



ESG Impact Index Matrix

GUIDE



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Introduction

The primary goal of this text is to provide a detailed explanation of each element within the ESG Impact Index Matrix. Developing ESG dimensions in HEIs is a complex, multidisciplinary process that requires significant time. To help HEIs identify the positive effects of implementing ESG principles, the ESG Impact Index Matrix has been developed, and this document serves as its explanation. The objective is to clarify each individual element of the matrix, including indicators, areas, measurement methods, positive and negative impacts, risks, and risk management strategies. Those responsible for implementing this matrix can use this document as a guide. Special attention is given to the methodology for measuring areas, the application of the actual/target approach, and reference points that serve as a foundation for measurement.

1. ESG Impact Index Matrix

The ESG Impact Index Matrix represents a strategic tool for higher education institutions (HEIs) to enhance their ESG performance. This matrix acts as a structured framework, guiding institutions through the complexities of integrating ESG principles into their operations and decision-making processes. It consists of five key components that together provide a comprehensive approach to ESG implementation. The matrix begins by defining essential ESG indicators relevant to HEIs, such as climate change, human rights, diversity and inclusion, labor practices, and community engagement. These broad categories establish foundational priorities for institutions aiming to adopt sustainable and responsible practices. Within each ESG area, the matrix identifies specific, measurable actionable items that will later be tracked by the digital platform developed. These actionable items translate high-level ESG goals into practical initiatives.

An important aspect of the matrix is its focus on risk management. For actionable items (areas inside indicators), potential risks are identified, ranging from reputational damage and legal liabilities to negative environmental or social impacts. The matrix not only highlights these risks but also evaluates their severity and proposes tailored response plans. These plans incorporate strategies such as risk mitigation, risk transfer, or risk avoidance. Furthermore, the matrix assesses the potential impacts of each actionable item, considering both positive and negative outcomes. Positive impacts might include improved sustainability, enhanced social equity, and stronger governance structures, while potential negative effects are also carefully managed to minimize adverse consequences.

1.1. ESG indicators

The project proposal document *Memoria* outlines specific ESG indicators that are predefined and will guide the matrix development in WP3. These indicators are not only well-constructed and objective but also closely aligned with global sustainability goals, ensuring that the project's outcomes contribute meaningfully to broader environmental, social, and governance standards within higher education institutions.

Environmental (E) indicators focus on three key areas: *Campus Operations*, *Research and Innovation*, and *Procurement*. Indicators such as energy management, emissions reduction, water conservation, waste reduction, the use of renewable energy, and sustainable land use with biodiversity preservation in Campus Operations are highly relevant to promoting ecological sustainability. In *Research and Innovation*, conducting environmental impact assessments and fostering sustainability-oriented curricula and research initiatives further support the UN Sustainable Development Goals (SDGs), particularly those related to climate action and responsible consumption. The *Procurement* area emphasizes sustainable policies and green supply chain management, integrating climate change considerations and promoting long-term environmental stewardship.

Social (S) indicators are categorized under *Equity and Access*, *Wellbeing*, and *Research and Innovation*. These indicators are robust and designed to enhance social equity and inclusion. *Equity and Access* metrics address diversity, equity, and inclusion policies, provide support for marginalized communities, and promote socioeconomic equity, aligning with SDG 10 (Reduced Inequalities). *Wellbeing* indicators focus on mental health

support and campus safety, which are critical to fostering a safe and supportive educational environment. The *Research and Innovation* area introduces social impact assessments and encourages innovation for social good, promoting community engagement and addressing social issues effectively.

Governance (G) indicators span *Management and Accountability*, *Ethics and Integrity*, *Digital Readiness and Security*, and *Stakeholder Engagement and Communication*. These indicators reflect a strong commitment to ethical governance, transparency, and stakeholder involvement, which are essential components of sustainable institutional practices. Transparent decision-making, leadership diversity, compliance with EU laws, and maintaining research independence under *Management and Accountability* contribute to robust governance frameworks. The *Ethics and Integrity* indicators, including anti-corruption measures, risk management, and ethics training, ensure responsible organizational conduct. The focus on *Digital Readiness and Security* is particularly relevant in today's digital age, addressing data privacy and cybersecurity while enhancing digital competencies among staff. Lastly, *Stakeholder Engagement and Communication* metrics highlight active consultation processes and public transparency, fostering trust and collaboration. All indicators are classified into groups, in the preceding column in the ESG Impact Index Matrix.

1.2. ESG areas

The predefined ESG indicators outlined in the *Memoria* project proposal document are not only comprehensive and objective but also well-aligned with global sustainability goals, ensuring a robust framework for assessing higher education institutions' contributions to sustainable development. These indicators, covering a broad spectrum of areas, will play a crucial role in shaping the ESG matrix, facilitating transparent and measurable assessment of HEI performance.

The selection of ESG dimensions, areas, and specific indicators in the *Memoria* project proposal document is grounded in robust academic and policy-based foundations. The chosen areas are derived from key sources, including Bianchi (2020) on sustainability competencies, European Commission's (2023, 2024) guidelines on sustainability reporting and education for green transition, and the Council of the European Union (2021, 2022) policies promoting the integration of sustainability into higher education. Furthermore, insights from the Times Higher Education (2024) University Impact Rankings, International Finance Corporation (2024) ESG performance indicators, and recent academic studies, such as Feor, Clarke, and Dougherty (2023) on social impact measurement and Rodríguez-Guerreiro, Torrijos, and Soto (2024) on waste management in HEIs, have significantly influenced the development of these indicators. These sources ensure that the project's approach is not only aligned with international standards but also tailored to the specific context of higher education institutions.

The decision to focus on three key areas within each ESG dimension is underpinned by strategic, methodological, and practical considerations. Firstly, limiting the focus to three areas per dimension is a strategic choice to maintain a balanced yet comprehensive assessment framework. This approach aligns with the European Sustainability Reporting Standards (ESRS) and the IFC's ESG performance indicators, which emphasize the need for clear, measurable, and relevant metrics. By concentrating on three critical areas, the project can deliver a focused analysis that captures the most impactful elements of ESG performance without overwhelming stakeholders with excessive complexity. Secondly,

from a methodological perspective, this approach enhances the objectivity and comparability of the assessment. As suggested by Feor et al. (2023), social impact measurement requires targeted and consistent metrics to produce meaningful insights. By standardizing the assessment framework around three areas, the project facilitates effective benchmarking against global standards, such as those in the Times Higher Education Impact Rankings (2024). Each selected area encapsulates a broad spectrum of activities and outcomes, ensuring that the assessment covers both direct and indirect contributions to sustainability and social responsibility goals. Lastly, practicality plays a crucial role in this choice. The integration of insights from Rodríguez-Guerreiro et al. (2024) on waste management and Bianchi (2020) on sustainability competencies highlights the importance of manageable and actionable indicators. With only three areas per indicator, the project can streamline data collection and analysis processes, enhance the quality of insights generated, and ensure that the digital platform. This approach not only aligns with EU policies (Council of the European Union, 2021, 2022) but also strengthens the project's ability to drive meaningful change in HEIs by promoting sustainable practices, fostering social equity, and ensuring governance transparency.

Environmental Indicators focus on green infrastructure, climate adaptation, biodiversity, and resource efficiency. Key measures include the implementation of green projects, integration of climate adaptation into curricula, and maintaining green spaces. Metrics such as the percentage increase in campus plants, the frequency of tree planting events, and reductions in environmental impact through research reflect tangible ecological contributions. Additionally, advanced energy management practices, like AI-driven systems, renewable energy use, and smart consumption monitoring, support the transition to greener campuses. The adoption of waste reduction programs, water efficiency indices, and sustainable procurement policies further strengthens HEIs' commitment to environmental stewardship.

Social Indicators emphasize inclusivity, well-being, and community engagement. The project prioritizes equity and access through policies that support marginalized communities, provide financial aid, and enhance accessibility in physical and digital spaces. Well-being initiatives, including mental health support and childcare services, create a supportive campus environment. Research integration with local community development and alignment with social equity goals demonstrate the university's role in driving positive societal change. The presence of formal diversity, equity, and inclusion (DEI) policies and the extent of their implementation are crucial for fostering a culture of inclusivity. Additionally, safety measures, emergency response systems, and family support programs are integral to promoting a holistic sense of well-being among students and staff.

Governance Indicators ensure transparent, ethical, and accountable management within HEIs. These indicators cover a wide array of governance aspects, from leadership diversity and stakeholder engagement to compliance with EU regulations and anti-corruption measures. Transparent decision-making processes, public accessibility of documents, and strong anti-corruption policies underline the university's commitment to integrity. The project also emphasizes digital readiness, including cybersecurity, GDPR compliance, and data privacy awareness, which are increasingly important in modern education systems. Ethics and integrity training, both for staff and students, reinforce the institution's dedication to upholding ethical standards across all activities.

1.3. ESG impacts

Implementing key areas within each sustainability dimension offers numerous positive impacts for higher education institutions. By integrating well-planned strategies, universities can promote environmental sustainability, enhance social well-being, and ensure strong governance practices. For example, climate adaptation measures, sustainable land use, and waste reduction initiatives contribute to reducing the environmental footprint, improving campus biodiversity, and fostering a culture of environmental responsibility. These actions not only enhance the campus environment but also provide educational opportunities and raise awareness among students and staff. Additionally, focusing on social aspects such as mental health support, child care services, and diversity initiatives creates an inclusive and supportive academic environment. Governance-focused strategies, such as transparent decision-making and adherence to ethical standards, strengthen institutional integrity, improve stakeholder trust, and support long-term organizational stability. Collectively, these efforts lead to a resilient, attractive, and forward-thinking institution that positively impacts students, staff, and the broader community.

On the other hand, failing to address these critical areas can lead to negative impacts. Without adequate climate adaptation and sustainability measures, universities may face increased vulnerability to environmental risks, contribute to ecological degradation, and miss opportunities to lead by example in environmental stewardship. Insufficient focus on social support services and inclusion initiatives may create an unsupportive academic environment, potentially leading to decreased student and staff well-being, reduced engagement, and lower academic performance. Inadequate governance practices, such as a lack of transparency, ethical guidelines, or stakeholder involvement, can undermine institutional credibility, lead to compliance issues, and erode trust among students, staff, and external partners. These negative impacts can reduce the institution's appeal to prospective students and employees, hinder its competitiveness, and create barriers to securing funding or forming partnerships. Ultimately, neglecting sustainability dimensions can lead to a loss of reputation, operational inefficiencies, and missed opportunities for contributing to societal and environmental progress.

Negative impacts resulting from failing to achieve the identified areas can introduce significant risks to higher education institutions. These risks span across operational, financial, reputational, and compliance domains. Operationally, inefficiencies and resource mismanagement can lead to increased costs and disruptions to everyday activities. Financially, poor performance in key areas may reduce access to funding opportunities, hinder partnerships, and lead to potential financial penalties due to non-compliance with regulations. Reputational risks are particularly critical, as institutions that fail to align with sustainability, social, and governance expectations may experience a decline in stakeholder trust. This can reduce the attractiveness of the institution to prospective students, staff, and collaborators. Moreover, compliance risks emerge when institutions do not adhere to national and international standards, potentially resulting in legal challenges and financial liabilities.

These risks highlight the necessity of implementing a robust risk management framework. Such a framework enables institutions to proactively identify, assess, and mitigate potential risks, ensuring continuity and stability. By integrating risk management practices, institutions can not only address immediate threats but also establish a resilient and adaptable foundation for future challenges. This approach allows for strategic

decision-making, prioritizing actions that minimize risks while maximizing opportunities for growth and improvement.

1.4. Risk methodology

Risk management involves a multi-step process, starting with accurately measuring the risk. This is typically achieved using a formula that considers the probability of the risk occurring, the severity of its consequences, the recovery period, and the associated costs. The calculated risk score then helps determine the risk rank and its significance level, classifying it from negligible to critical. Once the risk is quantified and its significance level established, a tailored risk management strategy is developed. Depending on the severity and nature of the risk, the strategy may involve mitigation (reducing the risk's impact or likelihood), elimination (removing the risk entirely), acceptance (acknowledging the risk when it is minor), or transferring the risk (e.g., through insurance). The ultimate goal is to implement measures that either prevent the risk from materializing or minimize its impact on the institution's operations, reputation, and sustainability objectives.

The first step in the risk assessment process is their identification. This process involves analyzing all business activities and factors that may impact the stability of the organization. This includes assessing business processes, analyzing market conditions, reviewing stakeholders, and evaluating employees and resources needed to execute business operations. After identifying the risks, the next step is their assessment based on clearly defined criteria. In this phase, various aspects of the risks are considered, such as the frequency of occurrence, impact on the business, duration, and the possibility of recovery, as well as the potential costs that may arise as a result of the realization of that risk. Each of these factors is evaluated according to a pre-defined scale, which allows for an objective and repeatable assessment. In measuring the risk, following formula will be used:

$$K1 * (K2 + K3 + K4)$$

Probability (K1) represents the likelihood of a risk event occurring, rated on a scale from 1 to 5. A lower value indicates a rare occurrence, while a higher value signals a frequent or almost certain risk. Consequences (K2) evaluates the potential impact of the risk on organizational objectives, including operational, financial, reputational, or regulatory consequences. The grading scale from 1 to 5 reflects increasing severity, from negligible to critical consequences. Recovery (K3) assesses the institution's ability to recover from the risk. A score of 1 signifies immediate recovery with minimal resources, while a score of 5 indicates that recovery may not be possible, implying severe disruption. Costs (K4) quantifies the financial implications associated with managing or mitigating the risk. A low score indicates minimal costs, while a high score reflects substantial, potentially long-term financial burdens.

The risk measurement formula offers a structured method for assessing risks by combining the probability of occurrence with the severity of its impact. This formula is grounded in the ISO 9001 standard methodology, promoting a systematic approach to risk management. After completing the risk assessment, the organization classifies them according to their degree of significance and potential impact on business operations. To minimize risks, the organization can apply various risk management strategies. One option is to completely avoid the risk (for example level 1 and 2 in the Table 5), which is achieved by ceasing activities that generate certain threats. Alternatively, the organization

can optimize its business processes by introducing additional controls and improving internal procedures to reduce the level of uncertainty. In some cases, organizations may decide to transfer the risk to third parties. When there is no possibility of risk elimination, the organization may decide to accept it, estimating that the costs of risk management exceed the potential damage.

Each higher education institution should develop its **own strategies** for implementing ESG initiatives, taking into account its unique experiences, previous knowledge, and specific contextual factors. The diversity in national education systems, institutional structures, cultural norms, economic conditions, and legal frameworks requires a tailored approach that aligns with the institution's goals and the environment in which it operates. Strategies that work effectively in one institution or country may not necessarily yield the same results elsewhere. For example, regulatory requirements related to sustainability and social equity can vary widely between countries, influencing how institutions prioritize and implement ESG initiatives. Similarly, cultural attitudes towards inclusivity, environmental responsibility, and community engagement play a crucial role in shaping effective strategies. Additionally, the economic context, including available resources and budgetary constraints, will dictate the feasibility of certain measures. An HEI in a well-funded system may adopt comprehensive and costly strategies, while institutions with limited resources may need to focus on low-cost, high-impact solutions. The following tables show an explanation of the risk categories.

Table 1. Probability of risk occurrence

Description	Grade
The ESG risk is highly unlikely and may only occur under exceptional circumstances, such as global crises (e.g., pandemics, economic collapse, or large-scale environmental disasters) that are beyond the HEIs control.	1
The risk may occur due to significant failures in institutional governance, such as non-compliance with national or EU sustainability regulations or ESG-related contractual obligations with stakeholders.	2
The risk occurs occasionally (e.g., once every two years), potentially resulting from inconsistent implementation of ESG initiatives, lack of stakeholder engagement, or sporadic violations of sustainability or social standards.	3
The risk occurs regularly (at least once a year), often caused by insufficient ESG training for staff, lack of standardized procedures for sustainable practices, or partial application of inclusivity and governance measures.	4
The risk consistently arises during regular institutional operations due to systemic neglect of ESG principles, such as repeated environmental violations, social exclusion, or lack of transparency in decision-making processes.	5

Table 2. Risk Consequences

Description	Grade
The risk has no measurable impact on the HEIs operations, ESG performance, or stakeholder relationships.	1
The impact is minimal, without affecting the HEIs reputation or stakeholder trust.	2
The risk leads to moderate disruptions, such as stakeholder dissatisfaction, missed sustainability targets, or compliance gaps, but these are resolved through internal procedures or stakeholder negotiation.	3
The consequences are severe, resulting in reputational harm, diminished trust from students or the public, and disruption of ESG-related partnerships or funding opportunities.	4
The consequences are critical, threatening the institution's long-term credibility, leading to legal or regulatory penalties, loss of accreditation or funding, or even potential institutional closure in extreme scenarios.	5

Table 3. Recovery period

Description	Grade
Recovery is immediate once the ESG-related risk is resolved, with no lasting effects on the HEIs sustainability performance.	1
The HEI can recover quickly using minimal financial and human resources, such as updating procedures or correcting minor ESG data issues.	2
Recovery takes longer and requires moderate investment in time, funding, or staff—e.g., rebuilding stakeholder trust or re-establishing compliance with sustainability standards.	3
Recovery is complex and involves implementing corrective ESG strategies, requiring both internal efforts and support from external partners or consultants.	4
Recovery is not feasible; the damage is irreversible, such as permanent loss of trust, exclusion from sustainability networks, or enduring reputational harm.	5

Table 4. Costs

Description	Grade
No additional costs are required to reduce the ESG-related risk.	1
The costs of risk reduction are small.	2
Moderate expenses are necessary.	3
Legally defined fees or significant costs to reduce risk.	4
The costs of risk reduction are long-term, substantial, and challenging to evaluate.	5

Table 5. Level of risk significance

Rank	Significance level	Grade	Measures to be taken
I	A risk of negligible significance	3-20	Acceptable risk, do not take additional measures.
II	Low risk significance	21-30	Caution required
III	Significant risk	31-50	Risk management requires monitoring and reporting, in addition to implementing procedures and guidelines.
IV	Very significant risk	51-65	It is necessary to implement improvement measures in the process or on the product/service/business.
V	Critical risk	66-75	It is necessary to immediately take measures to reduce the risk.

Risk assessment and management are not one-time processes but require continuous monitoring and updating. Changes in the business environment, market conditions, legislation, or internal organization can affect the emergence of new risks or the change in priorities of existing ones. Therefore, it is essential for the organization to regularly review its risks and update the list of threats and control measures.

2. Areas measurement methodology

2.1. Area measurement

When assessing ESG dimensions within Higher Education Institutions, the choice of measurement methodologies significantly impacts the quality and applicability of the results. Utilizing both Ratio and Likert scale approaches offers a robust and balanced evaluation framework, enabling institutions to capture quantitative precision and qualitative insights simultaneously. This dual-method approach ensures a comprehensive assessment that is both contextually relevant and strategically actionable, accommodating the diverse circumstances of HEIs operating in varied socio-economic environments. Combining ratio and Likert approaches offers a balanced assessment framework that maximizes the strengths of each method while mitigating their limitations. While ratios provide quantitative rigor, Likert scales contribute qualitative depth, offering a holistic view of ESG performance. This dual approach ensures that institutions do not solely focus on meeting numerical targets but also address stakeholder perceptions, cultural factors, and contextual realities. In practice, this could mean evaluating energy efficiency through a ratio while simultaneously using a Likert scale to measure how students and staff perceive the institution's sustainability efforts. This method also supports tailored benchmarking, allowing each HEI to set context-specific targets while still contributing to broader ESG goals.

The **Ratio approach** is invaluable for measuring concrete and quantifiable indicators within ESG dimensions. Ratios provide a clear, objective, and measurable benchmark that allows for precise comparisons across institutions and over time. For instance, in the Environmental dimension, a ratio such as water usage per square meter or carbon emissions per capita gives a straightforward numerical target and an actual performance measure. Similarly, in the Governance dimension, ratios like the percentage of independent board members or the proportion of budget allocated to ethical compliance programs offer transparent metrics. The strength of the ratio approach lies in its ability to produce standardized metrics, facilitating benchmarking and trend analysis. However, its primary limitation is its inflexibility in capturing the subjective or perceptual elements of ESG performance, such as stakeholder satisfaction or cultural impact, which are often pivotal in the Social dimension.

The **Likert scale** approach, typically ranging from 1 (Very Poor) to 5 (Very Good), introduces a subjective assessment tool that effectively measures perceptions, attitudes, and satisfaction levels among stakeholders. It is particularly useful in capturing qualitative aspects that ratios might overlook. For example, evaluating the effectiveness of diversity and inclusion programs, or gauging the perceived transparency of governance practices, benefits from a Likert scale approach. It provides insights into how well initiatives are received and whether policies align with stakeholder expectations. The flexibility of the Likert scale allows for nuanced responses, revealing the depth of opinion and identifying areas for improvement that quantitative data alone might not expose. However, its subjective nature may introduce bias and variability, particularly if not accompanied by a well-structured survey design and a representative sample.

Given the extensive range of areas within ESG matrix, identifying a universal survey that comprehensively addresses every possible aspect is highly challenging. The complexity arises from the diverse nature of ESG indicators across Environmental, Social, and Governance dimensions, each requiring tailored evaluation methods. Therefore, a pragmatic approach involves initiating the assessment with **generalized questionnaires related to specific indicators**, which can subsequently be **adapted to suit the distinct characteristics and requirements of individual areas**. This method ensures that evaluations remain relevant, context-specific, and practical for implementation. By using a Likert scale (*1 = Very Poor; 2 = Poor; 3 = Neutral; 4 = Good; 5 = Very Good*), these questionnaires can effectively capture qualitative insights while maintaining flexibility. The scale provides a structured yet adaptable framework for measuring perceptions, attitudes, and performance across varied contexts. Additionally, the adaptation of questionnaires ensures that the unique needs of different institutions and regions are considered, enhancing the accuracy and applicability of the collected data. The **examples of questionnaires** provided in **Annex 1**, along with their **credible sources**, offer a **valuable foundation** for this approach. These examples serve as **benchmarks**, enabling institutions to **customize their assessment tools** without the need to develop new surveys from scratch. Ultimately, this strategy promotes a balanced and comprehensive evaluation process, allowing for meaningful comparisons while accommodating the specificities of each ESG area.

ESG measurement in HEIs should be led by the **institution's management**—such as rectors, deans, and administrative teams—since they possess a comprehensive understanding of the institution's goals, mission, organizational structure, and available data. Their position enables them to **initiate** and **coordinate** ESG processes effectively, ensuring alignment with institutional strategies and decision-making processes. Professors, other HEI staff, and external stakeholders should serve in an advisory and supportive capacity, contributing technical knowledge, academic rigor, and diverse perspectives.

How do we ensure objectivity and avoid bias in self-assessment? Objectivity can be improved by involving multiple stakeholders in the scoring process (e.g. management, staff, students), using clear scoring guidelines, providing evidence for each score, and conducting external reviews or peer assessments where possible. Transparency in the scoring rationale also reduces the risk of inflated or biased evaluations.

Suggestion of how often areas should be measured within the indicator:

Environment dimension:

- Climate change and adoption strategies – Annually
- Sustainable land use and biodiversity preservation – Annually
- Research environmental impact assessment – Annually
- Emission reduction – Annually
- Use of renewable energy – Annually
- Energy management – Quarterly
- Sustainable focus curriculum and teaching initiatives – Annually
- Waste reduction – Annually
- Water Conservation – Annually
- Sustainable procurement policies and practices – Annually
- Green supply chain management – Annually

Social dimension

Social economic equity and affordability initiatives – Annually
 Universal design principles for accessibility and inclusivity – Annually
 Mental health and wellbeing support services – Biannually
 Child care and family support services – Annually
 Campus safety and security measures – Annually
 Research social impact assessments – Annually
 Access and support for students from marginalized communities – Annually
 Innovation for social good – Annually
 Diversity, equity and inclusion policies and practices – Annually
 Impartiality and independence of academic research – Annually
 Stakeholder management and consultation processes – Biannually
 Public communication and transparency – Annually
 Community engagement in research to address social issues – Annually

Governance dimension

Diversity among university leadership – Annually
 Transparent and Accountable Decision-Making Process – Annually
 Compliance with applicable EU laws and regulations – Annually
 Anti-corruption policies and practices – Annually
 Digital readiness and cybersecurity – Annually
 Data privacy and security policies and practices – Annually
 Risk management and ethical conduct – Annually
 Ethics and integrity training for staff and students – Annually
 Data training for staff – Annually

2.1. Areas measurement results

Measuring the results will follow the **Actual/Target** approach. The Actual/Target formula, calculated as $(\text{Actual}/\text{Target}) \times 100$, is a robust and versatile approach for evaluating performance across Environmental, Social, and Governance dimensions. By translating all results into percentages, this method offers a standardized framework that facilitates comparative analysis regardless of whether data is collected through Ratio or Likert scales. This approach ensures objectivity, transparency, and consistency in assessing progress towards predefined goals.

One of the key advantages of this methodology is its flexibility in handling different data types. Ratio-based indicators, often used for environmental metrics such as waste management, energy efficiency, or water conservation, provide precise measurements and quantifiable targets. In contrast, Likert-scale indicators, particularly useful for social and governance aspects, capture perceptions, satisfaction levels, and qualitative insights. By converting both approaches to a percentage format, the Actual/Target formula harmonizes subjective assessments with objective measurements, allowing ESG performance to be evaluated through a unified lens.

When multiple areas contribute to a single indicator, this approach demonstrates its strength in aggregation. For instance, since each indicator has three areas, each is measured separately using either Ratio or Likert scales, resulting in three individual scores. By aggregating these scores and dividing by three, the methodology calculates the

average performance for the entire indicator. Example of such calculation is presented in Table 6.

Table 6. Example of areas measurement

Indicator	Areas	Obtained result	Actual result for indicator
Use of renewable energy	Percentage of electricity from renewable sources	80%	$\frac{80\% + 75\% + 80\%}{3} = 78,3\%$
	Usage of daylight in classrooms and offices	75%	
	Renewable Energy Consumption per Student/Staff	80%	

This averaging process not only simplifies complex data but also provides a balanced view of performance across different aspects of the same indicator. Additionally, this method helps identify outliers, where one area may perform exceptionally well or poorly compared to others, enabling targeted interventions for improvement. Moreover, expressing results as percentages through the Actual/Target formula offers a clear and intuitive interpretation of goal achievement. This clarity is beneficial for internal assessments and when communicating results to external stakeholders, as it conveys performance levels without complex calculations or interpretation challenges. Another significant benefit is its applicability across diverse contexts. Since HEIs participating in the ESG initiative are from various countries with different baseline performances, using a percentage-based approach allows each institution to be measured against its specific targets. This contextualization ensures that less developed HEIs are not unfairly disadvantaged, promoting a fair evaluation system that recognizes improvements relative to local realities rather than absolute values. Overall, the Actual/Target formula offers a structured yet adaptable evaluation method that balances precision with flexibility. It accommodates different data types, aggregates complex information, and provides clear, percentage-based results. In order to help in the process of measuring areas, **Annex 2** provides an interpretation matrix of potentially obtained results by used measurement method.

The following is a description of how to convert the results of the Likert scale to a percentage. Dividing a value from a five-point Likert scale by 5 to obtain a percentage is mathematically correct but not ideal for standardizing data. In order to standardize the results and make them possible for mutual comparison, it is necessary to apply a specific approach, as in the case of Ratio analysis. In order to translate the results obtained by measuring the Likert scale into percentages, it is necessary to first aggregate the results obtained for Areas and divide by five (because of used five-point Likert scale), and then divide the obtained value by 3:

$$P = \frac{\frac{X_1 + X_2 + X_3}{5}}{3} \times 100$$

Where X1, X2 and X3 are the obtained value on the Likert scale. For example, if the obtained value was X1=3,7, X2=4,2, and X3= 3,98, the result would be approximately 79,2%.

The question arises as to what the target value is. When defining targets for Environmental, Social, and Governance metrics, a **one-size-fits-all approach is not feasible** due to the inherent diversity in economic, cultural, ecological, social, and institutional contexts across different countries. Instead, **setting specific**, contextualized

targets for Higher Education Institutions is crucial for ensuring relevance, achievability, and fairness in evaluating sustainability performance. An identical approach is applied when defining strategies for risk management, which is also specific in nature.

First, economic differences significantly impact what is considered a realistic and ambitious target. HEIs in economically developed countries often have access to advanced technologies, infrastructure, and funding, enabling them to implement higher standards in areas such as renewable energy use, waste management, or social inclusion initiatives. Conversely, institutions in developing countries may face budget constraints, infrastructural challenges, or resource limitations that necessitate more modest yet still impactful targets. A universal target may create unrealistic expectations for less developed contexts or, conversely, set the bar too low for highly developed regions, leading to skewed assessments of performance.

Second, cultural and social contexts also play a vital role in target setting. Different regions have varying levels of environmental awareness, societal values, and educational priorities. For instance, promoting gender equality or diversity may present distinct challenges and opportunities depending on local cultural norms. A standardized target may not accurately reflect the progressiveness or conservatism of specific societies, potentially resulting in biased evaluations of the social dimension of ESG.

Third, ecological and geographical factors are critical in determining environmental targets. Countries vary widely in climate, natural resource availability, and environmental challenges. For example, water conservation targets must differ between arid and water-rich regions to remain both challenging and achievable. Similarly, renewable energy targets should consider national energy grids, the feasibility of solar, wind, or hydro energy sources, and regional climate conditions. Setting a generic target might ignore these nuances, potentially discouraging meaningful efforts in regions where achieving global standards is not viable.

Institutional and governance structures further complicate the establishment of universal targets. Regulatory environments, policy frameworks, and the degree of autonomy enjoyed by HEIs differ greatly. Institutions in countries with strong governmental support for ESG initiatives might find it easier to reach higher targets, while those in regions with weaker governance or fragmented policies might struggle. This discrepancy underscores the need for adaptable targets that align with institutional capacities and the regulatory landscape.

Finally, adaptability in target setting fosters inclusivity and engagement among participants. When targets are tailored to specific contexts, stakeholders are more likely to perceive them as fair and motivating, leading to greater commitment to sustainability goals. Moreover, specific targets allow for more accurate benchmarking within similar contexts, providing valuable insights into what is realistically achievable and where best practices can be adapted or shared.

The Actual/Target approach also enhances comparability between different dimensions and indicators. By applying the same formula across various ESG indicators, the method ensures consistency in measurement. This standardization facilitates cross-dimensional comparisons, enabling institutions to objectively assess whether their environmental initiatives are progressing at the same pace as their social or governance projects. A significant advantage of this approach lies in its capacity to encourage targeting and

continuous improvement. The simplicity of percentage metrics allows institutions to set clear annual or multi-year goals, monitor progress regularly, and identify underperforming areas quickly. Institutions can prioritize resources and interventions for specific indicators where performance is lagging, ensuring that improvement efforts are data-driven and strategically targeted. Moreover, the approach offers simplicity in data visualization, which is a critical component of effective decision-making. Percentage results lend themselves well to graphical representation, such as in charts, dashboards, and infographics. This visual clarity helps stakeholders quickly identify positive outcomes and areas needing attention, supporting timely and informed decision-making processes. Another essential argument for adopting this approach is its compatibility with digital platforms, particularly relevant to the development of the ESG Impact Index Open-Access Platform. The standardized percentage format allows for easier integration of data into digital tools designed for monitoring and visualization. Automated calculations and report generation through the platform can significantly reduce administrative workload and minimize human errors in data processing.

Finally, the involvement of HEI professors as the primary responsible parties in this measurement process is highly advantageous. Professors and academic staff are experts in their respective fields—whether environmental science, social studies, or governance—and possess a deep understanding of academic and regulatory standards. Their expertise ensures that ESG evaluations and area targets are not only accurate and objective but also aligned with local laws, standards, and educational objectives. However, involving external stakeholders can also add value by bringing in diverse perspectives and practical insights, enhancing the overall robustness of ESG assessments. An additional suggestion is to use a **SMART** (Specific, Measurable, Achievable, Relevant, and Time-bound) approach for targets.

3. Final comments on the matrix

During the TPM2, partners debated whether the ESG assessment tool should primarily support internal longitudinal tracking within each HEI or also allow for inter-university comparisons and rankings. Given the varying institutional priorities, contextual factors, and availability of data, there was no clear preference for one function over the other. Ultimately, it was agreed that both purposes would be considered during the tool's development. However, a strong suggestion emerged in favor of designing the tool to prioritize tracking institutional progress over time by linking current and historical data for each indicator.

The decision to accommodate both internal tracking and inter-university comparison acknowledges the diverse needs and capabilities of HEIs. Yet, emphasizing longitudinal tracking offers greater practical value, especially in light of inconsistent data availability and institutional differences. By focusing on linking historical and current data, the tool empowers each institution to monitor its own ESG evolution, identify trends, and adjust strategies accordingly. This approach encourages continuous improvement based on self-reflection rather than external competition. While inter-university benchmarking may still be useful for broader insights, a primary focus on internal progress ensures the tool remains adaptable, relevant, and development-oriented across a wide range of higher education contexts.

Due to the challenges associated with measuring some ESG indicators across diverse HEIs, the group proposed setting minimum acceptable values for each indicator. These baseline values would provide clearer reference points for institutions, making it easier to interpret results, compare performance, and determine whether certain standards are being met.

Defining minimum acceptable levels for each ESG indicator is a practical and necessary step toward standardizing evaluation across institutions. This approach enhances the tool's usability by offering concrete thresholds that distinguish acceptable from underperforming outcomes, even when data quality or availability varies. It also supports accountability and motivates institutions to meet foundational ESG commitments before striving for excellence. Establishing such baselines allows for meaningful benchmarking, facilitates fairer comparisons, and reinforces the credibility of the assessment process. Ultimately, this method ensures that the tool promotes not only measurement but also tangible ESG progress aligned with shared minimum expectations.

Conclusions

The ESG Impact Index Matrix serves as a significant framework for enhancing the environmental, social, and governance (performance of higher education institutions. ESG Areas are the foundational pillars of this matrix. Impacts resulting from the effective implementation of ESG principles are multi-faceted. Positive impacts include enhanced sustainability, improved social equity, and strengthened governance frameworks. However, the Matrix acknowledges that failing to address critical ESG areas can lead to negative impacts—an unsupportive academic environment, ecological degradation, and diminished institutional reputation. At the heart of this guide is the risk methodology that relates closely to the implementation of ESG initiatives. Identifying potential risks is crucial for HEIs as they navigate the complexities of integrating sustainability principles. The matrix goes beyond merely identifying risks; it evaluates their severity and proposes tailored response strategies. A critical aspect of the ESG Impact Index Matrix is its emphasis on the need for area measurement. Establishing clear metrics is essential for HEIs to monitor their ESG performance accurately. The matrix leverages both quantitative and qualitative methodologies, incorporating ratio and Likert scale approaches to provide a holistic evaluation framework. This dual methodology not only ensures numerical precision but also enriches the insights gained regarding stakeholder perceptions and contextual realities of the institutions.

The measurement results are analyzed through the Actual/Target approach, a robust methodology that provides a clear framework for performance evaluation across ESG dimensions. By framing results as a percentage calculation, HEIs can easily track progress towards specific, context-appropriate goals. This standardized approach promotes regular assessment, enabling institutions to prioritize resources effectively and focus strategies on underperforming areas. Establishing specific target goals and an effective risk methodology is essential for higher education institutions when implementing ESG principles, as the success of these initiatives hinges on various contextual factors. Economic, cultural, ecological, and institutional contexts significantly influence what constitutes realistic and ambitious targets. For instance, HEIs in developed countries may leverage advanced technologies and resources to set higher sustainability goals, while those in developing regions may need to adopt more modest targets due to budget constraints and infrastructural limitations. Furthermore, cultural norms and societal values shape the perception of equity and social initiatives, making standardized objectives potentially misaligned with local realities. Identifying risks must also be tailored to the unique circumstances of each institution, as regulatory environments and stakeholder dynamics vary widely. Therefore, a one-size-fits-all approach is inadequate; instead, goals and risk assessments should reflect the specific attributes and challenges that each HEI faces.

In conclusion, the ESG Impact Index Matrix not only provides HEIs with a structured approach to enhance their ESG performance but also emphasizes the importance of measurement and assessment methodologies. By focusing on key ESG areas, recognizing the potential impacts of their initiatives, employing robust risk management strategies, and utilizing effective measurement methods including the Actual/Target approach, HEIs can align their operations with global sustainability goals.

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Annex 1

Indicator	Potential Instrument	Source (can be found in reference list under the number)
Climate change and adoption strategies	Environmental attitudes inventory	[10]
Universal design principles for accesability and inclusivity	Combination of instruments	[35-37]
Mental health and wellbeing support services	WEMWBS+Social wellbeing scale+Emotional wellbeing scale	[47-49]
Childcare and family support services	Flexible Work Options Questionnaire + Family Support Inventory	[38-40]
Campus safety and security measures	Combination of instruments	[11-13]
Research social impact assesments	Combination of instruments	[34], [41]
Access and support for students from marginalized communities	SBS + MSPSS	[26-27]
Innovation for social good	Combination of instruments	[42-43]
Diversity, equity and inclusion policies and practices	Combination of instruments	[44-46]
Impartiality and independences of academic research	Combination of instruments	[28-29]
Stakeholder management and consultation processes	Stakeholder-Centric Instrumentation Process (SCIP) + REST scale	[24], [30]
Community engagement in research to addres social issues	Community Engagement Measure + Combination of instruments	[31-33]
Diversity among university leadership	Combination of instruments	[45], [50]
Transparent and Accountable Decision-Making Process	Stakeholder-Centric Instrumentation Process (SCIP) + combination of instruments	[23-25]
Compliance with applicable with EU laws and regulations	Combination of instruments	[15], [54]
Anti-corruption policies and practices	Combination of instruments	[51-53]
Digital readiness and cyber security	Model construct based on combination of instruments	[14]
Data privacy and secutiyy policies and practices	Combination of instruments	[15-17]
Risk management and ethical conduct	Combination of instruments	[18-20]

Ethics and integrity training for staff and students	Combination of instruments	[19], [34]
Data training for staff	Digital Literacy Scale - DLS	[21-22]

Annex 2

Results interpretation

Measurement method	Results explanation based on area measurement	
Likert 1-5	1 = Very Poor; 2 = Poor; 3 = Neutral;  4 = Good; 5 = Very Good	< 25%: Significantly Below Expectations > 25 - 50%: Below Expectations > 50 - 75%: Approaching Expectations > 75 - 99%: Meeting Expectations 100%: Exceeding Expectations
Ratio	< 25%: Significantly Below Expectations > 25 - 50%: Below Expectations > 50 - 75%: Approaching Expectations > 75 - 99%: Meeting Expectations 100%: Exceeding Expectations	



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