Sustainability Self-Assessment

ESG maturity + GHG Scope 1-3 calculator – CSRD/ESRS/GRI aligned

Version	1.0
Owner	[Sustainability lead / CFO]
Reporting period	[YYYY]

Sheets in this workbook

1. Cover	This page – metadata
2. Instructions	How to use the workbook
3. Maturity Self-Assessment	120+ questions across E, S, G – auto-scored
4. Maturity Score	Dimension scores, gap analysis, radar chart
5. Scope 1 – Direct emissions	Fuel, company vehicles, refrigerants
6. Scope 2 – Energy	Electricity, district heating/cooling (location & market)
7. Scope 3 – Value chain	15 categories per GHG Protocol
8. GHG Summary	Total emissions, intensity, year-on-year, chart
9. Emission Factors	Editable factor library (kgCO2e per unit)
10. Action Plan	Prioritised initiatives with owner, target, due date
11. ESRS/GRI Map	Question-to-standard mapping

is workbook

Assessment – answer each question on a 0-4 scale (0 = not started, 4 = best practice). Add an evidence note where useful
e – auto-calculates per dimension; review the radar chart and gap-to-target.
3 – fill activity data (blue cells). Emission factors come from the Emission Factors sheet. CO_2e is calculated automatically.
ry – review total tCO_2e, scope split and intensity (per FTE / per MSEK revenue).
prioritise improvements identified by the assessment and the GHG inventory.
ap – use to align disclosures with CSRD and GRI standards.

ntions

ts you fill in
nulas or labels
-practice / completed
ds attention
urgent

follows a 0-4 capability model. Dimension score = average of question scores × 25 (= 0-100%).
s follow the GHG Protocol Corporate Standard. Scope 2 reported under both location-based and market-based methods.
s are illustrative – replace with factors from your local provider, supplier or DEFRA / IEA / national source.

#	Dimension	Sub-topic	Question	Score (0-4)	Evidence / note	ESRS / GRI ref
1	Governance	Board oversight	Does the board explicitly oversee sustainability matters at least quarterly?			ESRS GOV-1
2	Governance	Board oversight	Is sustainability competence assessed at board level?			ESRS GOV-1
3	Governance	Strategy	Is sustainability integrated in the corporate strategy and business plan?			ESRS SBM-1
4	Governance	Strategy	Is there a published sustainability policy approved by the board?			GRI 2-23
5	Governance	Incentives	Are sustainability KPIs linked to executive remuneration?			ESRS GOV-3
6	Governance	Risk management	Are sustainability-related risks integrated into the ERM process?			ESRS GOV-5
7	Governance	Materiality	Have you performed a double materiality assessment in the last 24 months?			ESRS IRO-1
8	Governance	Stakeholder	Are stakeholder engagement processes documented and tracked?			ESRS SBM-2
9	Governance	Ethics	Is there an active code of conduct with mandatory training?			GRI 2-23
10	Governance	Whistleblowing	Is there an anonymous whistleblower channel in line with EU directive?			ESRS G1-3
11	Governance	Anti-corruption	Are anti-corruption policies, training and reporting in place?			ESRS G1-3, GRI 205
12	Governance	Lobbying	Are political contributions and lobbying activities tracked and disclosed?			ESRS G1-5
13	Governance	Supplier conduct	Do you require suppliers to sign a Supplier Code of Conduct?			ESRS G1-2
14	Governance	Data privacy	Is there a documented GDPR/data privacy framework with regular audits?			ESRS S4
15	Governance	Cybersecurity	Is cybersecurity a board-level topic with measured KPIs?			GRI 418
16	Environment	Climate – Scope 1	Do you measure Scope 1 emissions annually with documented methodology?			ESRS E1-6
17	Environment	Climate – Scope 2	Do you report Scope 2 under both location-based and market-based methods?			ESRS E1-6
18	Environment	Climate – Scope 3	Do you measure at least the most material Scope 3 categories?			ESRS E1-6
19	Environment	Climate – Targets	Have you set science-based reduction targets validated by SBTi?			ESRS E1-4
20	Environment	Climate – Transition plan	Is there a board-approved transition plan to net-zero?			ESRS E1-1
21	Environment	Climate – Scenario	Have you performed climate scenario analysis (1.5°C / 2°C / 4°C)?			ESRS E1-9
22	Environment	Climate – Carbon price	Do you apply an internal shadow price of carbon in investment decisions?			ESRS E1-2
23	Environment	Climate – Energy	Do you track energy consumption and energy mix annually?			ESRS E1-5
24	Environment	Climate – Renewables	What share of electricity is from renewable sources?			ESRS E1-5
25	Environment	Pollution	Do you measure and reduce air, water and soil pollutants?			ESRS E2
26	Environment	Water	Do you measure water withdrawal in water-stressed areas?			ESRS E3-4
27	Environment	Biodiversity	Have you assessed biodiversity impact for own sites and supply chain?			ESRS E4
28	Environment	Resources	Do you track material use, waste, and circularity rate?			ESRS E5
29	Environment	Waste	Is there a documented waste reduction and recycling strategy?			ESRS E5-5
30	Environment	Packaging	Have you assessed packaging weight and recyclability?			ESRS E5-5
31	Environment	Suppliers	Do you assess environmental performance of key suppliers?			ESRS E1-3
32	Environment	Logistics	Do you optimise logistics for emissions (load fill, modal shift)?			ESRS E1-3
33	Environment	Buildings	Are owned/leased buildings energy-rated with improvement plans?			ESRS E1-5
34	Environment	EV/mobility	Is there a transition plan for company vehicles to EV?			ESRS E1-3
35	Environment	Refrigerants	Are refrigerant leaks tracked and low-GWP alternatives planned?			ESRS E1-6
36	Environment	EU Taxonomy	Have you screened activities for EU Taxonomy alignment?			Reg 852/2020
37	Environment	Reporting	Is environmental data subject to internal verification or third-party assurance?			ESRS BP-2
38	Social	Health & Safety	Do you track LTIFR and TRIFR with annual targets?			ESRS S1-14
39	Social	Health & Safety	Is there an occupational H&S management system (e.g. ISO 45001)?			GRI 403
40	Social	Diversity	Do you measure gender pay gap and report it publicly?			ESRS S1-16
41	Social	Diversity	Are there diversity targets at management and board level?			ESRS S1-9
42	Social	Inclusion	Are accessibility/inclusion practices documented and trained?			ESRS S1-12
43	Social	Training	Do all employees receive at least X training hours per year?			GRI 404
44	Social	Engagement	Do you run an annual employee engagement survey with action plans?			ESRS S1-1
45	Social	Human rights	Have you completed a human rights due diligence covering own ops + tier-1?			ESRS S1-1, S2
46	Social	Living wage	Do all direct employees earn at least a living wage?			ESRS S1-10
47	Social	Collective bargaining	What share of employees are covered by collective agreements?			ESRS S1-8
48	Social	Turnover	Do you measure and act on voluntary turnover by segment?			GRI 401
49	Social	Whistleblowing usage	Are whistleblower cases tracked, investigated and disclosed in aggregate?			ESRS S1-3
50	Social	Suppliers – S2	Are tier-1 suppliers assessed for human and labour rights?			ESRS S2-1
51	Social	Suppliers – S2	Is there a remediation process for supplier non-conformities?			ESRS S2-3
52	Social	Communities – S3	Do you assess impact on local communities for major sites/projects?			ESRS S3-1
53	Social	Customers – S4	Are customer health, safety and data protection issues monitored?			ESRS S4
54	Social	Customers – S4	Is product accessibility considered in design?			ESRS S4
55	Reporting	CSRD readiness	Do you have a CSRD gap analysis covering all relevant ESRS?			ESRS BP-1
56	Reporting	Data systems	Is sustainability data captured in a dedicated system (not only Excel)?			ESRS BP-2
57	Reporting	Assurance	Is sustainability data subject to limited assurance by an external auditor?			CSRD Art 34a
58	Reporting	Disclosures	Do you publish a sustainability report aligned with ESRS or GRI?			ESRS BP-1
59	Reporting	Restatements	Are restatements and methodology changes disclosed transparently?			ESRS BP-2

Sustainability Self-Assessment

ESG maturity scoring & GHG Scope 1-3 calculator

This pack lets a small or mid-sized company benchmark its ESG maturity, calculate Scope 1-3 emissions per the GHG Protocol, and build an action plan – in under a day. It is aligned with CSRD/ESRS and GRI.

1. What's in the pack

• **Sustainability_Self_Assessment.xlsx** – maturity questionnaire (E/S/G/Reporting), emission factor library, Scope 1/2/3 calculators, GHG summary, action plan and ESRS/GRI map.

• **Sustainability_Self_Assessment_Guide.pdf** – this document.

2. Workflow (≈ 1 day)

Step	Activity	Time
1	Complete the maturity self-assessment (60+ questions)	1-2 h
2	Review dimension scores and gap-to-target on Maturity Score	15 min
3	Replace emission factors with your local/regional values	30 min
4	Fill in Scope 1 activity data (fuel, vehicles, refrigerants)	30-60 min
5	Fill in Scope 2 (location + market-based)	30 min
6	Fill in Scope 3 categories – at least the material ones	1-2 h
7	Review GHG Summary and intensity	15 min
8	Build action plan with owners and due dates	1 h

3. Maturity scoring

Each question is scored 0-4. Dimension score = average of question scores ÷ 4 (= 0-100%). Default targets: Governance 80%, Environment 75%, Social 75%, Reporting 90%. Adjust to your ambition level.

Score	Level	What it means
0	Not started	Topic not addressed.
1	Ad hoc	Some informal activity; no policy or measurement.
2	Defined	Policy and process in place; data collected.
3	Managed	Targets, KPIs and regular reviews.
4	Best practice	Externally assured, integrated in strategy and remuneration.

4. GHG Protocol – Scope 1, 2, 3 in plain English

Scope 1 – Direct emissions. Sources you own or control: fuel burned in boilers, generators or company vehicles, plus refrigerant leaks. Calculated as activity (litres/kWh/kg) × emission factor.

Scope 2 – Indirect energy. Purchased electricity, district heating and cooling. Reported under both *location-based* (grid average) and *market-based* (your contracts/GoOs) methods – ESRS requires both.

Scope 3 – Value chain. 15 categories upstream and downstream. Start with the most material ones – typically Cat 1 (Purchased goods), Cat 6 (Business travel), Cat 7 (Commuting) and Cat 11 (Use of sold products) for B2C.

5. Emission factors

The factor library on sheet *Emission Factors* is illustrative. For reporting, replace with factors from your country's authority (e.g. Naturvårdsverket / Energimyndigheten in Sweden), DEFRA (UK), IEA (electricity), AIB (residual mixes) or your supplier's verified factor.

All emission calculations use VLOOKUP from the activity name. To add a new activity, add a row in *Emission Factors* first, then reference its exact name in Scope 1/2/3.

6. Reporting alignment

The questionnaire references the relevant ESRS or GRI code for each question. Use the *ESRS-GRI Map* sheet to navigate to the right disclosure when drafting your sustainability report.

7. Pre-publication checklist

■ All questions answered with evidence note where useful

■ Dimension scores reviewed with leadership team

■ Emission factors localised and source documented

■ Scope 1/2/3 activity data reconciled to source systems

■ GHG Summary reviewed (incl. intensity vs prior year)

■ Action plan owners and due dates assigned

■ Material gaps mapped to ESRS/GRI disclosures

Disclaimer

Templates are provided for general informational and illustrative purposes only. They do not constitute financial, legal, regulatory or professional advice. The creator accepts no liability for decisions made based on the templates. Users are solely responsible for verifying accuracy, completeness and compliance with applicable laws, accounting standards and regulations.