ESG best-practice guide

A practical starting point for SMEs and established organizations | Edition 1.0 | 18 September 2026

Build responsibility into everyday decisions. Start with clear ownership, credible data and actions proportionate to your business. This guide provides a working approach; it is not certification, assurance or a jurisdiction-specific compliance opinion.

What this guide covers

1. Governance and material priorities
2. Environmental, social and governance practices
3. Building a carbon inventory
4. Using the Nimble One calculator
5. A 90-day action plan and evidence checklist
6. Reference sources and reporting boundaries

Use it in three steps

Appoint an accountable sponsor and operational owner. Select the issues that matter to your organization and stakeholders. Establish evidence before announcing targets or results.

Carbon is one part of ESG

The website calculator estimates greenhouse gas emissions from the sources entered. It does not measure social performance, governance quality, overall sustainability, or an industry ranking. Treat its result as a screening estimate until completeness, factors and underlying records have been reviewed.

The C.A.R.E. approach

Collaboration: involve the people affected. Accountability: assign owners and review commitments. Respect: protect people and information. Excellence: improve the quality of decisions and evidence over time.

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01 / Decide what matters

Make ESG part of management, budgeting and delivery.

Set ownership

The board or owner approves priorities and reviews significant risks. An executive sponsor removes barriers. Finance coordinates activity records and controls; operations owns resource use; HR owns workforce measures; procurement reviews suppliers. Assign a named owner, due date and evidence requirement to each action.

Build a short issues register

Discuss environmental impacts, workforce conditions, customer trust, privacy, supplier conduct and business integrity with relevant stakeholders. For each issue, record who is affected, the likely impact, business exposure, current controls and gaps. Prioritize severe impacts even when they are difficult to quantify. Review at least annually and after significant changes.

Choose a proportionate starting set

For an office or technology business, begin with energy, travel, equipment lifecycle, accessibility, skills, privacy and ethical procurement. Manufacturing, agriculture, transport and hospitality usually need additional sector-specific treatment, such as process emissions, land use, water stress, food waste or fleet operations.

Document decisions

Maintain a policy register, risk register, action log and evidence folder. Link significant investments to lifecycle cost, operational risk and intended outcomes. Escalate conflicts of interest. Keep an approved record of methodology changes rather than silently changing historic results.

Report with care

Separate commitments, activities and measured outcomes. State the period, organizational boundary, omissions, calculation methods and limitations. Do not imply GRI conformity, UN membership, carbon neutrality or net zero merely because you reference guidance or complete this calculator.

02 / Put practices into operation

Use a small set of measures that decision-makers can act on.

Environment

Track electricity and fuel from bills, meter readings and purchase records. Improve equipment settings, cooling and utilization before major replacement. Plan secure repair, reuse and disposal of devices. Check water and waste impacts relevant to the sector. Evaluate suppliers and energy contracts on evidence rather than broad green claims.

People

Define fair employment expectations, safe working arrangements and accessible grievance channels. Measure learning participation and practical outcomes. Include accessibility in digital projects. Assess how automation changes work and skills; provide human escalation routes. Handle employee and customer information with appropriate access and retention controls.

Governance

Use documented procurement criteria, approval limits and conflict declarations. Provide anti-bribery and information-handling training. Review critical suppliers. Record incidents and corrective actions. Assign independent challenge where possible and ensure material claims are reviewed before publication.

A starter management dashboard

Energy: kWh and cost by site.
Climate: gross tCO_2e by scope, boundary and factor version.
People: training hours, participation and agreed outcome measures.
Safety: incidents and corrective-action closure.
Trust: privacy/security incidents and response timeliness.
Suppliers: critical suppliers reviewed and overdue actions.

Record a definition, unit, reporting frequency, owner, source and quality flag for every metric. A lower intensity ratio can coexist with rising absolute emissions: report both where useful. Avoid comparing organizations with different boundaries as though their figures were equivalent.

03 / Build a carbon inventory

Use a consistent boundary, reporting period and evidence trail.

Define the organization

Choose and document a consolidation approach, such as operational control, financial control or equity share. Identify sites, vehicles, equipment, subsidiaries and leased operations included. Apply the same approach consistently and consult the applicable guidance for complex arrangements.

Distinguish the scopes

Scope 1: direct emissions from owned or controlled operations, including combustion, refrigerant leakage and relevant process sources.
Scope 2: purchased electricity, steam, heat and cooling.
Scope 3: other value-chain emissions, organized into the GHG Protocol categories. Screen the full value chain; travel and waste alone are not a complete Scope 3 inventory.

Calculate with matching units

Activity quantity × emissions factor = kg CO_2e. Divide by 1,000 to obtain tonnes CO_2e. Use factors appropriate to the location, reporting year, technology and activity. Record the publication, table/row, year, geography, unit and gases covered. Do not label a CO_2-only factor as CO_2e without accounting for the relevant additional gases.

Keep accounting treatments separate

Use grid-average factors for location-based electricity. Where market-based reporting applies, calculate it separately using qualifying contractual instruments and applicable residual-mix rules. Do not add location-based and market-based totals together. Do not subtract offsets or avoided emissions from gross inventory totals.

Review completeness

Check fuel purchases against stock changes where material. Avoid counting the same travel as both fuel use and distance. Include refrigerants by gas and documented leakage or mass-balance method. Assess purchased goods, freight, capital goods, cloud services and other relevant categories. Reconcile totals and retain source evidence.

04 / Use the online calculator

A transparent screening tool, not a full reporting platform.

• Enter one reporting period and the country/site boundary. Use totals for that period; the tool does not annualize them.

• Add activity totals for the listed sources. Leave unmeasured sources blank; blanks are reported as excluded, not zero emissions. Enter zero only when you have evidence of zero activity.

• For each included source, enter a factor in kg CO_2e per displayed unit and a source note identifying publication, geography and year. Electricity factors must match the relevant grid and period.

• Use the refrigerant field for one gas: enter leaked kilograms and its documented GWP in kg CO_2e/kg. Multiple gases require separate calculation outside this screening tool.

• Use the additional Scope 3 total for reviewed emissions not already included. Preserve its external workings. Do not include business travel or waste twice.

• Calculate to see gross emissions for entered sources, scope bars and the exclusion list. Print or save the result from your browser with the underlying inputs. Editing an input invalidates the displayed result until recalculation.

Where to obtain factors

Use a competent national inventory or energy authority, a documented grid factor, or an appropriate published factor dataset. The US EPA Emission Factors Hub is a source for US contexts; it is not a default for Sri Lanka. GHG Protocol calculation resources support method selection. For Sri Lankan electricity, seek a documented relevant-year grid factor from the responsible local authority or supplier and confirm its accounting basis.

Worked arithmetic - illustrative only

10,000 kWh × an illustrative 0.50 kg CO_2e/kWh = 5,000 kg CO_2e = 5.00 tCO_2e. The value 0.50 is not a country benchmark and is not prefilled in the calculator. A blank field means missing coverage, even if the sum of other entered sources is low.

Inputs are processed in the current browser page. They are not sent to Nimble One or stored by this calculator. Downloaded or printed records are your responsibility.

05 / Deliver the first 90 days

A practical implementation plan - adapt it to your organization.

Days 1-30 / Establish the baseline

Name the sponsor and data owners. Agree the organizational boundary and reporting period. Hold a short stakeholder review. Assemble bills, fuel logs, equipment records, supplier information and existing policies. Create the issues register and list missing data. Select a small set of feasible measures.

Days 31-60 / Validate and act

Review factor sources and units; reconcile records. Calculate a preliminary footprint and identify excluded sources. Select priority actions with an owner, estimated cost and expected benefit. Start practical improvements such as power management, travel planning, access reviews, training and supplier screening.

Days 61-90 / Review and commit

Have a second person review calculations and evidence. Present the baseline, uncertainty, material gaps and proposed priorities to management. Approve realistic targets only after the baseline is credible. Set quarterly review dates and an annual disclosure cycle. Seek qualified external support where reporting obligations or assurance requirements apply.

Release checklist

Boundary and period stated; major sources screened; records reconciled; factors traceable; units checked; duplicates removed; exclusions disclosed; owner sign-off recorded; claims consistent with evidence; action budget and review date agreed.

How Nimble One can support

Technology advisory: responsible investment choices. Project governance: clear ownership and evidence. AI automation: proportionate safeguards. Cybersecurity: information trust. Cloud workplace: resource efficiency and resilience. Corporate training: practical capability and ethical conduct. Scope any engagement explicitly; no certification or assured outcome is implied.

06 / Sources and next steps

Primary references consulted on 18 September 2026.

GHG Protocol - Corporate Standard

https://ghgprotocol.org/corporate-standard

GHG Protocol - Scope 2 Guidance

https://ghgprotocol.org/scope-2-guidance

GHG Protocol - Corporate Value Chain (Scope 3) Standard

https://ghgprotocol.org/corporate-value-chain-scope-3-standard

US EPA - GHG Emission Factors Hub

https://www.epa.gov/climateleadership/ghg-emission-factors-hub

UN Global Compact - Ten Principles

https://unglobalcompact.org/what-is-gc/mission/principles

GRI - Standards

https://www.globalreporting.org/standards/

Check the authoritative source for applicable editions and updates before formal reporting. The guide synthesizes practical recommendations and does not reproduce or replace the standards. Legal and reporting duties depend on jurisdiction, sector, size and contractual commitments.

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