

# Sustainability KPI Selection & Materiality Checklist

A practical decision tool for ESG-focused organizations

This checklist helps organizations decide which sustainability KPIs to track by focusing on material risks, data quality, strategic relevance, and ESG reporting requirements. It is aligned with best practices from GRI, CSRD, SASB, and ISO 14001.

No.	Assessment Question	Yes	No	Partially	Notes / Evidence
Section 1: Materiality & Risk Relevance (GRI / CSRD)					
1	Does this KPI reflect a significant environmental, social, or governance impact?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2	Is this KPI linked to a key sustainability risk or opportunity?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3	Does this KPI address a topic identified as material in your materiality assessment?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4	Could poor performance on this KPI lead to regulatory or reputational risk?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Section 2: Data Availability & Quality (ISO 14001)					
5	Is data for this KPI currently available?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6	Is the data collected using a consistent method year to year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7	Is the data source reliable and documented?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
8	Can this KPI be independently verified or audited?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Section 3: Strategic & Business Alignment					
9	Is this KPI aligned with company strategy or sustainability goals?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
10	Does leadership use this KPI for decision-making?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
11	Can this KPI influence operational or financial performance?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

12	Does this KPI support continuous improvement?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>Section 4: Stakeholder &amp; Regulatory Expectations</b>					
13	Is this KPI required or recommended by GRI, CSRD, or SASB?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
14	Do investors or lenders expect disclosure of this KPI?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
15	Is this KPI relevant to customers or clients?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
16	Does this KPI address employee or community expectations?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>Section 5: Governance &amp; Accountability</b>					
17	Is there a clear owner responsible for this KPI?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
18	Is the KPI reviewed at a defined frequency?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
19	Are roles and responsibilities clearly documented?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
20	Is this KPI integrated into internal reporting or dashboards?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

#### How to Use This Checklist:

1. Review each KPI individually using this checklist.
2. Mark Yes, No, or Partially for each question.
3. Provide brief notes or evidence where needed.
4. Review results with the sustainability or leadership team.
5. Use the decision rule below to finalize KPI selection.

#### Decision Rule:

If you answer 'No' or 'Partially' to more than two questions, reconsider tracking this KPI or redesign it.

#### Best-Practice Tip:

Focus on fewer, high-quality KPIs that reflect material risks and support decision-making. Quality and relevance matter more than quantity.