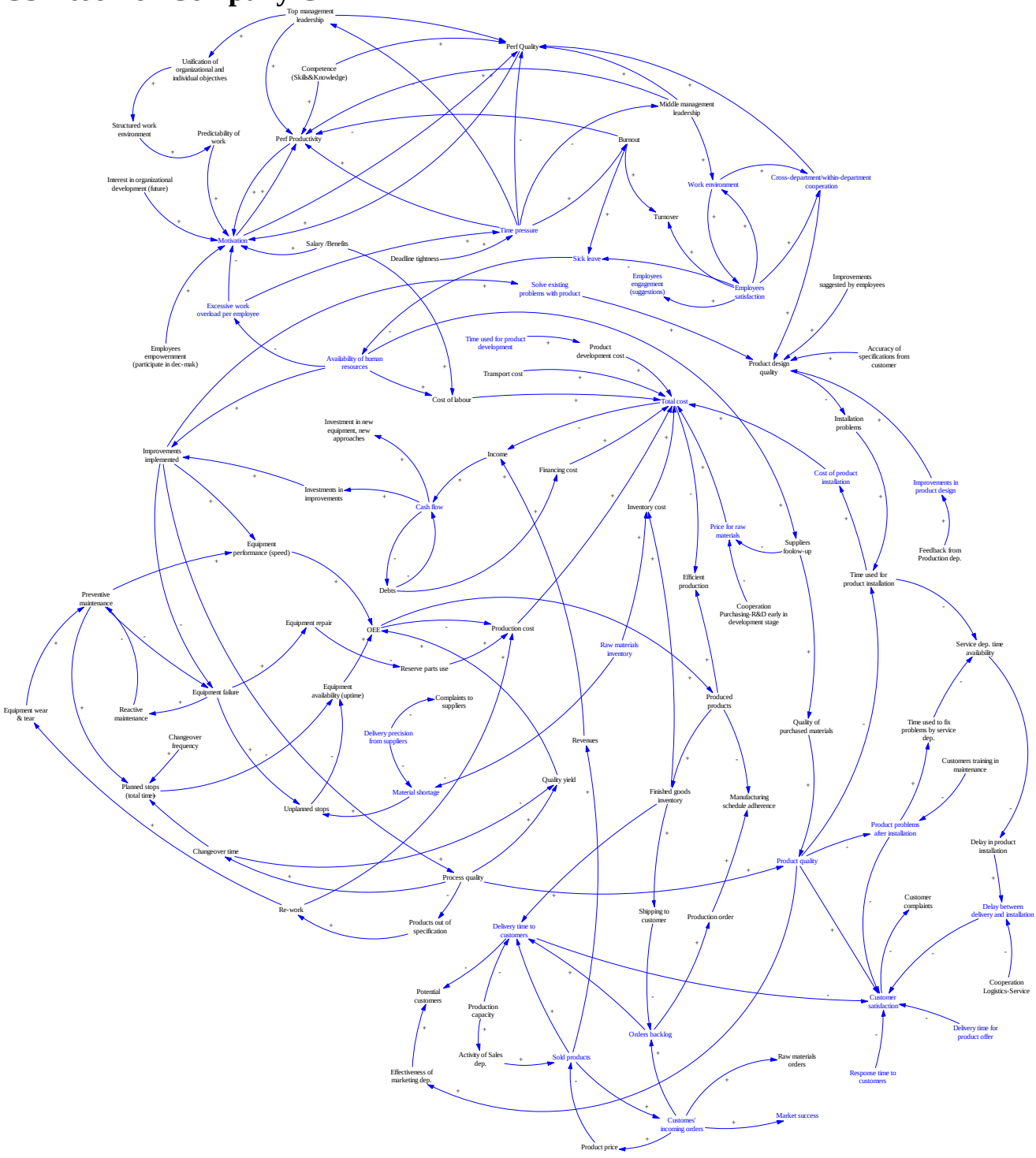
1.15. Improve operational effectiveness	Relationship between the planned production cycle to complete a batch and the actual production cycle time.	↑	Manufacturing schedule adherence.
	Total defects (requires rework, repair, reprocessing).	↓	Products out of specification.
	OEE.	↑	OEE.
	Yield loss.	↓	Quality yield.
1.16. Improve operational efficiency	Output ratio in time unit (actual versus planned output).	↑	OEE.
	Ratio of the value added production time to total production time.	↑	
	Changeover time.	↓	Changeover time.
1.17. Ensure social equity	Difference between access to benefits among categories of employees.	↓	Salary/Benefits.
1.18. Increase functionality of the product	Product's functionality perceived by customer.	↑	Satisfy customers' requirements.
1.19. Protect personal health during the whole LC of the product/service	Health impact of the product in use.	↓	
	Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by region and by gender.	↓	Injuries.
	Workers with high incidence or high risk of diseases related to their occupation.	↓	Production safety.
1.20. Increase innovation (through innovative techniques/ methods/ technologies/ practices/ products/ services)	Total number of implemented innovative practices.	↑	New thinking, new research. Effective solutions.
	Return on implementation of innovative practice.	↑	
	Proportion of employees by level of education.	-	Competence. Creativity of R&D team.
1.21. Improve information security and cybersecurity	Information security incidents.	↓	
1.22. Enhance learning of employees	Investment in employee training and education as percentage of net sales.	↑	Investment potential.
	Number of courses/conferences/workshops attended.	↑	
1.23. Improve conditions of work and social protection for employees	Conditions of work evaluated by employees.	↑	Work environment.
	Paid days off.	↑	Salary/Benefits.
1.24. Increase organizational productivity	Ratio of produced to ordered products.	↑	Produced products.
	Ratio of sales per employee.	↑	
	Ratio of produced products to labour-hours.	↑	Produced products.
1.25. Increase organizational profitability	Profit.	↑	Revenue.
	Manufacturing cost as a percentage of revenue.	↓	Total cost. Production cost. Revenue.
	Liquidity.	↑	
1.26. Improve quality of the product	Total number of rejected/returned products by customer.	↓	Customers complaints.
	Product durability.	↑	Product quality.
1.27. Improve quality of the process	Yield for process.	↑	Quality yield.
1.28. Improve quality of systems	Yield for production system.	↑	
1.29. Improve reliability of the product	Failure rate of product in use.	↓	
1.30. Improve reliability of processes	Mean Time Between Failure in a process.	↑	Equipment failure.
	Failure Rate of process.	↓	Equipment failure.

	Ratio of corrective maintenance time in relation to the total maintenance (planned and corrective).	↓	Time used for reactive maintenance. Preventive maintenance.
1.31. Improve reliability of technologies	Mean Time Between Failure for equipment.	↑	Equipment failure.
	Failure Rate of equipment.	↓	
1.32. Improve reliability of systems	Mean Time Between Failure for production system.	↑	
	Failure Rate of production system.	↓	
	Number of emergency events or unplanned shutdowns	↓	Unplanned stops.
1.33. Improve safety of the product	Total number of incidents of non-compliance with regulations and voluntary codes concerning the health and safety impacts of products.	↓	
1.34. Improve safety of processes	Hours of safety training per employee.	↑	
	Safety incidents for process.	0	Incidents.
1.35. Ensure fairness on employee wages and benefits	Minimal wage for workers per year.	↑	Salary/Benefits.
	Ratio of local minimum wage to the company's entry level wage by gender.	↑	Salary/Benefits.
1.36. Reduce employee turnover	Employees turnover per year.	↓	Turnover.
1.37. Protect biodiversity	Investments in biodiversity.	↑	Investment potential.
1.38. No bribery and corruption	Total number and percentage of employees that the company's anti-corruption policies and procedures have been communicated to, broken down by employee category.	↑	
	Total number of confirmed incidents of corruption.	↓	
1.39. Improve professional knowledge and competence of employees	Percentage of employees who agree that their knowledge and competence has been increased.	↑	Competence.
1.40. Improve safety of systems	Safety incidents in production systems.	0	Incidents.
1.41. Ensure compatible salary	Rate of salary compared to average in industry.	↑	Salary/Benefits.
1.42. Reduce pollution to soil during the whole LC of the product	Pollution to soil in production.	↓	
	Pollution to soil in suppliers' production.	↓	
	Pollution to soil during transportation.	↓	
	Pollution to soil during the use.	↓	
1.43. Improve employees satisfaction	Percentage of employees satisfied with their work.	↑	Employees satisfaction.
	Percentage of employees feel motivated at work.	↑	Motivation. Employees engagement.
	Total grievances registered and resolved.	↓	
1.44. Minimize the use of toxic materials during the whole LC of the product	Toxic materials in production.	↓	
	Toxic materials in product.	↓	
1.45. Increase employee involvement and empowerment	Percentage of employees who agree that company involve and encourage employees.	↑	Employees empowerment. Employees engagement.
	Percentage of employees that are shareholders in the company.	↑	
	Number of suggested improvements by employee.	↑	Employees engagement.
1.46. Provide democratic processes and accountable governance structures	Percentage of total employees covered by collective bargaining agreements.	↑	
	Composition of the governance body and its committees by: executive or non-executive, gender, competences relating to economic, environmental and social impacts, stakeholder representation.	-	
	Company's openness to stakeholder review and participation in decision-making process.	↑	

1.47. Minimize the use of water during the whole LC of the product	Total water withdrawal in production.	↓	
	Total water withdrawal by suppliers.	↓	
	Total water withdrawal in use.	↓	
1.48. Increasing the wealth of the society	Total number and rates of new employee hires.	↑	Availability of human resources. Turnover.
	Societal investment.	↑	Investment potential.
1.49. Improve the quality of life (employees, customers, and society)	Quality of life evaluated by employees.	↑	Employees satisfaction.
1.50. Decrease in the frequency of environmental accidents	Environmental accidents in production.	0	
1.51. Provide equitable opportunities for all employees	Percentage of employees feeling equitable opportunities for development.	↑	Employees engagement.
1.52. Ensure organizational survival	Market share.	↑	Competitive advantage.
	Organizational income.	↑	Income.
	Return on average capital employed (ROACE).	↑	
1.53. Encourage workplace diversity	Percentage of employees within the company in each category, gender, age (under 30 years old, 30-50 years old, over 50 years old), minority groups.	-	
1.54. Ensure acceptable working hours	Hours of overwork per employee.	↓	Excessive work overload per employee.
	Percentage of working hours outside of normal working hours.	↓	
1.55. Improve company reputation	Reputation of the company.	↑	
	Number of complaints received from the community.	↓	
	Total number of sanctions for noncompliance with laws and regulations.	↓	
1.56. Maximize effectiveness of product over the whole LC	Duration of product life.	↑	
1.57. Reduce pollution to water during the whole LC of the product	Quality of discharged water from production.	↑	
	Quality of discharged water at suppliers' sites.	↑	
	Total amount of pollutants to water during transportation.	↓	
	Total amount of pollutants to water during the use.	↓	
1.58. Ensure conformance to laws and regulations	Cases of law and regulations violation.	↓	
1.59. Ensure fair competition	Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices.	↓	
1.60. Increase productivity of employees	Percentage of employees agreed that their productivity has increased.	↑	Perf_Productivity.
	Ratio of monthly product value shipped to monthly labor expenditures,	↑	Cost of labour.
1.61. Improve occupational health and safety	Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by region and by gender.	↓	Injuries.
1.62. Ensure freedom of association and collective bargaining	Percentage of employees feeling the freedom of associations.	↑	
	Number of employees in associations.	↑	
	Total operations and suppliers in which employee rights to exercise freedom of association or collective bargaining may be violated or at significant risk.	↓	
1.63. Reduce discrimination	Total number of incidents of discrimination and harassment.	0	Work environment.
1.64. Improve restoration of natural habitats	Investments in restoration of natural habitats.	↑	Investment potential.

1.65. Increase employment creation	Net employment creation expressed as percentage contribution to employment in a region.	↑	
	Total number and rates of new employee hires.	↑	
	Proportion of orders (in NOK) from local suppliers.	↑	
1.66. Improve well-being of local communities	Investments into community projects (e.g., schools, hospitals, infrastructure) as percentage of revenues.	↑	Investment potential.
	Local community development programs based on local communities' needs.	↑	
	Proportion of employees hired from the local community.	↑	
	Proportion of orders (in NOK) from local suppliers.	↑	
1.67. Ensure human rights for employees	Cases of violation of human rights.	0	
	Perception of company's performance on human rights by its employees.	↑	
1.68. Improve work-life balance for employees	Total hours of overwork.	↓	Excessive work overload per employee.
1.69. Respect indigenous rights	Total number of incidents of violations involving rights of indigenous peoples.	0	
1.70. Responsible political involvement	Participation in public policy development.	↑	
1.71. Increase social investment	Total social investment.	↑	Investment potential.
1.72. Increase supplier support and collaboration	Improvements projects for suppliers.	↑	Time used for cooperation with suppliers.
	Suppliers owned or staffed by members of vulnerable, marginalized or underrepresented social groups.	↑	
1.73. Ensure customers' rights	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data	↓	Customers complaints.
1.74. Increase stakeholder engagement	Percentage of stakeholders agreed that they are engaged in decision-making.	↑	
	Policy and procedures involving consultation and negotiation with employees over changes in the company (e.g., restructuring, redundancies).	↑	Employees empowerment.
	Summary of the policy on stakeholder involvement,	-	
1.75. Threat suppliers fairly	Ratio of supplier price to market price.	↑	

CSA tool for Company C



Sustainability criteria for world	Indicators	Desired direction	Element of organizational model
2.1. Reduce extreme poverty (Target 1.1, 1.2)	Minimal wage for workers per year.	↑	Cost of labour.
	Total tax payed per year.	↑	Revenues.
	Range of benefits for workers.	↑	Salary/Benefits.
	Ratio of supplier price to market price.	↑	Price for raw materials.
2.2. Improve nationally social protection systems and measures (Target 1.3)	Social security benefits for workers.	↑	Salary/Benefits.
	Number of employees with insurance, per type of insurance.	↑	Salary/Benefits.
2.3. Ensure equal rights to basic services (e.g., new technology) (Target 1.4)	Number of new solutions/techniques/technologies implemented.	↑	Improvements implemented.
2.4. Reduce exposure and vulnerability to climate-related extreme events. (Target 1.5)	Risk management related to climate-related events.	Y/N	
	Investments in resilience to environmental hazards and resource scarcity, NOK & % of all investments.	↑	Investments in improvements.
2.19. Reduce maternal mortality (Target 3.1)	Maternity/paternity leave.	↑	
	Total number of incidents of discrimination against pregnancy.	↓	
	Decent working conditions for female employees.	↑	Work environment.
2.22. Reduce mortality from non-communicable diseases (Target 3.4)	Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of work related fatalities, by region and by gender.	↓	
	Total hours of overwork.	↓	
	Hours of overwork per employee.	↓	Excessive work overload per employee.
	Type of benefits for parents.	-	Salary/Benefits.
	Total air emission (GHGs, ODS, NOx, SOx, POP, VOC, HAP, PM).	↓	
	Total number and volume of significant spills.	↓	
	Total water discharge by quality and destination.	↓	
	Human health impact (e.g., ionizing radiation, human toxicity, respiratory inorganics).	↓	
2.24.Reduce number of deaths and injuries from road traffic accidents (Target 3.6)	Legal complaints against vehicles owned by company.	↓	
2.26. Increase health coverage (Target 3.8)	Percentage of employees with life insurance, disability, and invalidity coverage.	↑	
2.27. Reduce deaths and illness from hazardous chemicals (Target 3.9)	Total amount of hazardous chemicals used in production.	↓	
	Total amount of hazardous chemicals in product.	↓	
2.28. Reduce deaths and illness from air, water, and soil pollution and contamination (Target 3.9)	Total air emission (GHGs, ODS, NOx, SOx, POP, VOC, HAP, PM).	↑	
	Water quality within the company.	↑	
	Total water discharge by quality and destination.	↓	
	Total weight of waste by type and disposal method.	↓	
2.33. Ensure free, equitable and quality primary and secondary education for all girls and boys (Target 4.1)	Operations and suppliers identified as having significant risk for incidents of child labor.	0	
2.34. Ensure access to quality early childhood development, care and pre-primary education (Target 4.2)	Type of support for parents.	-	Salary/Benefits.

2.35. Ensure equal access to affordable and quality technical, vocational and tertiary education (Target 4.3)	Average hours of training per year per employee by gender, and by employee category.	↑	Competence.
	Programs for skills management and lifelong learning that support the continued employability of employees.	↑	
2.36. Increase the number of youth and adults with relevant skills for development/decent jobs/entrepreneurship (Target 4.4)	Percentage of employees receiving regular performance and career development reviews, by gender and age.	↑	
	Programs for skills management and lifelong learning that support the continued employability of employees.	↑	
2.37. Eliminate genders disparities in education (Target 4.5)	Training, internship programs, and further education without discrimination.	↑	
2.38. Ensure access to education/training for vulnerable (Target 4.5)	Percentage of employees receiving regular performance and career development reviews, by gender and by employee category.	↑	
2.40. Improve knowledge and skills to promote SD (Target 4.7)	Percentage of employees trained in sustainability initiatives and sustainable development, including specific topics on women's rights, water use, etc.	↑	
2.44. Reduce discrimination against all women/girls (Target 5.1)	Percentage of employees in the company by gender.	-	
	Percentage of women in senior executive and senior and middle management ranks.	↑	
	Total number of incidents of discrimination and harassment.	0	Work environment. Employees satisfaction.
	Total number of employees that took parental leave, by gender.	-	
2.45. Eliminate violence against women (Target 5.2)	Registered cases of workplace violence and harassment against women.	0	Work environment. Employees satisfaction.
2.47. Recognize unpaid domestic work and care (Target 5.4.)	Benefits provided to full-time employees compared to temporary or part-time employees.	↓	Salary/Benefits.
	Flexible work option.	↑	Salary/Benefits.
	Total number of employees that took parental leave, by gender.	-	
2.48. Ensure equal opportunities for women for leadership (Target 5.5)	Percentage of women in senior executive and senior and middle management ranks.	↑	
2.53. Promote gender equality (Target 5.c)	Percentage of employees within the company by gender.	-	
	Percentage of women in senior executive and senior and middle management ranks.	↑	
	Ratio of basic salary and remuneration of women to men by employee category.	-	Salary/Benefits.
2.54. Increase access to safe and affordable drinking water (Target 6.1)	Total water withdrawal.	↓	
	Total volume of water recycled and reused by the company.	↑	
	Total water discharge by quality and destination.	↓	
2.55. Increase sanitation and hygiene (Target 6.2)	Waste management.	↑	
	Access to sanitation facility (% of employees with access to a sanitation facility).	↑	
	Sanitation and hygiene management.	Y/N	
2.56. Improve water quality (Target 6.3)	Total water discharge by quality and destination.	↓	
2.57. Increase water-use efficiency (Target 6.4)	Water efficiency (consumption per unit produced) within the company.	↑	Produced products.
	Water efficiency (consumption per unit produced) at the suppliers' sites.	↑	Produced products.
	Total water discharge by quality and destination	↓	
2.58. Reduce water scarcity (Target 6.4)	Total water withdrawal.	↓	
	Total volume of water recycled and reused by the company.	↑	
	Total water discharge by quality and destination.	↓	

2.60. Protect and restore water-related ecosystems (Target 6.6)	Investments in environmental protection.	↑	Investments in improvements.
2.64. Increase the use of renewable energy (Target 7.2)	Proportion of renewable energy used in the company.	↑	
2.65. Improve energy efficiency (Target 7.3)	Energy efficiency (consumption per unit produced).	↑	Produced products.
	Energy intensity (consumption per monetary unit of sales).	↓	Produced products.
2.69. Sustain economic growth (Target 8.1)	Revenues.	↑	Revenues.
	Total tax payed per year.	↑	Revenues.
	Operating cost.	↓	Total cost. Production cost.
	Employee wages and benefits.	↑	Salary/Benefits.
	Payments to providers of capital.	↑	
	Payments to government.	↑	
	Community investments.	↑	
2.70. Increase economic productivity (Target 8.2)	Proportion of employees agreed that their productivity has increased.	↑	Perf_Productivity.
	Ratio of monthly product value shipped to monthly labor expenditures.	↑	Cost of labour.
	Adoption of information technology.	↑	
	Technological productivity.	↑	
2.71. Ensure technological upgrading and innovation (Target 8.2)	Total number of implemented technological upgrades and innovative practices.	↑	Improvements implemented.
2.72. Increase decent job creation (Target 8.3)	Work conditions.	↑	Work environment. Employees satisfaction.
	Proportion of orders (in NOK) from local suppliers.	↑	
	Total number and rates of new employee hires.	↑	Availability of human resources. Turnover.
2.73. Ensure creativity and innovation (Target 8.3)	Total number of implemented innovative practices.	↑	Improvements implemented.
	Return on implementation of innovative practice.	↑	
	Proportion of employees by level of education.	-	Competence.
	Employees' perception of creativity of the company.	↑	
2.74. Improve resource efficiency in consumption and production (Target 8.4)	Energy efficiency (consumption per unit produced).	↑	Produced products.
	Water efficiency (consumption per unit produced).	↑	Produced products.
	Material efficiency (consumption per unit produced).	↑	Produced products.
	Percentage of recycled input materials.	↑	
	Percentage of reclaimed products and their packaging materials for each product category.	↑	
	Duration of product life.	↑	
2.75. Provide decent work for people, including those with disabilities (Target 8.5)	Total number of employees with disabilities.	-	
	Total number and rates of new employee hires.	↑	Availability of human resources.
	Employee turnover by age group and gender.	↓	Turnover.
	Benefits and social protection.	↑	Salary/Benefits.
	Total number of employees that were entitled to parental leave, by gender.	-	
	Total number of employees that took parental leave, by gender.	-	
	Return to work and retention rates after parental leave, by gender.	↑	
	Training and education.	↑	

	Total number of incidents of discrimination and harassment.	0	
	Ratio of employees with flexible to fixed working hours.	↑	
2.76. Provide employment to young people (Target 8.5)	Total number of employees' in category under 30 years old.	↑	
2.77. Minimize forced labor (Target 8.7)	Perception of company's performance on human rights by its employees.	↑	
	Percentage of new suppliers that were screened using human rights criteria.	↑	
2.78. Minimize child labor (Target 8.7)	Operations and suppliers identified as having significant risk for incidents of child labor.	0	
2.79. Improve safe and secure working environment (Target 8.8)	Incidents related to occupational health and safety.	0	
	Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by gender.	↓	
	Workers with high incidence or high risk of diseases related to their occupation.	↓	
	Total operations and suppliers in which employee rights to exercise freedom of association or collective bargaining may be violated or at significant risk.	↓	
	Total number of incidents of discrimination and harassment.	0	
2.84. Improve infrastructure (Target 9.1)	Infrastructure investments.	↑	
2.85. Increase industry's share of employment and gross domestic product (Target 9.2)	Total tax payed per year.	↑	Revenues.
	Total number and rates of new employee hires.	↑	Availability of human resources.
	Net employment creation expressed as percentage contribution to employment in a region.	↑	
2.86. Increase the access of small-scale enterprises to financial services (Target 9.3)	Percentage of orders (and invoices) from local SMEs suppliers compared to total orders.	↑	
2.87. Upgrade infrastructure and retrofit industries (Target 9.4)	Total numbed of implemented technological upgrading projects.	↑	Improvements implemented.
2.88. Increase scientific research (Target 9.5)	Time used for R&D activities as a percentage of total worktime.	↑	
	ROI in R&D activities.	↑	
	Total number of cooperation projects with research institutions.	↑	
2.93. Increase income of the bottom 40% of population (Target 10.1)	Minimal wage for workers per year.	↑	Salary/Benefits.
2.94. Reduce proportion of people below 50% of median income (Target 10.2)	Minimal wage for workers per year.	↑	Salary/Benefits.
2.95. Reduce inequalities and discrimination (Target 10.3)	Total number of incidents of discrimination and harassment.	0	
	Training and education.	↑	
	Benefits provided to full-time employees compared to temporary/part-time employees.	↓	Salary/Benefits.
2.96. Adopt policies to decrease inequality (Target 10.4)	Total tax payed per year.	↑	Revenues.
	Percentage of employees in the company in each category, gender, age (under 30 years old, 30-50 years old, over 50 years old), minority groups.	-	
	Average wage for employees within the company in each category, gender, age (under 30 years old, 30-50 years old, over 50 years old), minority groups.	-	
2.105. Increase access to safe, adequate and affordable housing (Target 11.1)	Total investments in infrastructure.	↑	

2.106. Increase access to safe, adequate and affordable transport (Target 11.2)	Total investments in infrastructure.	↑	
2.111. Reduce number of deaths and affected by disasters (Target 11.5)	Disaster risk management.	Y/N	
2.120. Reduce the use of natural resources (Target 12.2)	Total weight/volume of renewable materials used in production per type of material (raw materials, associated process materials, semi-manufacture parts, packaging materials).	↑	
	Total weight/volume of non-renewable materials used in production per type of material (raw materials, associated process materials, semi-manufacture parts, packaging materials).	↓	
	Energy efficiency (consumption per unit produced).	↑	Produced products.
	Water efficiency (consumption per unit produced).	↑	Produced products.
	Percentage of reclaimed products and their packaging materials for each product category.	↑	
1.122. Reduce releases to air/water/soil of chemicals and all wastes throughout their life cycle (Target 12.4)	Total air emissions (GHGs, ODS, NOx, SOx, POP, VOC, HAP, PM) during the LC.	↓	
	Total weight of waste by type and disposal method during the LC.	↓	
	Total water discharge by quality and destination during the LC.	↓	
2.123. Reduce waste generation (Target 12.5)	Total weight of waste by type and disposal method.	↓	
	Percentage of reclaimed products and their packaging materials for each product category.	↑	
2.124. Publication of sustainability reports (Target 12.6)	Comprehensiveness of sustainability report.	↑	
	Percentage of operations with implemented social impact assessments.	↑	
	Percentage of operations with implemented environmental impact assessments.	↑	
2.125. Increase the use of sustainable public procurement practices (Target 12.7)	Eco-labels/Sustainable certifications for products.	↑	
	Proportion of suppliers ISO 14001 certified.	↑	
	Percentage of new suppliers that were screened using labor practices criteria.	↑	
	Percentage of new suppliers that were screened using environmental criteria.	↑	
	Percentage of new suppliers that were screened using human rights criteria.	↑	
	Percentage of new suppliers that were screened using criteria for impacts on society.	↑	
2.126. Promote education about sustainable development (Target 12.8)	Accessibility of product information to customers.	↑	Customer satisfaction.
	Educational initiatives on sustainable development for customers and suppliers.	↑	
2.129. Reduce the use of fossil-fuel (Target 12.c)	Total fossil-fuel energy consumption within the company.	↓	
	Total fossil-fuel energy consumption of suppliers'.	↓	
	Total fossil-fuel energy consumption of logistics.	↓	
2.130. Increase resilience and adaptive capacity to natural disasters (Target 13.1)	Risk management related to climate change.	Y/N	
	Environmental protection expenditure.	↑	Investments in improvements.
2.132. Improve education on climate change mitigation/adaptation (Target 13.3)	Training and education in climate change projects for stakeholders.	↑	
2.133. Increase number of CC mitigation actions (Target 13.3)	Total environmental expenditures.	↑	Investments in improvements.
	Total investment for pollution prevention and control (air, water, and solid waste).	↑	Investments in improvements.
2.135. Reduce marine pollution (Target 14.1)	Total water discharge by quality and destination.	↓	
	Total number and volume of significant spills.	↓	
2.136. Improve marine and coastal ecosystems (Target 14.2)	Number of products for reduced fish waste.	↑	Sold products.
2.138. Reduce overfishing (Target 14.4)	Number of products to protect juvenile fish.	↑	Sold products.

2.139. Reduce destructive fishing practices (Target 14.4)	Number of products to replace destructive fishing practice.	↑	Sold products.
2.144. Increase access for small-scale artisanal fishers to marine resources (Target 14.b)	Product cost for small-scale artisanal fishers.	↑	Product price.
2.160. Reduce violence and deaths rates related to violence (Target 16.1)	Registered cases of workplace violence and harassment.	↓	Work environment. Employees satisfaction.
2.161. Reduce abuse, exploitation, trafficking and violence against children (Target 16.2)	Operations and suppliers identified as having significant risk for incidents of child labor.	0	
2.162. Promote the rule of law at national and international levels (Target 16.3)	Total monetary value of significant fines for non-compliance with laws and regulations.	↓	Total cost.
	Total number of non-monetary sanctions for non-compliance with laws and regulations.	↓	
2.164. Reduce corruption and bribery (Target 16.5)	Total number and percentage of operations assessed for risks related to corruption and the significant risks identified.	↓	
	Total number and percentage of employees that the company's anti-corruption policies and procedures have been communicated to, broken down by employee category.	↑	
	Total number of confirmed incidents of corruption.	↓	
2.166. Improve decision-making at all levels (responsive, inclusive, participatory, representative) (Target 16.7)	Stakeholder engagement plans based on stakeholder mapping.	↑	
	Local community consultation committees and processes that include vulnerable groups.	↑	
	Works councils, occupational health and safety committees, and other employee representation bodies to deal with impacts.	↑	
	Percentage of total workforce represented in formal joint management.	↑	Employees empowerment.
2.169. Improve public access to information (Target 16.10)	Publicly available missions and values statement.	Y/N	
	Publicly available strategy and performance/results.	Y/N	Unification of organizational and individual objectives.
2.170. Protect fundamental freedoms (Target 16.10)	Total number of substantiated complaints regarding breaches of employees' and customers' privacy and losses of data.	↓	Customer satisfaction.
2.172. Reduce discrimination and harassment (Target 16.b)	Total number of incidents of discrimination and harassment.	0	Work environment. Employees satisfaction.
2.188. Improve public, public-private and civil society partnership (Target 17.17)	The extent to which the government is present in the shareholding structure.	-	
2.190. Improve measurement of progress on sustainable development (Target 17.19)	Comprehensiveness of sustainability reports (issues covered).	↑	

Sustainability criteria for manufacturing	Indicators	Desired direction	Element of organizational model
1.1. Reduce cost of product during the whole LC of the product	Total product cost.	↓	Total cost.
1.2. Reduce noise from all processes	Noise level in the factory.	↓	
1.3. Improve safety of technologies	Total number of safety incidents.	0	
1.4. Reduce pollution to air during the whole LC of the product	Total air emissions (GHGs, ODS, NOx, SOx, POP, VOC, HAP, PM) during material extrusion.	↓	
	Total air emission (GHGs, ODS, NOx, SOx, POP, VOC, HAP, PM) at the suppliers.	↓	
	Total air emission (GHGs, ODS, NOx, SOx, POP, VOC, HAP, PM) during the production.	↓	Produced products. Re-work.
	Total air emission (GHGs, ODS, NOx, SOx, POP, VOC, HAP, PM) during the distribution.	↓	
	Total air emission (GHGs, ODS, NOx, SOx, POP, VOC, HAP, PM) during the use.	↓	
1.5. Improve customers satisfaction	Customer satisfaction.	↑	Customer satisfaction.
1.6. Minimize the use of non-renewable natural resources during the whole LC of the product	Ratio of non-renewable natural resources compared to renewable during the production.	↓	
	Ratio of non-renewable natural resources compared to renewable during the material extrusion.	↓	
	Ratio of non-renewable natural resources compared to renewable during the transportation.	↓	
	Ratio of non-renewable natural resources compared to renewable at the suppliers.	↓	
1.7. Increase value creation for society	End users' quality of life.	↑	
1.8. Minimize the use of non-renewable energy during the LC of the product	Ratio of non-renewable energy compared to renewable during the production.	↓	
	Ratio of non-renewable energy compared to renewable during the material extrusion.	↓	
	Ratio of non-renewable energy compared to renewable during the transportation.	↓	
	Ratio of non-renewable energy compared to renewable at the suppliers.	↓	
1.9. Minimize the use of land during the product LC	Use of land for extrusion & production.	↓	
1.10. Maximize new opportunities for organization	Number of projects with research institutes.	↑	
	Investments in R&D, NOK & % from total investments.	↑	Investments in improvements.
1.11. Reduce generation of waste during the whole LC of the product	Total weight of waste by type and disposal method during the LC.	↓	
	Total scrap produced.	↓	Products out of specification.
1.12. Ensure competitiveness of the product	Cost of product compared to similar products.	↓	Product price.
	Quality of product compared to competitors.	↑	Product quality.
1.13. Ensure competitiveness of the organization	Organizational income.	↑	Income.
	Organizational image.	↑	Customers' incoming orders.
	Technological advancement.	↑	Investment in new equipment, new approaches.
1.14. Improve employees' rights and development	Employees' rights to privacy, fair compensation, and freedom from discrimination.	↑	
	Employees training and education.	↑	
	Number of courses/conferences/workshops attended.	↑	
	Investment in employee training and education as percentage of net sales.	↑	Investments in improvements.
1.15. Improve operational effectiveness	Relationship between the planned production cycle to complete a batch and the actual production cycle time.	↑	Manufacturing schedule adherence.
	Total defects (requires rework, repair, reprocessing).	↓	Re-work. Products out of specification.
	OEE.	↑	OEE.
	Yield loss.	↓	Quality yield.

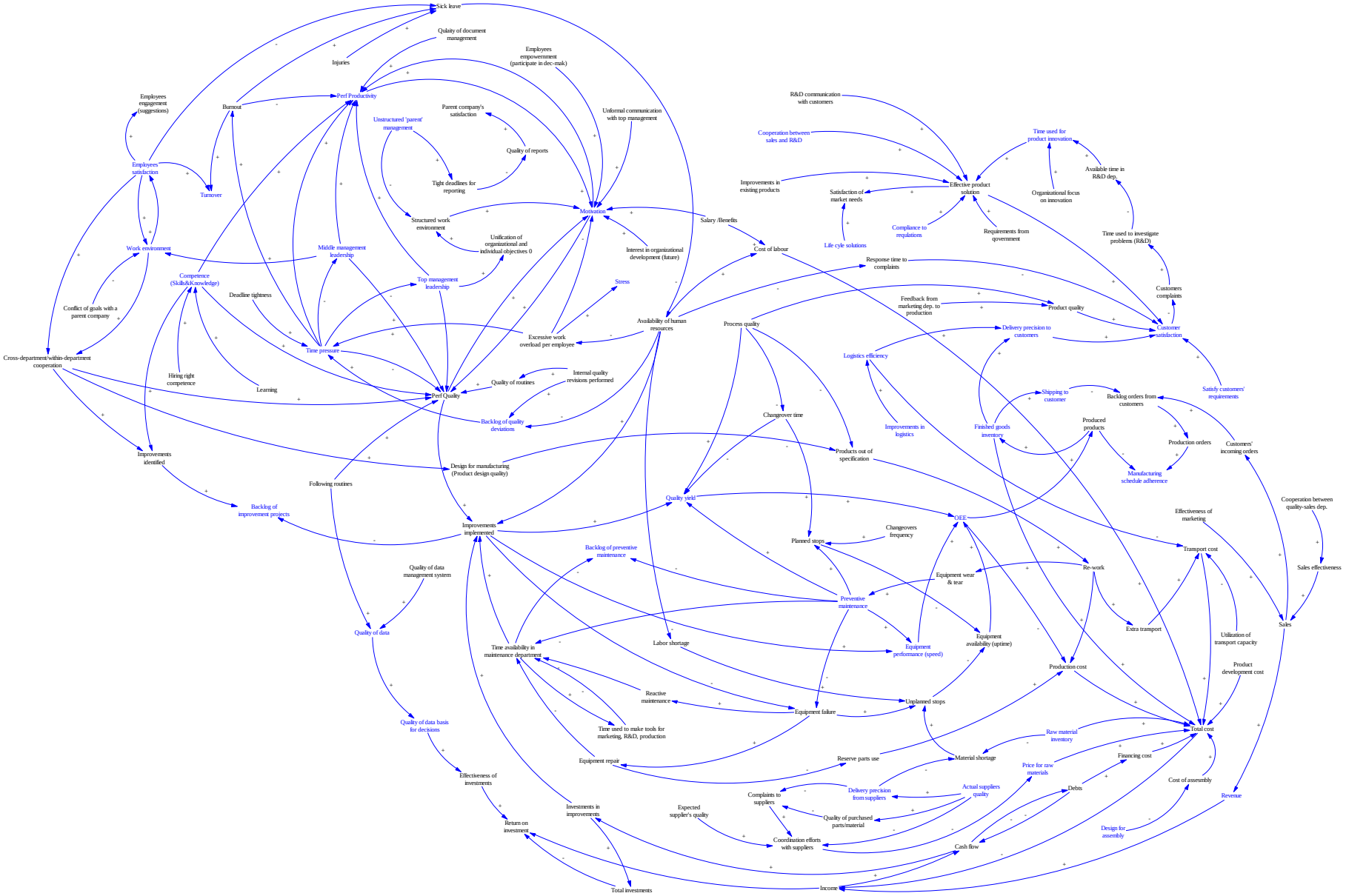
1.16. Improve operational efficiency	Output ratio in time unit (actual versus planned output).	↑	Manufacturing schedule adherence.
	Ratio of the value added production time to total production time.	↑	
	Changeover time.	↓	Changeover time.
1.17. Ensure social equity	Difference between access to benefits among categories of employees.	↓	Salary/Benefits.
1.18. Increase functionality of the product	Product's functionality perceived by customer.	↑	Customer satisfaction.
1.19. Protect personal health during the whole LC of the product/service	Health impact of the product in use.	↓	
	Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by region and by gender.	↓	Sick leave.
	Workers with high incidence or high risk of diseases related to their occupation.	↓	
1.20. Increase innovation (through innovative techniques/ methods/ technologies/ practices/ products/ services)	Total number of implemented innovative practices.	↑	Improvements implemented. Investment in new equipment, new approaches.
	Return on implementation of innovative practice.	↑	
	Proportion of employees by level of education.	-	Competence.
1.21. Improve information security and cybersecurity	Information security incidents.	↓	
1.22. Enhance learning of employees	Investment in employee training and education as percentage of net sales.	↑	
	Number of courses/conferences/workshops attended.	↑	
1.23. Improve conditions of work and social protection for employees	Conditions of work evaluated by employees.	↑	Work environment.
	Paid days off.	↑	Salary/Benefits.
1.24. Increase organizational productivity	Ratio of produced to ordered products.	↑	Orders backlog.
	Ratio of sales per employee.	↑	
	Ratio of produced products to labour-hours.	↑	Produced products.
1.25. Increase organizational profitability	Profit.	↑	Income.
	Manufacturing cost as a percentage of revenue.	↓	Production cost. Revenue.
	Liquidity.	↑	
1.26. Improve quality of the product	Total number of rejected/returned products by customer.	↓	Customer complaints.
	Product durability.	↑	Product quality. Product problems after installation.
1.27. Improve quality of the process	Yield for process.	↑	Quality yield.
1.28. Improve quality of systems	Yield for production system.	↑	
1.29. Improve reliability of the product	Failure rate of product in use.	↓	Equipment failure.
1.30. Improve reliability of processes	Mean Time Between Failure in a process.	↑	Equipment failure.
	Failure Rate of process.	↓	Equipment failure.
	Ratio of corrective maintenance time in relation to the total maintenance (planned and corrective).	↓	Preventive maintenance. Reactive maintenance.
1.31. Improve reliability of technologies	Mean Time Between Failure for equipment.	↑	Equipment failure.
	Failure Rate of equipment.	↓	Equipment failure.
1.32. Improve reliability of systems	Mean Time Between Failure for production system.	↑	

	Failure Rate of production system.	↓	
	Number of emergency events or unplanned shutdowns	↓	Unplanned stops.
1.33. Improve safety of the product	Total number of incidents of non-compliance with regulations and voluntary codes concerning the health and safety impacts of products.	↓	
1.34. Improve safety of processes	Hours of safety training per employee.	↑	
	Safety incidents for process.	0	
1.35. Ensure fairness on employee wages and benefits	Minimal wage for workers per year.	↑	Salary/Benefits
	Ratio of local minimum wage to the company's entry level wage by gender.	↑	Salary/Benefits.
1.36. Reduce employee turnover	Employees turnover per year.	↓	Turnover.
1.37. Protect biodiversity	Investments in biodiversity.	↑	
1.38. No bribery and corruption	Total number and percentage of employees that the company's anti-corruption policies and procedures have been communicated to, broken down by employee category.	↑	
	Total number of confirmed incidents of corruption.	↓	
1.39. Improve professional knowledge and competence of employees	Percentage of employees who agree that their knowledge and competence has been increased.	↑	Competence.
1.40. Improve safety of systems	Safety incidents in production systems.	0	
1.41. Ensure compatible salary	Rate of salary compared to average in industry.	↑	Salary/Benefits.
1.42. Reduce pollution to soil during the whole LC of the product	Pollution to soil in production.	↓	
	Pollution to soil in suppliers' production.	↓	
	Pollution to soil during transportation.	↓	
	Pollution to soil during the use.	↓	
1.43. Improve employees satisfaction	Percentage of employees satisfied with their work.	↑	Employees satisfaction.
	Percentage of employees feel motivated at work.	↑	Motivation. Improvements suggested by employees.
	Total grievances registered and resolved.	↓	Work environment.
1.44. Minimize the use of toxic materials during the whole LC of the product	Toxic materials in production.	↓	
	Toxic materials in product.	↓	
1.45. Increase employee involvement and empowerment	Percentage of employees who agree that company involve and encourage employees.	↑	Employees empowerment. Employees engagement.
	Percentage of employees that are shareholders in the company.	↑	
	Number of suggested improvements by employee.	↑	Improvements suggested by employees.
1.46. Provide democratic processes and accountable governance structures	Percentage of total employees covered by collective bargaining agreements.	↑	
	Composition of the governance body and its committees by: executive or non-executive, gender, competences relating to economic, environmental and social impacts, stakeholder representation.	-	
	Company's openness to stakeholder review and participation in decision-making process.	↑	
1.47. Minimize the use of water during the whole LC of the product	Total water withdrawal in production.	↓	
	Total water withdrawal by suppliers.	↓	
	Total water withdrawal in use.	↓	
1.48. Increasing the wealth of the society	Total number and rates of new employee hires.	↑	
	Societal investment.	↑	

1.49. Improve the quality of life (employees, customers, and society)	Quality of life evaluated by employees.	↑	Employees satisfaction.
1.50. Decrease in the frequency of environmental accidents	Environmental accidents in production.	0	
1.51. Provide equitable opportunities for all employees	Percentage of employees feeling equitable opportunities for development.	↑	Employees satisfaction.
1.52. Ensure organizational survival	Market share.	↑	Market success.
	Organizational income.	↑	Income.
	Return on average capital employed (ROACE).	↑	
1.53. Encourage workplace diversity	Percentage of employees within the company in each category, gender, age (under 30 years old, 30-50 years old, over 50 years old), minority groups.	-	
1.54. Ensure acceptable working hours	Hours of overwork per employee.	↓	Excessive work overload per employee.
	Percentage of working hours outside of normal working hours.	↓	
1.55. Improve company reputation	Reputation of the company.	↑	Potential customers.
	Number of complaints received from the community.	↓	
	Total number of sanctions for noncompliance with laws and regulations.	↓	
1.56. Maximize effectiveness of product over the whole LC	Duration of product life.	↑	
1.57. Reduce pollution to water during the whole LC of the product	Quality of discharged water from production.	↑	
	Quality of discharged water at suppliers' sites.	↑	
	Total amount of pollutants to water during transportation.	↓	
	Total amount of pollutants to water during the use.	↓	
1.58. Ensure conformance to laws and regulations	Cases of law and regulations violation.	↓	
1.59. Ensure fair competition	Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices.	↓	
1.60. Increase productivity of employees	Percentage of employees agreed that their productivity has increased.	↑	Perf_Productivity.
	Ratio of monthly product value shipped to monthly labor expenditures,	↑	
1.61. Improve occupational health and safety	Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by region and by gender.	↓	
1.62. Ensure freedom of association and collective bargaining	Percentage of employees feeling the freedom of associations.	↑	
	Number of employees in associations.	↑	
	Total operations and suppliers in which employee rights to exercise freedom of association or collective bargaining may be violated or at significant risk.	↓	
1.63. Reduce discrimination	Total number of incidents of discrimination and harassment.	0	Work environment.
1.64. Improve restoration of natural habitats	Investments in restoration of natural habitats.	↑	
1.65. Increase employment creation	Net employment creation expressed as percentage contribution to employment in a region.	↑	
	Total number and rates of new employee hires.	↑	
	Proportion of orders (in NOK) from local suppliers.	↑	
1.66. Improve well-being of local communities	Investments into community projects (e.g., schools, hospitals, infrastructure) as percentage of revenues.	↑	
	Local community development programs based on local communities' needs.	↑	
	Proportion of employees hired from the local community.	↑	

	Proportion of orders (in NOK) from local suppliers.	↑	
1.67. Ensure human rights for employees	Cases of violation of human rights.	0	Work environment.
	Perception of company's performance on human rights by its employees.	↑	
1.68. Improve work-life balance for employees	Total hours of overwork.	↓	Excessive work overload per employee.
1.69. Respect indigenous rights	Total number of incidents of violations involving rights of indigenous peoples.	0	
1.70. Responsible political involvement	Participation in public policy development.	↑	
1.71. Increase social investment	Total social investment.	↑	
1.72. Increase supplier support and collaboration	Improvements projects for suppliers.	↑	
	Suppliers owned or staffed by members of vulnerable, marginalized or underrepresented social groups.	↑	
1.73. Ensure customers' rights	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data	↓	
1.74. Increase stakeholder engagement	Percentage of stakeholders agreed that they are engaged in decision-making.	↑	
	Policy and procedures involving consultation and negotiation with employees over changes in the company (e.g., restructuring, redundancies).	↑	
	Summary of the policy on stakeholder involvement,	-	
1.75. Threat suppliers fairly	Ratio of supplier price to market price.	↑	

CSA tool for Company D



Sustainability criteria for world	Indicators	Desired direction	Element of organizational model
2.1. Reduce extreme poverty (Target 1.1, 1.2)	Minimal wage for workers per year.	↑	Salary/Benefits.
	Total tax payed per year.	↑	Revenue.
	Range of benefits for workers.	↑	Salary/Benefits.
	Ration of supplier price to market price.	↑	Price for raw materials.
2.2. Improve nationally social protection systems and measures (Target 1.3)	Social security benefits for workers.	↑	Salary/Benefits.
	Number of employees with insurance, per type of insurance.	↑	Salary/Benefits.
2.3. Ensure equal rights to basic services (e.g., new technology) (Target 1.4)	Number of new solutions/techniques/technologies implemented.	↑	Improvements implemented. Improvements in existing products. Time used for product innovation. Improvements in logistics.
2.4. Reduce exposure and vulnerability to climate-related extreme events. (Target 1.5)	Risk management related to climate-related events.	Y/N	
	Investments in resilience to environmental hazards and resource scarcity, NOK & % of all investments.	↑	Total investments.
2.19. Reduce maternal mortality (Target 3.1)	Maternity/paternity leave.	↑	
	Total number of incidents of discrimination against pregnancy.	↓	
	Decent working conditions for female employees.	↑	Work environment. Employees satisfaction.
2.22. Reduce mortality from non-communicable diseases (Target 3.4)	Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of work related fatalities, by region and by gender.	↓	Injuries.
	Total hours of overwork.	↓	
	Hours of overwork per employee.	↓	Excessive work overload per employee.
	Type of benefits for parents.	-	Salary/Benefits.
	Total air emission (GHGs, ODS, NOx, SOx, POP, VOC, HAP, PM).	↓	Produced products. Re-work.
	Total number and volume of significant spills.	↓	
	Total water discharge by quality and destination.	↓	
	Human health impact (e.g., ionizing radiation, human toxicity, respiratory inorganics).	↓	
2.24. Reduce number of deaths and injuries from road traffic accidents (Target 3.6)	Legal complaints against vehicles owned by company.	↓	
2.26. Increase health coverage (Target 3.8)	Percentage of employees with life insurance, disability, and invalidity coverage.	↑	
2.27. Reduce deaths and illness from hazardous chemicals (Target 3.9)	Total amount of hazardous chemicals used in production.	↓	
	Total amount of hazardous chemicals in a product.	↓	
2.28. Reduce deaths and illness from air, water, and soil pollution and contamination (Target 3.9)	Total air emission (GHGs, ODS, NOx, SOx, POP, VOC, HAP, PM).	↑	Produced products. Re-work.
	Water quality within the company.	↑	
	Total water discharge by quality and destination.	↓	
	Total weight of waste by type and disposal method.	↓	
2.33. Ensure free, equitable and quality primary and secondary education for all girls and boys (Target 4.1)	Operations and suppliers identified as having significant risk for incidents of child labor.	0	

2.34. Ensure access to quality early childhood development, care and pre-primary education (Target 4.2)	Type of support for parents.	-	Salary/Benefits.
2.35. Ensure equal access to affordable and quality technical, vocational and tertiary education (Target 4.3)	Average hours of training per year per employee by gender, and by employee category.	↑	Learning.
	Programs for skills management and lifelong learning that support the continued employability of employees.	↑	Learning.
2.36. Increase the number of youth and adults with relevant skills for development/decent jobs/entrepreneurship (Target 4.4)	Percentage of employees receiving regular performance and career development reviews, by gender and age.	↑	Learning.
	Programs for skills management and lifelong learning that support the continued employability of employees.	↑	Learning.
2.37. Eliminate genders disparities in education (Target 4.5)	Training, internship programs, and further education without discrimination.	↑	Learning.
2.38. Ensure access to education/training for vulnerable (Target 4.5)	Percentage of employees receiving regular performance and career development reviews, by gender and by employee category.	↑	Learning.
2.40. Improve knowledge and skills to promote SD (Target 4.7)	Percentage of employees trained in sustainability initiatives and sustainable development concept, including specific topics on women's rights, water use, etc.	↑	Learning.
2.44. Reduce discrimination against all women/girls (Target 5.1)	Percentage of employees in the company by gender.	-	
	Percentage of women in senior executive and senior and middle management ranks.	↑	
	Total number of incidents of discrimination and harassment.	0	Work environment. Employees satisfaction.
	Total number of employees that took parental leave, by gender.	-	
2.45. Eliminate violence against women (Target 5.2)	Registered cases of workplace violence and harassment against women.	0	Work environment. Employees satisfaction.
2.47. Recognize unpaid domestic work and care (Target 5.4.)	Benefits provided to full-time employees compared to temporary/part-time employees.	↓	Salary/Benefits.
	Flexible work option.	↑	Salary/Benefits.
	Total number of employees that took parental leave, by gender.	-	
2.48. Ensure equal opportunities for women for leadership (Target 5.5)	Percentage of women in senior executive and senior and middle management ranks.	↑	
2.53. Promote gender equality (Target 5.c)	Percentage of employees in the company by gender.	-	
	Percentage of women in senior executive and senior and middle management ranks.	↑	
	Ratio of basic salary and remuneration of women to men by employee category.	-	Salary/Benefits.
2.54. Increase access to safe and affordable drinking water (Target 6.1)	Total water withdrawal.	↓	
	Total volume of water recycled and reused by the company.	↑	
	Total water discharge by quality and destination.	↓	
	Total number of products for safe drinking water.	↑	Produced products.
2.55. Increase sanitation and hygiene (Target 6.2)	Waste management.	↑	
	Access to sanitation facility (% of employees with access to a sanitation facility compared to all employees).	↑	
	Sanitation and hygiene management.	Y/N	
2.56. Improve water quality (Target 6.3)	Total water discharge by quality and destination.	↓	
	Water efficiency (consumption per unit produced) within the company.	↑	Produced products.

2.57. Increase water-use efficiency (Target 6.4)	Water efficiency (consumption per unit produced) at the suppliers' sites.	↑	Produced products.
	Total water discharge by quality and destination	↓	
2.58. Reduce water scarcity (Target 6.4)	Total water withdrawal.	↓	
	Total volume of water recycled and reused by the company.	↑	
2.59. Improve water resources management (Target 6.5)	Total number of products for safe drinking water.	↑	Produced products.
2.60. Protect and restore water-related ecosystems (Target 6.6)	Total water discharge by quality and destination.	↓	
	Investments in environmental protection.	↑	Total investments.
2.64. Increase the use of renewable energy (Target 7.2)	Proportion of renewable energy used in the company.	↑	
2.65. Improve energy efficiency (Target 7.3)	Energy efficiency (consumption per unit produced).	↑	Produced products.
	Energy intensity (consumption per monetary unit of sales).	↓	Produced products.
2.69. Sustain economic growth (Target 8.1)	Revenues.	↑	Revenue.
	Total tax payed per year.	↑	Revenue.
	Operating cost.	↓	Total cost. Production cost.
	Employee wages and benefits.	↑	Salary/Benefits.
	Payments to providers of capital.	↑	
	Payments to government.	↑	
	Community investments.	↑	Total investments.
2.70. Increase economic productivity (Target 8.2)	Proportion of employees agreed that their productivity has increased.	↑	Prof_Productivity.
	Ratio of monthly product value shipped to monthly labor expenditures.	↑	Cost of labour. Shipping to customer.
	Adoption of information technology.	↑	
	Technological productivity.	↑	
2.71. Ensure technological upgrading and innovation (Target 8.2)	Total number of implemented technological upgrades and innovative practices.	↑	Improvements implemented. Improvements in existing products. Time used for product innovation. Improvements in logistics. Organizational focus on innovation.
2.72. Increase decent job creation (Target 8.3)	Work conditions.	↑	Work environment.
	Proportion of orders (in NOK) from local suppliers.	↑	
	Total number and rates of new employee hires.	↑	Hiring new competence.
2.73. Ensure creativity and innovation (Target 8.3)	Total number of implemented innovative practices.	↑	Improvements implemented. Improvements in existing products. Time used for product innovation. Improvements in logistics. Organizational focus on innovation.
	Return on implementation of innovative practice.	↑	Return on investments.
	Proportion of employees by level of education.	-	Competence.
	Employees' perception of creativity of the company.	↑	
2.74. Improve resource efficiency in consumption and production (Target 8.4)	Energy efficiency (consumption per unit produced).	↑	Produced products.
	Water efficiency (consumption per unit produced).	↑	Produced products.
	Material efficiency (consumption per unit produced).	↑	Produced products.

	Percentage of recycled input materials.	↑	
	Percentage of reclaimed products and their packaging materials for each product category.	↑	
	Duration of product life.	↑	
2.75. Provide decent work for people, including those with disabilities (Target 8.5)	Total number of employees with disabilities.	-	
	Total number and rates of new employee hires.	↑	Hiring new competence.
	Employee turnover by age group and gender.	↓	Turnover.
	Benefits and social protection.	↑	Salary/Benefits.
	Total number of employees that were entitled to parental leave, by gender.	-	
	Total number of employees that took parental leave, by gender.	-	
	Return to work and retention rates after parental leave, by gender.	↑	
	Training and education.	↑	Learning.
	Total number of incidents of discrimination and harassment.	0	Work environment. Employees satisfaction.
	Ration of employees with flexible working hours to fixed hours.	↑	
2.76. Provide employment to young people (Target 8.5)	Total number of employees in category under 30 years old.	↑	
2.77. Minimize forced labor (Target 8.7)	Perception of company's performance on human rights by its employees.	↑	
	Percentage of new suppliers that were screened using human rights criteria.	↑	Coordination efforts with suppliers.
2.78. Minimize child labor (Target 8.7)	Operations and suppliers identified as having significant risk for incidents of child labor.	0	Coordination efforts with suppliers.
2.79. Improve safe and secure working environment (Target 8.8)	Incidents related to occupational health and safety.	0	Injuries.
	Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by gender.	↓	Injuries.
	Workers with high incidence or high risk of diseases related to their occupation.	↓	
	Total operations and suppliers in which employee rights to exercise freedom of association or collective bargaining may be violated or at significant risk.	↓	
	Total number of incidents of discrimination and harassment.	0	Work environment. Employees satisfaction.
2.84. Improve infrastructure (Target 9.1)	Infrastructure investments.	↑	Total investments.
	Products for improved water infrastructure.	↑	Produced products.
2.85. Increase industry's share of employment and gross domestic product (Target 9.2)	Total tax payed per year.	↑	Revenue.
	Total number and rates of new employee hires.	↑	Hiring new competence.
	Net employment creation expressed as percentage contribution to employment in a region.	↑	Hiring new competence.
2.86. Increase the access of small-scale enterprises to financial services (Target 9.3)	Percentage of orders (and invoices) from local SMEs suppliers compared to total orders.	↑	
2.87. Upgrade infrastructure and retrofit industries (Target 9.4)	Total numbed of implemented technological upgrading projects.	↑	Improvements implemented.
2.88. Increase scientific research (Target 9.5)	Time used for R&D activities as a percentage of total worktime.	↑	Effective product solution. Time available in R&D dep.
	ROI in R&D activities.	↑	Return on investments.
	Total number of cooperation projects with research institutions.	↑	
2.93. Increase income of the bottom 40% of population (Target 10.1)	Minimal wage for workers per year.	↑	Salary/Benefits.

2.94. Reduce proportion of people below 50% of median income (Target 10.2)	Minimal wage for workers per year.	↑	Salary/Benefits.
2.95. Reduce inequalities and discrimination (Target 10.3)	Total number of incidents of discrimination and harassment.	0	Work environment. Employees satisfaction.
	Training and education.	↑	Learning. Competence.
	Benefits provided to full-time employees compared to temporary/part-time employees.	↓	Salary/Benefits.
2.96. Adopt policies to decrease inequality (Target 10.4)	Total tax payed per year.	↑	Revenue.
	Percentage of employees in the company in each category, gender, age (under 30 years old, 30-50 years old, over 50 years old), minority groups.	-	
	Average wage for employees within the company in each category, gender, age (under 30 years old, 30-50 years old, over 50 years old), minority groups.	-	Salary/Benefits.
2.105. Increase access to safe, adequate and affordable housing (Target 11.1)	Total investments in infrastructure.	↑	Total investments.
2.106. Increase access to safe, adequate and affordable transport (Target 11.2)	Total investments in infrastructure.	↑	Total investments.
2.111. Reduce number of deaths and affected by disasters (Target 11.5)	Disaster risk management.	Y/N	
2.120. Reduce the use of natural resources (Target 12.2)	Total weight/volume of renewable materials used in production per type of material (raw materials, associated process materials, semi-manufacture parts, packaging materials).	↑	Life cycle solutions.
	Total weight/volume of non-renewable materials used in production per type of material (raw materials, associated process materials, semi-manufacture parts, packaging materials).	↓	Life cycle solutions.
	Energy efficiency (consumption per unit produced).	↑	Produced products.
	Water efficiency (consumption per unit produced).	↑	Produced products.
	Percentage of reclaimed products and their packaging materials for each product category.	↑	
2.122. Reduce releases to air/water/soil of chemicals and all wastes throughout their life cycle (Target 12.4)	Total air emission (GHGs, ODS, NOx, SOx, POP, VOC, HAP, PM) during the LC.	↓	Produced products. Re-work.
	Total weight of waste by type and disposal method during the LC.	↓	Life cycle solutions.
	Total water discharge by quality and destination during the LC.	↓	Life cycle solutions.
2.123. Reduce waste generation (Target 12.5)	Total weight of waste by type and disposal method.	↓	
	Percentage of reclaimed products and their packaging materials for each product category.	↑	
2.124. Publication of sustainability reports (Target 12.6)	Comprehensiveness of sustainability report.	↑	
	Percentage of operations with implemented social impact assessments.	↑	
	Percentage of operations with implemented environmental impact assessments.	↑	
2.125. Increase the use of sustainable public procurement practices (Target 12.7)	Eco-labels/Sustainable certifications for products.	↑	
	Proportion of suppliers ISO 14001 certified.	↑	Coordination efforts with suppliers.
	Percentage of new suppliers that were screened using labor practices criteria.	↑	Coordination efforts with suppliers.
	Percentage of new suppliers that were screened using environmental criteria.	↑	Coordination efforts with suppliers.
	Percentage of new suppliers that were screened using human rights criteria.	↑	Coordination efforts with suppliers.
	Percentage of new suppliers that were screened using criteria for impacts on society.	↑	Coordination efforts with suppliers.
2.126. Promote education about sustainable development (Target 12.8)	Accessibility of product information to customers.	↑	Customer satisfaction.
	Educational initiatives on sustainable development for customers and suppliers.	↑	Coordination efforts with suppliers.
	Total fossil-fuel energy consumption within the company.	↓	

2.129. Reduce the use of fossil-fuel (Target 12.c)	Total fossil-fuel energy consumption of suppliers'.	↓	
	Total fossil-fuel energy consumption of logistics.	↓	Utilization of transport capacity. Extra transport.
2.130. Increase resilience and adaptive capacity to natural disasters (Target 13.1)	Risk management related to climate change.	Y/N	
	Environmental protection expenditure.	↑	Total investments.
2.132. Improve education on climate change mitigation/adaptation (Target 13.3)	Training and education in climate change projects for stakeholders.	↑	
2.133. Increase number of CC mitigation actions (Target 13.3)	Total environmental expenditures.	↑	Total investments.
	Total investment for pollution prevention and control (air, water, and solid waste).	↑	Total investments.
2.135. Reduce marine pollution (Target 14.1)	Total water discharge by quality and destination.	↓	
	Total number and volume of significant spills.	↓	
2.160. Reduce violence and deaths rates related to violence (Target 16.1)	Registered cases of workplace violence and harassment.	↓	Work environment. Employees satisfaction.
2.161. Reduce abuse, exploitation, trafficking and violence against children (Target 16.2)	Operations and suppliers identified as having significant risk for incidents of child labor.	0	Coordination efforts with suppliers.
2.162. Promote the rule of law at national and international levels (Target 16.3)	Total monetary value of significant fines for non-compliance with laws and regulations.	↓	Total cost.
	Total number of non-monetary sanctions for non-compliance with laws and regulations.	↓	
2.164. Reduce corruption and bribery (Target 16.5)	Total number and percentage of operations assessed for risks related to corruption and the significant risks identified.	↓	
	Total number and percentage of employees that the company's anti-corruption policies and procedures have been communicated to, broken down by employee category.	↑	
	Total number of confirmed incidents of corruption.	↓	
2.166. Improve decision-making at all levels (responsive, inclusive, participatory, representative) (Target 16.7)	Stakeholder engagement plans based on stakeholder mapping.	↑	
	Local community consultation committees and processes that include vulnerable groups.	↑	
	Works councils, occupational health and safety committees, and other employee representation bodies to deal with impacts.	↑	
	Percentage of total workforce represented in formal joint management.	↑	Employees empowerment.
2.169. Improve public access to information (Target 16.10)	Publicly available missions and values statement.	Y/N	
	Publicly available strategy and performance results.	Y/N	Unification of organizational and individual objectives. Structured work environment.
2.170. Protect fundamental freedoms (Target 16.10)	Total number of substantiated complaints regarding breaches of employees' and customers' privacy and losses of data.	↓	Customers complaints.
2.172. Reduce discrimination and harassment (Target 16.b)	Total number of incidents of discrimination and harassment.	0	Work environment. Employees satisfaction.
2.188. Improve public, public-private and civil society partnership (Target 17.17)	The extent to which the government is present in the shareholding structure.	-	
2.190. Improve measurement of progress on sustainable development (Target 17.19)	Comprehensiveness of sustainability reports (issues covered).	↑	

Sustainability criteria for manufacturing	Indicators	Desired direction	Element of organizational model
1.1. Reduce cost of product during the whole LC of the product	Total product cost.	↓	Total cost.
1.2. Reduce noise from all processes	Noise level in the factory.	↓	
1.3. Improve safety of technologies	Total number of safety incidents.	0	
1.4. Reduce pollution to air during the whole LC of the product	Total air emission (GHGs, ODS, NOx, SOx, POP, VOC, HAP, PM) during material extrusion.	↓	
	Total air emission (GHGs, ODS, NOx, SOx, POP, VOC, HAP, PM) at the suppliers.	↓	Actual suppliers quality.
	Total air emission (GHGs, ODS, NOx, SOx, POP, VOC, HAP, PM) during the production.	↓	Produced products. Re-work.
	Total air emission (GHGs, ODS, NOx, SOx, POP, VOC, HAP, PM) during the distribution.	↓	Extra transport. Utilization of transport capacity.
	Total air emission (GHGs, ODS, NOx, SOx, POP, VOC, HAP, PM) during the use.	↓	
1.5. Improve customers satisfaction	Customer satisfaction.	↑	Customer satisfaction.
1.6. Minimize the use of non-renewable natural resources during the whole LC of the product	Ratio of non-renewable natural resources compared to renewable during the production.	↓	
	Ratio of non-renewable natural resources compared to renewable during the material extrusion.	↓	
	Ratio of non-renewable natural resources compared to renewable during the transportation.	↓	
	Ratio of non-renewable natural resources compared to renewable at the suppliers.	↓	
1.7. Increase value creation for society	End users' quality of life.	↑	
1.8. Minimize the use of non-renewable energy during the LC of the product	Ratio of non-renewable energy compared to renewable during the production.	↓	
	Ratio of non-renewable energy compared to renewable during the material extrusion.	↓	
	Ratio of non-renewable energy compared to renewable during the transportation.	↓	
	Ratio of non-renewable energy compared to renewable at the suppliers.	↓	
1.9. Minimize the use of land during the product LC	Use of land for extrusion & production.	↓	
1.10. Maximize new opportunities for organization	Number of projects with research institutes.	↑	
	Investments in R&D, NOK & % from total investments.	↑	Total investments. Time used for product innovation.
1.11. Reduce generation of waste during the whole LC of the product	Total weight of waste by type and disposal method during the LC.	↓	
	Total scrap produced.	↓	Products out of specification.
1.12. Ensure competitiveness of the product	Cost of product compared to similar products.	↓	
	Quality of product compared to competitors.	↑	Product quality.
1.13. Ensure competitiveness of the organization	Organizational income.	↑	Income.
	Organizational image.	↑	
	Technological advancement.	↑	
1.14. Improve employees' rights and development	Employees 'rights to privacy, fair compensation, and freedom from discrimination.	↑	
	Employees training and education.	↑	Learning.
	Number of courses/conferences/workshops attended.	↑	Learning.
	Investment in employee training and education as percentage of net sales.	↑	Total investments. Competence.
1.15. Improve operational effectiveness	Relationship between the planned production cycle to complete a batch and the actual production cycle time.	↑	Manufacturing schedule adherence.

	Total defects (requires rework, repair, reprocessing).	↓	Products out of specification. Re-work.
	OEE.	↑	OEE.
	Yield loss.	↓	Quality yield.
1.16. Improve operational efficiency	Output ratio in time unit (actual versus planned output).	↑	Manufacturing schedule adherence.
	Ratio of the value added production time to total production time.	↑	
	Changeover time.	↓	Changeover time.
1.17. Ensure social equity	Difference between access to benefits among categories of employees.	↓	Salary/Benefits.
1.18. Increase functionality of the product	Product's functionality perceived by customer.	↑	Satisfy customers' requirements.
1.19. Protect personal health during the whole LC of the product/service	Health impact of the product in use.	↓	Product quality.
	Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by region and by gender.	↓	Injuries. Sick leave.
	Workers with high incidence or high risk of diseases related to their occupation.	↓	
1.20. Increase innovation (through innovative techniques/ methods/ technologies/ practices/ products/ services)	Total number of implemented innovative practices.	↑	Improvements implemented. Improvements in existing products. Time used for product innovation. Improvements in logistics. Organizational focus on innovation
	Return on implementation of innovative practice.	↑	Return on investments.
	Proportion of employees by level of education.	-	Competence.
1.21. Improve information security and cybersecurity	Information security incidents.	↓	
1.22. Enhance learning of employees	Investment in employee training and education as percentage of net sales.	↑	Learning.
	Number of courses/conferences/workshops attended.	↑	Learning. Competence.
1.23. Improve conditions of work and social protection for employees	Conditions of work evaluated by employees.	↑	Work environment.
	Paid days off.	↑	Salary/Benefits.
1.24. Increase organizational productivity	Ratio of produced to ordered products.	↑	Backlog orders from customers.
	Ratio of sales per employee.	↑	Sales.
	Ratio of produced products to labour-hours.	↑	Produced products.
1.25. Increase organizational profitability	Profit.	↑	Revenue.
	Manufacturing cost as a percentage of revenue.	↓	Revenue. Production cost.
	Liquidity.	↑	
1.26. Improve quality of the product	Total number of rejected/returned products by customer.	↓	Customers complaints.
	Product durability.	↑	Product quality.
1.27. Improve quality of the process	Yield for process.	↑	Quality yield.
1.28. Improve quality of systems	Yield for production system.	↑	
1.29. Improve reliability of the product	Failure rate of product in use.	↓	Equipment failure.
1.30. Improve reliability of processes	Mean Time Between Failure in a process.	↑	Equipment failure.
	Failure Rate of process.	↓	Equipment failure.

	Ratio of corrective maintenance time in relation to the total maintenance (planned and corrective).	↓	Reactive maintenance. Preventive maintenance.
1.31. Improve reliability of technologies	Mean Time Between Failure for equipment.	↑	Equipment failure.
	Failure Rate of equipment.	↓	Equipment failure.
1.32. Improve reliability of systems	Mean Time Between Failure for production system.	↑	Equipment failure.
	Failure Rate of production system.	↓	Equipment failure.
	Number of emergency events or unplanned shutdowns	↓	Unplanned stops.
1.33. Improve safety of the product	Total number of incidents of non-compliance with regulations and voluntary codes concerning the health and safety impacts of products.	↓	
1.34. Improve safety of processes	Hours of safety training per employee.	↑	
	Safety incidents for process.	0	
1.35. Ensure fairness on employee wages and benefits	Minimal wage for workers per year.	↑	Salary/Benefits.
	Ratio of local minimum wage to the company's entry level wage by gender.	↑	Salary/Benefits.
1.36. Reduce employee turnover	Employees turnover per year.	↓	Turnover.
1.37. Protect biodiversity	Investments in biodiversity.	↑	Total investments.
1.38. No bribery and corruption	Total number and percentage of employees that the company's anti-corruption policies and procedures have been communicated to, broken down by employee category.	↑	
	Total number of confirmed incidents of corruption.	↓	
1.39. Improve professional knowledge and competence of employees	Percentage of employees who agree that their knowledge and competence has been increased.	↑	Competence.
1.40. Improve safety of systems	Safety incidents in production systems.	0	
1.41. Ensure compatible salary	Rate of salary compared to average in industry.	↑	Salary/Benefits.
1.42. Reduce pollution to soil during the whole LC of the product	Pollution to soil in production.	↓	Re-work.
	Pollution to soil in suppliers' production.	↓	Actual suppliers quality.
	Pollution to soil during transportation.	↓	Extra transport. Utilization of transport capacity.
	Pollution to soil during the use.	↓	Product quality.
1.43. Improve employees satisfaction	Percentage of employees satisfied with their work.	↑	Employees satisfaction.
	Percentage of employees feel motivated at work.	↑	Motivation.
	Total grievances registered and resolved.	↓	Work environment.
1.44. Minimize the use of toxic materials during the whole LC of the product	Toxic materials in production.	↓	
	Toxic materials in product.	↓	Product quality. Complaints to regulations.
1.45. Increase employee involvement and empowerment	Percentage of employees who agree that company involve and encourage employees.	↑	Employees engagement. Employees empowerment.
	Percentage of employees that are shareholders in the company.	↑	
	Number of suggested improvements by employee.	↑	Employees engagement. Interest in organizational development.
1.46. Provide democratic processes and accountable governance structures	Percentage of total employees covered by collective bargaining agreements.	↑	
	Composition of the governance body and its committees by: executive or non-executive, gender, competences relating to economic, environmental and social impacts, stakeholder representation.	-	
	Company's openness to stakeholder review and participation in decision-making process.	↑	

1.47. Minimize the use of water during the whole LC of the product	Total water withdrawal in production.	↓	
	Total water withdrawal by suppliers.	↓	
	Total water withdrawal in use.	↓	
1.48. Increasing the wealth of the society	Total number and rates of new employee hires.	↑	Hiring new competence.
	Societal investment.	↑	Total investment.
1.49. Improve the quality of life (employees, customers, and society)	Quality of life evaluated by employees.	↑	
1.50. Decrease in the frequency of environmental accidents	Environmental accidents in production.	0	
1.51. Provide equitable opportunities for all employees	Percentage of employees feeling equitable opportunities for development.	↑	
1.52. Ensure organizational survival	Market share.	↑	
	Organizational income.	↑	Income.
	Return on average capital employed (ROACE).	↑	
1.53. Encourage workplace diversity	Percentage of employees within the company in each category, gender, age (under 30 years old, 30-50 years old, over 50 years old), minority groups.	-	
1.54. Ensure acceptable working hours	Hours of overwork per employee.	↓	Excessive work overload per employee.
	Percentage of working hours outside of normal working hours.	↓	
1.55. Improve company reputation	Reputation of the company.	↑	
	Number of complaints received from the community.	↓	
	Total number of sanctions for noncompliance with laws and regulations.	↓	
1.56. Maximize effectiveness of product over the whole LC	Duration of product life.	↑	Product quality.
1.57. Reduce pollution to water during the whole LC of the product	Quality of discharged water from production.	↑	
	Quality of discharged water at suppliers' sites.	↑	
	Total amount of pollutants to water during transportation.	↓	
	Total amount of pollutants to water during the use.	↓	
1.58. Ensure conformance to laws and regulations	Cases of law and regulations violation.	↓	
1.59. Ensure fair competition	Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices.	↓	
1.60. Increase productivity of employees	Percentage of employees agreed that their productivity has increased.	↑	Perf_Productivity.
	Ratio of monthly product value shipped to monthly labor expenditures.	↑	Cost of labour. Customers' incoming orders.
1.61. Improve occupational health and safety	Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by region and by gender.	↓	Sick leave.
1.62. Ensure freedom of association and collective bargaining	Percentage of employees feeling the freedom of associations.	↑	
	Number of employees in associations.	↑	
	Total operations and suppliers in which employee rights to exercise freedom of association or collective bargaining may be violated or at significant risk.	↓	
1.63. Reduce discrimination	Total number of incidents of discrimination and harassment.	0	Work environment. Employees satisfaction.

1.64. Improve restoration of natural habitats	Investments in restoration of natural habitats.	↑	Total investments.
1.65. Increase employment creation	Net employment creation expressed as percentage contribution to employment in a region.	↑	
	Total number and rates of new employee hires.	↑	Hiring new competence.
	Proportion of orders (in NOK) from local suppliers.	↑	
1.66. Improve well-being of local communities	Investments into community projects (e.g., schools, hospitals, infrastructure) as percentage of revenues.	↑	Total investments.
	Local community development programs based on local communities' needs.	↑	Total investments.
	Proportion of employees hired from the local community.	↑	
	Proportion of orders (in NOK) from local suppliers.	↑	
1.67. Ensure human rights for employees	Cases of violation of human rights.	0	Employees satisfaction.
	Perception of company's performance on human rights by its employees.	↑	Employees satisfaction.
1.68. Improve work-life balance for employees	Total hours of overwork.	↓	Excessive work overload per employee.
1.69. Respect indigenous rights	Total number of incidents of violations involving rights of indigenous peoples.	0	
1.70. Responsible political involvement	Participation in public policy development.	↑	
1.71. Increase social investment	Total social investment.	↑	Total investments.
1.72. Increase supplier support and collaboration	Improvements projects for suppliers.	↑	Coordination efforts with suppliers. Actual suppliers quality.
	Suppliers owned or staffed by members of vulnerable, marginalized or underrepresented social groups.	↑	
1.73. Ensure customers' rights	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data	↓	Customers complaints.
1.74. Increase stakeholder engagement	Percentage of stakeholders agreed that they are engaged in decision-making.	↑	
	Policy and procedures involving consultation and negotiation with employees over changes in the company (e.g., restructuring, redundancies).	↑	Employees empowerment.
	Summary of the policy on stakeholder involvement.	-	
1.75. Threat suppliers fairly	Ratio of supplier price to market price.	↑	Price of raw materials.