




BCtA Guidance Note

The BCtA development indicators are mapped to the Sustainable Development Goals (SDGs) and SDG targets to visualize the linkage of inclusive businesses' impacts with the global development agenda. Please select at least 2 SDGs with corresponding indicators aligned with your initiative from the following list. Companies are also encouraged to propose any new indicators if there is no corresponding indicator shown in the list.

| DEVELOPMENT INDICATORS | | | | |
|---|---|--|--|---|
| SDGs | SDG Targets | Themes | BCtA Indicators | Description of Indicators |
| SDG 1: No Poverty  | 1.1 By 2030, eradicate extreme poverty for all people everywhere, currently measured as people living on less than \$1.25 a day | Increased earnings, wages and benefits | # of people with increased productivity/ revenue generating activities Optional: # of which are women # of which are youth | Total number of people registering increased productivity or revenues as a result of the initiative. For example, smallholder farmers realizing improved crop yields and increased income; or micro-entrepreneurs realizing better revenues through access to finance/training. |
| | | | Average annual income earned by target beneficiaries Optional: – Direct (Employees) – earned by women – earned by youth – Indirect (Suppliers/ Distributors/Customer) – earned by women – earned by youth | Average annual income of target population engaged in the initiative. The target population may be people who benefited from new jobs created through the initiative or benefited from cost savings as a result of access to affordable goods and services. |
| | 1.4 By 2030, ensure that all men and women, in particular the poor and the vulnerable, have equal rights to economic resources, as well as access to basic services, ownership and control over land and other forms of property, inheritance, natural resources, appropriate new technology and financial services, including microfinance | Access to Financial Services | # of individuals with increased access to financial services Optional: # of which are women # of which are youth | Total estimated number of individuals with increased access to finance services as a result of the initiative. |




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|-------------------------------------|-------------|---------------------------------------|--|---|
| SDGs | SDG Targets | Themes | BCtA Indicators | Description of Indicators |
| SDG 1: No Poverty (continued) | | | # of loans disbursed | Total estimated number of loans disbursed as a result of the initiative. |
| | | | Value of loans disbursed (USD) | Estimated value (USD) of loans disbursed as a result of the initiative. |
| | | Availability of Products and Services | # of individuals reached by product/service Optional: # of which are women # of which are children or youth | Total estimated number of individuals reached by product or service as a result of the initiative. |
| | | | # of households reached by product/service | Total estimated number of households reached by product or service as a result of the initiative. |
| | | | Average cost savings (USD) | Estimated average amount of money saved in USD per individual or household as a result of the initiative's product/service versus existing, previous, or no product. As an example, if the initiative is a mobile phone service that allows individuals to get a better price for their goods, then the savings is based on the difference between the original price and the current price plus the price of the mobile phone service. |
| | | | Average time savings (hours) | Estimated average amount of time saved per individual or household as a result of the initiative's product or service versus existing, previous, or no product. This should be reported in hours per week. As an example, a new stove may reduce the amount of time needed to collect wood, freeing up hours in the day for other activities. |





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|--|---|---------------------------------------|---|---|
| SDGs | SDG Targets | Themes | BCtA Indicators | Description of Indicators |
| SDG 2: Zero Hunger  | 2.1 By 2030, end hunger and ensure access by all people, in particular the poor and people in vulnerable situations, including infants, to safe, nutritious and sufficient food all year round | Access to healthy and affordable food | # of individuals with improved nutrition Optional: # of which are women # of which are children or youth | Estimated number of individuals with improved nutrition as a result of the initiative. |
| | 2.3 By 2030, double the agricultural productivity and incomes of small-scale food producers, in particular women, indigenous peoples, family farmers, pastoralists and fishers, including through secure and equal access to land, other productive resources and inputs, knowledge, financial services, markets and opportunities for value addition and non-farm employment | Improved agricultural productivity | # of individuals experiencing better agricultural yields Optional: # of which are women # of which are youth | Estimated number of individuals experiencing better agricultural yields as a result of the inclusive business initiative. |



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| DEVELOPMENT INDICATORS | | | | |
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| SDGs | SDG Targets | Themes | BCtA Indicators | Description of Indicators |
| SDG 3: Good Health and Well-Being  | 3.8 Achieve universal health coverage, including financial risk protection, access to quality essential health-care services and access to safe, effective, quality and affordable essential medicines and vaccines for all | Access to quality essential health care services | # of individuals with increased access to health care services Optional: # of which are women # of which are children or youth | Estimated number of individuals with increased access to health care services as a result of the inclusive business initiative. |
| | | Access to medicines | # of individuals with increased access to medicines Optional: # of which are women # of which are children or youth | Estimated number of individuals with increased access to medicines as a result of the inclusive business initiative. |
| SDG 4: Quality Education  | 4.3 By 2030, ensure equal access for all women and men to affordable and quality technical, vocational and tertiary education, including university 4.4 By 2030, substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship | Training and Education | # of individuals receiving training/education Optional: # of which are women # of which are children or youth | Total estimated number of individuals receiving training from the company as a result of the initiative. (e.g. employees, suppliers, distributors) |
| | | | Training cost (USD) | Total estimated amount (USD) of costs incurred by the training provided to individuals as a result of the initiative. |



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| DEVELOPMENT INDICATORS | | | | |
|---|---|----------------------|--|--|
| SDGs | SDG Targets | Themes | BCtA Indicators | Description of Indicators |
| SDG 5: Gender Equality | 5.a Undertake reforms to give women equal rights to economic resources, as well as access to ownership and control over land and other forms of property, financial services, inheritance and natural resources, in accordance with national laws | Gender Equality | # of women with increased productivity/ revenue generating activities | Total estimated number of women registering increased productivity or revenues as a result of the initiative. |
| SDG 6: Clean Water and Sanitation | 6.1 By 2030, achieve universal and equitable access to safe and affordable drinking water for all | Access to Water | # of individuals with improved access to water Optional: # of which are women # of which are children or youth | Estimated number of individuals who have improved access to an improved water source as a result of the initiative. As an example, this may include employees have improved access to water at the work site or consumers who purchase access to these services at a more affordable rate. |
| | 6.2 By 2030, achieve access to adequate and equitable sanitation and hygiene for all and end open defecation, paying special attention to the needs of women and girls and those in vulnerable situations | Access to Sanitation | # of individuals with improved access to sanitation Optional: # of which are women # of which are children or youth | Estimated number of individuals who have improved access to an improved sanitation as a result of the initiative. As an example, this may include installing sanitation facilities at home or public areas. |
| SDG 7: Affordable and Clean Energy | 7.1 By 2030, ensure universal access to affordable, reliable and modern energy services | Access to Energy | # of individuals with improved access to clean energy Optional: # of which are women # of which are children or youth | Estimated number of individuals who have improved access to clean energy as a result of the initiative. As an example, this may include purchasing solar products at a more affordable price. |





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| DEVELOPMENT INDICATORS | | | | |
|--|---|-----------------|---|--|
| SDGs | SDG Targets | Themes | BCtA Indicators | Description of Indicators |
| SDG 8: Decent Work and Economic Growth | 8.5 By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value | Employment | # of full time jobs created (direct, indirect) Optional: # of which are women # of which are youth | Direct: Total direct full-time jobs generated as a result of the initiative. Indirect: Number of FTE equivalent jobs generated within the value chain of the company, as suppliers, producers or distributors. |
| | 8.3 Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage the formalization and growth of micro-, small- and medium-sized enterprises, including through access to financial services | SME Development | # of new businesses (MSMEs) strengthened | Estimated number of micro, small and medium enterprises (MSMEs) with significant increases in revenue and employment generation as a result of the initiative. These are existing MSMEs that received training, financing, linkages with supply chain or other contributions from the company. (MSMEs have up to 250 employees) ¹ |
| | | | # of new businesses (MSMEs) established | Estimated number of new micro, small and medium enterprises (MSMEs) established as a result of initiative. In many cases, an initiative may have contributed to the creation of MSMEs through training, financing, linkages to lead company, etc. (MSMEs have up to 250 employees) |
| SDG 9 Industry, Innovation and Infra- structure | | | (Please feel free to propose any indicators relevant to your business) | |

¹ There is no universal definition of micro, small and medium enterprises (MSMEs). BCtA sets the threshold of 250 which is in line with IFC and EU's definitions.



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|--|---|--|---|---|
| SDGs | SDG Targets | Themes | BCtA Indicators | Description of Indicators |
| SDG 10: Reduced Inequalities  | | | (Please feel free to propose any indicators relevant to your business) | |
| SDG 11: Sustainable Cities and Communities  | 11.1 By 2030, ensure access for all to adequate, safe and affordable housing and basic services and upgrade slums | Access to Affordable Housing | # of individuals with improved access to housing Optional: # of which are women # of which are children or youth | Estimated number of individuals with improved access to housing as a result of the initiative. |
| | | | # of affordable housing units constructed | Estimated number of affordable housing units constructed as a result of the initiative. |
| | | | # of affordable housing units improved or refurbished | Estimated number of affordable housing units improved or refurbished as a result of the initiative. |
| | 11.3 By 2030, enhance inclusive and sustainable urbanization and capacity for participatory, integrated and sustainable human settlement planning and management in all countries | Sustainable Buildings | # of housing units built with sustainable materials and practices | Estimated number of housing units built with sustainable materials and practices as a result of the initiative. |
| | 11.5 By 2030, significantly reduce the number of deaths and the number of people affected and substantially decrease the direct economic losses relative to global gross domestic product caused by disasters, including water-related disasters, with a focus on protecting the poor and people in vulnerable situations | Disaster, Emergency, Planning and Response | (Please feel free to propose any indicators relevant to your business) | |







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| DEVELOPMENT INDICATORS | | | | |
|---|--|---|--|--|
| SDGs | SDG Targets | Themes | BCtA Indicators | Description of Indicators |
| SDG 12: Responsible Consumption and Production | 12.2 By 2030, achieve the sustainable management and efficient use of natural resources | Sustainable Sourcing | % of goods purchased through sustainable sourcing | Estimated percentage of purchased volume which is verified as being in accordance with credible, internationally recognized responsible production standards, broken down by standard (in accordance with GRI G4) |
| | | Sustainable Production | % of goods produced through sustainable production | Estimated percentage of produced volume which is verified as being in accordance with credible, internationally recognized responsible production standards, broken down by standard (in accordance with GRI G4) |
| | 12.2 By 2030, achieve the sustainable management and efficient use of natural resources | Resource efficiency (water, energy, materials etc.) | Amount of energy saved | Estimated amount of energy saved by the company through energy conservation techniques as a result of the initiative. |
| | | | Amount of reduced water usage achieved | Estimated amount of reduced water usage achieved by the company through water conservation efforts as a result of the initiative. |
| | 12.5 By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse | Waste Management | Amount of waste reductions achieved | Estimated amount of waste reductions achieved by the company as a result of the initiative. For example, through programs for substitution, recycling or recovery etc. |
| SDG 13: Climate Action | 13.1 Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries | Greenhouse Gas Reduction | Amount of reductions in GHG emissions (CO ₂ equivalent) | Any efforts to minimize greenhouse gas emissions can be included here. This will be most relevant to Goods and Services initiatives aimed at improving access to energy efficient housing or clean energy products to consumers. |



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| DEVELOPMENT INDICATORS | | | | |
|---|---|--------------------------------|--|---------------------------|
| SDGs | SDG Targets | Themes | BCtA Indicators | Description of Indicators |
| SDG 14: Life Below Water  | | | (Please feel free to propose any indicators relevant to your business) | |
| SDG 15: Life On Land  | | | (Please feel free to propose any indicators relevant to your business) | |
| SDG 16: Peace, Justice and Strong Institutions  | | | (Please feel free to propose any indicators relevant to your business) | |
| SDG 17: Partnerships for the Goals  | 17.16 Enhance the global partnership for sustainable development, complemented by multi-stakeholder partnerships that mobilize and share knowledge, expertise, technology and financial resources, to support the achievement of the sustainable development goals in all countries, in particular developing countries | Multi-stakeholder partnerships | (Please feel free to propose any indicators relevant to your business) | |



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ANNEX 2. Alignment with IRIS Indicators

IRIS is the catalog of generally-accepted performance metrics managed by the Global Impact Investing Network (GIIN). Since IRIS has been adopted by many organizations, the following map shows how BCtA indicators are aligned with IRIS. For companies that have been using or planning to use IRIS indicators for reporting, this provides an easy reference. For the full descriptions of IRIS indicators, please refer to their official website.

| BUSINESS INDICATORS | | |
|---|---|--|
| Themes | BCtA Indicators | IRIS Indicators (Short Name and/or Indicator No.) |
| Company Investment | Total estimated investment (USD) | Cash flow Investment (FP9703) |
| Sales Indicators (for Goods and Services) | Total # of new individual customers | Client Individuals New (PI8732) |
| | Total # of new institutional customers | Client Organizations New (PI6894) |
| | Total amount of the product/service sold | Units/Volume Sold (PI1263) |
| Supply Chain Indicator (for Value Chain models) | Total # of suppliers/producers/distributors engaged | |
| Full Time Employees | Number of direct full-time employees | Full-time Employees Total (OI3160) |
| Total Revenues | Expected revenues (USD) | Sales Revenues (PI1775) Total Revenues (FP6510) |
| Cost Savings | Cost savings (USD) | |
| Profits | Expected profits (USD) | |

| DEVELOPMENT INDICATORS | | | |
|------------------------------|--|---|--|
| SDGs | Themes | BCtA Indicators | IRIS Indicators (Short Name and/or Indicator No.) |
| SDG 1: No Poverty | Increased earnings, wages and benefits | # of people with increased productivity/revenue generating activities | Poverty level assessed (<i>PD3569</i>) |
| | | Average annual income earned by target beneficiaries | |
| | Access to Financial Services | # of individuals with increased access to financial services | |
| | | # of loans disbursed | Loans disbursed (<i>PI8381</i>) |
| | | Value of loans disbursed (USD) | Value of loans disbursed (<i>PI5476</i>) |
| | Availability of Products and Services | # of individuals reached by product/service | Individual clients provided new access (<i>PI2822</i>) |
| | | # of households reached by product/service | |
| | | Average cost savings (USD) | Client Savings (<i>PI1748</i>) |
| | | Average time savings (hours) | |



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|---|--|--|---|
| SDGs | Themes | BCtA Indicators | IRIS Indicators (Short Name and/or Indicator No.) |
| SDG 2: Zero Hunger | Access to healthy and affordable food | # of individuals with improved nutrition | |
| | Improved agricultural productivity | # of individuals experiencing better agricultural yields | Average Yield (PI9421) |
| SDG 3: Good Health and Well-Being | Access to quality essential health care services | # of individuals with increased access to health care services | Health Intervention Completion Rate (PI3902) Disease condition addressed (PI1533) |
| | Access to medicines | # of individuals with increased access to medicines | |
| SDG 4: Quality Education | Training and Education | # of individuals receiving training/ education | Employees Trained Total (OI4229) Vocational/technical training (PI8836) Individuals receiving training total (PI2998) |
| | | Training cost (USD) | Employee Training Costs (OI7390) |
| SDG 5: Gender Equality | Gender Equality | # of women with increased productivity/ revenue generating activities | Female Ownership (OI2840) Full-time employees female managers (OI1571) |
| SDG 6: Clean Water and Sanitation | Access to Water | # of individuals with improved access to water | Water provided (PD6052) |
| | Access to Sanitation | # of individuals with improved access to sanitation | |
| SDG 7: Affordable and Clean Energy | Access to Energy | # of individuals with improved access to clean energy | Energy produced and consumed from renewable sources (OI2496) |
| SDG 8: Decent Work and Economic Growth | Employment | # of full time jobs created (direct, indirect) | Jobs Created at MSMEs (PI3687) Jobs Maintained at MSMEs (PI5691) |
| | SME Development | # of new businesses (MSMEs) strengthened | |
| | | # of new businesses (MSMEs) established | New Business Created (PI4583) |
| SDG 9: Industry, Innovation and Infrastructure | | (Please feel free to propose any indicators relevant to your business) | |
| SDG 10: Reduced Inequalities | | (Please feel free to propose any indicators relevant to your business) | |



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|---|---|--|---|
| SDGs | Themes | BCtA Indicators | IRIS Indicators (Short Name and/or Indicator No.) |
| SDG 11: Sustainable Cities and Communities | Access to Affordable Housing | # of individuals with improved access to housing | Individuals Housed (<i>PI2640</i>) |
| | | # of affordable housing units constructed | Affordable Housing (<i>PD5833</i>) |
| | | # of affordable housing units improved or refurbished | Housing Units Improved or refurbished (<i>PI6058</i>) |
| | Sustainable Buildings | # of housing units built with sustainable materials and practices | Green building practices (<i>OI6765</i>) |
| | Disaster, Emergency, Planning and Response | (Please feel free to propose any indicators relevant to your business) | |
| SDG 12: Responsible Consumption and Production | Sustainable Sourcing | % of goods purchased through sustainable sourcing | Supplier compliance (<i>OI4739</i>) |
| | Sustainable Production | % of goods produced through sustainable production | Biodegradable materials used in products (<i>I5101</i>) |
| | Resource efficiency (water, energy, materials etc.) | Amount of energy saved | Energy Conservation (<i>OI6697</i>) Energy Saved/Conserved (<i>PI4009</i>) |
| | | Amount of reduced water usage achieved | Water Conservation (<i>OI4015</i>) |
| | Waste Management | Amount of waste reductions achieved | Waste reduction (<i>OI7920</i>) Hazardous waste avoided (<i>PI2073</i>) Non-hazardous waste avoided (<i>PI8177</i>) |
| SDG 13: Climate Action | Greenhouse Gas Reduction | Amount of reductions in GHG emissions (CO2 equivalent) | GHG emissions reduced/mitigated due to the organization's products sold (<i>PI5376</i>) |
| SDG 14: Life Below Water | | (Please feel free to propose any indicators relevant to your business) | |
| SDG 15: Life on Land | | (Please feel free to propose any indicators relevant to your business) | |
| SDG 16: Peace, Justice and Strong Institutions | | (Please feel free to propose any indicators relevant to your business) | |
| SDG 17: Partnerships for the Goals | Multi-stakeholder partnerships | (Please feel free to propose any indicators relevant to your business) | |