# Dharmic Capitalism Operational Pack

Overview

This single-page operational pack contains three ready-to-use artifacts to put Dharmic Capitalism into practice:

1. **CARE Checklist** — a one-page executive checklist to start immediately.
2. **Dharmic Scorecard** — a board-ready 6-metric scorecard with KPI definitions and simple targets.
3. **12-Month Checklist & KPIs** — an owner-assigned, time-phased playbook (Months 0–3, 3–6, 6–12) with rough costs and expected outcomes.

Use this as a copy-and-paste appendix for board packs, investor decks, or internal change programs. Export to PDF or paste into your CMS.
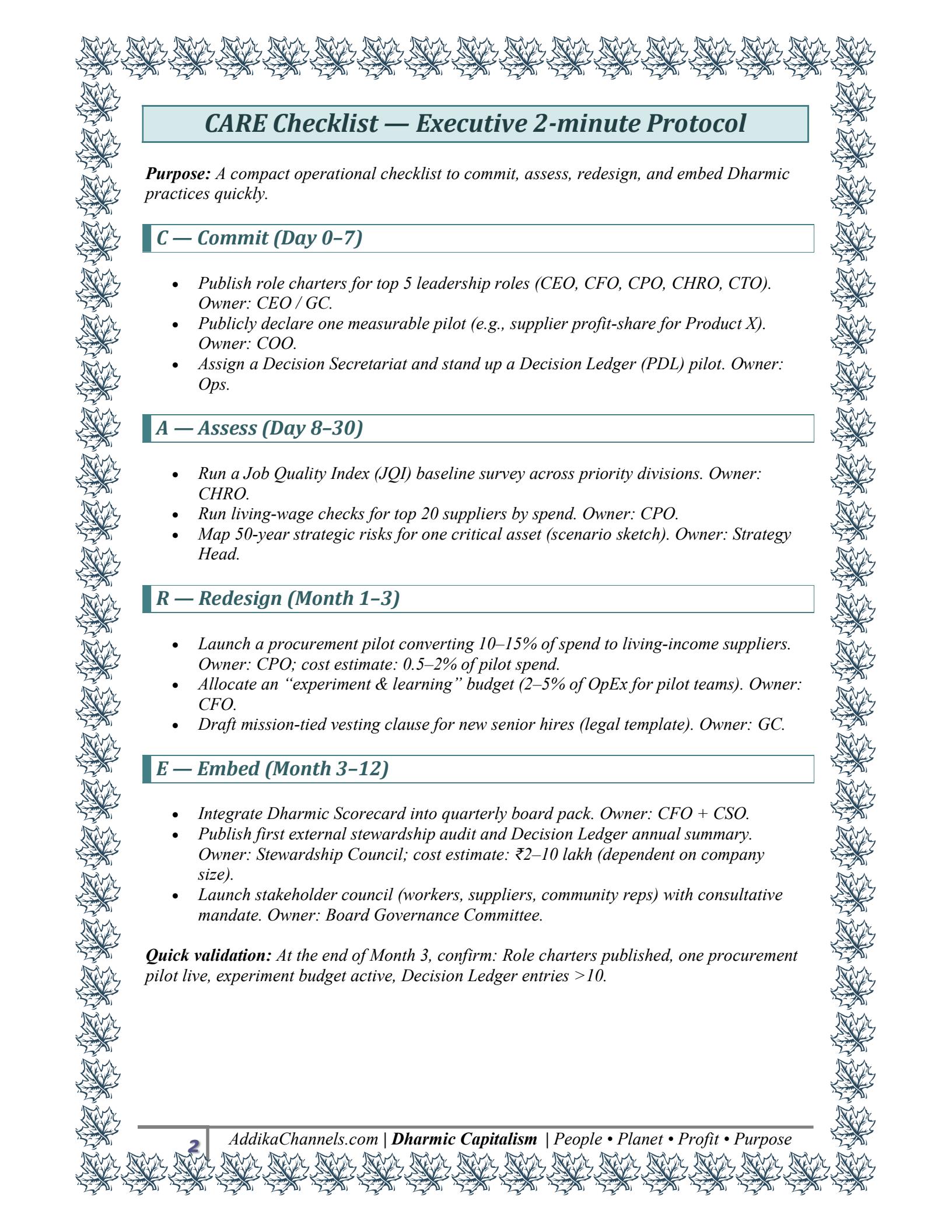
CARE Checklist — Executive 2-minute Protocol

Purpose: *A compact operational checklist to commit, assess, redesign, and embed Dharmic practices quickly.*

C — Commit (Day 0–7)

- *Publish role charters for top 5 leadership roles (CEO, CFO, CPO, CHRO, CTO). Owner: CEO / GC.*
- *Publicly declare one measurable pilot (e.g., supplier profit-share for Product X). Owner: COO.*
- *Assign a Decision Secretariat and stand up a Decision Ledger (PDL) pilot. Owner: Ops.*

A — Assess (Day 8–30)

- *Run a Job Quality Index (JQI) baseline survey across priority divisions. Owner: CHRO.*
- *Run living-wage checks for top 20 suppliers by spend. Owner: CPO.*
- *Map 50-year strategic risks for one critical asset (scenario sketch). Owner: Strategy Head.*

R — Redesign (Month 1–3)

- *Launch a procurement pilot converting 10–15% of spend to living-income suppliers. Owner: CPO; cost estimate: 0.5–2% of pilot spend.*
- *Allocate an "experiment & learning" budget (2–5% of OpEx for pilot teams). Owner: CFO.*
- *Draft mission-tied vesting clause for new senior hires (legal template). Owner: GC.*

E — Embed (Month 3–12)

- *Integrate Dharmic Scorecard into quarterly board pack. Owner: CFO + CSO.*
- *Publish first external stewardship audit and Decision Ledger annual summary. Owner: Stewardship Council; cost estimate: ₹2–10 lakh (dependent on company size).*
- *Launch stakeholder council (workers, suppliers, community reps) with consultative mandate. Owner: Board Governance Committee.*

Quick validation: *At the end of Month 3, confirm: Role charters published, one procurement pilot live, experiment budget active, Decision Ledger entries >10.*

# Dharmic Scorecard — Board-Ready 6-Metric Dashboard

Purpose: *A compact mixture of Financial, People, Planet, Reciprocity and Governance KPIs that fits an executive single page.*

KPI (Owner)	Definition	Frequency	Sample Target (12 months)
Sustainable EBITDA Margin (%) (CFO)	EBITDA adjusted for stewardship spend (reinvestment into suppliers, regenerative work).	Quarterly	Maintain ≥ baseline; demonstrate ≤5% short-term margin impact with improving long-term outlook
Job Quality Index (0–100) (CHRO)	Composite: living wage coverage (30%), contract stability (20%), hours predictability (15%), benefits access (15%), training access (20%).	Quarterly	+15 points from baseline
Supplier Livelihood Coverage (%) (CPO)	% of procurement spend with suppliers meeting living-income criteria or in supplier support agreements.	Annual	≥30% for pilot categories; scale to 60% in 36 months
Regenerative Land Area (ha) (CSO/Head of Supply)	Hectares under regenerative practices attributable to company sourcing/ownership.	Annual	+X ha (context-specific) — aim for measurable year-on-year growth
Experiment & Learning Spend (%) (CFO/Innovation Lead)	% of OpEx allocated to non-ROI-first experiments and learning programs.	Quarterly	2–5% of departmental OpEx
Decision Ledger Transparency Score (%) (Stewardship Council)	% of major strategic decisions posted to PDL with follow-up updates.	Quarterly	≥80% transparency for threshold decisions

Reporting format: *For each KPI show (1) last value, (2) 12-month trendline, (3) short narrative (≤75 words) explaining movement and mitigation actions.*

Data sources & suggested tools: *ERP/Finance, HRIS (for payroll and contract data), Procurement system, Supplier audits, Remote sensing/GIS (for regenerative land), Experiment budget ledger, Decision Secretariat logs.*

Audit & assurance cadence: *Monthly automated dashboards for ops teams; Quarterly board review; Annual external stewardship assurance.*
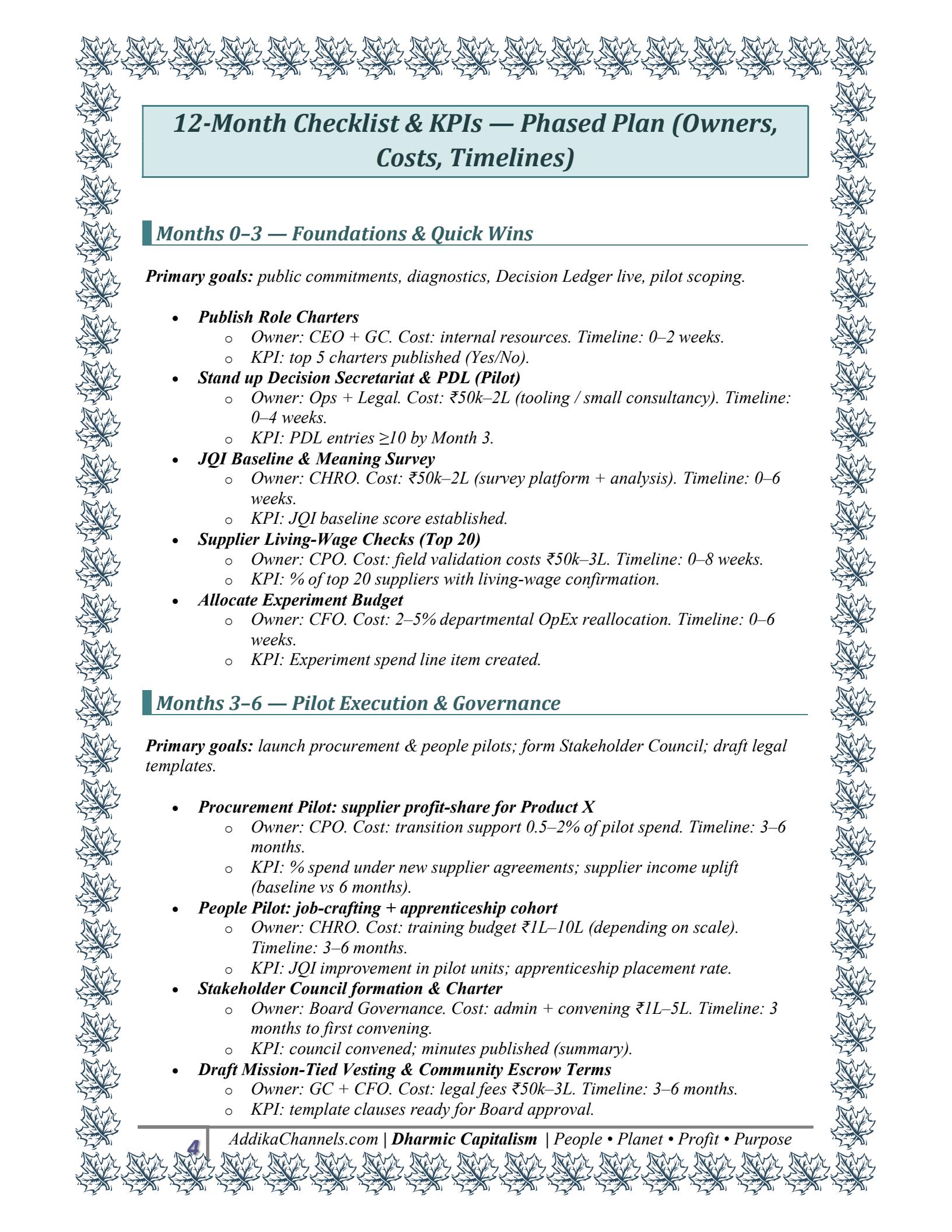
12-Month Checklist & KPIs — Phased Plan (Owners, Costs, Timelines)

### *Months 0–3 — Foundations & Quick Wins*

Primary goals: *public commitments, diagnostics, Decision Ledger live, pilot scoping.*

- **Publish Role Charters**
    - *Owner: CEO + GC. Cost: internal resources. Timeline: 0–2 weeks.*
    - *KPI: top 5 charters published (Yes/No).*
- **Stand up Decision Secretariat & PDL (Pilot)**
    - *Owner: Ops + Legal. Cost: ₹50k–2L (tooling / small consultancy). Timeline: 0–4 weeks.*
    - *KPI: PDL entries ≥10 by Month 3.*
- **JQI Baseline & Meaning Survey**
    - *Owner: CHRO. Cost: ₹50k–2L (survey platform + analysis). Timeline: 0–6 weeks.*
    - *KPI: JQI baseline score established.*
- **Supplier Living-Wage Checks (Top 20)**
    - *Owner: CPO. Cost: field validation costs ₹50k–3L. Timeline: 0–8 weeks.*
    - *KPI: % of top 20 suppliers with living-wage confirmation.*
- **Allocate Experiment Budget**
    - *Owner: CFO. Cost: 2–5% departmental OpEx reallocation. Timeline: 0–6 weeks.*
    - *KPI: Experiment spend line item created.*

Months 3–6 — Pilot Execution & Governance

Primary goals: *launch procurement & people pilots; form Stakeholder Council; draft legal templates.*

- **Procurement Pilot: supplier profit-share for Product X**
    - *Owner: CPO. Cost: transition support 0.5–2% of pilot spend. Timeline: 3–6 months.*
    - *KPI: % spend under new supplier agreements; supplier income uplift (baseline vs 6 months).*
- **People Pilot: job-crafting + apprenticeship cohort**
    - *Owner: CHRO. Cost: training budget ₹1L–10L (depending on scale). Timeline: 3–6 months.*
    - *KPI: JQI improvement in pilot units; apprenticeship placement rate.*
- **Stakeholder Council formation & Charter**
    - *Owner: Board Governance. Cost: admin + convening ₹1L–5L. Timeline: 3 months to first convening.*
    - *KPI: council convened; minutes published (summary).*
- **Draft Mission-Tied Vesting & Community Escrow Terms**
    - *Owner: GC + CFO. Cost: legal fees ₹50k–3L. Timeline: 3–6 months.*
    - *KPI: template clauses ready for Board approval.*
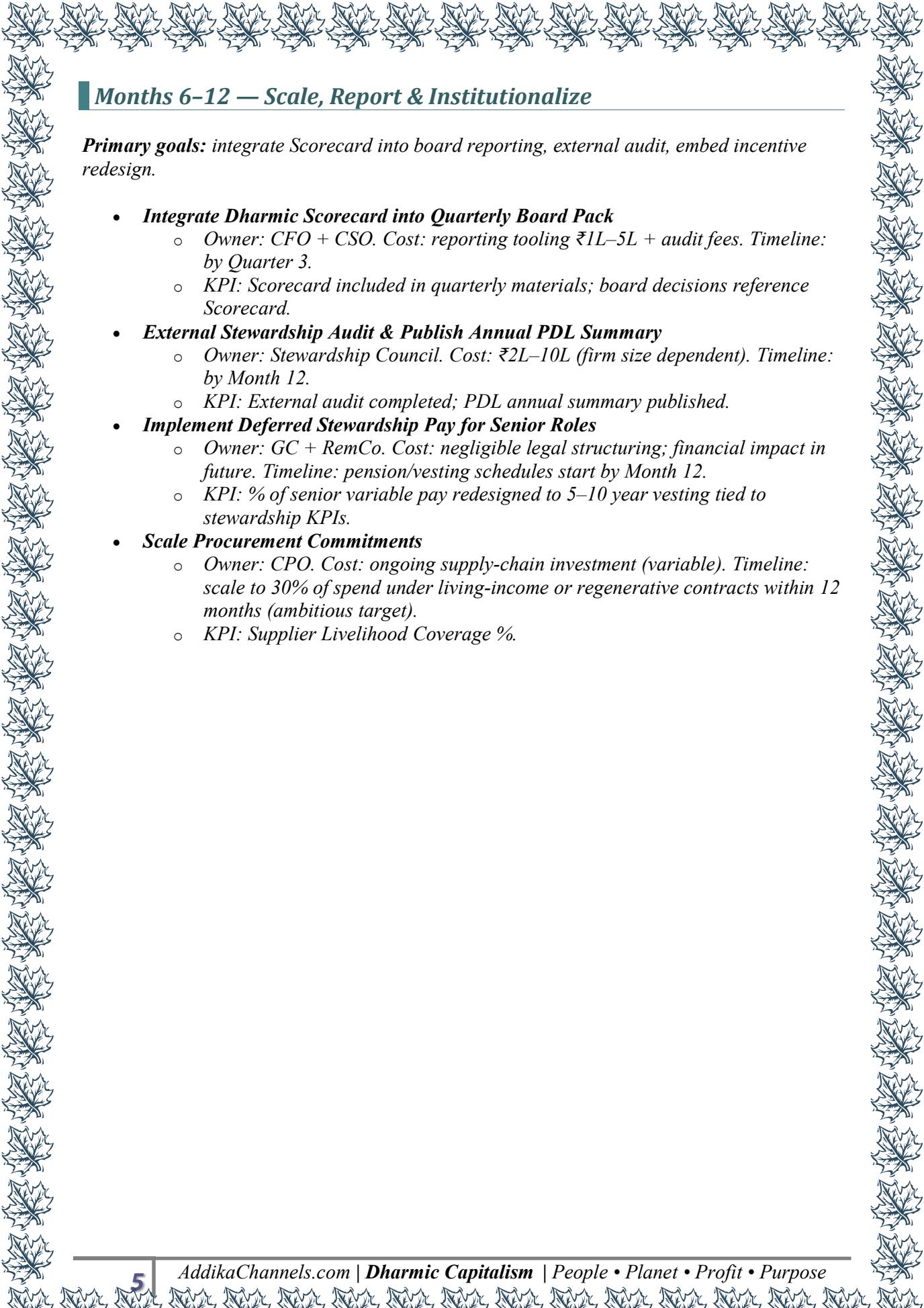
Months 6–12 — Scale, Report & Institutionalize

Primary goals: integrate Scorecard into board reporting, external audit, embed incentive redesign.

- **Integrate Dharmic Scorecard into Quarterly Board Pack**
  - *Owner: CFO + CSO. Cost: reporting tooling ₹1L–5L + audit fees. Timeline: by Quarter 3.*
  - *KPI: Scorecard included in quarterly materials; board decisions reference Scorecard.*
- **External Stewardship Audit & Publish Annual PDL Summary**
  - *Owner: Stewardship Council. Cost: ₹2L–10L (firm size dependent). Timeline: by Month 12.*
  - *KPI: External audit completed; PDL annual summary published.*
- **Implement Deferred Stewardship Pay for Senior Roles**
  - *Owner: GC + RemCo. Cost: negligible legal structuring; financial impact in future. Timeline: pension/vesting schedules start by Month 12.*
  - *KPI: % of senior variable pay redesigned to 5–10 year vesting tied to stewardship KPIs.*
- **Scale Procurement Commitments**
  - *Owner: CPO. Cost: ongoing supply-chain investment (variable). Timeline: scale to 30% of spend under living-income or regenerative contracts within 12 months (ambitious target).*
  - *KPI: Supplier Livelihood Coverage %.*

Suggested KPI Targets (First 12 Months) — Summary Table

KPI	Baseline → 12-month Target
Job Quality Index	Baseline → +15 points
Supplier Livelihood Coverage	Baseline → 30% (pilot categories)
Regenerative Land Area	Baseline → +X ha (company-specific)
Experiment & Learning Spend (%)	0 → 2–5%
Decision Ledger Transparency	0 → ≥80% for threshold decisions
Sustainable EBITDA Impact	≤5% short-term margin tradeoff; improved terminal value
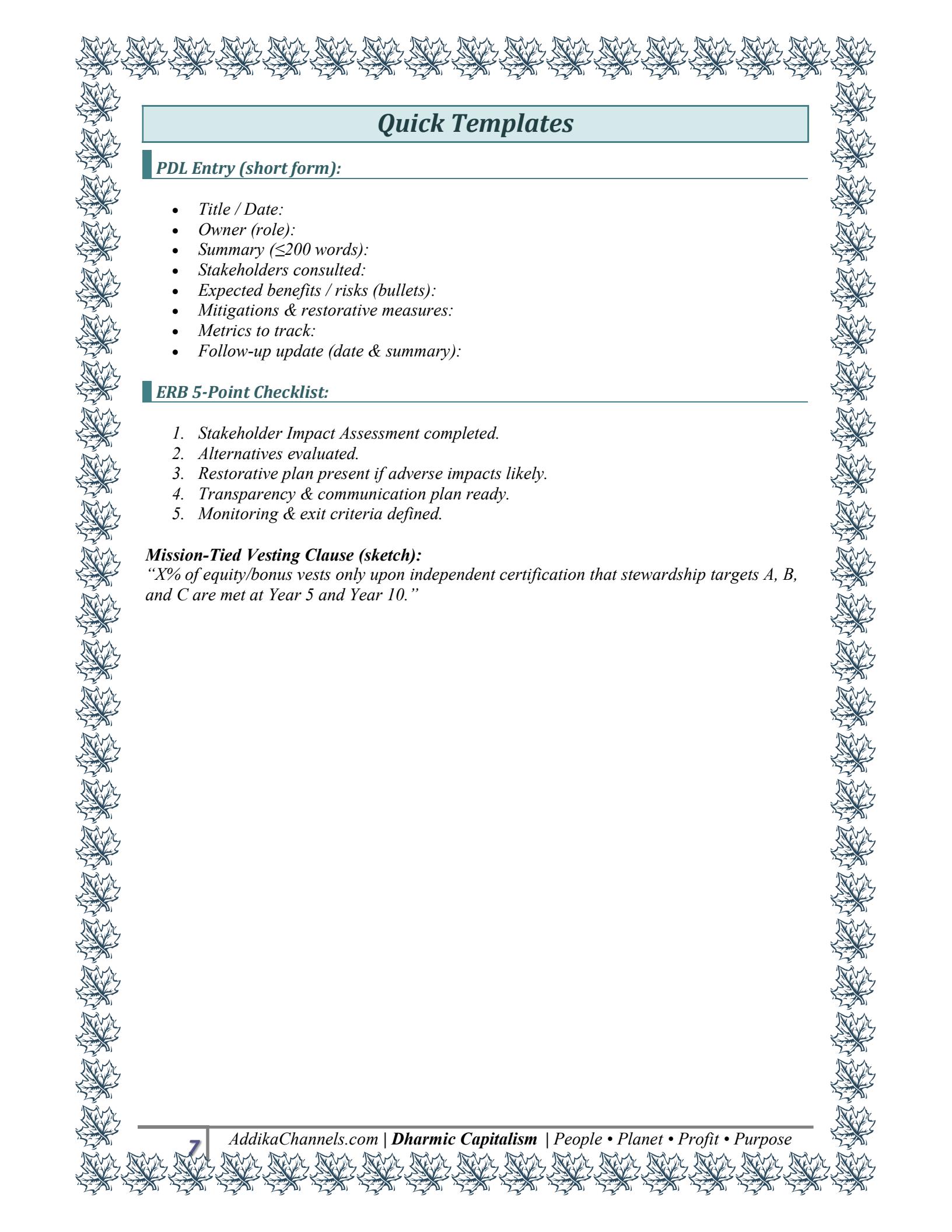
Quick Templates

PDL Entry (short form):

- *Title / Date:*
- *Owner (role):*
- *Summary (≤200 words):*
- *Stakeholders consulted:*
- *Expected benefits / risks (bullets):*
- *Mitigations & restorative measures:*
- *Metrics to track:*
- *Follow-up update (date & summary):*

ERB 5-Point Checklist:

1. *Stakeholder Impact Assessment completed.*
2. *Alternatives evaluated.*
3. *Restorative plan present if adverse impacts likely.*
4. *Transparency & communication plan ready.*
5. *Monitoring & exit criteria defined.*

Mission-Tied Vesting Clause (sketch):
"X% of equity/bonus vests only upon independent certification that stewardship targets A, B, and C are met at Year 5 and Year 10."

Dharmic Scorecard Template

A 6-pillar, board-ready governance and performance system for Dharmic Capitalism.

Section 1 — Overview (Fill Before Use)

Organization Name:
Reporting Period:
Owner(s): *CFO • CHRO • CSO • CPO • Stewardship Council*
Update Cadence: *Monthly (Ops) • Quarterly (Board) • Annual (External Stewardship Audit)*

Purpose:
*To evaluate **Financial**, **People**, **Planet**, **Reciprocity & Supply Chain**, **Governance**, and **Purpose/Meaning** performance through a Dharmic lens.*
*Metrics intentionally include **leading indicators** of long-term health.*
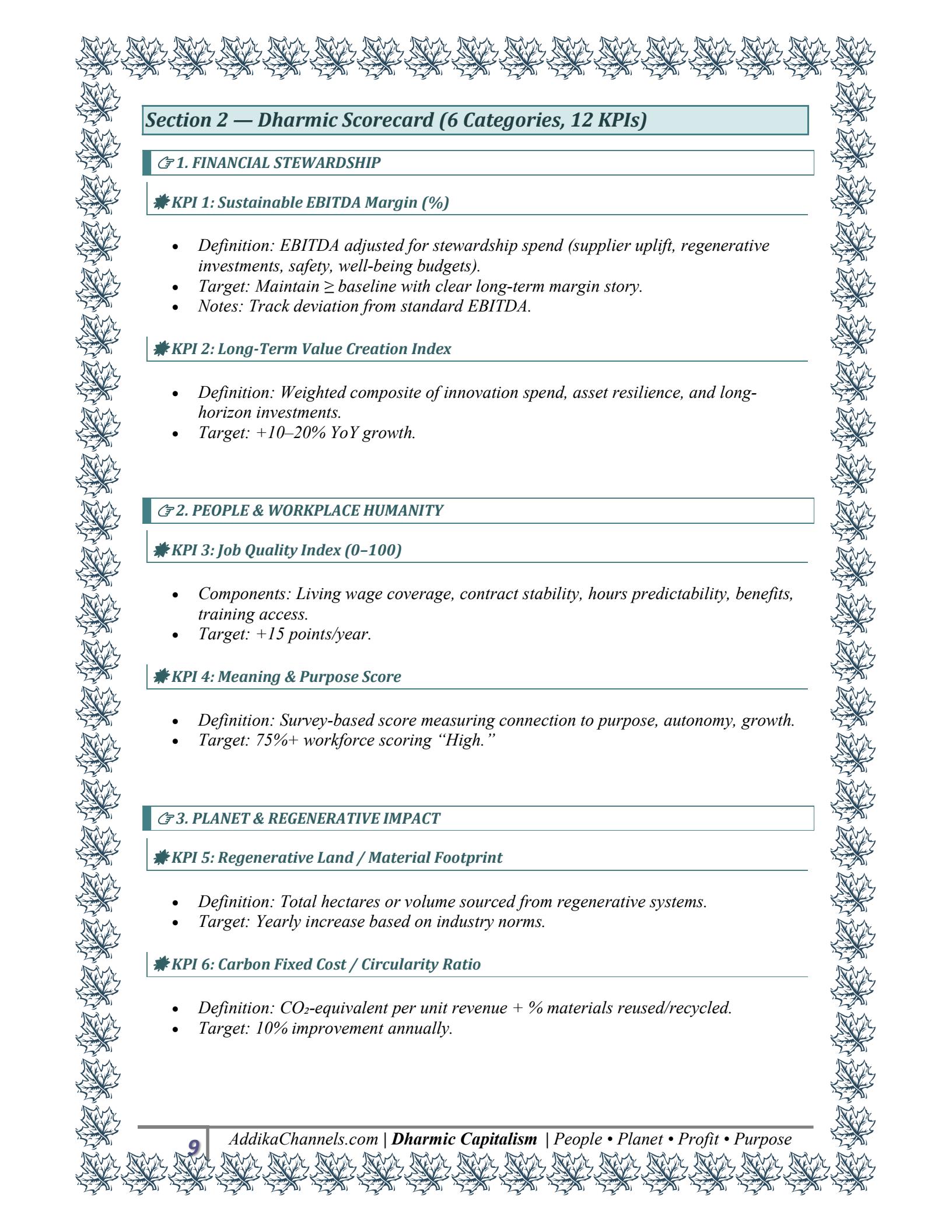
Section 2 — Dharmic Scorecard (6 Categories, 12 KPIs)

☞ 1. FINANCIAL STEWARDSHIP

❀ KPI 1: Sustainable EBITDA Margin (%)

- *Definition: EBITDA adjusted for stewardship spend (supplier uplift, regenerative investments, safety, well-being budgets).*
- *Target: Maintain ≥ baseline with clear long-term margin story.*
- *Notes: Track deviation from standard EBITDA.*

❀ KPI 2: Long-Term Value Creation Index

- *Definition: Weighted composite of innovation spend, asset resilience, and long-horizon investments.*
- *Target: +10–20% YoY growth.*

☞ 2. PEOPLE & WORKPLACE HUMANITY

❀ KPI 3: Job Quality Index (0–100)

- *Components: Living wage coverage, contract stability, hours predictability, benefits, training access.*
- *Target: +15 points/year.*

❀ KPI 4: Meaning & Purpose Score

- *Definition: Survey-based score measuring connection to purpose, autonomy, growth.*
- *Target: 75%+ workforce scoring "High."*

☞ 3. PLANET & REGENERATIVE IMPACT

❀ KPI 5: Regenerative Land / Material Footprint

- *Definition: Total hectares or volume sourced from regenerative systems.*
- *Target: Yearly increase based on industry norms.*

❀ KPI 6: Carbon Fixed Cost / Circularity Ratio

- *Definition: CO_2-equivalent per unit revenue + % materials reused/recycled.*
- *Target: 10% improvement annually.*
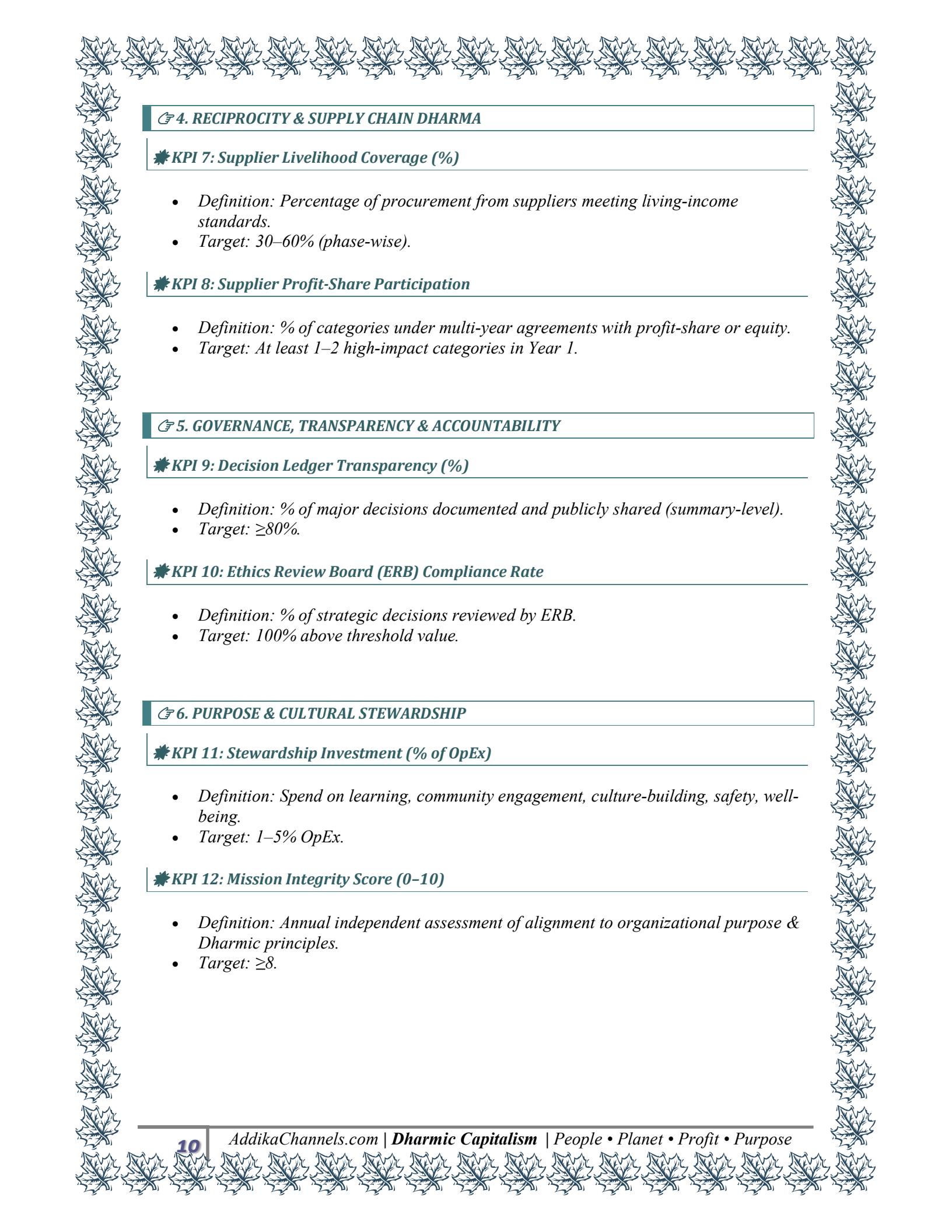
☞ 4. RECIPROCITY & SUPPLY CHAIN DHARMA

❈ KPI 7: Supplier Livelihood Coverage (%)

- *Definition: Percentage of procurement from suppliers meeting living-income standards.*
- *Target: 30–60% (phase-wise).*

❈ KPI 8: Supplier Profit-Share Participation

- *Definition: % of categories under multi-year agreements with profit-share or equity.*
- *Target: At least 1–2 high-impact categories in Year 1.*

☞ 5. GOVERNANCE, TRANSPARENCY & ACCOUNTABILITY

❈ KPI 9: Decision Ledger Transparency (%)

- *Definition: % of major decisions documented and publicly shared (summary-level).*
- *Target: ≥80%.*

❈ KPI 10: Ethics Review Board (ERB) Compliance Rate

- *Definition: % of strategic decisions reviewed by ERB.*
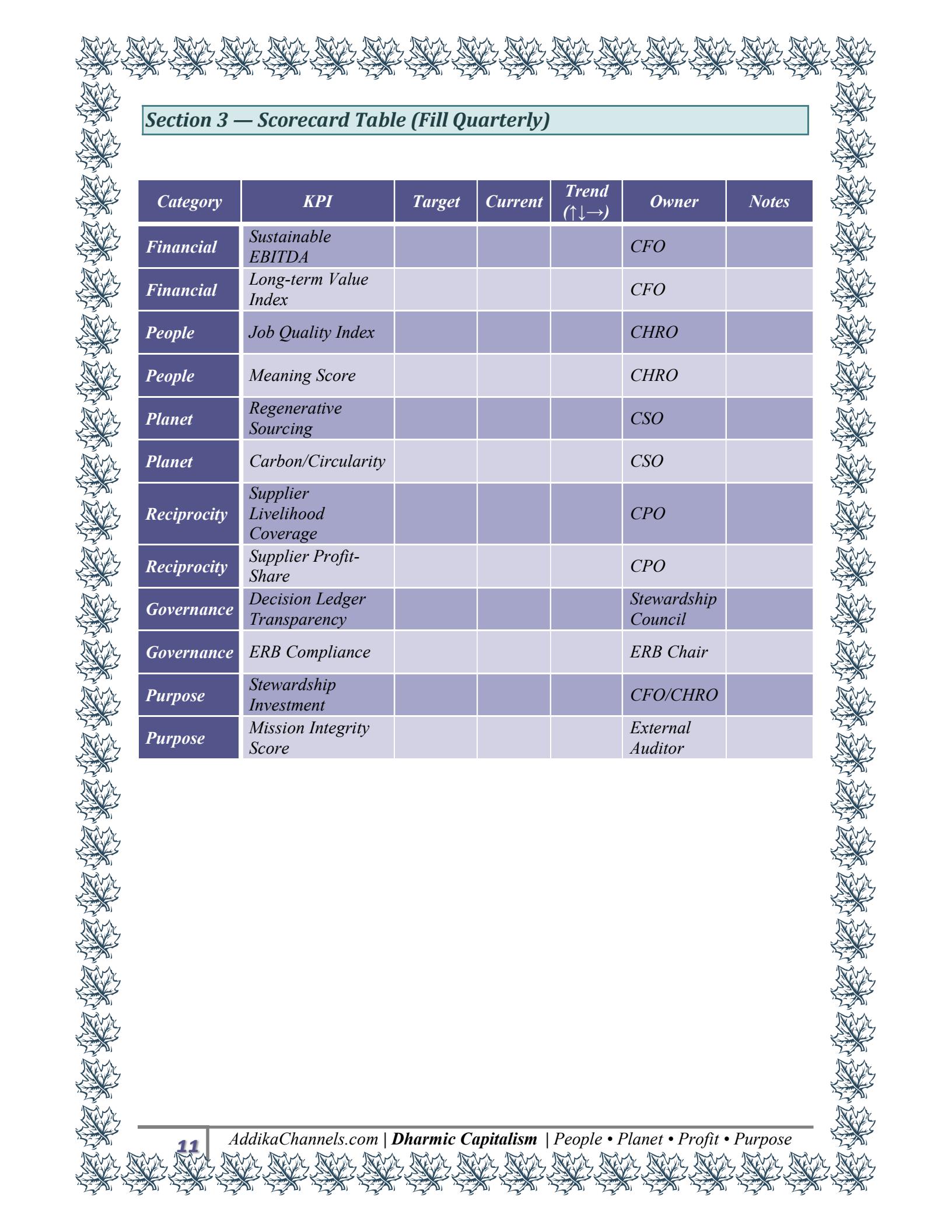- *Target: 100% above threshold value.*

☞ 6. PURPOSE & CULTURAL STEWARDSHIP

❈ KPI 11: Stewardship Investment (% of OpEx)

- *Definition: Spend on learning, community engagement, culture-building, safety, well-being.*
- *Target: 1–5% OpEx.*

❈ KPI 12: Mission Integrity Score (0–10)

- *Definition: Annual independent assessment of alignment to organizational purpose & Dharmic principles.*
- *Target: ≥8.*

Section 3 — Scorecard Table (Fill Quarterly)

Category	KPI	Target	Current	Trend (↑↓→)	Owner	Notes
Financial	Sustainable EBITDA				CFO	
Financial	Long-term Value Index				CFO	
People	Job Quality Index				CHRO	
People	Meaning Score				CHRO	
Planet	Regenerative Sourcing				CSO	
Planet	Carbon/Circularity				CSO	
Reciprocity	Supplier Livelihood Coverage				CPO	
Reciprocity	Supplier Profit-Share				CPO	
Governance	Decision Ledger Transparency				Stewardship Council	
Governance	ERB Compliance				ERB Chair	
Purpose	Stewardship Investment				CFO/CHRO	
Purpose	Mission Integrity Score				External Auditor	

Section 4 — Interpretive Guidance

☞ How to Read the Dharmic Scorecard

- **Financial + People + Planet + Reciprocity + Governance + Purpose** must all show green/yellow trends.
- A **red trend** in any single category triggers:
  - **ERB review**
  - **Mitigation plan**
  - **PDL entry update**

☞ Minimum Evidence for Green Status

- Written documentation, HRIS/ERP data extracts, supplier audit summaries, or external letters of assurance.

Section 5 — Quarterly Reflection Log

Use for board minutes or stewardship narrative.

Quarter:
Major Positive Shifts:
Concerns & Red Flags:
Restorative Actions Taken:
Planned Enhancements Next Quarter:

Section 6 — Annual Stewardship Summary

Overall Mission Integrity Score:
Key Reforms Implemented:
Top 3 Risks for Next Year:
Top 3 Opportunities: