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KEY PERFORMANCE INDICATORS SUPPORTING THE GREEN TRANSITION IN MANUFACTURING COMPANIES

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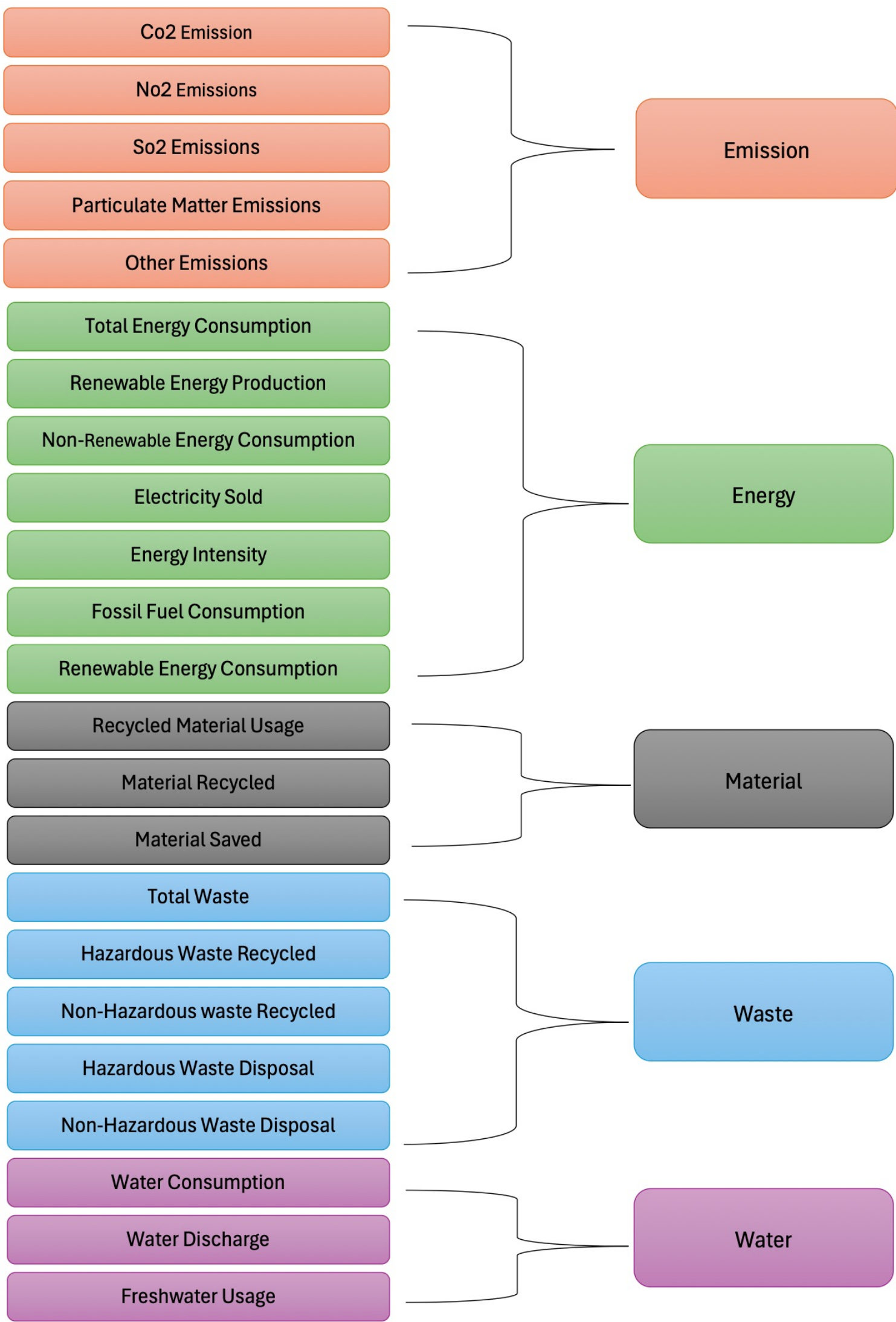
The thesis investigated how environmental Key Performance Indicators (KPIs) related to production systems were reported in the sustainability reports of major manufacturing companies in Sweden. The study examined which production-related environmental KPIs are emphasised, how these are categorised across themes such as emissions, energy, materials, waste, and water, and how companies align their reporting with Environmental, Social, and Governance (ESG) frameworks.

Method and material

A qualitative document study was conducted, analysing the latest sustainability reports from ten of Sweden’s largest manufacturing companies. Data collection involved extracting environmental KPIs and identifying referenced ESG frameworks, such as the Global Reporting Initiative (GRI), European Sustainability Reporting Standards (ESRS), the Science-Based Targets initiative (SBTi), EU Taxonomy, the Sustainability Accounting Standards Board (SASB), and the Task Force on Climate-related Financial Disclosures (TCFD).

Company	Industry Type
Volvo Cars	Automotive
Volvo Group	Automotive
Scania	Automotive
SSAB	Steel
SAAB	Defense and Aerospace
Husqvarna	Outdoor Power Equipment
Epiroc	Mining and Infrastructure
Hitachi Energy	Energy Technology
Essity	Hygiene and Health
Siemens Energy	Energy Technology

What environmental KPIs related to production systems are used by leading manufacturing companies in Sweden?



What ESG reporting frameworks are followed in the sustainability reports of leading manufacturing companies?

		ESG Frameworks							
		GRI	SBTi	EU Taxonomy	TCFD	SDG	ESRS	SASB	GFR
Companies	Volvo Cars		●	●		●			●
	Volvo Group	●	●	●	●			●	
	Scania	●	●	●	●				
	SSAB	●	●	●	●	●			
	SAAB		●	●			●		
	Husqvarna	●	●	●	●				
	Epiroc		●	●	●	●	●		
	Hitachi Energy	●	●			●			
	Essity	●	●	●	●	●			
	Siemens	●	●	●	●	●			

Results

The results showed that emissions KPIs were the most emphasised, followed by energy-related indicators, while material, waste, and water were less consistently reported, reflecting alignment with international climate targets, even though the green transition extends beyond emissions. Regarding frameworks, the Science-Based Targets initiative (SBTi) was referenced by all companies, underscoring the central role of emission reduction commitments. Overall, framework usage varied, reflecting both regulatory influence and company priorities.

