

## CENOFIA's 30 KPIs

KPIs highlighted in green color can be found in the CENOFIA Analysis Tool for detailed analysis

	Standard	Specification	Indicator Set	Indicator	Consolidated Set GRI 2016	Description	Relevance for workers' representatives and trade unions
1	GRI	General Disclosures	Organizational profile	Information on employees and other workers	Disclosure 102-8	Total workforce by employment type, employment contract, and region, broken down by gender.	The number of employees and workers involved in an organization's activities provides insight into the scale of impacts created by labor issues. Especially information on the types of employments, contracts and numbers of workers other than employees are relevant to understand the employment structure of an organization and point out possible atypical employment conditions. A breakdown by gender enables an understanding of gender representation across an organization, and of the optimal use of available labor and talent.
2	GRI	General Disclosures	Governance	Annual total compensation ratio	Disclosure 102-38	Ratio of the annual total compensation for the organization's highest-paid individual in each country of significant operations to the median annual total compensation for all employees (excluding the highest-paid individual) in the same country.	The annual total compensation ratio provides insights into the company's remuneration system. Wage increase (salary improvement) is one of the fundamental objectives of WRs and trade unions. The fight against inequality and labor poverty has become a global emergency and a priority in union action.
3	GRI	General Disclosures	Stakeholders engagement	List of stakeholders group	Disclosure 102-40	List of stakeholders groups engaged by the organization. Overview of an organization's approach to stakeholder engagement (not limited to the engagement that was conducted for the purpose of preparing the report)	Stakeholder concept is key for several reasons, among others because the materiality determined by the company responds, partially, to who its significant stakeholders are and NFIR information must respond to the needs and expectations of those stakeholders. Therefore, identification of the stakeholders by the company and the importance it gives to each of them is highly relevant for assessing its response to its responsibility for its impacts on society (balance between company sustainability and global sustainability). From a WR's perspective, the identification of stakeholders is also important because their opinions, needs or expectations can also derive risks for the sustainability of jobs. From this perspective, the list of stakeholders is important to have the possibility of contacting any of them, if necessary, in order to obtain their opinion or position on any issue that may affect the interests of the workers. It is also important to emphasize that WRs sometimes play a role as a mediator or interlocutor among some stakeholders (civil society, for example) to hand over their opinion regarding a conflictive issue. It is important that the representatives of these stakeholders are clearly identified. This question is related to democracy in the company. It is necessary to know who participates concretely and how. CSR in companies means accommodating for new social players -i.e. stakeholders- who seek dialogue with companies on social and labor issues where, so far, this dialogue has corresponded to the WRs.
4	GRI	General Disclosures	Stakeholders engagement	Collective bargaining agreements	Disclosure 102-41	Percentage of total employees covered by collective bargaining agreements. All negotiations which take place between one or more employers or employers' organizations, on the one hand, and one or more workers' organizations (trade unions), on the other, for determining working conditions and terms of employment or for regulating relations between employers and workers	Collective bargaining allows regulating and improving the working conditions of workers by negotiating in an organized manner through workers' representation, against the individual power in conditions of inequality that the worker would have in front of the company. Knowing the number of workers who do not have this coverage, trade unionism can, through its union action, try to improve its coverage, move towards a world in which ILO standards are met (decent job).
5	GRI	General Disclosures	Stakeholders engagement	Key topics and concerns raised	Disclosure 102-44	Key topics and concerns that have been raised through stakeholder engagement, including information on how the organization has responded to those key topics and concerns, and information on the stakeholder groups that raised each of the key topics and concerns.	The extent to which the company details the key issues and concerns of the stakeholders and the response to them is a good indicator of how companies understand and face their social responsibility. On the part of analyst, it is important to assess how stakeholder participation is shaped, what are the channels of communication, whether there are more rigorous participation mechanisms (meetings, working groups, ...) than others (surveys of opinion, satisfaction, suggestion boxes, ...) that show a greater commitment to the involvement of stakeholders.

6	GRI	Economic topics	Market Presence	Ratios of standard entry level wage by gender compared to local minimum wage	Disclosure 202-1	Relevant ratios of the entry level wage by gender at significant locations of operations compared to the minimum wage, when a significant proportion of employees are compensated based on wages subject to minimum wage rules. Actions taken to determine whether other workers are paid above the minimum wage. Information whether minimum wage rules are absent.	In the fight against inequality, WR's actions against labor poverty is key. It is connected to the Decent Work ILO Work Program, and in turn, to the Sustainable Development Goals (SDG). Providing wages above the minimum wage can help contribute to the economic well-being of workers performing the organization's activities. The impacts of wage levels are immediate, and they directly affect individuals, organizations, countries and economies. The distribution of wages is crucial for eliminating inequalities, such as wage gap differences between women and men, or nationals and migrants. Also, entry level wages paid compared to local minimum wages show the competitiveness of an organization's wages and provide information relevant for assessing the effect of wages on the local labor market. Comparing this information by gender can also be a measure of an organization's approach to equal opportunity in the workplace.
7	GRI	Environmental topics	Environment	Energy consumption within the organization	Disclosure 302-1	Energy consumption from non-renewable and renewable sources.	WRs must know the energy consumption of the organization, both the global calculation and its energy mix (coal, fuel, natural gas, renewable energies, etc ...). It is a key aspect to reduce emissions of CO2 and other pollutant particles and also directly affects workers in terms of the company's environmental and economic sustainability. This has consequences on the sustainability of the jobs and their working conditions.
8	GRI	Environmental topics	Environment	Reduction of energy consumption	Disclosure 302-4	Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, types of energy included and basis and tools for calculation.	Key indicator to assess the commitment and evolution of companies in the fight against Climate Change. This indicator is closely related to 302-1 and provides greater clarity and understanding of the data. Energy consumption depends to a large extent on the sector in which the organization works so that the relative data must be known, on the one hand with respect to previous years and also with regard to the objectives that the direction has been marked.
9	GRI	Environmental topics	Water	Water withdrawal by source	Disclosure 303-1	Total volume of water withdrawn, broken down by different categories of water.	Reporting the total volume of water withdrawn by source contributes to an understanding of the overall scale of potential impacts and risks associated with an organization's water use. The total volume withdrawn provides an indication of the organization's relative size and importance as a user of water, and provides a baseline figure for other calculations relating to efficiency and use.
10	GRI	Environmental topics	Environment	Direct (Scope 1) GHG emissions	Disclosure 305-1	Gross direct GHG emissions in metric tons of CO2 equivalent, consolidation approaches for emissions and basis and tools for calculation.	This indicator is linked to the main environmental challenge we face as a society: climate change. At an international level and specifically at a European level, there is an increasing number of regulations to limit greenhouse gas emissions and clear targets have been set for the future. Probably, those companies that do not adapt and take measures in time to reduce their GHG emissions will not be viable in the near future and will be closed. Companies must begin the transition towards a low carbon economy by ensuring a just transition for their workers, as unions have been claiming for years and as reflected in the Paris Agreement against Climate Change.
11	GRI	Environmental topics	Supplier environmental assessment	New suppliers that were screened using environmental criteria	Disclosure 308-1	Percentage of suppliers selected or contracted subject to due diligence processes for environmental impacts.	The claim of the responsibility of the companies with its SUPPLIERS CHAIN is present in all union argumentation. Social responsibility of a company is also displayed in its supply chain given that social performance and environmental impacts depend to a large extent on the organizations integrated in the value chain. The incorporation of environmental, social and other criteria is fundamental in the selection of suppliers. Therefore, the management of the supply chain is also a key aspect of the business management focused on compliance with environmental policies and social responsibility, in which the incorporation of sustainability criteria into the processes of purchasing and contracting products and services and in the performance of the activity of contractors and suppliers is an essential element for the credibility, rigor and application of these policies. An organization is expected to initiate due diligence as early as possible in the development of a new relationship with a supplier. Impacts may be prevented or mitigated at the stage of structuring contracts or other agreements, as well as via ongoing collaboration with suppliers.
12	GRI	Social topics	Employment	New employee hires and employee turnover	Disclosure 401-1	Total number and rate of new employee hires and employee turnover by age group, gender, and region.	The number, age, gender, and region of an organization's new employee hires can indicate its strategy and ability to attract diverse, qualified employees. It can also signify the optimal use of available labor and talent in different regions. This information can signify the organization's efforts to implement inclusive recruitment practices based on age and gender. A high rate of employee turnover can indicate levels of uncertainty and dissatisfaction among employees. An uneven pattern of turnover by age or gender can indicate incompatibility or potential inequity in the workplace. It can also signal a fundamental change in the structure of an organization's core operations. Turnover results in changes to the human and intellectual capital of the organization and can impact productivity. Turnover has direct cost implications either in terms of reduced payroll or greater expenses for the recruitment of employees.
13	GRI	Social topics	Employment	Parental leave	Disclosure 401-3	Total number of employees entitled to parental leave / that took parental leave, by gender. Return to work and retention rates after parental leave, by gender.	Related to gender equality. Many women are discouraged from taking leave and returning to work by employer practices that affect their employment security, remuneration and career path. Many men are not encouraged to take parental leave to which they are entitled. Men's uptake of paternal leave options can indicate the degree to which an organization encourages fathers to take such leave. Men taking advantage of leave entitlements positively impacts women to take such leave without jeopardizing their career path. Equitable gender choice for maternity and paternity leave, and other leave entitlements, can lead to the greater recruitment and retention of qualified employees. It can also boost employee morale and productivity.

14	GRI	Social topics	Labor/Management relations	Minimum notice periods regarding operational changes	Disclosure 402-1	Minimum number of weeks' notice typically provided to employees and their representatives prior to the implementation of significant operational changes that could substantially affect them. Existing provisions in collective agreements.	Directly connected to union work on collective bargaining and information and consultation rights. Change management: productive model and just transition. This disclosure provides insights into an organization's practice of ensuring timely discussion of significant operational changes, and engaging with its employees and their representatives to negotiate and implement these changes, which can have positive or negative implications for workers. This disclosure also allows an assessment of an organization's consultation practices in relation to expectations expressed in relevant international norms. The essence of consultation is that management takes the views of workers into account when making specific decisions. Therefore, it is important that consultation takes place before a decision is made.
15	GRI	Social topics	Occupational health and safety	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	Disclosure 403-2	Rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by region and by gender. Systems of rules applied in recording and reporting accident statistics.	This indicator, as well as 403-3 and 403-4 already contain in their own statement the union connection and perspective. The three indicators related to occupational health and safety should be evaluated taking into account the opinion and assessment of the representatives of workers with competencies and experience in occupational health and safety in the company. The health and safety data provides information that can respond to the degree of commitment of an organization to its duty to prevent accidents at work and its management of occupational health and safety. The evaluation of trends and patterns also helps to detect possible inequalities in the workplace and groups at risk. This indicator is also important because of the connection with the entire global program of Sustainable Development Goals (SDG)
16	GRI	Social topics	Occupational health and safety	Workers with high incidence or high risk of diseases related to their occupation	Disclosure 403-3	Workers whose work, or workplace involved in occupational activities who have a high incidence or high risk of specific diseases.	Refer to 403-2
17	GRI	Social topics	Occupational health and safety	Health and safety topics covered in formal agreements with trade unions	Disclosure 403-4	Formal agreements (local or global) with trade unions covering health and safety and the extent of topics covered.	Refer to 403-2
18	GRI	Social topics	Training and education	Average hours of training per year per employee	Disclosure 404-1	Average hours of training per year per employee, by gender, and by employee category.	Provides insight into the scale of an organization's investment in training, and the degree to which the investment is made across the entire employee base. WR's assessment of the education and training indicators should be focused on evaluating the promotion of the development and the capacities of the workers and the equality of opportunities within the organization. Indicator 404-1 also has a relevance with regard to the gender gap.
19	GRI	Social topics	Training and education	Programs for upgrading employee skills and transition assistance programs	Disclosure 404-2	Type and scope of programs implemented to upgrade employee skills. Transition assistance programs provided to facilitate continued employability. Management of career endings resulting from retirement or termination of employment.	Relevant in connection to changes of productive model and just transition. Programs for upgrading employee skills allow an organization to plan skills acquisition that equips employees to meet strategic targets in a changing work environment. More skilled employees enhance the organization's human capital and contribute to employee satisfaction, which correlates strongly with improved performance. For those facing retirement, confidence and quality of work relations is improved by the knowledge that they are supported in their transition from work to retirement.
20	GRI	Social topics	Training and education	Percentage of employees receiving regular performance and career development reviews	Disclosure 404-3	Percentage of employees by gender and by employee category receiving a regular performance and career development review.	Aids the personal development of individual employees. It also contributes to skills management and to the development of human capital within the organization. This disclosure also demonstrates the extent to which this system is applied throughout the organization, and whether there is inequity of access to these opportunities. Regular performance and career development reviews can also enhance employee satisfaction, which correlates with improved organizational performance. This disclosure helps demonstrate how an organization works to monitor and maintain the skill sets of its employees. When reported in conjunction with Disclosure 404-2, the disclosure also helps to illustrate how the organization approaches skills enhancement.
21	GRI	Social topics	Diversity and equal opportunity	Diversity of governance bodies and employees	Disclosure 405-1	Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity.	The comparison between the degree of diversity among the collective of workers and the degree of diversity at management level offers information on equal opportunities. This indicator is also related to gender equality. Likewise, this indicator is related to the identification of needs and expectations of the stakeholders, since the composition of the staff can determine which issues addressed have greater relevance for certain groups of workers. It provides a quantitative measure of diversity within an organization and can be used in conjunction with sectoral or regional benchmarks.
22	GRI	Social topics	Diversity and equal opportunity	Ratio of basic salary and remuneration of women to men	Disclosure 405-2	Ratio of basic salary and remuneration of women to men for each employee category, by significant locations of operation.	An organization can take an active role in reviewing its operations and decisions, in order to promote diversity, eliminate gender bias, and support equal opportunity. These principles apply equally to recruitment, opportunities for advancement, and remuneration policies. Equality of remuneration is also an important factor in retaining qualified employees. Key indicator for the fight against the gender wage gap. In this indicator it is necessary to clarify many confusions with regard to its calculation. It also allows to point out, for instance, possible contradiction between the statistical data on the wage gap of a country or sector, with respect to what the company surely reports.

23	GRI	Social topics	Freedom of association and collective bargaining	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Disclosure 407-1	Operations and significant suppliers identified in which the right to exercise freedom of association and collective bargaining may be violated or at significant risk and measures taken intended to support these rights.	This indicator responds to a priority line of union action, that is extending collective bargaining, decent work, ILO standards, etc., throughout the production chain. In this context, it is necessary to highlight the perverse effects of globalization (digitization, multiservices, false self-employed ...)
24	GRI	Social topics	Child labor	Operations and suppliers at significant risk for incidents of child labor	Disclosure 408-1	Operations and significant suppliers identified as having significant risk for incidents of child labor, and measures taken to contribute to the effective abolition of child labor.	Indicator related to due diligence processes applied by the company. The analyst must assess the depth and completeness of the measures and processes adopted by the company. Child labor does not refer to youth employment or to children working. It refers to a universally-recognized human rights abuse. The internationally-agreed understanding of the meaning of child labor is set out in the International Labour Organization (ILO) Convention 138 'Minimum Age Convention'. The minimum age for hazardous work is 18 years for all countries. Hazardous child labor is defined by Article 3 (d) of ILO Convention 182 'Worst Forms of Child Labour Convention' as 'work which, by its nature or the circumstances in which it is carried out, is likely to harm the health, safety or morals of children.' Due diligence is expected of an organization in order to prevent the use of child labor within its activities. It is also expected to avoid contributing to, or becoming complicit in, the use of child labor through its relationships with others (e.g., suppliers, clients)
25	GRI	Social topics	Forced or compulsory labor	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Disclosure 409-1	Operations and significant suppliers identified as having significant risk for incidents of forced or compulsory labor, and measures to contribute to the elimination of all forms of forced or compulsory labor.	Indicator linked to due diligence assumed by the company and its responsibility and control over the value chain. Forced or compulsory labor exists globally in a variety of forms. The most extreme examples are slave labor and bonded labor, but debts can also be used as a means of maintaining workers in a state of forced labor. Indicators of forced labor can also include withholding identity papers, requiring compulsory deposits, and compelling workers, under threat of firing, to work extra hours to which they have not previously agreed. Eliminating forced labor remains an important challenge. Forced labor is not only a serious violation of a fundamental human right, it also perpetuates poverty and is a hindrance to economic and human development. The presence and effective implementation of policies for eliminating all forms of forced or compulsory labor are a basic expectation of socially responsible conduct. Organizations with multinational operations are required by law in some countries to provide information on their efforts to eradicate forced labor in their supply chains
26	GRI	Social topics	Supplier social assessment	New suppliers that were screened using social criteria	Disclosure 414-1	Percentage of suppliers selected or contracted subject to due diligence processes for social impacts.	Indicator also linked to the due diligence applied by the company and its responsibility and control over the supply chain. As with the previous indicator, the strong data is requested, without marketing biases. Analyst must also be able to evaluate the depth of the measures and procedures adopted by the company for the social evaluation of its suppliers. An organization is expected to initiate due diligence processes as early as possible in the development of a new relationship with a supplier. Impacts may be prevented or mitigated at the stage of structuring contracts or other agreements, as well as via ongoing collaboration with suppliers.
27	GRI	Social topics	Labour practices and decent work	Supplier Assessment for Labor Practices	Former G4-LA 14	Percentage of suppliers selected or contracted subject to due diligence processes for labor practices.	In addition to assessing the strength of the figure provided, it is necessary to take into account the criteria related to the labor practices applied by the company (characteristics of employment, health and safety practices, labor relations, salaries and remuneration, working hours ...) It is important to take into account the subcontracting exercised by the subcontracting chain. Connected to the Decent Work Country Programme- ILO- and Sustainable Development Goal -United Nations- to assess the due diligence processes implemented by the company in relation to decent labor issues (many times it is summarized in the application of a Supplier Code).
28	GRI	Environmental topics	Environment	Transport	Former G4-EN 30	Significant environmental impacts of transporting products and other goods and materials for the organization's operations, and employees' mobility.	Key for union action on mobility of workers because this indicator connects with union work on Sustainable Mobility, fight against accidents, and also with the issue of closeness to work and telecommuting (also sustainable: attention to bad practices in that area). It also connects with regard to Carbon Footprint caused by employees' mobility.
29		Social topics	Labour practices and decent work	Total workforce including supply chain		Total number of workforce including suppliers, productive chain, groups, etc.	Related to the responsibility of companies with regard to their suppliers chain, working and labor conditions and due diligence process. The vindication of this indicator, absent in almost all NFIRs, is due to the union's commitment to fight against the outsourced responsibility. Companies need to assume the responsibility that derives from their supply chains (in terms of CSR, environmental impacts, etc,...)
30		Economic topics	Economic performance	Fiscal footprint		Effective tax rate, payment of taxes by country.	This indicator is rarely reflected in NFIR. Through its inclusion to the union KPI list, it is about getting the report to indicate a figure (% of taxes paid) that shows the transparency of the company in a very controversial and opaque question, which is a good indicator to measure its responsibility. The payment of taxes is one of the pillars for the maintenance of national social protection systems. Class unionism has among its legitimate aims and objectives the defense and extension of these systems of national and international social protection (countries where the company operates). By claiming this information, actions in CSR are connected to union action towards a global fiscal and economic order.