

Business
Reporting on
the SDGs

AN ANALYSIS OF THE
GOALS AND TARGETS



Developed by



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SECTION 2: BUSINESS DISCLOSURES PER SDG TARGET

17 SDG 1: NO POVERTY

- 18 **Target 1.1.** By 2030, eradicate extreme poverty for all people everywhere, currently measured as people living on less than \$1.25 a day
- 19 **Target 1.2.** By 2030, reduce at least by half the proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions
- 22 **Target 1.3.** Implement nationally appropriate social protection systems and measures for all, including floors, and by 2030 achieve substantial coverage of the poor and the vulnerable
- 23 **Target 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
- 25 **Target 1.5.** By 2030, build the resilience of the poor and those in vulnerable situations and reduce their exposure and vulnerability to climate-related extreme events and other economic, social and environmental shocks and disasters

26 SDG 2: ZERO HUNGER

- 27 **Target 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
- 28 **Target 2.2.** By 2030, end all forms of malnutrition, including achieving, by 2025, the internationally agreed targets on stunting and wasting in children under 5 years of age, and address the nutritional needs of adolescent girls, pregnant and lactating women and older persons
- 29 **Target 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
- 31 **Target 2.4.** By 2030, ensure sustainable food production systems and implement resilient agricultural practices that increase productivity and production, that help maintain ecosystems, that strengthen capacity for adaptation to climate change, extreme weather, drought, flooding and other disasters and that progressively improve land and soil quality
- 32 **Target 2.5.** By 2020, maintain the genetic diversity of seeds, cultivated plants and farmed and domesticated animals and their related wild species, including through soundly managed and diversified seed and plant banks at the national, regional and international levels, and promote access to and fair and equitable sharing of benefits arising from the utilization of genetic resources and associated traditional knowledge, as internationally agreed



33 SDG 3: GOOD HEALTH AND WELL-BEING

- 34 Target 3.1. By 2030, reduce the global maternal mortality ratio to less than 70 per 100,000 live births
- 36 Target 3.2. By 2030, end preventable deaths of newborns and children under 5 years of age, with all countries aiming to reduce neonatal mortality to at least as low as 12 per 1,000 live births and under-5 mortality to at least as low as 25 per 1,000 live births
- 38 Target 3.3. By 2030, end the epidemics of AIDS, tuberculosis, malaria and neglected tropical diseases and combat hepatitis, water-borne diseases and other communicable diseases
- 40 Target 3.4. By 2030, reduce by one third premature mortality from non-communicable diseases through prevention and treatment and promote mental health and well-being
- 42 Target 3.5. Strengthen the prevention and treatment of substance abuse, including narcotic drug abuse and harmful use of alcohol
- 43 Target 3.6. By 2020, halve the number of global deaths and injuries from road traffic accidents
- 44 Target 3.7. By 2030, ensure universal access to sexual and reproductive health-care services, including for family planning, information and education, and the integration of reproductive health into national strategies and programs
- 45 Target 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
- 47 Target 3.9. By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination

50 SDG 4: QUALITY EDUCATION

- 51 Target 4.1. By 2030, ensure that all girls and boys complete free, equitable and quality primary and secondary education leading to relevant and effective learning outcomes
- 53 Target 4.2. By 2030, ensure that all girls and boys have access to quality early childhood development, care and pre-primary education so that they are ready for primary education
- 54 Target 4.3. By 2030, ensure equal access for all women and men to affordable and quality technical, vocational and tertiary education, including university
- 55 Target 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
- 56 Target 4.5. By 2030, eliminate gender disparities in education and ensure equal access to all levels of education and vocational training for the vulnerable, including persons with disabilities, indigenous peoples and children in vulnerable situations
- 57 Target 4.6. By 2030, ensure that all youth and a substantial proportion of adults, both men and women, achieve literacy and numeracy
- 57 Target 4.7. By 2030, ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship and appreciation of cultural diversity and of culture's contribution to sustainable development

58 SDG 5: GENDER EQUALITY

- 59 Target 5.1. End all forms of discrimination against all women and girls everywhere
- 62 Target 5.2. Eliminate all forms of violence against all women and girls in the public and private spheres, including trafficking and sexual and other types of exploitation
- 64 Target 5.3. Eliminate all harmful practices, such as child, early and forced marriage and female genital mutilation
- 64 Target 5.4. Recognize and value unpaid care and domestic work through the provision of public services, infrastructure and social protection policies and the promotion of shared responsibility within the household and the family as nationally appropriate
- 66 Target 5.5. Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life
- 68 Target 5.6. Ensure universal access to sexual and reproductive health and reproductive rights as agreed in accordance with the Programme of Action of the International Conference on Population and Development and the Beijing Platform for Action and the outcome documents of their review conferences



69 SDG 6: CLEAN WATER AND SANITATION

- 70 **Target 6.1.** By 2030, achieve universal and equitable access to safe and affordable drinking water for all
- 72 **Target 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
- 74 **Target 6.3.** By 2030, improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials, halving the proportion of untreated wastewater and substantially increasing recycling and safe reuse globally
- 77 **Target 6.4.** By 2030, substantially increase water-use efficiency across all sectors and ensure sustainable withdrawals and supply of freshwater to address water scarcity and substantially reduce the number of people suffering from water scarcity
- 80 **Target 6.5.** By 2030, implement integrated water resources management at all levels, including through transboundary cooperation as appropriate
- 81 **Target 6.6.** By 2020, protect and restore water-related ecosystems, including mountains, forests, wetlands, rivers, aquifers and lakes

84 SDG 7: AFFORDABLE AND CLEAN ENERGY

- 85 **Target 7.1.** By 2030, ensure universal access to affordable, reliable and modern energy services
- 86 **Target 7.2.** By 2030, increase substantially the share of renewable energy in the global energy mix
- 88 **Target 7.3.** By 2030, double the global rate of improvement in energy efficiency

90 SDG 8: DECENT WORK AND ECONOMIC GROWTH

- 91 **Target 8.1.** Sustain per capita economic growth in accordance with national circumstances and, in particular, at least seven per cent gross domestic product growth per annum in the least developed countries
- 93 **Target 8.2.** Achieve higher levels of economic productivity through diversification, technological upgrading and innovation, including through a focus on high value added and labour-intensive sectors
- 95 **Target 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
- 96 **Target 8.4.** Improve progressively, through 2030, global resource efficiency in consumption and production and endeavour to decouple economic growth from environmental degradation, in accordance with the Ten-Year Framework of Programmes on Sustainable Consumption and Production, with developed countries taking the lead
- 98 **Target 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
- 102 **Target 8.6.** By 2020, substantially reduce the proportion of youth not in employment, education or training
- 103 **Target 8.7.** Take immediate and effective measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour, including recruitment and use of child soldiers, and by 2025 end child labour in all its forms
- 105 **Target 8.8.** Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment
- 110 **Target 8.9.** By 2030, devise and implement policies to promote sustainable tourism that creates jobs and promotes local culture and products
- 110 **Target 8.10.** Strengthen the capacity of domestic financial institutions to encourage and expand access to banking, insurance and financial services for all



111 SDG 9: INDUSTRY, INNOVATION AND INFRASTRUCTURE

- 112 **Target 9.1.** Develop quality, reliable, sustainable and resilient infrastructure, including regional and trans-border infrastructure, to support economic development and human well-being, with a focus on affordable and equitable access for all
- 114 **Target 9.2.** Promote inclusive and sustainable industrialization and, by 2030, significantly raise industry's share of employment and gross domestic product, in line with national circumstances, and double its share in least developed countries
- 115 **Target 9.3.** Increase the access of small-scale industrial and other enterprises, in particular in developing countries, to financial services, including affordable credit, and their integration into value chains and markets
- 116 **Target 9.4.** By 2030, upgrade infrastructure and retrofit industries to make them sustainable, with increased resource-use efficiency and greater adoption of clean and environmentally sound technologies and industrial processes, with all countries taking action in accordance with their respective capabilities
- 118 **Target 9.5.** Enhance scientific research, upgrade the technological capabilities of industrial sectors in all countries, in particular developing countries, including, by 2030, encouraging innovation and substantially increasing the number of research and development workers per 1 million people and public and private research and development spending

121 SDG 10: REDUCED INEQUALITIES

- 122 **Target 10.1.** By 2030, progressively achieve and sustain income growth of the bottom 40 per cent of the population at a rate higher than the national average
- 123 **Target 10.2.** By 2030, empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status
- 124 **Target 10.3.** Ensure equal opportunity and reduce inequalities of outcome, including by eliminating discriminatory laws, policies and practices and promoting appropriate legislation, policies and action in this regard
- 126 **Target 10.4.** Adopt policies, especially fiscal, wage and social protection policies, and progressively achieve greater equality
- 126 **Target 10.5.** Improve the regulation and monitoring of global financial markets and institutions and strengthen the implementation of such regulations
- 127 **Target 10.6.** Ensure enhanced representation and voice for developing countries in decision-making in global international economic and financial institutions in order to deliver more effective, credible, accountable and legitimate institutions
- 127 **Target 10.7.** Facilitate orderly, safe, regular and responsible migration and mobility of people, including through the implementation of planned and well managed migration policies

128 SDG 11: SUSTAINABLE CITIES AND COMMUNITIES

- 129 **Target 11.1.** By 2030, ensure access for all to adequate, safe and affordable housing and basic services and upgrade slums
- 131 **Target 11.2.** By 2030, provide access to safe, affordable, accessible and sustainable transport systems for all, improving road safety, notably by expanding public transport, with special attention to the needs of those in vulnerable situations, women, children, persons with disabilities and older persons
- 132 **Target 11.3.** By 2030, enhance inclusive and sustainable urbanization and capacity for participatory, integrated and sustainable human settlement planning and management in all countries
- 132 **Target 11.4.** Strengthen efforts to protect and safeguard the world's cultural and natural heritage
- 134 **Target 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
- 133 **Target 11.6.** By 2030, reduce the adverse per capita environmental impact of cities, including by paying special attention to air quality and municipal and other waste management
- 133 **Target 11.7.** By 2030, provide universal access to safe, inclusive and accessible, green and public spaces, in particular for women and children, older persons and persons with disabilities



134 SDG 12: RESPONSIBLE CONSUMPTION AND PRODUCTION

- 135 **Target 12.1.** Implement the 10-Year Framework of Programmes on Sustainable Consumption and Production Patterns, all countries taking action, with developed countries taking the lead, taking into account the development and capabilities of developing countries
- 136 **Target 12.2.** By 2030, ensure access for all to adequate, safe and affordable housing and basic services and upgrade slums
- 138 **Target 12.3.** By 2030, halve per capita global food waste at the retail and consumer levels and reduce food losses along production and supply chains, including post-harvest losses
- 139 **Target 12.4.** By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their lifecycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment
- 142 **Target 12.5.** By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse
- 144 **Target 12.6.** Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle
- 145 **Target 12.7.** Promote public procurement practices that are sustainable, in accordance with national policies and priorities
- 146 **Target 12.8.** By 2030, ensure that people everywhere have the relevant information and awareness for sustainable development and lifestyles in harmony with nature

148 SDG 13: CLIMATE ACTION

- 149 **Target 13.1.** Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries
- 154 **Target 13.2.** Integrate climate change measures into national policies, strategies and planning
- 155 **Target 13.3.** Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning

156 SDG 14: LIFE BELOW WATER

- 157 **Target 14.1.** By 2025, prevent and significantly reduce marine pollution of all kinds, in particular from land-based activities, including marine debris and nutrient pollution
- 159 **Target 14.2.** By 2020, sustainably manage and protect marine and coastal ecosystems to avoid significant adverse impacts, including by strengthening their resilience, and take action for their restoration in order to achieve healthy and productive oceans
- 161 **Target 14.3.** Minimize and address the impacts of ocean acidification, including through enhanced scientific cooperation at all levels
- 163 **Target 14.4.** By 2020, effectively regulate harvesting and end overfishing, illegal, unreported and unregulated fishing and destructive fishing practices and implement science-based management plans, in order to restore fish stocks in the shortest time feasible, at least to levels that can produce maximum sustainable yield as determined by their biological characteristics
- 163 **Target 14.5.** By 2020, conserve at least ten per cent of coastal and marine areas, consistent with national and international law and based on the best available scientific information
- 164 **Target 14.6.** By 2020, prohibit certain forms of fisheries subsidies which contribute to overcapacity and overfishing, eliminate subsidies that contribute to illegal, unreported and unregulated fishing and refrain from introducing new such subsidies, recognizing that appropriate and effective special and differential treatment for developing and least developed countries should be an integral part of the World Trade Organization fisheries subsidies negotiation
- 164 **Target 14.7.** By 2030, increase the economic benefits to small island developing States and least developed countries from the sustainable use of marine resources, including through sustainable management of fisheries, aquaculture and tourism



165 SDG 15: LIFE ON LAND

- 166** **Target 15.1.** By 2020, ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands, in line with obligations under international agreements
- 169** **Target 15.2.** By 2020, promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests and substantially increase afforestation and reforestation globally
- 172** **Target 15.3.** By 2030, combat desertification, restore degraded land and soil, including land affected by desertification, drought and floods, and strive to achieve a land degradation-neutral world
- 173** **Target 15.4.** By 2030, ensure the conservation of mountain ecosystems, including their biodiversity, in order to enhance their capacity to provide benefits that are essential for sustainable development
- 174** **Target 15.5.** Take urgent and significant action to reduce the degradation of natural habitats, halt the loss of biodiversity and, by 2020, protect and prevent the extinction of threatened species
- 177** **Target 15.6.** Promote fair and equitable sharing of the benefits arising from the utilization of genetic resources and promote appropriate access to such resources, as internationally agreed
- 178** **Target 15.7.** Take urgent action to end poaching and trafficking of protected species of flora and fauna and address both demand and supply of illegal wildlife products
- 178** **Target 15.8.** By 2020, introduce measures to prevent the introduction and significantly reduce the impact of invasive alien species on land and water ecosystems and control or eradicate the priority species
- 178** **Target 15.9.** By 2020, integrate ecosystem and biodiversity values into national and local planning, development processes, poverty reduction strategies and accounts

179 SDG 16: PEACE, JUSTICE AND STRONG INSTITUTIONS

- 181** **Target 16.1.** Significantly reduce all forms of violence and related death rates everywhere
- 183** **Target 16.2.** End abuse, exploitation, trafficking and all forms of violence against and torture of children
- 185** **Target 16.3.** Promote the rule of law at the national and international levels and ensure equal access to justice for all
- 187** **Target 16.4.** By 2030, significantly reduce illicit financial and arms flows, strengthen the recovery and return of stolen assets and combat all forms of organized crime
- 188** **Target 16.5.** Substantially reduce corruption and bribery in all their forms
- 190** **Target 16.6.** Develop effective, accountable and transparent institutions at all levels
- 192** **Target 16.7.** Ensure responsive, inclusive, participatory and representative decision-making at all levels
- 194** **Target 16.8.** Broaden and strengthen the participation of developing countries in the institutions of global governance
- 194** **Target 16.9.** By 2030, provide legal identity for all, including birth registration
- 195** **Target 16.10.** Ensure public access to information and protect fundamental freedoms, in accordance with national legislation and international agreements



196 SDG 17: PARTNERSHIPS FOR THE GOALS

- 197** Target 17.1. Strengthen domestic resource mobilization, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection
- 197** Target 17.2. Developed countries to implement fully their official development assistance commitments, including the commitment by many developed countries to achieve the target of 0.7 per cent of gross national income for official development assistance (ODA/GNI) to developing countries and 0.15 to 0.20 per cent of ODA/GNI to least developed countries; ODA providers are encouraged to consider setting a target to provide at least 0.20 per cent of ODA/GNI to least developed countries
- 198** Target 17.3. Mobilize additional financial resources for developing countries from multiple sources
- 198** Target 17.4. Assist developing countries in attaining long-term debt sustainability through coordinated policies aimed at fostering debt financing, debt relief and debt restructuring, as appropriate, and address the external debt of highly indebted poor countries to reduce debt distress
- 199** Target 17.5. Adopt and implement investment promotion regimes for least developed countries
- 199** Target 17.6. Enhance North-South, South-South and triangular regional and international cooperation on and access to science, technology and innovation and enhance knowledge-sharing on mutually agreed terms, including through improved coordination among existing mechanisms, in particular at the United Nations level, and through a global technology facilitation mechanism
- 199** Target 17.7. Promote the development, transfer, dissemination and diffusion of environmentally sound technologies to developing countries on favourable terms, including on concessional and preferential terms, as mutually agreed
- 200** Target 17.8. Fully operationalize the technology bank and science, technology and innovation capacity-building mechanism for least developed countries by 2017 and enhance the use of enabling technology, in particular information and communications technology
- 200** Target 17.9. Enhance international support for implementing effective and targeted capacity-building in developing countries to support national plans to implement all the Sustainable Development Goals, including through North-South, South-South and triangular cooperation

- 200** Target 17.10. Promote a universal, rules-based, open, non-discriminatory and equitable multilateral trading system under the World Trade Organization, including through the conclusion of negotiations under its Doha Development Agenda
- 201** Target 17.11. Significantly increase the exports of developing countries, in particular with a view to doubling the least developed countries' share of global exports by 2020
- 201** Target 17.12. Realize timely implementation of duty-free and quota-free market access on a lasting basis for all least developed countries, consistent with World Trade Organization decisions, including by ensuring that preferential rules of origin applicable to imports from least developed countries are transparent and simple, and contribute to facilitating market access
- 201** Target 17.13. Enhance global macroeconomic stability, including through policy coordination and policy coherence
- 201** Target 17.14. Enhance policy coherence for sustainable development
- 202** Target 17.15. Respect each country's policy space and leadership to establish and implement policies for poverty eradication and sustainable development
- 202** Target 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
- 203** Target 17.17. Encourage and promote effective public, public-private and civil society partnerships, building on the experience and resourcing strategies of partnerships
- 204** Target 17.18. By 2020, enhance capacity-building support to developing countries, including for least developed countries and small island developing States, to increase significantly the availability of high-quality, timely and reliable data disaggregated by income, gender, age, race, ethnicity, migratory status, disability, geographic location and other characteristics relevant in national contexts
- 204** Target 17.19. By 2030, build on existing initiatives to develop measurements of progress on sustainable development that complement gross domestic product, and support statistical capacity-building in developing countries

APPENDICES

- 206 I. Cross-cutting principles relevant to this publication
- 208 II. SDG target list
- 210 III. List of publications and other resources that informed this publication
- 214 IV. Criteria for selecting the disclosure and indicator sources
- 215 V. List of disclosure and indicator sources considered
- 216 VI. Examples of relevant UN Conventions and other key international agreements and other internationally agreed instruments
- 220 VII. Contributors



1. INTRODUCTION





WELCOME



“At a time when the revenues of large companies exceed the GDP of many countries and supply chains stretch around the world, the private sector plays a vital role in achieving the Sustainable Development Goals (SDGs). This analysis of the goals and targets is a first step towards a unified mechanism to help companies report on the SDGs in a comparable and effective way. By reporting on their progress, companies will improve their performance which will enable meaningful progress towards achieving the SDGs.”

Tim Mohin

Chief Executive, GRI



“The SDGs provide a unique opportunity to elevate communication on sustainability. Governments have emphasized this agenda through SDG 12 – recognizing how important it is for companies to adopt sustainable practices and integrate this information into their reporting cycles. The expectations on companies are huge. Companies that align reporting and communication with the SDGs will be speaking in the same language that increasingly is adopted by governments, foundations, NGOs and even investors.”

Lise Kingo

CEO & Executive Director, United Nations Global Compact



INTRODUCTION

What is in this document?

In 2015, with the 2030 Agenda for Sustainable Development, the world's leaders set out on an ambitious path to end poverty, fight inequality and injustice, and protect the planet. The Member States of the United Nations unanimously agreed upon the 17 Sustainable Development Goals (SDGs), making them the world's agenda for sustainable development. The SDGs provide a coherent, holistic, integrated framework for addressing the world's most urgent sustainability challenges and creating a better future for all. The success of the agenda will be based on collaborative efforts by all parties in society, including businesses.

We are at a key moment in the evolution of sustainability. The SDGs have enormous potential to drive corporate action and reporting. With transparency becoming the new paradigm for conducting business, this is the moment to take sustainability reporting to the next level and show the impact of business on the world's top priorities. This publication "An Analysis of the Goals and Targets" (hereafter: "Analysis") aims to aid progress towards these global top priorities by helping businesses large or small, all over the world, improve their reporting and performance on the SDGs.

This Analysis is an inventory of possible disclosures¹ per SDG, at the level of the 169 targets². To facilitate transparency, a set of disclosures were developed – both qualitative and quantitative – based on globally accepted disclosure frameworks for business. Any business can use these disclosures to report on their efforts towards achieving the SDGs. And greater transparency leads to better performance. To aid understanding, these disclosures are linked to an illustrative menu of potential actions business can take to contribute to the SDGs. In cases where there are no relevant disclosures for particular targets, the Analysis highlights these gaps, signaling areas where new disclosures need to be developed in the future. As such, this Analysis is the first step towards the greater ambition to develop a harmonized set of disclosures for businesses to report on the SDGs.

This Analysis is primarily intended to be used in combination with the document "A Practical Guide to Defining Priorities and Reporting" (hereafter: "Practical Guide"). This second publication takes the SDG Compass³ as a starting point and offers a structured approach to help companies choose which targets to report on and how to use their reporting to drive action.

The Analysis and the Practical Guide are meant to be used together as part of a company's regular reporting cycle. Companies can use them to disclose their impacts on and contributions to the SDGs, for example through reporting according to the GRI Sustainability Reporting Standards (GRI Standards) and/or the Communication on Progress (COP) on the UN Global Compact Ten Principles and the SDGs. Both the Analysis and the Practical Guide are anchored in current reporting processes, and do not create new norms or standards. They build on earlier work, in particular the SDG Compass, developed by the UN Global Compact, GRI and the World Business Council for Sustainable Development (WBCSD). For more details on how to use the Analysis together with the Practical Guide please refer to "How to use this document" on page 12 and Figure 1 on page 11.

1. The broader term "disclosures" rather than the more narrow term "indicators" is used here. The term "disclosures" in this document refers to qualitative and/or quantitative information. In this sense indicators can be considered a subset of disclosures.

2. Excluding the targets related to means of implementation.

3. The SDG Compass was released shortly after the ratification of the SDGs and aimed to give companies an initial guide on how they can align their strategies as well as measure and manage their contribution to the SDGs.



The SDGs are a common language and shared purpose...

...for addressing the world's most urgent sustainability challenges and creating a better future for all

17
SDGs

169
targets



Business needs a common disclosure set and practical guidance to report on the SDGs



An Analysis of the Goals and Targets

- List of established disclosures for reporting
- Illustrative list of possible actions per target
- List of possible gaps where disclosures are not yet established



A Practical Guide to Defining Priorities and Reporting

- Structured approach to reporting and action, based on the SDG Compass
- Step-by-step anchored in the GRI Standards and the UN Global Compact Ten Principles

Figure 1



How to use this document

This Analysis contains a wealth of detailed information and was not designed to be read from cover to cover. For SDG targets with sufficient publicly available information on how business can contribute, this document provides:

- A list of existing disclosures from established sources.
- Gaps where disclosures do not exist or are not yet well-established.
- For illustrative purposes possible actions business can take.
- A list of indicators developed by the UN-backed Inter-agency Expert Group on SDG Indicators (IAEG-SDG).

For those targets for which there is limited information publicly available, this document provides an illustrative list of possible actions, while for targets where there is very little information publicly available, this document does not include any illustrative actions or an indicator mapping.

Each section also lists the indicators developed by the UN-backed Inter-agency Expert Group on SDG Indicators (IAEG-SDG)⁴. For more details refer to page 14.

This document should be used together with the Practical Guide to help individual companies understand their potential impacts on the SDG targets in order to define priorities and to report on the progress made. Figure 2 sets out the process of using the Analysis and Practical Guide in more detail.

There are some important technical considerations to keep in mind when reading the actions and disclosures. These are outlined in Appendix I “Cross-cutting principles relevant to this publication”.

Status of corporate reporting on the SDGs

Agenda 2030 of the United Nations recognizes that business has a key role to play in addressing the SDGs. As more business leaders recognize their role in creating a world that is peaceful, inclusive and environmentally secure, many businesses are aligning their strategies with the SDGs. When the SDGs were adopted back in 2015, 71% of business leaders surveyed were already planning to engage with the goals, although only 13% felt they had the tools with which to do so⁵. Two years later, 75% of businesses participating in the UN Global Compact said they were still planning to engage with the SDGs⁶. Additionally, investors are also increasingly interested in directing funds towards businesses that are leading the way on responsible business. What all of these players lack is concrete tools to drive action on the SDGs.

One of the SDG targets (12.6) cites the benefits of sustainability reporting and encourages companies to integrate Sustainability information in their reporting cycles. Currently, 92% of the world’s 250 largest businesses report on sustainability measures and 74% of these use GRI guidance/ standards to do so⁷. All of the more than 9,500 UN Global Compact participants, the majority of which are small and medium-sized enterprises (SMEs), are required to report annually on their sustainability impacts⁸.

There is, however, an issue: there is no single, uniform methodology for measuring and reporting business progress and impacts on the SDGs. Most companies use reporting standards that predate the SDGs. The complexity and sheer volume of targets under the SDGs also hinders SMEs (which represent the majority of global economic activity)⁹ from reporting on their contributions to these goals.

This document is a first step towards the creation of a harmonized indicator set and methodology for companies to report on their contributions to the SDGs. This will pave the way for the aggregation of relevant data across companies and enable comparison of the data. The illustrative business actions on the SDG targets, outlined in this report, can also help companies engage and communicate with governments about their contributions to the SDGs and inform their sustainability reporting at a national level. Ultimately, this publication will contribute to a common language which will help direct innovation, strategic leadership and capital towards the SDGs, thus accelerating progress towards the goals.

4. The SDGs and targets were developed for Governments. To help governments report on these, the UN set up an Inter-Agency Expert Group on Sustainable Development Goal Indicators to come up with national-level Indicators per target. While these indicators are included in a separate table, this document focuses on identifying indicators for business. United Nations Economic and Social Council. (2016). Report of the Inter-Agency and Expert Group on Sustainable Development Goal Indicators, E/CN.3/2017/2.

5. According to PwC’s 2015 Survey “Make it your business: Engaging with the Sustainable Development Goals” (2015)

6. 2017 UN Global Compact’s impact report on the SDGs (forthcoming).

7. According to the KPMG Survey of Corporate Responsibility Reporting 2015, 92% of the world’s largest 250 corporations report on their sustainability performance and 74% of these use the GRI Standards to do so.

8. Please also refer to the UN Global compact Ten Principles.

9. Formal SMEs contribute up to 60% of total employment and up to 40% of national income (GDP) in emerging economies. These numbers are significantly higher when informal SMEs are included. World Bank. (2015). Small and Medium Enterprises (SMEs) Finance. Retrieved from: <http://www.worldbank.org/en/topic/financialsector/brief/smes-finance>



How the “Analysis” and the “Practical Guide” link and are connected to the SDG Compass

Refer to:

An Analysis of the Goals and Targets

A Practical Guide to Defining Priorities and Reporting



SDG Compass
Reference



Step 1: Understanding the SDGs

Refer to the SDG Compass



Step 2: Defining priorities – further guidance

2.1 Map the value chain to identify impact areas

2.2 Define priorities

2.3 Select indicators and collect data



Step 3: Setting goals

Refer to the SDG Compass



Step 4: Integrating

Refer to the SDG Compass



Step 5: Reporting and communicating – further guidance

5.1 Effective reporting and communication

5.2 Communicating on SDG performance

5.3 Take action and learn (Added)



Figure 2



SDG targets, disclosures and gap analysis

The 2030 Agenda for Sustainable Development includes 17 SDGs with specific targets under each goal. All SDG targets¹⁰ have been reviewed and are included in some form in this Analysis. The 17 SDGs are global, universal and interconnected. As such, there are business implications for each goal. The research and stakeholder feedback that informed this Analysis indicates that for some targets there is significant additional work needed to address the lack of business disclosures or sector-specific guidance. This work will be conducted in a subsequent phase. Over time the understanding of how business can contribute to the SDG targets will evolve and the Reporting on the SDGs Action Platform team will adjust the list of disclosures accordingly. Please refer to Box 1 on page 15 for more information on the Action Platform.

1. For SDG targets with sufficient publicly available information on how business can contribute, this document provides:
 - A list of existing and established disclosures¹¹ that businesses can use to report.
 - An identification of gaps, where disclosures are not available (filling the gaps is out of scope for this stage but will form part of future work).
 - An illustrative list of possible, mostly non-sector specific actions that businesses can take to make progress towards the targets.¹²
 - A table with the corresponding indicators for governments developed by the UN-backed Inter-agency Expert Group on SDG Indicators (IAEG-SDG). Since businesses are one of the parties contributing to the goals, they should be able to make clear how their actions link to overall performance on the SDGs. This means that they should also be able to explain the link between the business disclosures and the indicators set by the IAEG-SDG for governments to report on their SDG performance at the national level. While in some cases it makes sense for businesses to use the same indicators that governments use, in many cases these will not be the same, as the context and level of detail required is different.
2. For those SDG targets where there is limited information available on how business can contribute to the SDGs, this document provides an illustrative list of possible actions that businesses can take to make progress towards the targets. This is intended as a starting point to help businesses understand the targets. Companies are encouraged to build on the possible actions for areas where publicly available information is currently vague or non-existent.
3. Finally, for some SDG targets there is very little information available on how business can contribute. This publication does not include any illustrative actions or an indicator mapping for those targets.

For more information about relevant considerations made when drafting the content of the Analysis, please consult Appendix I “Cross-cutting principles relevant to this publication”.

10. Except the targets focusing on the means of implementation.

11. Refer to Appendix IV for criteria for selecting the indicators sets against which to map SDGs.

12. All actions listed in this document form a non-comprehensive list and are presented as illustrative examples, as this document does not aim to be prescriptive. However, there are actions that businesses are always expected to undertake, including respecting human rights and complying with the law. Please see Appendix I “Cross-cutting principles relevant to this publication” for more information.



How this document was produced

Business Reporting on the SDGs: An Analysis of Goals and Targets is the first substantial resource produced as part of a collaborative effort from GRI and the UN Global Compact: Reporting on the SDGs Action Platform, launched in September 2016 (to learn more about the Action Platform, please refer to Box 1)¹³. PwC provided technical and strategic support for the program, and the Principles for Responsible Investment (PRI)¹⁴ is a partner for the investor dimension of the program.

To compile this resource, the Action Platform editorial team:

- Reviewed over 80 publications that specifically address the contribution of business to the SDGs in addition to expectations of business action or obligations regarding SDG reporting.¹⁵
- Reviewed UN Conventions and other key international agreements and instruments relevant to the SDGs, in order to explore the consistency of the content listed with existing internationally agreed norms and standards.
- Sought input and guidance from a broad variety of organizations and individual experts.

First, GRI and the UN Global Compact convened a Multi-stakeholder Advisory Committee comprised of approximately 70 representatives from businesses (including SMEs), UN institutions, governments, civil society, investors, data users, UN Global Compact Local Networks and GRI regional directors. The Advisory Committee met several times to discuss this document and collected written and verbal feedback from its members, and will continue to advise the work of the Action Platform through the end of 2018. The Multi-stakeholder Advisory Committee membership list is provided in Appendix VII.

Second, GRI and the UN Global Compact engaged in deeper one-on-one consultations with experts from other relevant organizations, including investors, to provide detailed written feedback on specific topics. GRI and the UN Global Compact also invited the member organizations of the Corporate Reporting Dialogue (CRD)¹⁶ to provide input on indicator sources and the indicator mapping.

Third, the group surveyed the GRI GOLD Community¹⁷ Members and UN Global Compact Advanced Communication on Progress reporters¹⁸ to obtain input on the likelihood that individual targets are relevant to business.

Next steps

The Reporting on the SDGs Action Platform work will continue to evolve throughout 2017 and into 2018. The following is a list of next steps in this evolution:

- Further development and consultation of the Analysis of Goals and Targets to include, for instance, sector-specific details.
- Further work and consultation on the Practical Guide.
- Development of recommendations on how to create disclosures in cases where existing disclosures are lacking or not well established.
- Potentially integrating the results into the GRI Standards and the UN Global Compact Communication on Progress and further alignment of both frameworks.
- Continuing to align with other relevant work of the UN Global Compact, such as the Blueprint for Business Leadership on the SDGs, and of GRI, to accelerate corporate action on the SDGs.

Box 1: About the Action Platform Reporting on the SDGs

The Action Platform is a two-year initiative led by the UN Global Compact and GRI, with strategic and substantive support from PwC. The Action Platform aims to facilitate corporate reporting on the SDGs. Companies across the globe were invited to provide substantive input, share emerging best practices and participate in learning workshops. At the time of publication, more than 30 companies were actively engaged with the platform, advised by a Multi-stakeholder Advisory Committee that comprises these companies and also around 35 representatives from a variety of organizations, including governments, civil society and UN institutions.

13. The Action Platform refines the mapping in the SDG Compass previously released by GRI, UN Global Compact and WBCSD by first helping to identify what each of the SDG targets means for business before mapping existing indicators that business can use to report against the illustrative actions listed.

14. PRI: Principles for Responsible Investment.

15. Please refer to Appendix III for the reference list.

16. Please refer to Appendix VII for list of CRD members.

17. The GRI GOLD Community consists of diverse companies and organizations from across civil society, business, mediating institutions, labor and intergovernmental agencies, united in the belief that greater transparency is a catalyst for change towards a more sustainable economy and world. More than 550 organizations from 69 countries are part of the GOLD Community, representing more than 35 sectors of the world economy.

18. The Communication on Progress (COP) is the most visible expression of a participant's commitment to the UN Global Compact and its principles. 'Advanced reporters' are those business signatories that submit an annual COP with higher depth of disclosure that, in addition to minimum requirements, covers the company's implementation of advanced criteria and best practices ('GC Advanced COPs').



**2. BUSINESS DISCLOSURES
PER SDG TARGET**

1 NO
POVERTY



GOAL 1. NO POVERTY



SUSTAINABLE DEVELOPMENT GOAL 1:

END POVERTY IN ALL ITS FORMS EVERYWHERE



Target 1.1

By 2030, eradicate extreme poverty for all people everywhere, currently measured as people living on less than \$1.25 a day

Possible relevant business actions to help achieve this target:

- Understanding that poverty in all its forms is a multi-dimensional and complex issue with at its core a violation of fundamental human rights. As such, respecting human rights, respecting the rule of law and “doing no harm” as the starting point for engagement on the SDGs.¹⁹ Having in place a policy commitment to meet the corporate responsibility to respect human rights, implementing internationally agreed principles on human rights and regularly reporting against them.
- Taking steps to identify and disclose salient human rights risks across supply chains and regularly reporting trends over time.
- Paying fair share of taxes to the states in which they operate, supporting key state-funded poverty focused services such as education, health and infrastructure.
- Supporting fair and affordable access to goods, services and livelihood opportunities for people living in extreme poverty.
- Including economically disadvantaged and marginalized/underrepresented persons in their value chain as producers and entrepreneurs.
- Undertaking responsible investing, impact investing, community investing and social impact investing.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|--|
| Examples of relevant UN Conventions and other key international agreements | UDHR, ICESCR, UNGP ²⁰ , ILO Report IV, ILO C131, ILO C105 |
| Publications and other resources on Business and the SDGs | 12, 14, 33, 45, 51, 109, 116 |

19. All actions listed in this document form a non-comprehensive list and are presented as illustrative examples, as this document does not aim to be prescriptive. However, there are actions that businesses are always expected to undertake, including respecting human rights and complying with the law. Please see Appendix I “Cross-cutting principles relevant to this publication”.

20. Business reporting on human rights should be in accordance with UN Guiding Principles on Business and Human Rights. For more information about business and human rights, please refer to the “Cross-cutting principles relevant to this publication” in Appendix I.



Target 1.2

By 2030, reduce at least by half the proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions

Possible relevant business actions to help achieve this target:

- Creating employment opportunities and promoting job security, including the provision of decent work, respecting labor rights, improving skills and paying a living wage²¹ that allow employees a path out of poverty, in business' own operations and in the supply chain.
- Paying employees at a minimum the living wage, taking into consideration the needs of workers and their families, the general level of wages in the country, the cost of living, social security benefits, and the relative living standards of other social groups. Paying wages which allow parents to provide for their children, thereby reducing the number of children in poverty, and, theoretically, contributing to the reduction of child labor internationally.
- Putting in place internal policies for employees with dependents to enable them to adequately fulfill their roles as caregivers, such as allowing flexible working hours and parental leave.
- Ensuring equal access to company resources, including financial resources and training, for all employees.
- Providing safe and friendly working conditions for women and equal pay for work of equal value.
- Including economically disadvantaged and marginalized/underrepresented persons in their value chain as producers and entrepreneurs.
- Developing adequate, affordable and accessible goods, services and livelihood opportunities for people living in poverty and within low income communities.
- Using the business' influence to ensure suppliers and any other business partners respect human rights, embedding this in supplier codes of conduct. Assessing adverse human rights impacts of suppliers. Building remediation mechanisms for non-compliant suppliers, engaging in capacity building and providing incentives for suppliers to improve their performance.
- Supporting suppliers and business partners in respecting human rights and meeting sustainability criteria and considering termination of relationships where suppliers or business partners fail to meet their own responsibilities to respect human rights.
- Taking steps to identify and disclose salient human rights risks across the supply chains and regularly reporting trends over time. Basing supply chain engagements on rigorous human rights impact assessments, making them public and involving relevant local stakeholders such as trade unions and women's rights organizations.
- Ensuring that no slavery or forced or bonded labor is undertaken within their operations or supply chain, taking a proactive approach that goes beyond the limitations of social audits.
- Paying fair prices to all suppliers, particularly micro, small and medium enterprises (hereafter: MSMEs) and smallholders, for their products and services, taking into account the poverty lines.
- Undertaking responsible investing, impact investing, community investing and social impact investing.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|---|
| Examples of relevant UN Conventions and other key international agreements | UDHR, ICESCR, ICCPR, UNGP, ILO MNE Declaration, ILO Report IV, ILO C131, ILO C183, ILO R165, ILO R191 |
| Publications and other resources on Business and the SDGs | 32, 104, 116, 9 |

21. There is still an open discussion regarding the definition of the term "living wage". The editorial team suggests that business look to the source documents for more information on this discussion, and specifically the principles about wage, benefits and conditions of work in Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy by ILO, http://www.ilo.org/wcmsp5/groups/public/---ed_emp/---emp_ent/---multi/documents/publication/wcms_094386.pdf.



Disclosures 1.2

| Business Theme | Available Business Disclosures | Units | Source |
|--|---|---|--|
| Earnings, wages and benefits | When a significant proportion of other workers (excluding employees) performing the organization's activities are compensated based on wages subject to minimum wage rules, describe the actions taken to determine whether these workers are paid above the minimum wage. | Ratio of the entry level wage by gender | GRI Standard 202-1 |
| | When a significant proportion of other workers (excluding employees) performing the organization's activities are compensated based on wages subject to minimum wage rules, describe the actions taken to determine whether these workers are paid above the minimum wage. | N/A | GRI Standard 202-1 |
| | Whether a local minimum wage is absent or variable at significant locations of operation, by gender. In circumstances in which different minimums can be used as a reference, report which minimum wage is being used. | \$ currency | GRI Standard 202-1 |
| | Average yearly income of smallholders and/or MSMEs (of those interviewed) (m/w). | \$ currency | UN Global Compact-Oxfam Poverty Footprint ²² PF – 1.6 |
| | The average yearly income of smallholders and/or MSMEs earned through their participation in the value chain (of those interviewed) (m/w). | % | UN Global Compact-Oxfam Poverty Footprint PF – 1.6 |
| | Average wage of workers (disaggregate data by gender (m/w), type of contract, e.g., permanent, contractual or piece-rate, and report difference between low and high season for temporary workers). | \$ currency | UN Global Compact-Oxfam Poverty Footprint PF – 1.2 |
| | Compare (i) with both the minimum wage as well as a living wage (m/w). | % | UN Global Compact-Oxfam Poverty Footprint PF – 1.2 |
| | General trend of earnings in recent years in comparison to cost of living (i.e. is it improving, falling, or stable?). | N/A | UN Global Compact-Oxfam Poverty Footprint PF – 1.2 |
| | Range of company benefits for permanent vs. part-time contractual workers – in low and high seasons. | % | UN Global Compact-Oxfam Poverty Footprint PF – 1.3 |
| | Range of company benefits for full time vs. part time workers (along the value chain). | % | UN Global Compact-Oxfam Poverty Footprint PF – 1.3 |
| | Where it exists and when workers are entitled to it, are they systematically registered for social security? | N/A | UN Global Compact-Oxfam Poverty Footprint PF – 1.3 |
| | Estimated proportion of workers (m/w) along the value chain who have other jobs to sustain their livelihoods. | % | UN Global Compact-Oxfam Poverty Footprint PF – 1.4 |
| Do major employers along the value chain and the wider Company system negotiate wage and benefits standards through collective agreement? | N/A | UN Global Compact-Oxfam Poverty Footprint PF – 1.12 | |
| If the Company system engages with or influences trade groups, MSIs/SIs, local/national/international authorities on issues concerning the living wage and workers' rights, explain the Company's position(s) and engagement(s)? | N/A | UN Global Compact-Oxfam Poverty Footprint PF – 1.16 | |
| Economic development in areas of high poverty | Examples of significant identified indirect economic impacts of the organization, including positive and negative impacts. | N/A | GRI Standard 203-2 |
| | Significance of the indirect economic impacts in the context of external benchmarks and stakeholder priorities, such as national and international standards, protocols, and policy agendas. | N/A | GRI Standard 203-2 |
| | 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. | # of people | BCtA Indicators |
| Inclusive business | Compare the prices paid to micro, small, and medium enterprises (MSMEs) and/or smallholders (m/w) for their product/services to that of the market (i.e. is price paid higher, comparable or lower?). | N/A | UN Global Compact-Oxfam Poverty Footprint PF – 1.1 |
| | General trend of earnings/profits from participation in the value chain compared to company margin generated from in-country operations in recent years. | N/A | UN Global Compact-Oxfam Poverty Footprint PF – 1.1 |

22. The Poverty Footprint methodology was designed as a thorough assessment of the poverty impacts of business. It includes various dimensions in addition to those highlighted here. Please refer to the Poverty Footprint itself for more information and guidance.



SDG 1: Disclosures 1.2

| Business Theme | Available Business Disclosures | Units | Source |
|--------------------------------|--|----------------|---|
| Inclusive business | Percentage of value captured by smallholders and/or MSMEs along the full value chain and compare earnings with Living Income. | % | UN Global Compact-Oxfam Poverty Footprint PF – 1.1 |
| | The average yearly income of smallholders and/or MSMEs earned through their participation in the value chain (of those interviewed) (m/w). | % | UN Global Compact-Oxfam Poverty Footprint PF – 1.6 |
| | Does the Company have a mechanism/policy/code that seeks to ensure that small-scale suppliers, smallholders and/or distributors are paid a fair price for goods, services, and/or crops supplied to the Company, enabling sustainable trade? If yes, provide details. | N/A | UN Global Compact-Oxfam Poverty Footprint PF – 1.11 |
| | 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. | \$ currency | BCtA Indicators |
| | Does the business have a supplier diversity program? If so, provide details. | N/A | The Women's Empowerment Principles: Reporting on Progress (aligned with GRI G4) |
| Supply chain capacity building | What outreach initiatives does the business undertake to empower women to become business owners and promote women's entrepreneurship to equip them with the skills to successfully bid for contracts in the future? Does the business cooperate with women's business organizations, civil society or Government on these issues? | N/A | The Women's Empowerment Principles: Reporting on Progress (aligned with GRI G4) |
| | Does the business implement any supplier capacity building on gender sensitivity? If so, provide details. | N/A | The Women's Empowerment Principles: Reporting on Progress (aligned with GRI G4) |

Possible Gaps

- Equal access to financial resources and training
- Supply chain management
 - Supplier code of conduct to ensure at a minimum living wage paid in supply chain
 - Assess and report slavery/forced/bonded labor and other human rights risks in operation and supply chain
 - Remediation and termination mechanism for the non-compliant suppliers

IAEG-SDG indicators

| Indicators | Units |
|---|---|
| 1.2.1 Proportion of population living below the national poverty line, by sex and age | % population living below the national poverty line |
| 1.2.2 Proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions | % men, women and children living in poverty |



Target 1.3

Implement nationally appropriate social protection systems and measures for all, including floors, and by 2030 achieve substantial coverage of the poor and the vulnerable

Possible relevant business actions to help achieve this target:

- Respecting employees' rights to a standard of living adequate for their and their families' health and well-being, including social protection systems.
- Providing the best possible wage (at a minimum the living wage), benefits and condition of work regarding to the needs of employees and their families and taking into account the social security benefits, and the relative living standard of other social groups. Providing businesses' own employees with basic amenities such as housing, basic medical care or food, of a good standard.
- Offering insurance to employees and their families, such as life insurance or accident insurance, as well as employee benefits (including but not limited to medical care, sickness benefits, unemployment benefits, old-age benefits, employment injury benefits, family benefits, maternity benefits, invalidity benefits and survivors' benefit/death benefit for family) – complimenting, and not substituting or undermining the role of the public sector.
- Paying fair share of taxes that enable states to fund social protection schemes.
- Supporting access to microfinance and other financial services, through strengthening the ability of microfinance institutions to deliver to the poor, or by offering microfinance facilities themselves.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|--|
| Examples of relevant UN Conventions and other key international agreements | UDHR, ICESCR, ICCPR, ILO MNE Declaration, ILO C102, ILO C121, ILO C130 |
| Publications and other resources on Business and the SDGs | 45 |



Target 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

Possible relevant business actions to help achieve this target:

- Respecting all people's right to own, use, develop and control the lands, territories and resources that they possess by reason of traditional ownership or other traditional occupation or use, as well as those which they have otherwise acquired.
- Identifying all existing owners and users of the land or property, including information land users or customary owners, before buying, renting acquiring or otherwise accessing land or property.
- Consulting with the affected users and owners of the land and property, including women, indigenous people and other vulnerable groups, and ensuring adequate compensation measures are transparently and consistently applied to all communities and peoples affected to help them restore their standard of living or livelihood.
- Recognizing the unique and important role of indigenous peoples in the global community and committing to obtaining (and maintaining) the free, prior and informed consent (FPIC²³) of indigenous peoples throughout the lifecycle of projects affecting them through holding effective and meaningful consultations in good faith.
- Applying the principles of consultation, engagement and participation for investments that use the resources of other communities.
- Encouraging economic inclusion through policies and practices regarding selecting suppliers and procurement. Contributing to higher economic engagement of marginalized/underrepresented groups through working respectfully with suppliers owned by women, or other vulnerable groups and MSMEs.
- Undertaking initiatives to empower vulnerable, marginalized/underrepresented social groups, including women, to become business owners and to equip them with skills and capacity for entrepreneurship.
- Developing adequate, affordable and accessible products and services for low-income populations.
- Developing innovative solutions and investing in infrastructure that facilitates the access to basic services.
- Ensuring that company assets, such as health-care and access to loans, are equally available to all employees regardless of gender, sex or any other disaggregation.
- Fostering awareness and leadership on human rights within the organization and translating this into positive actions throughout the supply chain.
- Supporting entrepreneurship and access to technology through business activities and operations, including throughout the supply chain; ensuring access to other financial services such as microfinance, through strengthening the ability of microfinance institutions to deliver to the poor, or by offering microfinance facilities themselves.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|--|
| Examples of relevant UN Conventions and other key international agreements | UDHR, UNDRIP, ICESCR, Aichi Biodiversity Targets, UNGP |
| Publications and other resources on Business and the SDGs | 5, 11, 12, 23, 32, 45, 94, 103, 116 |

23. For more information about how business can comply with UNDRIP, please see The Business Reference Guide to the UN Declaration on the Rights of Indigenous Peoples by the UN Global Compact, https://www.unglobalcompact.org/docs/issues_doc/human_rights/IndigenousPeoples/BusinessGuide.pdf.



Disclosures 1.4

| Business Theme | Available Business Disclosures | Units | Source |
|------------------------------------|--|--------------------------|---|
| Access to land and other resources | Operations with significant actual and potential negative impacts on local communities, including: <ol style="list-style-type: none"> The location of the operations; The significant actual and potential negative impacts of operations. | N/A | GRI Standard 413-2 |
| | i) Does the Company system compete with local communities, and smallholders for access to land, water, forest and/or other productive assets / natural resources? (ii) If yes, provide details, including the proportion of use by the Company vs community; who has access to productive assets (m/w); who owns productive assets (m/w); and the Company's tenure arrangement(s) over resources, etc. | N/A | UN Global Compact-Oxfam Poverty Footprint PF – 16.1 |
| | Number and type of controversies in last three years concerning the Company's use or management of local natural resources, including land and water disputes. | # of controversies | UN Global Compact-Oxfam Poverty Footprint PF – 16.2 |
| Access to business resources | What are the numbers and percentages of women compared to men represented with a specific type of contract or in a particular job category? What are the implications of this in terms of wages and access to benefits? | N/A | The Women's Empowerment Principles: Reporting on Progress (aligned with GRI G4) |
| | How does the business evaluate whether there are any gender-related barriers in accessing its products and services? | N/A | The Women's Empowerment Principles: Reporting on Progress (aligned with GRI G4) |
| Economic inclusion | Does the business have a supplier diversity program? If so, provide details. | N/A | The Women's Empowerment Principles: Reporting on Progress (aligned with GRI G4) |
| | What outreach initiatives does the business undertake to empower women to become business owners and promote women's entrepreneurship to equip them with the skills to successfully bid for contracts in the future? Does the business cooperate with women's business organizations, civil society or Government on these issues? | N/A | The Women's Empowerment Principles: Reporting on Progress (aligned with GRI G4) |
| | Number of MSMEs and/or smallholders who have benefited from the Company's investments to upgrade production and services along the value chain. Provide details on value created for poorest stakeholders. | # of MSMEs/ smallholders | UN Global Compact-Oxfam Poverty Footprint PF – 5.4 |
| | Number of community members (outside the value chain) who have benefited from the Company's investments to upgrade production and services along the value chain. Provide details on value created for poorest stakeholders. | # of community members | UN Global Compact-Oxfam Poverty Footprint PF – 5.5 |

Possible Gaps

- Equality with access to business resources (healthcare, financial benefits, company assets as applicable) for employees
- Developing innovative solutions and investing in infrastructure that enable the access to basic services

IAEG-SDG indicators

| Indicators | Units |
|---|-----------------------------|
| 1.4.1 Proportion of population living in households with access to basic services | % of population |
| 1.4.2 Proportion of total adult population with secure tenure rights to land, with legally recognized documentation and who perceive their rights to land as secure, by sex and by type of tenure | % of total adult population |



Target 1.5

By 2030, build the resilience of the poor and those in vulnerable situations and reduce their exposure and vulnerability to climate-related extreme events and other economic, social and environmental shocks and disasters

Possible relevant business actions to help achieve this target:

- Helping to strengthen the resilience of employees, communities and suppliers by paying at a minimum the living wage and offering insurance to employees and their families, such as accident insurance; and by paying fair prices to all suppliers, particularly MSMEs and smallholders, for their products and services, taking into account the poverty lines.
- Assessing and disclosing vulnerability to economic, social, climate and environmental hazards, both in own operations and in the supply chain. Integrating disaster risk management into corporate strategies and goals.
- Identifying potential risks caused by climate change. Investing in environmental protection and improving resilience to environmental hazards and resource scarcity throughout their own operations and supply chain. Developing and implementing corporate climate adaptation goals and strategies that are aligned with public adaptation efforts and also address community risks in the business' operating locations.
- Mitigating climate change impact proactively, as aggressive, timely reduction of greenhouse gases is the safest way to bring adaptation costs down and reduce the risk of climate-related extreme events.
- Disclosing GHG emission data and material (climate) risk information through adequate disclosure initiatives.
- Recognizing the duty of care for all stakeholders.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|---|
| Examples of relevant UN Conventions and other key international agreements | Rio Declaration, Sendai Framework, ILO C148 |
| Publications and other resources on Business and the SDGs | 12, 116 |

GOAL 2: ZERO HUNGER

2 ZERO HUNGER





SUSTAINABLE DEVELOPMENT GOAL 2:

END HUNGER, ACHIEVE FOOD SECURITY AND IMPROVED NUTRITION AND PROMOTE SUSTAINABLE AGRICULTURE



Target 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

Possible relevant business actions to help achieve this target:

- Respecting human rights and recognizing the violations of human rights that underlie hunger and malnutrition, including poverty, deprivation of land rights, and discrimination. Respecting the universal right to an adequate standard of living, including access to safe and nutritious food. Recognizing businesses' own influence on hunger and people's access to food, particularly the poor and people in vulnerable situations, such as smallholder farmers and agricultural workers (particularly women) who produce much of the world's food but often live in conditions of poverty.
- Identifying new ways to feed the growing global population sustainably by transforming the global food system and agricultural production towards sustainable and environmentally sound practices.
- Improving production, conservation and distribution of food by making full use of (existing and new) technical and scientific knowledge, by educating the public on the principles of nutrition and by partnering with other stakeholders to develop or reform agrarian systems to better utilize natural resources.
- Working to reduce food waste and food loss that occurs either through business operations or employee/consumer consumption and/or find ways to redistribute excess food. Improving efficiency along the food value chain, particularly in the food and beverage supply chain, including agriculture, raw materials, production, packaging and distribution.
- Improving the availability of nutritious food through product development, relative pricing and providing responsible communications, such as nutritional information, storage and safe use.
- Recognizing business' responsibility for significant social and environmental impacts of agricultural production within the supply chain; assessing social and environmental impacts of sourcing operations on farmers, workers, the marginalized/underrepresented groups and the affected communities.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|--|
| Examples of relevant UN Conventions and other key international agreements | ICESCR, Johannesburg Declaration, Rome Declaration on World Food Security, Rome Declaration on Nutrition |
| Publications and other resources on Business and the SDGs | 19, 116 |



Target 2.2

By 2030, end all forms of malnutrition, including achieving, by 2025, the internationally agreed targets on stunting and wasting in children under 5 years of age, and address the nutritional needs of adolescent girls, pregnant and lactating women and older persons

Possible relevant business actions to help achieve this target:

- Recognizing businesses' significant influence on people's diets and access to food. Providing food that contributes to a healthy and balanced diet. Pricing nutritious food options fairly to enable people to afford it considering their purchasing power.
- Providing sufficient information about products, including nutrition information, to enable customers to make informed choices.
- Raising the awareness of employees on health issues including nutrition through training, counselling and other workplace programs.
- Ensuring that products and services likely to be used or consumed by children or to which children might be exposed to should be safe and do not cause mental, moral or physical harm. Restricting access to products and services that are not suitable for or harmful to children, and seeking to prevent and eliminate the risk of products and services that could be used to abuse, exploit or harm children in any way.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|---|
| Examples of relevant UN Conventions and other key international agreements | Johannesburg Declaration, Rome Declaration on Nutrition, ILO C161 |
| Publications and other resources on Business and the SDGs | 68, 104, 117 |



Target 2.3

By 2030, double the agricultural productivity and incomes of small-scale food producers, in particular women, indigenous people, 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

Possible relevant business actions to help achieve this target:

- Respecting the right of all people, including small-holder farmers and indigenous peoples, to own, use, develop and control the lands, territories and resources that they possess by reason of traditional ownership or other traditional occupation or use, as well as those which they have otherwise acquired.
- Identifying all existing owners and users of the land or property, including informal land users or traditional owners, before buying, renting acquiring or otherwise accessing land or property. Consulting with the affected users and owners and ensuring adequate compensation measures are transparently and consistently applied. Ensuring that people are not displaced or resettled in a disadvantageous manner.
- Recognizing the unique and important role of indigenous peoples in the global community and committing to obtaining and maintaining FPIC principles of indigenous peoples throughout the lifecycle of projects affecting them through holding effective and meaningful consultation in good faith. Applying the principle of consultation, engagement and participation to other communities.
- Using business' influence to ensure the above aspects are applied throughout the supply chain. Implementing traceability, including reviewing the demographics of existing or new supply chains, and investing in supporting the livelihoods and sustainability of suppliers from marginalized/underrepresented groups. Reviewing procurement policies to remove barriers to entry for small scale food producers where involved in the supply chain.
- Improving methods of production, conservation and distribution of food by making full use of technical and scientific knowledge, by providing products that meet health standards and ensuring that consumer can make informed choices about nutrition.
- Partnering with other stakeholders to develop or reform agrarian systems to achieve sustainable management of natural resources.
- Supporting institutional development, capacity building and implementation of government agricultural development policies to increase the participation of rural people, ensure fair payment and distribution of benefits and inclusion of the green value chain.
- Complementing, rather than substituting, agriculture extension services and agricultural curriculum in the education system provided in government schemes, for example, providing training and advices to farmers, agri-dealers and policy makers.
- Undertaking responsible investing, impact investing, community investing and social impact investing.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|--|
| Examples of relevant UN Conventions and other key international agreements | UDHR, ICCPR, UNDRIP, ICESCR, UNGP, ILO Report IV |
| Publications and other resources on Business and the SDGs | 5, 11, 12, 20, 23, 44, 45, 52, 72, 88, 94, 95, 97, 99, 116 |



Disclosures 2.3

| Business Theme | Available Business Disclosures | Units | Source |
|---|--|---------------------|---|
| Access to land | i. Approximate proportion of rural farming households interviewed with sustained access to land ²⁵ , including land commons, where relevant (disaggregate data by households headed by m/w); ii. General trend in recent years (increasing, decreasing, stable). | % | UN Global Compact-Oxfam Poverty Footprint PF – 16.5 |
| | Approximate proportions of smallholders (m/w) in the value chain that have secured legal titles to land. (If community livelihoods rely on forest, marshes, grassland or water (for fishing), provide the data on the legal access to these resources). | % | UN Global Compact-Oxfam Poverty Footprint PF – 16.5 |
| | Operations with significant actual and potential negative impacts on local communities, including: i. The location of the operations; ii. The significant actual and potential negative impacts of operations. | N/A | GRI Standard 413-2 |
| Indigenous rights | Total number of identified incidents of violations involving the rights of indigenous peoples during the reporting period. | Number of incidents | GRI Standard 411-1 |
| | Status of the incidents and actions taken with reference to the following: i. Incident reviewed by the organization; ii. Remediation plans being implemented; iii. Remediation plans that have been implemented, with results reviewed through routine internal management review processes; iv. Incident no longer subject to action. | N/A | GRI Standard 411-1 |
| Changing the productivity of organizations, sectors, or the whole economy | Trends in production per input. | N/A | Quick guide to the Aichi Biodiversity Targets |
| | Estimated number of individuals experiencing better agricultural yields as a result of the inclusive business initiative. | # of individuals | BCtA Indicators |
| Inclusive supply chain | Does the business have a supplier diversity program? If so, provide details. | N/A | The Women's Empowerment Principles: Reporting on Progress (aligned with GRI G4) |

Possible Gaps

- Smallholder farmers
 - Number of smallholder farmers involved in the supply chain (disaggregated)
 - Payment of fair prices to farmers
 - Affordable and accessible solutions developed to improve productivity of smallholder farmers (e.g. farmers inputs or storage facilities)
 - Access to appropriate and affordable financial services to smallholder farmers, such as micro-insurance or microfinance

IAEG-SDG indicators

| Indicators | Units |
|--|-------------|
| 2.3.1 Volume of production per labour unit by classes of farming/pastoral/forestry enterprise size | N/A |
| 2.3.2 Average income of small-scale food producers, by sex and indigenous status | \$ currency |



Target 2.4

By 2030, ensure sustainable food production systems and implement resilient agricultural practices that increase productivity and production, that help maintain ecosystems, that strengthen capacity for adaptation to climate change, extreme weather, drought, flooding and other disasters and that progressively improve land and soil quality

Possible relevant business actions to help achieve this target:

- Undertaking risk assessments on natural hazards and climate change of own operations and the supply chain and integrating disaster risk management into corporate strategies and goals. Recognizing their duty of care to all in the supply chain.
- Investing in environmental protection and improving resilience to environmental hazards and resource scarcity throughout their own operations and supply chain. Developing and implementing corporate climate adaptation goals and strategies that are aligned with public adaptation efforts and also address community risks in the business' operating locations.
- Mitigating climate change impact proactively, as aggressive, timely reduction of greenhouse gases is the safest way to bring adaptation costs down and reduce the risk of climate-related extreme events.
- Assessing the procurement process to identify products which comply with internationally recognized responsible production standards.
- Encouraging suppliers to adopt the above standards.
- Conserve, protect and enhance natural resources; improving efficient use of resources and harnessing the potential benefits of ecosystem services. Increasing the proportion of sustainably produced goods and services.
- Raising the awareness of employees on sustainable food consumption through training, counselling and other workplace programs.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|--|
| Examples of relevant UN Conventions and other key international agreements | ICESCR, Rio Declaration, Sendai Framework, Rome Declaration on Nutrition, Aichi Biodiversity Targets |
| Publications and other resources on Business and the SDGs | 20, 72, 97, 99, 106, 116 |



Target 2.5

By 2020, maintain the genetic diversity of seeds, cultivated plants and farmed and domesticated animals and their related wild species, including through soundly managed and diversified seed and plant banks at the national, regional and international levels, and promote access to and fair and equitable sharing of benefits arising from the utilization of genetic resources and associated traditional knowledge, as internationally agreed

Possible relevant business actions to help achieve this target:

- Sharing practice and knowledge on sustainable agriculture, including maintaining genetic diversity, in their own operations and throughout the supply chain.
- Integrating corporate goals and targets related to the use of genetic resources into corporate policies, risks- and opportunity assessments and in supply chain management. Ensuring business models do not suppress genetic diversity and lead to homogeneity across markets.
- Promoting biodiversity-friendly production, supporting sustainable harvesting and promoting benefit-sharing agreements on genetic resources.
- Adhering to international and national regulations related to access and equitable benefits-sharing. Investing in and sharing benefits with indigenous people and other stakeholders, and committing to reducing bio-piracy.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|-------------|
| Examples of relevant UN Conventions and other key international agreements | CBD, NAGOYA |
| Publications and other resources on Business and the SDGs | 60, 72 |

3 GOOD HEALTH
AND WELL-BEING



GOAL 3. GOOD HEALTH AND WELL-BEING



SUSTAINABLE DEVELOPMENT GOAL 3:

ENSURE HEALTHY LIVES AND PROMOTE WELL-BEING FOR ALL AT ALL AGES



Target 3.1

By 2030, reduce the global maternal mortality ratio to less than 70 per 100,000 live births

Possible relevant business actions to help achieve this target:

- Supporting effective and inclusive national health systems by complimenting, rather than substituting government and public sector action. Paying fair share of taxes to help finance national health systems.
- Ensuring that company policies and practices respect reproductive rights. Supporting access to reproductive, sexual, maternal, newborn and child health services, for instance, by providing employees with a list of local trusted healthcare professionals, on-site vaccinations, sexually transmitted infection (STI) testing and health screen programs.
- Providing health-care options to female employees, encouraging healthy lifestyles and providing decent working conditions. Providing services, resources and information to help employees to fulfill their roles as persons with reproductive rights, and as caregivers. Expanding workplace programs to surrounding communities to raise awareness of health issues and available services.
- Providing accessible and affordable health-care options, including insurance covering family planning, to employees and their families, as complements to rather than substitutes for government action.
- Ensuring that appropriate services are offered to women in connection with pregnancy, confinement and the post-natal period, granting free services where necessary, as well as adequate nutrition during pregnancy and lactation.
- Paying a living wage at minimum, providing maternity or paternity leave, providing facilities necessary for early years' care (such as breast feeding rooms and flexible working hours) and developing appropriate family-friendly accommodations for workers. Providing leave before or after the maternity leave period in the case of illness, complications or risk of complications arising out of pregnancy or childbirth. Providing such leave also in case of absence of national law and practice, beyond compliance.
- Encouraging health care options and support to employees, investing in educational programs or implementing measures mitigating maternal mortality risks in the supply chain to pregnant and post-natal women. Providing information on and access to reproductive and sexual health care, especially in countries where cultural norms or practices (such as around female genital mutilation, HIV/AIDS or attitudes towards female babies) can be counterproductive in achieving this goal. Using internationally recognized health advice as guidance to ensure best practice.
- Taking all appropriate measures to eliminate discrimination against women in the field of employment and health care in order to ensure, on a basis of equality of men and women, access to employment facilities and health care services, including those related to family planning. Ensuring no discrimination against pregnancy and promoting proportionate responsibility of childcare among couples.
- In this context, building healthy partnerships with public clinics, health-care NGOs and other private sector actors to raise the awareness of and increases the access to targeted health services for workers.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|--|
| Examples of relevant UN Conventions and other key international agreements | UDHR, CEDAW, ICESCR, Declaration of Alma-Ata, Ottawa Charter, WHO/OCH/94.1, ILO C183, ILO C155, ILO C161, ILO C102 |
| Publications and other resources on Business and the SDGs | 5, 104 |



Disclosures 3.1

| Business Theme | Available Business Disclosures | Units | Source |
|---------------------|---|-----------------------------|--------------------------|
| Access to medicines | Pregnant women receiving prenatal care (%). | % of pregnant woman workers | World Bank WDI (adapted) |

Possible Gaps

- Women receiving post-natal medical care
- Maternal mortality rate in employees
- Access to health-care for women (employees and families) in supply chain
- Maternity/paternity leave offered to employees
- No discrimination against pregnancy and promote shared responsibility of childcare among the couple
- Effectiveness of existing health and safety policies and programs including sex-disaggregated data

IAEG-SDG indicators

| Indicators | Units |
|---|-------|
| 3.1.1 Maternal mortality ratio | N/A |
| 3.1.2 Proportion of births attended by skilled health personnel | % |



Target 3.2

By 2030, end preventable deaths of newborns and children under 5 years of age, with all countries aiming to reduce neonatal mortality to at least as low as 12 per 1,000 live births and under-five mortality to at least as low as 25 per 1,000 live births

Possible relevant business actions to help achieve this target:

- Supporting the needs of mothers and children to special care and assistance. Supporting the right of everyone to a standard of living adequate for the health and well-being of him- or herself and of his or her family, including medical care and necessary social services, and the right to security in the event of unemployment, sickness, disability, losing a partner, old age or other lack of livelihood in circumstances beyond his or her control. Supporting the needs of children to enjoy the same social protection, regardless of if they were born in or out of wedlock.
- Providing access to health-care for employees and their families and encouraging access to health-care for those in the supply chain. Encouraging healthy lifestyles and providing decent working conditions which enable parents to complete their roles as caregivers, such as providing health-care, on-site vaccinations and health screening programs, paying at the minimum the living wage, providing maternity and paternity leave, developing appropriate family-friendly accommodations for workers, and providing facilities necessary for early years care (such as breast feeding rooms, child care facilities and flexible working hours) and access to affordable nutritious food for mothers in the workplace. Implementing suitable risk procedures for expectant mothers to protect them from potential harm to themselves or the fetus in the workplace.
- Ensuring that products and services likely to be used or consumed by children or to which children might be exposed to are safe and do not cause mental, moral or physical harm. Restricting access to products and services that are not suitable for or harmful to children, and seeking to prevent and eliminate the risk of products and services that could be used to abuse, exploit or harm children in any way.
- Supporting government actions in ensuring the provision of necessary medical assistance and health care to all children in the own sphere of influence, with emphasis on the development of primary health care.
- Providing accessible and affordable health-care options, including insurance, to employees and their families, as complements to rather than substitutes for government action.
- Combatting disease and malnutrition by providing adequate nutritious foods and clean drinking-water, taking into consideration the dangers and risks of environmental pollution. Developing preventive health care guidance for parents and family planning education and services as part of the businesses' health care routine.
- Educating the workforce on healthy lifestyles and any benefits that are available regarding health-care and/or parental support. Improving corporate policies on maternity and paternity leave, employee health, flexible working and lifestyle education in order to improve disease management for parents and children, maternal and child health, and incentivize healthier lifestyles. Expanding workplace programs to surrounding communities to raise awareness of health issues and available services.
- Supporting effective and inclusive national health systems by complementing, rather than substituting government and public sector action. Paying fair share of taxes to help finance national health systems.
- In this context, building healthy partnerships with public clinics, health-care NGOs and other private sector actors to raise the awareness of and increases the access to targeted health services for workers.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|---|
| Examples of relevant UN Conventions and other key international agreements | UDHR, ICESCR, CRC, DEVAW, Declaration of Alma-Ata, Ottawa Charter, ILO C183, ILO C156, ILO C102 |
| Publications and other resources on Business and the SDGs | 5, 68, 78, 104 |



Disclosures 3.2

| Business Theme | Available Business Disclosures | Units | Source |
|----------------|---|-------|--------------------|
| Insurance | Benefits which are standard for full-time employees of the organization but are not provided to temporary or part-time employees, by significant locations of operation. These include, as a minimum: <ol style="list-style-type: none"> i. Life insurance; ii. Health care; iii. Disability and invalidity coverage; iv. Parental leave; v. Retirement provision; vi. Stock ownership; vii. Others. | N/A | GRI Standard 401-2 |

Possible Gaps

- Mothers and children covered by company health-care
- Encouragement of a healthy lifestyle (increase employees knowledge to increase their families knowledge)
- Providing decent working conditions that also support workers in their roles as parents or caregivers
- Facilities necessary for child care in early years
 - Mothers room for breastfeeding
 - Child care in or close to business
 - Flexible work arrangement options
- Access to nutritious food for women in the workplace
- Ensure that products and services are safe for children

IAEG-SDG indicators

| Indicators | Units |
|---------------------------------|-------|
| 3.2.1 Under-five mortality rate | N/A |
| 3.2.2 Neonatal mortality rate | N/A |



Target 3.3

By 2030, end the epidemics of AIDS, tuberculosis, malaria and neglected tropical diseases and combat hepatitis, water-borne diseases and other communicable diseases

Possible relevant business actions to help achieve this target:

- Supporting the right of everyone to a standard of living adequate for the health and well-being of him or herself and of his or her family, including medical care and necessary social services, and the right to security in the event of unemployment, sickness, disability, widowhood, old age or other lack of livelihood in circumstances beyond his or her control.
- Supporting access to health care for employees and their families, and encouraging access to health care for those employed through the supply chain. Improving health-care for employees and their families, including increasing knowledge sharing on disease prevention and management. Providing affordable medicines for employees in particular, but also throughout the supply chain.
- Having measures in place to ensure the safety of employees and to prevent contraction of communicable diseases where the occupation or role of employees makes them susceptible or at risk of contracting said diseases. Embedding practical measures in standard operating procedures and educating staff on these diseases and their prevention and treatment.
- Disclosing industrial accidents and cases of occupational disease.
- Improving the access to medicine and health-care services.
- Providing innovative solutions to the neglected through research and development of medicines.
- Providing information about sexually transmitted diseases including HIV/AIDS. Encouraging workers to know their own HIV status through voluntary counselling and testing, and taking measures to reduce the transmission of HIV and alleviate its impacts in the workplace.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|---|
| Examples of relevant UN Conventions and other key international agreements | UDHR, ICESCR, CRC, DEVAW, Declaration of Alma-Ata, Ottawa Charter, ILO C183, ILO C156, ILO C102 |
| Publications and other resources on Business and the SDGs | 5, 14, 52, 103, 104, 117 |

Disclosures 3.3

| Business Theme | Available Business Disclosures | Units | Source |
|--------------------------------|--|------------------------------------|--|
| Occupational health and safety | Approximate proportion of workers (m/w) along the value chain who have access to free and voluntary HIV testing (either through their employer or public/community health systems). | % by gender | UN Global Compact-Oxfam Poverty Footprint PF – 13.6 |
| | Where relevant, and if the service is not available through public services free of charge, does the Company system and all major employers along the value chain provide access to free and voluntary HIV testing for their workers? | \$ of companies in the value chain | UN Global Compact-Oxfam Poverty Footprint PF – 13.14 |
| | Proportion of local health workers/authorities interviewed who perceive that workers along the value chain (m/w) are experiencing increased exposure to sexually transmitted diseases, including HIV/AIDS (when compared with national average). | \$ of workers by gender | UN Global Compact-Oxfam Poverty Footprint PF – 13.5 |



| | | | |
|--------------------------------|--|--|--------------------|
| Occupational health and safety | Types of injury, injury rate (IR), occupational disease rate (ODR), lost day rate (LDR), absentee rate (AR), and work-related fatalities, for all employees, with a breakdown by: i. Region; ii. Gender. | per million hours worked (IR/ODR), days per total number of hours scheduled to be worked by the workforce in the reporting period (LDR), % of total days scheduled to be worked by the workforce for the same period (AR), Number of work-related fatalities | GRI Standard 403-2 |
| | Types of injury, injury rate (IR), and work-related fatalities, for all workers (excluding employees) whose work, or workplace, is controlled by the organization, with a breakdown by: i. Region; ii. Gender. | per million hours worked (IR/ODR), days per total number of hours scheduled to be worked by the workforce in the reporting period (LDR), % of total days scheduled to be worked by the workforce for the same period (AR), Number of work-related fatalities | GRI Standard 403-2 |
| | Whether there are workers whose work, or workplace, is controlled by the organization, involved in occupational activities who have a high incidence or high risk of specific diseases. | N/A | GRI Standard 403-3 |

Possible Gaps

- Access to health-care
- Education programs on diseases and prevention and treatment

IAEG-SDG indicators

| Indicators | Units |
|---|--|
| 3.3.1 Number of new HIV infections per 1,000 uninfected population, by sex, age and key populations | Number per 1,000 uninfected population |
| 3.3.2 Tuberculosis incidence per 100,000 population | Number of incidence per 100,000 population |
| 3.3.3 Malaria incidence per 1,000 population | Number of incidence per 1,000 population |
| 3.3.4 Hepatitis B incidence per 100,000 population | Number of incidence per 1,000 population |
| 3.3.5 Number of people requiring interventions against neglected tropical diseases | Number of people |



Target 3.4

By 2030, reduce by one third premature mortality from non-communicable diseases through prevention and treatment and promote mental health and well-being

Possible relevant business actions to help achieve this target:

- Respecting the right of all people to a standard of living adequate for the health and well-being of him or herself and of his or her family, including medical care and necessary social services, and the right to security in the event of unemployment, sickness, disability, widowhood, old age or other lack of livelihood in circumstances beyond his or her control.
- Supporting access to preventative health care, including through medical coverage offered to employees and their families and company programs focused on health and well-being (e. g. exercise and health programs, smoking cessation programs, weight management and mental health helplines).
- Supporting access to mental health care, including by ensuring that mental health care is included in medical coverage offered to employees and their families.
- Promoting safe and healthy surroundings around facilities and sites, promoting active mobility and sports.
- Contributing to children's well-being through the above-mentioned programs, but also through offering support for parents or caregivers well-being, coping and recovery in difficult circumstances so parents or caregivers can best support the children in their care. Providing practical support through respecting working time, offering flexible working hours, offering the possibility of full-time contracts when possible, encouraging the practice of interest groups and other support to employees with children, particularly single or female headed households.
- Limiting or even eradicating pollutants, chemicals and harmful substances in the environment that are known to increase the risk of or to aggravate the seriousness of non-communicable diseases such as diabetes, cardiovascular disease, cancer and respiratory diseases for the people living in the community or working in the supply chain.
- Taking responsibility to protect consumers and end-users from any potentially negative health impacts from ingredients, products, services and marketing activities. Working proactively to minimize any known negative and improve any known positive health impacts. Informing the public about any risks that an ingredient, product or service may entail for the short and long-term health of the users, and working towards innovations that provide affordable medicines.
- Supporting governmental efforts to reduce non-communicable diseases, for example regarding the use of sugar, salt and fat in food production.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|---|
| Examples of relevant UN Conventions and other key international agreements | UDHR, FCTC, ICESCR, Declaration of Alma-Ata, Ottawa Charter, ILO C155, ILO C161 |
| Publications and other resources on Business and the SDGs | 5, 14, 103 |



Disclosures 3.4

| Business Theme | Available Business Disclosures | Units | Source |
|--------------------------------|--|------------------|---|
| Employee Benefits | Access to a toll-free quit line (Non-communicable diseases). | N/A | WHO Global Health Observatory Indicator (adapted) |
| | Smoke-free indoor public places and workplaces not elsewhere specified (national legislation). | N/A | WHO Global Health Observatory Indicator (adapted) |
| | Action Plan for implementation of alcohol policy (Global Information System on Alcohol and Health). | N/A | WHO Global Health Observatory Indicator (adapted) |
| | Any community-based interventions/projects on alcohol involving stakeholders (non-governmental organizations, economic operators, local government bodies, others). | N/A | WHO Global Health Observatory Indicator (adapted) |
| | Data collected on harm from alcohol at workplace (Global Information System on Alcohol and Health). | N/A | WHO Global Health Observatory Indicator (adapted) |
| Occupational health and safety | Smoke-free health care facilities (national legislation). | N/A | WHO Global Health Observatory Indicator (adapted) |
| | Smoke-free indoor offices (national legislation). | N/A | WHO Global Health Observatory Indicator (adapted) |
| | Number of places smoke-free (national legislation) (Non-communicable diseases). | Number of places | WHO Global Health Observatory Indicator (adapted) |
| Employee Benefits | Offer help to quit tobacco use (Non-communicable diseases). | N/A | WHO Global Health Observatory Indicator (adapted) |
| | Stand-alone policy or plan for mental health (Mental health). | N/A | WHO Global Health Observatory Indicator (adapted) |
| | Awareness raising activities on alcohol pertain to: alcohol's impact on health, alcohol at work, drink driving, illegal/surrogate alcohol, indigenous peoples, pregnancy and alcohol, social harms, young people's drinking. | N/A | WHO Global Health Observatory Indicator (adapted) |

Possible Gaps

- Access to health-care for all (employees and families)
- Work-life balance and support to different forms of family constellations.
- Well-being programs, for example sports and gym clubs
- Psychosocial support
- Promotion and Rewards for active lifestyle
- Explanation of how business protects their consumers and end-users from any potentially negative health impacts from their ingredients, products, services and marketing activities

IAEG-SDG indicators

| Indicators | Units |
|--|-------|
| 3.4.1 Mortality rate attributed to cardiovascular disease, cancer, diabetes or chronic respiratory disease | N/A |
| 3.4.2 Suicide mortality rate | N/A |



Target 3.5

Strengthen the prevention and treatment of substance abuse, including narcotic drug abuse and harmful use of alcohol

Possible relevant business actions to help achieve this target:

- Educating employees on the effects of narcotics, drugs and alcohol, including the effects of substance abuse. Updating corporate policies to include clauses related to the use of or being under influence of said substances while in the workplace, and offering information so that employees are adequately educated to understand what these substances are, their legal implications, health implications, and the consequences of consuming them – specifically in the context of their role as an employee.
- Educating employees on abuse of said substances, and offering support for those who have questions or require help due to addiction or abuse. Treating alcohol and drug misuse as a medical rather than a disciplinary matter.
- Where business activities involve such substances (either in own operations or in the supply chain), such as food and beverage organizations or pharmaceutical companies, following the “do no harm” principle and ensuring that products are produced with suitable instructions, care information or guidance on the consumption of such substances to mitigate the risk of abuse or overconsumption.
- Restricting access to products and services that are not suitable for or harmful to children, and seeking to prevent and eliminate the risk of products and services that could be used to abuse, exploit or harm children in any way.
- Developing effective ways to prevent and reduce harmful use of the said substances, including self-regulatory actions, for example collective action for responsible retailing.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|---|
| Examples of relevant UN Conventions and other key international agreements | 1961 Single Convention, Psychotropic Convention, ILO C161 |
| Publications and other resources on Business and the SDGs | 56, 112 |



Target 3.6

By 2020, halve the number of global deaths and injuries from road traffic accidents

Possible relevant business actions to help achieve this target:

- Providing training or information on road safety to employees, such as education on driving laws, cycling and pedestrian safety. Putting adequate internal policies in place where road use is a part of business operations or supply chain – such as transportation of goods, service provision or movement of employees. These include ensuring that drivers are fit to drive, hold the correct legally required training and qualifications, and that they receive regular training and checks on their performance.
- Checking vehicles owned by business regularly to ensure they are legally compliant, fit for purpose and road worthy. Requesting that vehicles have additional safety measures in place, such as warning signs or reversing alert sounds for large vehicles. Where issues or breaches of policy are found, undertaking corrective action to ensure the safety of the driver but also other road users, potential passengers and pedestrians.
- Offering thorough safety guidance on road safety as a cyclist where business offers cycle to work schemes, including wearing cycle helmets, using lights and high visibility clothing.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|---|
| Examples of relevant UN Conventions and other key international agreements | Beijing Declaration, ILO C161, ILO C142 |
| Publications and other resources on Business and the SDGs | 18, 78 |



Target 3.7

By 2030, ensure universal access to sexual and reproductive health-care services, including for family planning, information and education, and the integration of reproductive health into national strategies and programs

Possible relevant business actions to help achieve this target:

- Supporting employees' access to adequate and affordable sexual and reproductive health-care services, including ensuring these are covered in any other health related service or insurance coverage. Ensuring access to information on reproductive and sexual health both to men and women and encouraging joint family planning decisions among couples. In countries where sexual and reproductive health-care services may be limited, basing service provision on internationally recognized standards and information.
- Making sexually transmitted infections (STI) testing, health screening programs and treatment available for employees, and advising on next steps offered if treatment itself is not provided by the business.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|--|
| Examples of relevant UN Conventions and other key international agreements | ICESCR, CEDAW, Declaration of Alma-Ata |
| Publications and other resources on Business and the SDGs | 103, 104 |



Target 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

Possible relevant business actions to help achieve this target:

- Respecting the right of all people to a standard of living adequate for the health and well-being of him or herself and of his or her family, including medical care and necessary social services, and the right to security in the event of unemployment, sickness, disability, widowhood, old age or other lack of livelihood in circumstances beyond his or her control.
- Supporting government efforts to achieving universal health coverage. Providing accessible and affordable health-care options, including insurance, to employees and their families, as complements to rather than substitutes for government action. This could also include health related benefits such as life insurance and disability and invalidity coverage.
- Providing innovative solutions to improve the access and quality of health services in remote areas. Assessing the effectiveness of health and well-being programs through understanding the needs of employees.
- Monitoring the financial burden of health-care compared to employees' salary. Encouraging health care access for employees in the supply chain.
- Improving access to medicine and health-care through reducing cost of medicine and health technologies through, for example, de-linking the cost of research and development from price, improving collaboration and removing restrictive intellectual property measures on life saving medicines.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|---|
| Examples of relevant UN Conventions and other key international agreements | UDHR, ICESCR, Declaration of Alma-Ata, ILO C161 |
| Publications and other resources on Business and the SDGs | 45, 104 |

Disclosures 3.8

| Business Theme | Available Business Disclosures | Units | Source |
|--|--|------------------|---|
| Access to quality essential health care services | Do medical and health services, education programs and products reflect the different needs and concerns of women and men? Are medical and health personnel trained in specific health needs of women workers? | Number/% | The Women's Empowerment Principles: Reporting on Progress (aligned with GRI G4) |
| | Proportion of workers (m/w) who have access to health services for work-related accidents or diseases made available or paid for by the Company system. | % by gender | UN Global Compact-Oxfam Poverty Footprint PF – 13.7 |
| | Proportion of workers (m/w) who have access to health services for other personal health issues (not related to or caused by work) made available or paid for by the Company system. | % by gender | UN Global Compact-Oxfam Poverty Footprint PF – 13.7 |
| | Number of people benefit from the company health service for workers that is available to family and community members. | Number of people | UN Global Compact-Oxfam Poverty Footprint PF – 14.4 |



| Business Theme | Available Business Disclosures | Units | Source |
|--|--|------------------|--|
| Access to quality essential health care services | Cost of employee health and safety. | \$ currency | UNCTAD proposed core SDGs reporting indicators ²⁴ C.5 |
| Access to medicines | Examples of significant identified indirect economic impacts of the organization, including positive and negative impacts. | N/A | GRI Standard 203-2 |
| | Significance of the indirect economic impacts in the context of external benchmarks and stakeholder priorities, such as national and international standards, protocols, and policy agendas. | N/A | GRI Standard 203-2 |
| Inclusive business | Estimated number of individuals with increased access to health care services as a result of the inclusive business initiative. | # of individuals | BCtA Indicators |
| | Estimated number of individuals with increased access to medicines as a result of the inclusive business initiative. | # of individuals | BCtA Indicators |

Possible Gaps

- Workers protected from unreasonable financial burden from health spending

IAEG-SDG indicators

| Indicators | Units |
|--|-----------------|
| 3.8.1 Coverage of essential health services (defined as the average coverage of essential services based on tracer interventions that include reproductive, maternal, newborn and child health, infectious diseases, non-communicable diseases and service capacity and access, among the general and the most disadvantaged population) | % |
| 3.8.2 Proportion of population with large household expenditures on health as a share of total household expenditure or income | % of population |

24. The proposed UNCTAD core SDG reporting indicators are sourced from the draft version of UNCTAD Guidance on Core Indicators, discussed in the context of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting (ISAR). These indicators were first published in United Nations document TD/B/C.II/ISAR/78, and a more detailed version will be released in September 2017. Please refer to the source for the most updated indicators.



Target 3.9

By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination

Possible relevant business actions to help achieve this target:

- Implementing adequate occupational health and safety procedures to ensure that employees and anyone at or in the vicinity of business operations and in the supply chain are not harmed or affected by hazardous, non-hazardous and transported, imported, exported, or treated waste.
- Supporting the precautionary approach to foreseeable environmental, health and safety-related impacts of operations and the life-cycle of products and services; conducting environmental assessments when significant environmental, health or safety impacts are detected.
- Assessing the safety of persons in relation to wastes that are produced through business operations and business travel, including gases and wastes such as oil and gas (benzene, lead and content in fuels, flared and vented hydrocarbon).
- Adhering to relevant water quality laws and standards through business operations, and monitoring and making more efficient water discharge and usage, including water quality and destination. This is particularly pertinent in water heavy or intensive business where water usage may have a large scale impact on the communities and areas surrounding business operations sites.
- Using international best practices in case national laws and practices vary.
- Identifying the above risks and factors within the supply chain, and encouraging or supporting suppliers to address these issues, potentially through amending supplier policies and codes of conduct.
- Providing training and knowledge sharing for employees, suppliers and others associated with the business, including those affected by business operations, such as local communities, around hazardous chemicals and air, water and soil pollution and contamination.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|--|
| Examples of relevant UN Conventions and other key international agreements | UDHR, ICESCR, WHO, ILO C161, Montreal Protocol, Basel Convention, Rotterdam Convention, MARPOL, Aichi Biodiversity Targets |
| Publications and other resources on Business and the SDGs | 5, 52, 89, 103, 106, 116 |

Disclosures 3.9

| Business Theme | Available Business Disclosures | Units | Source |
|---|---|---|--------------------|
| Air quality | a. Gross direct (Scope 1) GHG emissions in metric tons of CO ₂ equivalent. | Metric tons of CO ₂ equivalent | GRI Standard 305-1 |
| | b. Gases included in the calculation; whether CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , or all. | | |
| | c. Biogenic CO ₂ emissions in metric tons of CO ₂ equivalent. | | |
| | a. Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO ₂ equivalent. | Metric tons of CO ₂ equivalent | GRI Standard 305-2 |
| b. If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO ₂ equivalent. | | | |
| c. If available, the gases included in the calculation; whether CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , or all. | | | |
| Production, imports, and exports of ODS in metric tons of CFC-11 (trichlorofluoromethane) equivalent. | a. Gross other indirect (Scope 3) GHG emissions in metric tons of CO ₂ equivalent. | Metric tons of CO ₂ equivalent | GRI Standard 305-3 |
| | b. If available, the gases included in the calculation; whether CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , or all. | | |
| | c. Biogenic CO ₂ emissions in metric tons of CO ₂ equivalent | | |
| | d. Other indirect (Scope 3) GHG emissions categories and activities included in the calculation. | | |



| Business Theme | Available Business Disclosures | Units | Source |
|--------------------------------|---|---|--------------------------|
| Air quality | The reporting organization shall report the following information: Significant air emissions, in kilograms or multiples, for each of the following: i. NOX; ii. SOX; iii. Persistent organic pollutants (POP); iv. Volatile organic compounds (VOC); v. Hazardous air pollutants (HAP); vi. Particulate matter (PM); vii. Other standard categories of air emissions identified in relevant regulations. Source of the emission factors used. Standards, methodologies, assumptions, and/or calculation tools used. | Tons of gas or pollutant of methodology | GRI Standard 305-7 |
| | Methane emissions. | Kt of CO ₂ equivalent and % change from 1990 | World Bank WDI (adapted) |
| | Nitrous oxide emissions. | Thousand metric tons of CO ₂ equivalent and % change from 1990 | World Bank WDI (adapted) |
| | PM2.5 air pollution, mean annual exposure. | Micrograms per cubic meter | World Bank WDI (adapted) |
| | Energy related methane emissions. | % of total methane emissions | World Bank WDI (adapted) |
| Occupational health and safety | Types of injury, injury rate (IR), occupational disease rate (ODR), lost day rate (LDR), absentee rate (AR), and work-related fatalities, for all employees, with a breakdown by: i. Region; ii. Gender. | per million hours worked (IR/ODR), days per total number of hours scheduled to be worked by the workforce in the reporting period (LDR), Percentage of total days scheduled to be worked by the workforce for the same period (AR), Number of work-related fatalities | GRI Standard 403-2 |
| Occupational health and safety | Types of injury, injury rate (IR), and work-related fatalities, for all workers (excluding employees) whose work, or workplace, is controlled by the organization, with a breakdown by: i. Region; ii. Gender. | per million hours worked (IR/ODR), days per total number of hours scheduled to be worked by the workforce in the reporting period (LDR), Percentage of total days scheduled to be worked by the workforce for the same period (AR), Number of work-related fatalities | GRI Standard 403-2 |
| Occupational health and safety | Whether there are workers whose work, or workplace, is controlled by the organization, involved in occupational activities who have a high incidence or high risk of specific diseases. | N/A | GRI Standard 403-3 |
| Spills | Total number and total volume of recorded significant spills. | Number of spills | GRI Standard 306-3 |
| | The following additional information for each spill that was reported in the organization's financial statements: i. Location of spill; ii. Volume of spill; Material of spill, categorized by: oil spills (soil or water surfaces), fuel spills (soil or water surfaces), spills of wastes (soil or water surfaces), spills of chemicals (mostly soil or water surfaces), and other (to be specified by the organization). | Tons and other information of spills | GRI Standard 306-3 |
| | Impacts of significant spills. | N/A | GRI Standard 306-3 |



| Business Theme | Available Business Disclosures | Units | Source |
|----------------|--|-----------------------|---|
| Waste | Total weight of hazardous waste, with a breakdown by the following disposal methods where applicable: i. Reuse; ii. Recycling; iii. Composting; iv. Recovery, including energy recovery; v. Incineration (mass burn); vi. Deep well injection; vii. Landfill; viii. On-site storage. Other (to be specified by the organization). | Tons | GRI Standard 306-2 |
| | Total weight of non-hazardous waste, with a breakdown by the following disposal methods where applicable: i. Reuse; ii. Recycling; iii. Composting; iv. Recovery, including energy recovery; v. Incineration (mass burn); vi. Deep well injection; vii. Landfill; viii. On-site storage. Other (to be specified by the organization). | Tons | GRI Standard 306-2 |
| | Toxic Release in Air, Water and Land. | lbs/square mile | UNSDSN indicators (adapted) |
| | Total weight for each of the following: i. Hazardous waste transported; ii. Hazardous waste imported; iii. Hazardous waste exported. Hazardous waste treated. | Tons | GRI Standard 306-4 |
| | Percentage of hazardous waste shipped internationally. | % of hazardous waste | GRI Standard 306-4 |
| Water quality | Toxic Release in Air, Water and Land. | Tons | UNSDSN indicators (adapted) |
| | Total volume of planned and unplanned water discharges by: i. Destination; ii. Quality of the water, including treatment method; iii. Whether the water was reused by another organization. | Liters | GRI Standard 306-1 |
| | Percent of facilities adhering to relevant water quality standard(s). | % of total facilities | CEO Water Mandate's Corporate Water Disclosure Guidelines |
| | Water performance in the value chain. | N/A | CEO Water Mandate's Corporate Water Disclosure Guidelines |

Possible Gaps

- N/A

IAEG-SDG indicators

| Indicators | Units |
|---|-------|
| 3.9.1 Mortality rate attributed to household and ambient air pollution | N/A |
| 3.9.2 Mortality rate attributed to unsafe water, unsafe sanitation and lack of hygiene (exposure to unsafe Water, Sanitation and Hygiene for All (WASH) services) | N/A |
| 3.9.3 Mortality rate attributed to unintentional poisoning | N/A |

4 QUALITY
EDUCATION



GOAL 4. QUALITY EDUCATION



SUSTAINABLE DEVELOPMENT GOAL 4:

ENSURE INCLUSIVE AND EQUITABLE QUALITY EDUCATION AND PROMOTE LIFELONG LEARNING OPPORTUNITIES FOR ALL



Target 4.1

By 2030, ensure that all girls and boys complete free, equitable and quality primary and secondary education leading to relevant and effective learning outcomes

Possible relevant business actions to help achieve this target:

- Respecting the universal right to education.
- Supporting children's right to education and facilitating education beyond what may be provided free of charge by governments through paying at a minimum living wages to employees.
- Enforcing zero-tolerance child labor policies within own operations, and influencing child labor policies within the supply chain, using methods such as robust age-verification methods within the recruitment process.
- Understanding the context and definition of child labor in each country of operation, as laws may differ. Adhering to international standards and adopting best practice where laws in countries of operation are lower than in company policy, or in other operating countries. Encouraging the same standards and policies to be set within the supply chain.
- Aligning business and education priorities in communities of operation, through addressing educational challenges in core business operations through for example human resources policies, supporting education and training programs, and, in this context, engaging in partnerships with the public sector and educational organizations.
- Contributing business expertise toward increasing access to, and the quality of, basic education. Supporting girls' involvement in areas such as science, technology, engineering, and math by intentionally opening opportunities for them. Promoting equity and equality through including marginalized/underrepresented groups in educational activities, and ensuring equal access to all company-supported education.
- Paying fair share of taxes to help finance national educational services.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|--|
| Examples of relevant UN Conventions and other key international agreements | UDHR, CRC, ICESCR, CEDAW, ILO C138, ILO C182 |
| Publications and other resources on Business and the SDGs | 77, 88, 96 |



Disclosures 4.1

| Business Theme | Available Business Disclosures | Units | Source |
|----------------|--------------------------------|-------|--------|
| N/A | | | |

Possible Gaps

- Facilitating and supporting children's access to education, and supporting employee education
- Partnership to increase commitment and investment in education
- Address the educational challenges throughout core business operations and investing in educational infrastructures

IAEG-SDG indicators

| Indicators | Units |
|---|---------------|
| 4.1.1 Proportion of children and young people: (a) in grades 2/3; (b) at the end of primary; and (c) at the end of lower secondary achieving at least a minimum proficiency level in (i) reading and (ii) mathematics, by sex | % of children |



Target 4.2

By 2030, ensure that all girls and boys have access to quality early childhood development, care and pre-primary education so that they are ready for primary education

Possible relevant business actions to help achieve this target:

- Supporting access to childcare for employees with children by providing on-site daycare, including childcare and back up care spaces or services, financial assistance for childcare, and flexible work options. Providing referrals and information or facilitating employees to access tax benefits for childcare. Influencing the availability of these services to those employed in their supply chain.
- Complementing rather than substituting government and public sector action by paying a minimum living wages and paying fair share of taxes that enable the public sector to provide or to subsidize these services in countries where this is the norm.
- Contributing to children's early childhood development through offering support for parents or caregivers well-being, coping and recovery in difficult circumstances so parents or caregivers can best support the children in their care. Providing practical support through respecting working time, offering flexible working hours, offering the possibility of full-time contracts when possible, encouraging the practice of interest groups and other support to employees with children, particularly single or female headed households.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|--|
| Examples of relevant UN Conventions and other key international agreements | UDHR, ICESCR, CRC, CEDAW, ILO C156, ILO C183 |
| Publications and other resources on Business and the SDGs | 45, 104 |



Target 4.3

By 2030, ensure equal access for all women and men to affordable and quality technical, vocational and tertiary education, including university

Possible relevant business actions to help achieve this target:

- Providing non-discriminative and open access to employees to (vocational) training, internship programs and further education.
- Adopting and developing comprehensive and coordinated corporate policies and programs on vocational guidance and vocational training.
- Supporting vocational education and training programs provided by governments through providing access to internship programs, funding, scholarships or grants for projects related to business strategy or funding for educational programs to employees as complements to rather than substitutes for government actions. Encouraging suppliers to provide the same resources. Paying fair share of taxes to help finance national educational services.
- Ensuring equal access to all company-supported education and training programs, including literacy classes, vocational and information technology training.
- Providing these educational and internship opportunities to young adults or those targeted through school recruitment campaigns and upholding equality of opportunity and treatment also for disabled men and women workers. Recognizing the barriers that may be limiting women's opportunity which include carrying the burden of unpaid care work and taking these into account when designing training programs.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|--|
| Examples of relevant UN Conventions and other key international agreements | UDHR, CEDAW, ICESCR, ILO C142, ILO C159, |
| Publications and other resources on Business and the SDGs | 45, 57, 103 |

Disclosures 4.3

| Business Theme | Available Business Disclosures | Units | Source |
|---------------------------------|--|------------------|--|
| Employee training and education | Average hours of training that the organization's employees have undertaken during the reporting period, by: i. Gender; ii. Employee category. | Hours | GRI Standard 404-1 |
| | Average hours of training per year per employee, with breakdown by employment category. | Hours | UNCTAD proposed core SDGs reporting indicators C.3 |
| | Total estimated number of individuals receiving training from the company as a result of the initiative. (e.g. employees, suppliers, distributors). | # of individuals | BctA Indicators |
| | Total estimated amount (USD) of costs incurred by the training provided to individuals as a result of the initiative. | \$USD | BctA Indicators |

Possible Gaps

- Adopt and develop comprehensive and coordinated policies and programs of vocational guidance and vocational training

IAEG-SDG indicators

| Indicators | Units |
|--|-------|
| 4.3.1 Participation rate of youth and adults in formal and non-formal education and training in the previous 12 months, by sex | N/A |



Target 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

Possible relevant business actions to help achieve this target:

- Respecting the universal right to work, which includes the right of everyone to have the opportunity to gain his or her living by work which he or she freely chooses or accepts, and taking appropriate steps to safeguard this right.
- Offering technical and vocational guidance and training programs, ensuring that company-supported education and vocational training programs are equally available and accessible to all groups.
- Providing incentives for employees to obtain extra qualifications or continue their education.
- Engaging with educational institutions to develop or support programs for vocational training, employment skills and educational development, and improving teaching technical skills through providing innovative solutions – complementing rather than substituting government and public sector action.
- Influencing the supply chain to adopt similar practices. Paying fair share of taxes to help finance national educational services.

Sources

(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements UDHR, ICESCR, CRC, ILO C142

Publications and other resources on Business and the SDGs 14, 32, 103

Disclosures 4.4

| Business Theme | Available Business Disclosures | Units | Source |
|---------------------------------|--|--------------------------|--|
| Employee training and education | Average hours of training that the organization's employees have undertaken during the reporting period, by: i. Gender; ii. Employee category. | Hours | GRI Standard 404-1 |
| | Approximate proportion of workers (m/w) along the value chain who receive training per year. | % of workers by gender | UN Global Compact-Oxfam Poverty Footprint PF – 4.1 |
| | Average number of hours (or days) of training(s) provided to workers (m/w) along the value chain. | Hours or days per gender | UN Global Compact-Oxfam Poverty Footprint PF – 4.1 |
| | Details on the type(s) of training(s) provided along the value chain. | N/A | UN Global Compact-Oxfam Poverty Footprint PF – 4.1 |

Possible Gaps

- Internship programs

IAEG-SDG indicators

| Indicators | Units |
|--|-----------------------|
| 4.4.1 Proportion of youth and adults with information and communications technology (ICT) skills, by type of skill | % of youth and adults |



Target 4.5

By 2030, eliminate gender disparities in education and ensure equal access to all levels of education and vocational training for the vulnerable, including persons with disabilities, indigenous peoples and children in vulnerable situations

Possible relevant business actions to help achieve this target:

- Respecting the universal right to work, which includes the right for a person to have the opportunity to gain his or her living by work which he or she freely chooses or accepts. Supporting the equal right of men and women to access education and vocational training.
- Upholding equality of opportunity and treatment for disabled men and women workers. Supporting efforts to ensure that persons with disabilities are not excluded from the general education system on the basis of disability and children with disabilities are not excluded from free and compulsory primary education, or from secondary education, on the basis of disability.
- Providing non-discriminative and open access to employees to training, internship programs and further education.
- Ensuring equal access to all company-supported education and training programs, including literacy classes, vocational and information technology training.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|--|
| Examples of relevant UN Conventions and other key international agreements | UDHR, ICESCR, CEDAW, UNESCO EFA, Convention against Discrimination in Education, CRC, CRPD, ILO C159, ILO C169 |
| Publications and other resources on Business and the SDGs | 32, 103, 104 |

Disclosures 4.5

| Business Theme | Available Business Disclosures | Units | Source |
|---------------------------------|--|-------|--------------------|
| Employee training and education | Average hours of training that the organization's employees have undertaken during the reporting period, by: i. Gender; ii. Employee category. | Hours | GRI Standard 404-1 |

Possible Gaps

- Equal opportunity to vocational training and internship programs
- Policies/strategies put in place to counter discrimination and affirmative actions

IAEG-SDG indicators

| Indicators | Units |
|--|-------|
| 4.5.1 Parity indices (female/male, rural/urban, bottom/top wealth quintile and others such as disability status, indigenous peoples and conflict-affected, as data become available) for all education indicators on this list that can be disaggregated | N/A |



Target 4.6

By 2030, ensure that all youth and a substantial proportion of adults, both men and women, achieve literacy and numeracy

There is very little information available on how business could support the achievement of this target through core business strategies and operations. Therefore this publication does not include any illustrative actions or indicator mapping for this target.

Target 4.7

By 2030, ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship and appreciation of cultural diversity and of culture's contribution to sustainable development

Possible relevant business actions to help achieve this target:

- Including information human rights, gender equality and sustainable development in internal policies, such as employee and supplier codes of conduct, and increasing awareness and practice by ensuring that these policies are thoroughly shared and understood by all employees including those in the supply chain.
- Providing additional training on specific topics, such as water use, human rights including women's rights.
- Promoting sustainable development by demonstrating the business' own commitment through implementing sustainability actions such as the ones mentioned in this document, and by demonstrating and communicating these effectively to employees, suppliers and all stakeholders.
- Articulating the company's business case for women's empowerment and the positive impact of inclusion for men as well as women.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|-------------------------|
| Examples of relevant UN Conventions and other key international agreements | ICESCR, Rio Declaration |
| Publications and other resources on Business and the SDGs | 45, 116 |

5 GENDER
EQUALITY



GOAL 5. GENDER EQUALITY



SUSTAINABLE DEVELOPMENT GOAL 5:

ACHIEVE GENDER EQUALITY AND EMPOWER ALL WOMEN AND GIRLS



Target 5.1

End all forms of discrimination against all women and girls everywhere

Possible relevant business actions to help achieve this target:

- Respecting women's rights and supporting women's empowerment across the workplace, marketplace and community.
- Recognizing the burden of unpaid care work that disproportionately affects women and taking this into account when designing programs to advance gender equality. Offering flexible work options, leave and re-entry opportunities to positions of equal pay and status. Supporting access to child and dependent care by providing services, resources and information to both women and men.
- Embedding the principle of gender equality in policies and processes for both employees and governing bodies throughout its operations and supply chains, including recruitment, remuneration/benefits, training, promotion, and development reviews. Paying equal remuneration, including benefits, for work of equal value.
- Supporting women's leadership and ensuring sufficient participation of women in decision making and governance bodies at all level and across business areas.
- Implementing gender-sensitive recruitment and retention practices and ensuring equal access to all company-supported education and training programs. For example implementing gender audits or engaging with women to understand their barriers to employment and adapting recruitment procedures considering the specific challenges faced by them.
- Reviewing in-company gender equality regularly and taking corrective action where needed to improve the gender balance amongst employees and executive management. Establishing robust and accessible processes to prevent and prohibit gender-based discrimination, and taking corrective action where incidences occur. This also applies to benefits. Including gender specific criteria in due diligence processes.
- Including non-discrimination clauses in supplier code of conduct policies and supporting suppliers in advancing gender equality and women's empowerment.
- Expanding business relationships with women-owned enterprises and supporting gender-sensitive business solutions. Investing in business skills, management, technological training and supporting access to financial resources for MSMEs run by women, to help them entering and staying in business.
- Actively empowering women and girls through community investment including targeted programs such as female leadership programs.
- Ensuring that business activities, products and services respect the dignity of women, and do not reinforce harmful gender stereotypes.
- Partnering with relevant public and private stakeholders, such as labor unions and NGOs, to advance gender equality in the work place, marketplace and community.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|---|
| Examples of relevant UN Conventions and other key international agreements | UDHR, ICCPR, ICESCR, CEDAW, UNGP, ILO MNE Declaration, ILO C100, ILO C111, ILO C156, ILO C183, ILO R090, ILO R111, ILO R165, ILO R191 |
| Publications and other resources on Business and the SDGs | 12, 14, 30, 32, 43, 63, 72, 76, 85, 103, 116 |



Disclosures 5.1

| Business Theme | Available Business Disclosures | Units | Source |
|---|--|---|--------------------|
| Gender equality | When a significant proportion of employees are compensated based on wages subject to minimum wage rules, report the relevant ratio of the entry level wage by gender at significant locations of operation to the minimum wage. | Ratio of the entry level wage by gender | GRI Standard 202-1 |
| | Whether a local minimum wage is absent or variable at significant locations of operation, by gender. In circumstances in which different minimums can be used as a reference, report which minimum wage is being used. | \$ currency | GRI Standard 202-1 |
| | Total number and rate of employee turnover during the reporting period, by age group, gender and region. | Number and % | GRI Standard 401-1 |
| | Percentage of total employees by gender and by employee category who received a regular performance and career development review during the reporting period. | % of total employees | GRI Standard 404-3 |
| | Average hours of training that the organization's employees have undertaken during the reporting period, by: <ul style="list-style-type: none"> i. Gender; ii. Employee category. | Hours | GRI Standard 404-1 |
| | Percentage of individuals within the organization's governance bodies in each of the following diversity categories: <ul style="list-style-type: none"> i. Gender; ii. Age group: under 30 years old, 30-50 years old, over 50 years old; iii. Other indicators of diversity where relevant (such as minority or vulnerable groups). | % | GRI Standard 405-1 |
| | Percentage of employees per employee category in each of the following diversity categories: <ul style="list-style-type: none"> i. Gender; ii. Age group: under 30 years old, 30-50 years old, over 50 years old; iii. Other indicators of diversity where relevant (such as minority or vulnerable groups). | % | GRI Standard 405-1 |
| | Ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation. | Ratio | GRI Standard 405-2 |
| What is the frequency of periodic equal pay reviews/audits, including basic pay, overtime and bonuses? What is the methodology for the equal pay reviews? What were the findings of the last review and is a plan of action underway to redress the gender wage gap found in pay reviews, or plans to undertake such actions in the future? What is the explanation of source, nature and likely causes of any differences between women's and men's pay within the business? | Number of review per a period of time | The Women's Empowerment Principles: Reporting on Progress (aligned with GRI G4) | |
| Living wage | When a significant proportion of other workers (excluding employees) performing the organization's activities are compensated based on wages subject to minimum wage rules, describe the actions taken to determine whether these workers are paid above the minimum wage. | N/A | GRI Standard 202-1 |
| Non-discrimination | Total number and rate of new employee hires during the reporting period, by age group, gender and region. | Number and % | GRI Standard 401-1 |
| | Total number of incidents of discrimination during the reporting period. | Number of incidents | GRI Standard 406-1 |
| | Status of the incidents and actions taken with reference to the following: <ul style="list-style-type: none"> i. Incident reviewed by the organization; ii. Remediation plans being implemented; iii. Remediation plans that have been implemented, with results reviewed through routine internal management review processes; Incident no longer subject to action. | N/A | GRI Standard 406-1 |
| Parental leave | Total number of employees that were entitled to parental leave, by gender. | Number of employees | GRI Standard 401-3 |
| | Total number of employees that took parental leave, by gender. | Number of employees | GRI Standard 401-3 |



SDG 5: Disclosures 5.1

| Business Theme | Available Business Disclosures | Units | Source |
|------------------------|--|---------------------|---|
| Parental leave | Total number of employees that returned to work in the reporting period after parental leave ended, by gender. | Number of employees | GRI Standard 401-3 |
| | Total number of employees that returned to work after parental leave ended that were still employed 12 months after their return to work, by gender. | Number of employees | GRI Standard 401-3 |
| | Return to work and retention rates of employees that took parental leave, by gender. | % | GRI Standard 401-3 |
| | What is the business' policy on maternity, paternity and family leave length and entitlements and to what extent does this go above the statutory provisions in the regulatory regime where the business is operating? Do these policies apply throughout the operations in each country? Are sex-disaggregated statistics kept and tracked? | N/A | The Women's Empowerment Principles: Reporting on Progress (aligned with GRI G4) |
| Inclusive supply chain | Track and engage with women in the supply chain: track number of female smallholders; track and report commodities with highest prevalence of women; consulting women in auditing processes. | N/A | Behind the Brands scorecard indicator wom2.1 |
| | Implement a supply-chain wide (beyond projects limited in scale and scope) to provide gender-sensitive assistance to women smallholders and producers in their supply chain. | N/A | Behind the Brands scorecard indicator wom3.2 |
| | Supplier code requires suppliers to have non-discrimination and equal opportunity policy. | N/A | Behind the Brands scorecard indicator wom4.1.1 |
| | Projects: programs and/or projects that promote the empowerment of rural women and girls in the supply chain. | N/A | Behind the Brands scorecard indicator wom1.2.1 |

Possible Gaps

- N/A

IAEG-SDG indicators

| Indicators | Units |
|--|-------|
| 5.1.1 Whether or not legal frameworks are in place to promote, enforce and monitor equality and non-discrimination on the basis of sex | N/A |



Target 5.2

Eliminate all forms of violence against all women and girls in the public and private spheres, including trafficking and sexual and other types of exploitation

Possible relevant business actions to help achieve this target:

- Respecting human rights and supporting the rights of vulnerable groups, including women and girls. Ensuring that no form of exploitation, harassment or violence against any person, particularly women and girls, throughout business activities, preventing or mitigating adverse human right impacts across the supply chain and having procedures in place for remediation and compensation of victims.
- Establishing a zero-tolerance policy towards all forms of violence in the workplace and preventing sexual harassment.
- Establishing policies, procedures, grievance mechanisms and support structures for employees or suppliers to anonymously report incidences or suspected incidences of violence, exploitation or harassment, and having protection in place for whistle-blowers so that persons feel able to report without fear of retribution.
- Communicating the commitment to reduce gender-based violence both internally and externally. Raising awareness among employees about what constitutes harassment, trafficking or exploitation, and providing training on how to manage and prevent it.
- Incorporating what constitutes acceptable employee behavior into codes of conduct for employees and suppliers and including specific references to harassment, trafficking or exploitation, in order to help eliminate these aspects within own operations and the supply chain.
- Establishing thorough recruitment and procurement processes that can identify persons who may be vulnerable – for instance victims of trafficking or exploitation – and having a process to support these persons with obtaining help from relevant authorities or organizations. Focusing specifically on women and girls. Ensuring that products, services and facilities are not used for human trafficking and/or labor or sexual exploitation.
- Asking suppliers to respect business' policy on workplace violence and sexual harassment. Requiring documentation and proof of recruitment, working conditions and procurement from suppliers, such as certifications of compliance with recognized standards, regulations or laws focusing on the rights of women and girls.
- In this context, working with all stakeholders including the public sector and civil society to ensure the respect of human rights and the elimination of all forms of violence.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|---|
| Examples of relevant UN Conventions and other key international agreements | DEVAW, UDHR, ICCPR, ICESCR, UNGP, CAT, CRC, CRPD, ICRMW, UNDRIP, ILO C029, ILO C105 |
| Publications and other resources on Business and the SDGs | 12, 14, 32, 46, 104, 116 |



Disclosures 5.2

| Business Theme | Available Business Disclosures | Units | Source |
|-----------------------------------|--|---------------------|---|
| Workplace violence and harassment | Does the business have an explicit, well-publicized policy of zero tolerance towards gender-based violence and harassment? Is there a confidential complaint procedure? If yes, please explain. | N/A | The Women's Empowerment Principles: Reporting on Progress (aligned with GRI G4) |
| | Does the Company system have a policy/code addressing workplace harassment (including sexual harassment) and does the policy/code explicitly extend to its supply chain? | N/A | UN Global Compact-Oxfam Poverty Footprint PF – 18.5 |
| | Does the Company system promote compliance of its workplace harassment policy/code along the value chain? If yes, explain how. | N/A | UN Global Compact-Oxfam Poverty Footprint PF – 18.5 |
| | Do ALL major employers along the value chain have a policy/code on workplace harassment (including sexual harassment)? | N/A | UN Global Compact-Oxfam Poverty Footprint PF – 18.5 |
| | Reported incidents of gender-based violence occurring in and around the workplace (e.g., sexual harassment, violence while traveling to workplace, including while carrying out livelihood tasks such as collecting water and firewood, alcohol-related violence, etc.). | Number of incidents | UN Global Compact-Oxfam Poverty Footprint PF – 18.3 |
| Supplier engagement | Percentage of new suppliers that were screened using social criteria. | % of new suppliers | GRI Standard 414-1 |
| | Number of suppliers assessed for social impacts. | Number of suppliers | GRI Standard 414-2 |
| | Number of suppliers identified as having significant actual and potential negative social impacts. | Number of suppliers | GRI Standard 414-2 |
| | Significant actual and potential negative social impacts identified in the supply chain. | N/A | GRI Standard 414-2 |
| | Percentage of suppliers identified as having significant actual and potential negative social impacts with which improvements were agreed upon as a result of assessment. | % of suppliers | GRI Standard 414-2 |
| | Percentage of suppliers identified as having significant actual and potential negative social impacts with which relationships were terminated as a result of assessment, and why. | % of suppliers | GRI Standard 414-2 |

Possible Gaps

- N/A

IAEG-SDG indicators

| Indicators | Units |
|--|---|
| 5.2.1 Proportion of ever-partnered women and girls aged 15 years and older subjected to physical, sexual or psychological violence by a current or former intimate partner in the previous 12 months, by form of violence and by age | % of ever-partnered women and girls aged 15 years and older |
| 5.2.2 Proportion of women and girls aged 15 years and older subjected to sexual violence by persons other than an intimate partner in the previous 12 months, by age and place of occurrence | % of ever-partnered women and girls aged 15 years and older |



Target 5.3

Eliminate all harmful practices, such as child, early and forced marriage and female genital mutilation

There is very little information available on how business could support the achievement of this target through core business strategies and operations. Therefore this publication does not include any illustrative actions or indicator mapping for this target.

Target 5.4

Recognize and value unpaid care and domestic work through the provision of public services, infrastructure and social protection policies and the promotion of shared responsibility within the household and the family as nationally appropriate

Possible relevant business actions to help achieve this target:

- Respecting the rights of workers with family responsibilities such as childcare and domestic work. Ensuring that employees with care responsibilities have equal opportunity for career development and promotion. Recognizing the burden of unpaid care work that disproportionately affects women and taking this into account when designing programs to advance gender equality. Offering flexible work options, leave and re-entry opportunities to positions of equal pay and status. Supporting access to child and dependent care by providing services, resources and information to both women and men.
- Ensuring that suppliers respect the rights of working parents and work with suppliers to identify opportunities to support caregivers.
- Improving own understanding of the burden of unpaid care and domestic work for employees. Recognize the value of unpaid care and domestic work through having flexible working hours that allows employees accommodate their different work commitments.
- Reducing the impact and stigma of maternity and paternity leave, and reducing reliance on an after hour's culture for promotions.
- Providing access to clean water for employees or local communities to remove the burden of collecting water. Supporting access to childcare for employees with children by providing on-site daycare, including childcare and back up care spaces or services, financial assistance for childcare, and flexible work options. Providing referrals and information or facilitating employees access to tax benefits for childcare.
- Offering insurance to employees and their families as well as employee benefits (including but not limited to medical care, sickness benefits, unemployment benefits, old-age benefits, employment injury benefits, family benefits, maternity benefits, invalidity benefits and survivors' benefit/death benefit for family) – complementing, rather than substituting or undermining the role of the public sector.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|--|
| Examples of relevant UN Conventions and other key international agreements | UDHR, ICESCR, ILO C156, ILO R095, ILO R165, ILO C189 |
| Publications and other resources on Business and the SDGs | 14, 32, 85 |

Disclosures 5.4

| Business Theme | Available Business Disclosures | Units | Source |
|---------------------------|---|-------|--------------------|
| Infrastructure investment | a. Extent of development of significant infrastructure investments and services supported. b. Current or expected impacts on communities and local economies, including positive and negative impacts where relevant. c. Whether these investments and services are commercial, in-kind, or pro bono engagements. | N/A | GRI Standard 203-1 |



SDG 5: Disclosures 5.4

| Business Theme | Available Business Disclosures | Units | Source |
|---------------------------------|---|---------------------------------------|---|
| Parental leave | Total number of employees that were entitled to parental leave, by gender. | Number of employees | GRI Standard 401-3 |
| | Total number of employees that took parental leave, by gender. | Number of employees | GRI Standard 401-3 |
| | Total number of employees that returned to work in the reporting period after parental leave ended, by gender. | Number of employees | GRI Standard 401-3 |
| | Total number of employees that returned to work after parental leave ended that were still employed 12 months after their return to work, by gender. | Number of employees | GRI Standard 401-3 |
| | Return to work and retention rates of employees that took parental leave, by gender. | % | GRI Standard 401-3 |
| Equal remuneration and benefits | Benefits which are standard for full-time employees of the organization but are not provided to temporary or part-time employees, by significant locations of operation. These include, as a minimum: <ol style="list-style-type: none"> Life insurance; Health care; Disability and invalidity coverage; Parental leave; Retirement provision; Stock ownership; Others. | N/A | GRI Standard 401-2 |
| | What is the frequency of periodic equal pay reviews/audits, including basic pay, overtime and bonuses? What is the methodology for the equal pay reviews? What were the findings of the last review and is a plan of action underway to redress the gender wage gap found in pay reviews, or plans to undertake such actions in the future? What is the explanation of source, nature and likely causes of any differences between women's and men's pay within the business? | Number of review per a period of time | The Women's Empowerment Principles: Reporting on Progress (aligned with GRI G4) |
| Childcare | Approximate proportion of young children of working parents who have access to local, affordable and safe childcare service. | % | UN Global Compact-Oxfam Poverty Footprint PF – 15.2 |
| | Average investment for childcare provisions or benefits (per working family) by i) the Company system and ii) other employers in the value chain. | \$currency | UN Global Compact-Oxfam Poverty Footprint PF – 15.7 |
| | What is the business' policy and provision of childcare facilities and how many employees, if any, use this facility? | N/A | The Women's Empowerment Principles: Reporting on Progress (aligned with GRI G4) |
| Flexible work option | What is the business' policy regarding flexible working and how many employees - male and female - have used this provision? What steps are the company implementing to encourage the uptake of flexible working? | N/A | The Women's Empowerment Principles: Reporting on Progress (aligned with GRI G4) |

Possible Gaps

- Equality in remuneration and promotion opportunities for employees with family responsibilities

IAEG-SDG indicators

| Indicators | Units |
|---|--|
| 5.4.1 Proportion of time spent on unpaid domestic and care work, by sex, age and location | % of time spent on unpaid domestic and care work |



Target 5.5

Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life

Possible relevant business actions to help achieve this target:

- Ensuring non-discrimination in employment through implementing gender-sensitive recruitment and retention practices, including proactively recruiting and appointing women to managerial and executive positions and to the corporate board of directors.
- Ensuring access to business resources and opportunities, including training and implementing monitoring mechanisms. Encouraging suppliers and business partners to adopt similar policies.
- Establishing high level corporate leadership for gender equality, supporting equal access to mentoring programs and implementing mentoring programs for women workers, providing informal networking opportunities and (confidential) complaint mechanisms.
- Ensuring all workers - women and men have an equal voice in workplace, including through adequate grievance mechanisms.
- Investing in female leadership programs, to help enable women to progress in their careers, and expand and develop their leadership skills.
- Setting internal targets for the number of women at each level/ position within the organization.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|--|
| Examples of relevant UN Conventions and other key international agreements | UDHR, ICESCR, ICCPR, ICERD, CEDAW, ILO C100, ILO C111, ILO C156, ILO C183, ILO R90, ILO R111 |
| Publications and other resources on Business and the SDGs | 1, 14, 32, 45, 47, 72, 85, 103 |

Disclosures 5.5

| Business Theme | Available Business Disclosures | Units | Source |
|---------------------|---|----------|---|
| Women in leadership | Representation of women in management positions, skilled (non-management) positions, and unskilled positions. | Number/% | UN Global Compact-Oxfam Poverty Footprint 20-1 |
| | Where relevant, the proportion of women representatives in leadership roles in trade unions, workers' committee and/or associations. | % | UN Global Compact-Oxfam Poverty Footprint PF – 20.4 |
| | Nomination and selection processes for the highest governance body and its committees. | N/A | GRI Standard 102-24 |
| | Criteria used for nominating and selecting highest governance body members, including whether and how: <ol style="list-style-type: none"> Stakeholders (including shareholders) are involved; Diversity is considered; Independence is considered; Expertise and experience relating to economic, environmental, and social topics are considered. | N/A | GRI Standard 102-24 |
| | Composition of the highest governance body and its committees by: <ol style="list-style-type: none"> Executive or non-executive; Independence; Tenure on the governance body; Number of each individual's other significant positions and commitments, and the nature of the commitments; Gender; Membership of under-represented social groups; Competencies relating to economic, environmental, and social topics; Stakeholder representation. | Number | GRI Standard 102-22 |



| Business Theme | Available Business Disclosures | Units | Source |
|---------------------|--|--|--|
| Women in leadership | Percentage of individuals within the organization's governance bodies in each of the following diversity categories: i. Gender; ii. Age group: under 30 years old, 30-50 years old, over 50 years old; iii. Other indicators of diversity where relevant (such as minority or vulnerable groups). | % | GRI Standard 405-1 |
| | Proportion of women interviewed who indicate that they are comfortable voicing their opinions about unfair treatment. | % | UN Global Compact-Oxfam Poverty Footprint 20-9 |
| | Total workforce, with breakdown by employment type, contract and gender. | Head count or Full Time Equivalent (FTE) | UNCTAD proposed core SDGs reporting indicators C.1 |
| | Number of female board members. | Number | UNCTAD proposed core SDGs reporting indicators D.1.2 |
| | Female share of employment in senior and middle management. | % | World Bank WDI (adapted) |
| | Firms with female participation in ownership. | N/A | World Bank WDI (adapted) |
| | Firms with female top manager. | N/A | World Bank WDI (adapted) |
| Gender equality | Percentage of employees per employee category in each of the following diversity categories: i. Gender; ii. Age group: under 30 years old, 30-50 years old, over 50 years old; Other indicators of diversity where relevant (such as minority or vulnerable groups). | % | GRI Standard 405-1 |
| | Cost of business start-up procedures, female and male. | \$ currency | World Bank WDI (adapted) |
| | Start-up procedures to register a business, female and male. | Numbers | World Bank WDI (adapted) |

Possible Gaps

- Compliance with non-discrimination policies across their supply

IAEG-SDG indicators

| Indicators | Units |
|---|--|
| 5.5.1 Proportion of seats held by women in (a) national parliaments and (b) local governments | % of seats in national parliaments and local governments |
| 5.5.2 Proportion of women in managerial positions | % of managerial positions |



Target 5.6

Ensure universal access to sexual and reproductive health and reproductive rights as agreed in accordance with the Program of Action of the International Conference on Population and Development and the Beijing Platform for Action and the outcome documents of their review conferences

Possible relevant business actions to help achieve this target:

- Respecting sexual and reproductive rights of all people, including employees.
- Establishing policies and procedures regarding health-care for women, and sexual and reproductive health for all employees. Raising awareness of and informing employees about safe decisions regarding their health.
- Ensuring that sexual and reproductive health services are included in business provision of health care and easily accessible, especially where sexual and reproductive health care services are not easily available. Considering providing hygiene kits for women and girls in their operations or supply chain at cost price. Respecting the rights and supporting the health of pregnant employees, ensuring employee benefits for mothers, fathers and pregnant women, and providing parental leave. Developing family-friendly accommodation for workers before, during and after maternity leave, such as on-site lactation and nap rooms, on-site or subsidized childcare, flexible working arrangements, and telecommuting.
- Providing information about sexually transmitted diseases including HIV/AIDS, and access to reproductive health-care as well as effective occupational health and safety measures. Encouraging workers to know their own HIV status through voluntary counselling and testing, and taking measures to reduce the transmission of HIV and alleviate its impacts in the workplace.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|--|
| Examples of relevant UN Conventions and other key international agreements | ICPD 1994, Beijing Declaration, CEDAW, Declaration of Alma-Ata, ILO C183, R095, ILO R200 |
| Publications and other resources on Business and the SDGs | 32, 78, 103, 104 |

GOALS AND 6.9 CLEAN WATER SANITATION

6 CLEAN WATER
AND SANITATION





SUSTAINABLE DEVELOPMENT GOAL 6:

ENSURE AVAILABILITY AND SUSTAINABLE MANAGEMENT OF WATER AND SANITATION FOR ALL



Target 6.1

By 2030, achieve universal and equitable access to safe and affordable drinking water for all

Possible relevant business actions to help achieve this target:

- Respecting the human right to safe drinking water and sanitation through the aspects of availability, accessibility, acceptability and quality (AAAQ) of water²⁵.
- Understanding the impact of the business' own current and long-term water use, either through water withdrawals or discharges, on communities' access to safe and affordable water, and effectively respond to adverse impacts that are identified for example, not acquiring and controlling key water resources, and denying people access to water.
- Accessing impacts on water AAAQ and quality and WASH services through methods including stakeholder engagement, basin assessment and quantitative methods.
- Engaging in multi-stakeholder collaboration to address cumulative impacts (i.e. due to multiple companies' water use, or in tandem with local municipal water use), for example, through co-investments, local engagement, and driving systemic changes in water resource management.
- Understanding the impacts of water use in the value chain. Leveraging the business' position to ensure water access for workers in the workplace across the supply chains, and improving water access for communities, for example, through co-investing programs, providing training or working in partnerships.
- Providing safe and affordable drinking water to own employees through convenient and sanitized drinking water stations.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|---|
| Examples of relevant UN Conventions and other key international agreements | A/RES/64/292, A/HRC/RES/15/9, Aichi Biodiversity Targets, ILO C161, |
| Publications and other resources on Business and the SDGs | 5, 7, 14, 41, 52, 61, 62, 89, 116, 117 |

25. For detailed information about human rights to water, please refer The AAAQ Framework and the Right to Water - international indicators by the Danish Institute of Human Rights, <https://www.humanrights.dk/publications/aaaq-framework-right-water-international-indicators>



Disclosures 6.1

| Business Theme | Available Business Disclosures | Units | Source |
|--|--|---------------------|--|
| Access to water | Company water accounting – % of water being measured and monitored in company operations (global): • Current access to fully-functioning WASH services for all employees. | % of sites | CDP 2017 Water W 1.2 ²⁶ |
| | Percent of facilities with fully functioning WASH services for all workers. | % of facilities | CEO Water Mandate's Corporate Water Disclosure Guidelines |
| | Availability of sufficient, safe, acceptable, and physically accessible drinking water. | N/A | WASH Pledge and Guiding Principles for Implementation WWS2.1 |
| | Drinking water testing. | N/A | WASH Pledge and Guiding Principles for Implementation WWS2.4 |
| | Exposure to unsafe water quality and workers lacking access to drinking water. | N/A | Yale University Environmental Performance Index (adapted) |
| | 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. | # of individuals | BCtA indicator |
| Water investment | Investment in water and sanitation with private participation. | current US\$ | World Bank WDI (adapted) |
| External impact management and communication | Undertaken human-rights impact assessments and/or social and environmental impact assessments that explicitly consider water, to understand its actual and potential impacts particularly in water-stressed areas. | N/A | Behind the Brands scorecard indicator wat2.6 |
| | % of rights holders report that they have not experienced threats/assaults. | % of rights holders | AAAQ Framework (adapted) |
| | % of rights holders with access to information about water related issues. | % of rights holders | AAAQ Framework (adapted) |

Possible Gaps

- Current state (baseline) of water provisions within business operations
- Water footprint

IAEG-SDG indicators

| Indicators | Units |
|---|--------------|
| 6.1.1 Proportion of population using safely managed drinking water services | % population |

26. This document include indicators from CDP's 2017 Water, Climate Change and Forests questionnaires to the targets most relevant to the themes of questionnaire. For a full set of indicators relevant to other SDG targets, please refer to <https://www.cdp.net/sdgs>



Target 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

Possible relevant business actions to help achieve this target:

- Respecting the human right to safe drinking water and sanitation.
- Providing safe and gender-separate toilets, showers, personal protective equipment (PPE), menstrual hygiene management and other facilities to employees. Managing sanitary products, medical waste disposal and cleaning equipment storage, and providing sanitation and hygiene training to employees. Encouraging implementation of these aspects in the supply chain.
- Complementing, rather than substituting government's development in sanitation infrastructure, through developing and implementing strategies to identify impacts. Monitoring progress of improvement in workplace sanitation in both own operations and in the supply chain.
- Being aware of own impact on local sanitation and hygiene systems (e.g. due to migration of workers to factory centers) when investing, expanding business activities and/or responding to sanitation issues in communities.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|--|
| Examples of relevant UN Conventions and other key international agreements | A/RES/64/292, A/HRC/RES/15/9, ILO C161 |
| Publications and other resources on Business and the SDGs | 5, 7, 14, 41, 61, 89, 116, 117 |



Disclosures 6.2

| Business Theme | Available Business Disclosures | Units | Source |
|----------------------------------|---|--|--|
| Access to Sanitation and hygiene | Company water accounting – % of water being measured and monitored in company operations (global): <ul style="list-style-type: none"> • Current access to fully-functioning WASH services for all employee. | % of sites | CDP 2017 Water W1.2 |
| | Company water risk assessment - contextual issues factored into water risk assessments. Current access to fully-functioning WASH services for all employees. | N/A | CDP 2017 Water W2.6 |
| | Company-wide water targets (quantitative) or goals (qualitative): <ul style="list-style-type: none"> • Increased access to water, sanitation and hygiene. Including: motivation; description of target; quantitative unit of measurement; baseline year; target year; proportion of target achieved; % value. | Quantitative unit of measurement ; % value | CDP 2017 Water W8.1a |
| | Description of company-wide water targets (quantitative) or goals (qualitative) and progress to date: <ul style="list-style-type: none"> • Providing access to WASH in workplace; • Providing access to WASH in local communities; • Strengthen links w/local community; Including: motivation; description; progress. | N/A | CDP 2017 Water W8.1b |
| | Toilet/urinal provisions. | N/A | WASH Pledge and Guiding Principles for Implementation WWS3.2 |
| | Worksite has separate toilet facility for women. | Number of worksites with separate toilets | Understanding and Measuring Women's Economic Empowerment, Definition, Framework and Indicators |
| | 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. | # of individuals | BCtA indicator |
| Sanitation investment | Investment in water and sanitation with private participation. | current US\$ | World Bank WDI (adapted) |
| Hygiene training | Hygiene training and awareness building. | N/A | WASH Pledge and Guiding Principles for Implementation WH4.4 |
| External impact management | Undertaken human-rights impact assessments and/or social and environmental impact assessments that explicitly consider water, to understand its actual and potential impacts particularly in water-stressed areas. | N/A | Behind the Brands scorecard indicator wat2.6 |

Possible Gaps

- Specific sanitation and hygiene facilities including PPE and shower
- Sanitation and hygiene management: menstrual issues, cleaning equipment storage, waste disposal and monitoring mechanism
- Waste management

IAEG-SDG indicators

| Indicators | Units |
|--|-----------------|
| 6.2.1 Proportion of population using safely managed sanitation services, including a hand-washing facility with soap and water | % of population |



Target 6.3

By 2030, improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials, halving the proportion of untreated wastewater and substantially increasing recycling and safe reuse globally

Possible relevant business actions to help achieve this target:

- Minimizing negative impact on water quality through water usage, treatment, discharge and remediation of spills, as well as the use and management of materials and waste. Engaging in sound management of (hazardous) wastes and devoting resources to reducing the amount of waste generated and its hazardous potential.
- Establishing policies and ensuring waste water management systems in own operations, and reviewing the relevant policies of own suppliers to ensure consistent practices. Assessing, monitoring and reporting the amount and performance of discharged water and disposed waste. Providing training on safety of hazardous chemicals to employees, reducing pollution and untreated wastewater, promoting water reuse and recycling, reporting significant spills and adhering to relevant water-quality and efficiency standards.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|--|
| Examples of relevant UN Conventions and other key international agreements | Basel Convention, Rotterdam Convention, Aichi Biodiversity Targets |
| Publications and other resources on Business and the SDGs | 5, 52, 89, 116, 117 |

Disclosures 6.3

| Business Theme | Available Business Disclosures | Units | Source |
|-------------------|---|----------------------------------|---|
| Water quality | Total volume of planned and unplanned water discharges by: <ol style="list-style-type: none"> Destination; Quality of the water, including treatment method; Whether the water was reused by another organization. | Liters | GRI Standard 306-1 |
| | Company water accounting – % of water being measured and monitored in company operations (global): <ul style="list-style-type: none"> Water discharge quality data – quality by standard effluent parameter. | % of sites/facilities/operations | CDP 2017 Water W1.2 |
| | Water performance in the value chain. | N/A | CEO Water Mandate's Corporate Water Disclosure Guidelines |
| | Percent of facilities adhering to relevant water quality standard(s). | % of facilities | CEO Water Mandate's Corporate Water Disclosure Guidelines |
| Recycle and reuse | Total volume of water recycled and reused by the organization. | Liters | GRI Standard 303-3 |
| | Total volume of water recycled and reused as a percentage of the total water withdrawal as specified in Disclosure 303-1. | % of total water withdrawal | GRI Standard 303-3 |
| | Total renewable water resources: <ul style="list-style-type: none"> Total renewable surface water; Total renewable groundwater; Overlap: between surface water and groundwater; Total renewable water resources; Dependency ratio. | N/A | Aquastat (adapted) |



| Business Theme | Available Business Disclosures | Units | Source |
|----------------------|--|---|---|
| Waste and wastewater | Total weight of hazardous waste, with a breakdown by the following disposal methods where applicable: i. Reuse; ii. Recycling; iii. Composting; iv. Recovery, including energy recovery; v. Incineration (mass burn); vi. Deep well injection; vii. Landfill; viii. On-site storage; ix. Other (to be specified by the organization). | Tons | GRI Standard 306-2 |
| | Total weight of non-hazardous waste, with a breakdown by the following disposal methods where applicable: i. Reuse; ii. Recycling; iii. Composting; iv. Recovery, including energy recovery; v. Incineration (mass burn); vi. Deep well injection; vii. Landfill; viii. On-site storage; ix. Other (to be specified by the organization). | Tons | GRI Standard 306-2 |
| | Company-wide water targets (quantitative) or goals (qualitative): • Reduction in wastewater; • Water pollution prevention; Including: Motivation; Description of target; Quantitative unit of measurement; Baseline year; Target year; Proportion of target achieved; % value. | Quantitative unit of measurement ; % value | CDP 2017 Water W8.1a |
| | Wastewater treatment level weighted by connection to wastewater treatment rate. | N/A | Yale University Environmental Performance Index (adapted) |
| Waste and wastewater | Wastewater: • Produced, collected, treated municipal wastewater; • Number of municipal wastewater treatment facilities; • Capacity of the municipal wastewater treatment facilities; • Not treated municipal wastewater; • Treated and not treated municipal wastewater discharged (secondary water); • Direct use of treated municipal wastewater; • Direct use of treated, and not treated municipal wastewater for irrigation purposes; • Area equipped for irrigation by direct use of treated and not treated municipal wastewater. | N/A | Aquastat (adapted) |
| Spills | Total number and total volume of recorded significant spills. | Number of spills | GRI Standard 306-3 |
| | The following additional information for each spill that was reported in the organization's financial statements: i. Location of spill; ii. Volume of spill; iii. Material of spill, categorized by: oil spills (soil or water surfaces), fuel spills (soil or water surfaces), spills of wastes (soil or water surfaces), spills of chemicals (mostly soil or water surfaces), and other (to be specified by the organization). | Tons and other information of spills | GRI Standard 306-3 |
| | Impacts of significant spills. Number of spills/tons. | N/A | GRI Standard 306-3 |
| Water withdrawal | Water withdrawal by source: • Fresh surface water withdrawal (primary and secondary); • Fresh groundwater withdrawal (primary and secondary); • Total freshwater withdrawal (primary and secondary); • Desalinated water produced; • Direct use of treated municipal wastewater; • Direct use of agricultural drainage water. | Tons | Aquastat (adapted) |



| Business Theme | Available Business Disclosures | Units | Source |
|----------------------------------|---|---------------|--|
| Water withdrawal | Pressure on water resources: <ul style="list-style-type: none"> • Freshwater withdrawal as % of total renewable water resources; • Agricultural water withdrawal as % of total renewable water resources. | % | Aquastat (adapted) |
| Water discharge | Company water discharges – total water discharge data by destination, across operations, including: Destination; Quantity (megaliters/year); YOY comparison of total water discharged to this destination. | Megaliters; % | CDP 2017 Water W1.2b |
| Access to Sanitation and hygiene | Toilet/urinal provisions. | N/A | WASH Pledge and Guiding Principles for Implementation WWS2.9 |

Possible Gaps

- Waste and wastewater management policy and monitoring mechanism
- Training on safety of hazardous chemicals
- Reduction of pollution, from waste and wastewater

IAEG-SDG indicators

| Indicators | Units |
|---|-----------------|
| 6.3.1 Proportion of wastewater safely treated | % of wastewater |
| 6.3.2 Proportion of bodies of water with good ambient water quality | % of water body |



Target 6.4

By 2030, substantially increase water-use efficiency across all sectors and ensure sustainable withdrawals and supply of freshwater to address water scarcity and substantially reduce the number of people suffering from water scarcity

Possible relevant business actions to help achieve this target:

- Recognizing water as a valuable resource, and understanding the company's water footprint across its value chain, and the impacts of use/misuse of water, particularly in water-stressed areas.
- Improving water performance and promoting reuse of fresh water in the supply chain.
- Optimizing water management at operational sites by assessing and monitoring the volume of water withdrawn and disposed of by source; and paying attention to water sources significantly affected by operations.
- Improving water efficiency through the assessment of water consumption and intensity, employing water saving technology or processes, and conducting water awareness campaigns, in all areas of operations, but particularly in water-stressed areas.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|---|
| Examples of relevant UN Conventions and other key international agreements | Dublin Principles, Aichi Biodiversity Targets |
| Publications and other resources on Business and the SDGs | 5, 7, 52, 89, 116, 117 |

Disclosures 6.4

| Business Theme | Available Business Disclosures | Units | Source |
|---------------------|---|--|---|
| Water efficiency | Total volume of water recycled and reused by the organization. | Liters | GRI Standard 303-3 |
| | Total volume of water recycled and reused as a percentage of the total water withdrawal as specified in Disclosure 303-1. | % of total water withdrawal | GRI Standard 303-3 |
| | Company-wide water targets (quantitative) or goals (qualitative): <ul style="list-style-type: none"> • Absolute reduction of water withdrawals; • Reduction in consumptive volumes; • Reduction in wastewater. Including: Motivation; Description of target; Quantitative unit of measurement; Baseline year; Target year; Proportion of target achieved; % value. | Quantitative unit of measurement; % value | CDP 2017 Water W8.1a |
| | Average water intensity in water-stressed or water-scarce areas. | Liters per product or other basic units | CEO Water Mandate's Corporate Water Disclosure Guidelines |
| | Location-specific data: Water intensity. | Liters per product or other basic units | CEO Water Mandate's Corporate Water Disclosure Guidelines |
| | Water performance in the value chain. | N/A | CEO Water Mandate's Corporate Water Disclosure Guidelines |
| Water productivity. | | Revenue per cubic meter of total freshwater withdrawal | World Bank WDI (adapted) |



| Business Theme | Available Business Disclosures | Units | Source |
|-------------------|---|--|--|
| Water withdrawal | Total volume of water withdrawn, with a breakdown by the following sources: i. Surface water, including water from wetlands, rivers, lakes, and oceans; ii. Ground water; iii. Rainwater collected directly and stored by the organization; iv. Waste water from another organization; v. Municipal water supplies or other public or private water utilities. | Liters | GRI Standard 303-1 |
| | Company water accounting – total water withdrawal data by source, across company operations: • Fresh surface water. Including: quantity (megaliters/year); comparison w/last reporting year; comment. | Megaliters | CDP 2017 Water W1.2a |
| | Company water withdrawals (facility level) – water accounting data for all facilities: • Facility reference number; country; river basin; facility name; total water withdrawals (megaliters / year) at this facility; comparison with previous year. | Megaliters | CDP 2017 Water W5.1 |
| | Company water withdrawals (facility level) – withdrawal data (megaliters per year) for the water sources used for all facilities: • Facility reference number; fresh surface water. | Megaliters | CDP 2017 Water W5.1a |
| | Location-specific data: water withdrawals by source type. | Liters | CEO Water Mandate's Corporate Water Disclosure Guidelines |
| | Total and percentage of withdrawals in water-stressed or water-scarce areas. | Liters and % | CEO Water Mandate's Corporate Water Disclosure Guidelines |
| Water consumption | Company water consumption (facility level) – water consumption data for all facilities. | | CDP 2017 Water W5.3 |
| | Location-specific data: water consumption. | Liters | CEO Water Mandate's Corporate Water Disclosure Guidelines |
| | Water consumption per net value added. | Liters per unit of \$ currency | UNCTAD proposed core SDGs reporting indicators B.1 |
| | Company water consumption – total water consumption data: • Consumption (megaliters/year); comparison to previous year. | Megaliters | CDP 2017 Water W1.2c |
| | Determination of the proportion of water consumption in operations vs. water consumption in supply chain. | % of water consumption in supply chain | Behind the Brands scorecard indicator wat2.7 |
| Water discharge | Company water discharge (facility level) – water accounting data for all facilities. | N/A | CDP 2017 Water W5.2 |
| | Company water discharge (facility level) – water discharge data (in megaliters / year) by destination for all facilities. | Megaliters | CDP 2017 Water W5.2a |
| Water saving | Does the Company system have procedures or systems in place to help reduce its footprint on water? (for instance, seeking alternative water sources, such as grey water or rainwater capture systems)? | N/A | UN Global Compact-Oxfam Poverty Footprint PF – 16.13 |
| | Water saving technologies and awareness campaigns. | N/A | WASH Pledge and Guiding Principles for Implementation WWS2.9 |
| | Set a specific target to reduce water use in direct operations. | N/A | Behind the Brands scorecard indicator wat3.3 |



| Business Theme | Available Business Disclosures | Units | Source |
|--|---|------------------------------------|--|
| Impact of water withdrawal | Total number of water sources significantly affected by withdrawal by type: <ol style="list-style-type: none"> Size of the water source; Whether the source is designated as a nationally or internationally protected area; Biodiversity value (such as species diversity and endemism, and total number of protected species); Value or importance of the water source to local communities and indigenous peoples. | N/A | GRI Standard 303-2 |
| Water quality | Total volume of planned and unplanned water discharges by: <ol style="list-style-type: none"> Destination; Quality of the water, including treatment method; Whether the water was reused by another organization. | Liters | GRI Standard 306-1 |
| Water management | Company water accounting – % of water being measured and monitored in company operations (global): <ul style="list-style-type: none"> Water aspect; % of sites/ facilities/ operations. | % of sites/ facilities/ operations | CDP 2017 Water W1.2 |
| | Company water governance – Companies with water policy <ul style="list-style-type: none"> Commitment to customer education. | N/A | CDP 2017 Water W6.3a |
| External impact management and communication | Description of company-wide water targets (quantitative) or goals (qualitative) and progress to date: <ul style="list-style-type: none"> Educate customers to help them minimize product impacts; Engagement with public policy makers to advance sustainable water policies and management. Including: motivation; description; progress. | N/A | CDP 2017 Water W8.1b |
| External impact management and communication | Require fair compensation and grievance mechanisms in case water rights have been violated and/or relinquished. | N/A | Behind the Brands scorecard indicator wat3.2 |
| External impact management and communication | Conduct community consultation on water-stress assessments or sustainability assessments of shared water sources. | N/A | Behind the Brands scorecard indicator wat2.4 |
| External impact management and communication | Undertaken human-rights impact assessments and/or social and environmental impact assessments that explicitly consider water, to understand its actual and potential impacts particularly in water-stressed areas. | N/A | Behind the Brands scorecard indicator wat2.6 |

Possible Gaps

- Water awareness campaign
- Water footprint

IAEG-SDG indicators

| Indicators | Units |
|--|-------|
| 6.4.1 Change in water-use efficiency over time | N/A |
| 6.4.2 Level of water stress: freshwater withdrawal as a proportion of available freshwater resources | N/A |



Target 6.5

By 2030, implement integrated water resources management at all levels, including through transboundary cooperation as appropriate

Possible relevant business actions to help achieve this target:

- Respecting the human right to safe drinking water and sanitation.
- Developing innovation, technology, (new) products, financial models for safe drinking water and sanitation services.
- Engaging responsibly in water policy by publicly advocating for sound governmental water governance and resource management agreements, and supporting the outcome of such agreements by engaging in collaboration on better water management.
- Contributing to transboundary cooperation in water resources management through developing more sustainable, circular business models supported by cross-sector collaborations.
- Sharing smart solutions with peers and implementing circular water and wastewater management.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|---|
| Examples of relevant UN Conventions and other key international agreements | Dublin Principles, Water Convention, A/RES/64/292, A/HRC/RES/15/9 |
| Publications and other resources on Business and the SDGs | 81, 101, 108, 116 |



Target 6.6

By 2020, protect and restore water-related ecosystems, including mountains, forests, wetlands, rivers, aquifers and lakes

Possible relevant business actions to help achieve this target:

- Understanding the impact of own operational activities, products and services on biodiversity and ecosystems. Monitoring and reporting land and water body disturbance, significant spills, water withdrawal and discharge and facilities located in threatened ecosystems and taking mediation measures based on this information. Mediating actions include land remediation, habitat protection and restoration, monitoring impacts on biodiversity and assessing the biodiversity value of the affected area.
- Assessing impacts on water-related ecosystems from sourcing of materials, particularly when starting operations in a new area. Addressing shared water challenges in both own operations and the supply chain.
- Developing corporate policies addressing the protection of water-related ecosystems and the restoration. In this context, working with peers and with governments to protect and restore water-related systems, ensuring that the result is aligned with public policy objectives and this target.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|---|
| Examples of relevant UN Conventions and other key international agreements | CBD, Ramsar Convention, Dublin Principles, Aichi Biodiversity Targets |
| Publications and other resources on Business and the SDGs | 5, 89 |

Disclosures 6.6

| Business Theme | Available Business Disclosures | Units | Source |
|---------------------------------------|--|--------------------------------------|--------------------|
| Impact on biodiversity and ecosystems | For each operational site owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas, the following information: <ol style="list-style-type: none"> Geographic location; Subsurface and underground land that may be owned, leased, or managed by the organization; Position in relation to the protected area (in the area, adjacent to, or containing portions of the protected area) or the high biodiversity value area outside protected areas; Type of operation (office, manufacturing or production, or extractive); Size of operational site in km² (or another unit, if appropriate); Biodiversity value characterized by the attribute of the protected area or area of high biodiversity value outside the protected area (terrestrial, freshwater, or maritime ecosystem); Biodiversity value characterized by listing of protected status (such as IUCN Protected Area Management Categories, Ramsar Convention, national legislation). | Km ² , number of species, | GRI Standard 304-1 |
| Impact on biodiversity and ecosystems | Nature of significant direct and indirect impacts on biodiversity with reference to one or more of the following: <ol style="list-style-type: none"> Construction or use of manufacturing plants, mines, and transport infrastructure; Pollution (introduction of substances that do not naturally occur in the habitat from point and non-point sources); Introduction of invasive species, pests, and pathogens; Reduction of species; Habitat conversion; Changes in ecological processes outside the natural range of variation (such as salinity or changes in groundwater level). | N/A | GRI Standard 304-2 |
| | Significant direct and indirect positive and negative impacts with reference to the following: <ol style="list-style-type: none"> Species affected; Extent of areas impacted; Duration of impacts; Reversibility or irreversibility of the impacts. | N/A | GRI Standard 304-2 |



| Business Theme | Available Business Disclosures | Units | Source |
|---|---|--|---|
| Impact on biodiversity and ecosystems | Total number of IUCN Red List species and national conservation list species with habitats in areas affected by the operations of the organization, by level of extinction risk: i. Critically endangered; ii. Endangered; iii. Vulnerable; iv. Near threatened; v. Least concern. | Number | GRI Standard 304-4 |
| | a. Water bodies and related habitats that are significantly affected by water discharges and/or runoff, including information on: i. The size of the water body and related habitat; ii. Whether the water body and related habitat is designated as a nationally or internationally protected area; iii. The biodiversity value, such as total number of protected species. | Km ² , number of species | GRI Standard 306-5 |
| | Company water risk assessment - contextual issues factored in: • Current status of ecosystems and habitats at local level; • Estimates of future potential changes in the status of ecosystems and habitats at a local level; • Scenario analysis of potential changes in the status of ecosystems and habitats at a local level. | N/A | CDP 2017 Water W2.6 |
| | Environment: • Area salinized by irrigation; • % of area equipped for irrigation salinized; • Area waterlogged by irrigation; • Flood occurrence (WRI). | N/A | Aquastat (adapted) |
| | Threatened bird, fish, mammal and plant species. | Number of species | World Bank WDI (adapted) |
| | Trends in population and extinction risk of utilized species, including species in trade. | N/A | Quick guide to the Aichi Biodiversity Targets |
| | Habitat protection or restoration | Size and location of all habitat areas protected or restored, and whether the success of the restoration measure was or is approved by independent external professionals. | Km ² |
| Whether partnerships exist with third parties to protect or restore habitat areas distinct from where the organization has overseen and implemented restoration or protection measures. | | N/A | GRI Standard 304-3 |
| Company water targets - description of company-wide water targets (quantitative) or goals (qualitative) and progress to date: • Watershed remediation and habitat restoration, ecosystem preservation. Including: motivation; description; progress. | | N/A | CDP 2017 Water W8.1b |
| Terrestrial and marine protected areas. | | % of total land area | World Bank WDI (adapted) |
| Water discharge | Total volume of planned and unplanned water discharges by: i. Destination; ii. Quality of the water, including treatment method; iii. Whether the water was reused by another organization. | Liters | GRI Standard 306-1 |
| Spills | Total number and total volume of recorded significant spills. | Number of spills | GRI Standard 306-3 |
| | The following additional information for each spill that was reported in the organization's financial statements: i. Location of spill; ii. Volume of spill; iii. Material of spill, categorized by: oil spills (soil or water surfaces), fuel spills (soil or water surfaces), spills of wastes (soil or water surfaces), spills of chemicals (mostly soil or water surfaces), and other (to be specified by the organization). | Tons and other information of spills | GRI Standard 306-3 |
| | Impacts of significant spills. | N/A | GRI Standard 306-3 |



| Business Theme | Available Business Disclosures | Units | Source |
|-----------------------|--|-----------------------|----------------------|
| Water risk management | Company water risk assessment – companies w/exposure to water risks, either current and/or future, that could generate a substantive change in business, operations, revenue or expenditure. | \$currency | CDP 2017 Water W3.1 |
| | Company water risk assessment – number of company facilities per river basin exposed to water risks that could generate a substantive change in business, operations, revenue or expenditure and the proportion this represents of total operations company-wide. <ul style="list-style-type: none"> Country; river basin; number of facilities exposed to water risk; proportion of total operations company-wide (%). | % of total operations | CDP 2017 Water W3.2a |

Possible Gaps

- Water withdrawal
- Impact of products and services and material sourcing on biodiversity and ecosystems
- Policies on ecosystem protection and restoration and monitoring mechanism

IAEG-SDG indicators

| Indicators | Units |
|--|-------|
| 6.6.1 Change in the extent of water-related ecosystems over time | N/A |

GOAL 7. AFFORDABLE AND CLEAN ENERGY

7 AFFORDABLE AND
CLEAN ENERGY





SUSTAINABLE DEVELOPMENT GOAL 7:

ENSURE ACCESS TO AFFORDABLE, RELIABLE, SUSTAINABLE AND MODERN ENERGY FOR ALL



Target 7.1

By 2030, ensure universal access to affordable, reliable and modern energy services

Possible relevant business actions to help achieve this target:

- Implementing innovative new commercial models or tariff mechanisms such as “pay-as-you-go”, providing low carbon electrification to remote locations, scaling up district energy systems, investing in green energy technologies and decentralized renewable energy solutions.
- Engaging responsibly with the public sector to help develop well-designed, stable policy frameworks and financing mechanisms which tackle market barriers like poor regulatory environment and limited market intermediaries including finance assistance to come up with affordable services.
- Investing in sustainable energy solutions, including clean cooking stoves, mini/micro— and decentralized power grids and small scale lighting equipment.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|----------------------------|
| Examples of relevant UN Conventions and other key international agreements | N/A |
| Publications and other resources on Business and the SDGs | 6, 7, 45, 58, 81, 116, 118 |



Target 7.2

By 2030, increase substantially the share of renewable energy in the global energy mix

Possible relevant business actions to help achieve this target:

- Investing in and promoting initiatives on renewable energy and integrating these into business strategy. Setting targets to increase own share of renewable energy consumption and, if applicable, production throughout operations. These could be achieved by investing in own renewable energy installations, working with energy providers and other companies to scale-up both supply and demand of renewable energy and developing district energy systems with governments/communities.
- Monitoring and reporting on the amount of energy produced, purchased and consumed, according to source. This holds both for direct operations and in the supply chain. Setting an internal price on carbon to redirect investments towards renewable energy sources and technologies.
- Working with suppliers to procure clean energy and to increase their share of renewable energy.
- Supporting new business models to deliver sustainable and renewable energy.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|----------------|
| Examples of relevant UN Conventions and other key international agreements | UNFCCC |
| Publications and other resources on Business and the SDGs | 5, 7, 105, 116 |

Disclosures 7.2

| Business Theme | Available Business Disclosures | Units | Source |
|--------------------|---|---------------------------------|---------------------------------|
| Energy consumption | Total fuel consumption within the organization from non-renewable sources, in joules or multiples, and including fuel types used. | Joules or multiples | GRI Standard 302-1 |
| | Total fuel consumption within the organization from renewable sources, in joules or multiples, and including fuel types used. | Joules or multiples | GRI Standard 302-1 |
| | In joules, watt-hours or multiples, the total: i. Electricity consumption; ii. Heating consumption; iii. Cooling consumption; iv. Steam consumption. | Joules, watt-hours or multiples | GRI Standard 302-1 |
| | In joules, watt-hours or multiples, the total: i. Electricity sold; ii. Heating sold; iii. Cooling sold; iv. Steam sold. | Joules, watt-hours or multiples | GRI Standard 302-1 |
| | Total energy consumption within the organization, in joules or multiples. | Joules or multiples | GRI Standard 302-1 |
| | Energy consumption outside of the organization, in joules or multiples. | Joules or multiples | GRI Standard 302-2 |
| | Company's fuel consumption (for energy purposes) during the reporting year. | MWh | CDP 2017 Climate Change CC11.3 |
| | Company's total "Fuel" figure by fuel type. | MWh | CDP 2017 Climate Change CC11.3a |
| Energy consumption | Company's low carbon electricity, heat, steam or cooling amounts in Scope 2 emissions figure: • Basis for applying a low carbon emission factor; MWh consumed associated with low carbon electricity, heat, steam or cooling. | MWh | CDP 2017 Climate Change CC11.4 |
| | Company electricity produced and consumed (MWh): • Total electricity consumed; consumed electricity that is purchased; total electricity produced; total renewable electricity produced; consumed renewable electricity that is produced by company. | MWh | CDP 2017 Climate Change CC11.5 |



| Business Theme | Available Business Disclosures | Units | Source |
|------------------------|--|--|---------------------------------|
| Energy production | Renewable electricity output. | % of total electricity output | World Bank WDI (adapted) |
| Energy consumption | Renewable energy consumption. | % of total final energy consumption | World Bank WDI (adapted) |
| Scope 2 emissions | Company's total gross global Scope 2 emissions and energy consumption by country/region: <ul style="list-style-type: none"> Country/region; Scope 2, location based (metric tonnes CO₂e); Scope 2, market based (metric tonnes CO₂e); purchased and consumed electricity, heat, steam or cooling (MWh); purchased and consumed low carbon electricity, heat, steam or cooling (MWh) accounted in market-based approach. | Metric tonnes CO ₂ e; MWh | CDP 2017 Climate Change CC10.1a |
| Energy/emission target | Company targets – companies w/active emissions reduction or renewable energy consumption or production targets. | N/A | CDP 2017 Climate Change CC3.1 |
| | Company targets – Company's renewable energy consumption and/or production target: <ul style="list-style-type: none"> Energy types covered by target; base year; base year energy for energy type covered (MWh); % renewable energy in base year; target year; % renewable energy in target year. | % renewable energy in base year; % renewable energy in target year | CDP 2017 Climate Change CC3.1d |
| | Company targets – progress towards company's renewable energy consumption and/or production target: <ul style="list-style-type: none"> % complete (time); % complete (emissions or renewable energy). | % complete | CDP 2017 Climate Change CC3.1e |

Possible Gaps

- Promoting renewable energy and integrating into business strategies
- Renewable energy performance in the supply chain
- District energy system
- Volume of renewable energy purchased
- Capital allocation to renewable energy investment and uptake

IAEG-SDG indicators

| Indicators | Units |
|--|-------------------------|
| 7.2.1 Renewable energy share in the total final energy consumption | % of energy consumption |



Target 7.3

By 2030, double the global rate of improvement in energy efficiency

Possible relevant business actions to help achieve this target:

- Reducing energy consumption in own operations, including through using heating and cooling technology, efficient lighting, efficient electrical appliances and fuel-efficient vehicles. Choosing or building energy-efficient buildings and obtaining a sustainability certification for buildings.
- Creating new business models to deliver energy efficiency technologies including reducing the energy requirements of their products and services, or providing products and services that help their customers to improve energy efficiency or reduce energy requirements.
- Tracking and reporting energy usage, reduction and intensity over time.
- Working with suppliers to reduce energy consumption and promoting energy efficiency. Building a more comprehensive picture of energy consumption in the supply chain by assessing Scope 3 GHG emissions and developing a strategy on Scope 3 GHG emission reduction.
- Working with peers and relevant stakeholders on setting energy efficiency standards at an industry level to facilitate structural global change. Adopting cost-effective standards of technologies in building and industry, and sharing these practices.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|---------------|
| Examples of relevant UN Conventions and other key international agreements | UNFCCC |
| Publications and other resources on Business and the SDGs | 5, 7, 59, 116 |

Disclosures 7.3

| Business Theme | Available Business Disclosures | Units | Source |
|--------------------|---|---------------------------------|--------------------------------|
| Energy consumption | Total fuel consumption within the organization from non-renewable sources, in joules or multiples, and including fuel types used. | Joules or multiples | GRI Standard 302-1 |
| | Total fuel consumption within the organization from renewable sources, in joules or multiples, and including fuel types used. | Joules or multiples | GRI Standard 302-1 |
| | In joules, watt-hours or multiples, the total: i. Electricity consumption; ii. Heating consumption; iii. Cooling consumption; iv. Steam consumption. | Joules, watt-hours or multiples | GRI Standard 302-1 |
| | In joules, watt-hours or multiples, the total: i. Electricity sold; ii. Heating sold; iii. Cooling sold; iv. Steam sold. | Joules, watt-hours or multiples | GRI Standard 302-1 |
| | Total energy consumption within the organization, in joules or multiples. | Joules or multiples | GRI Standard 302-1 |
| | Company energy – Company's total amount of fuel, electricity, heat, steam, and cooling in MWh purchased and consumed during the reporting year. | MWh | CDP 2017 Climate Change CC11.2 |
| | Company energy – Company's total "Fuel" figure by fuel type. | N/A | CDP 2017 Climate Change CC11.3 |
| | Company energy – Company's low carbon electricity, heat, steam or cooling amounts accounted for in the Scope 2 figure reported in CC8.3: • Basis for applying a low carbon emission factor; MWh consumed associated with low carbon electricity, heat, steam or cooling. | MWh | CDP 2017 Climate Change CC11.4 |
| Energy consumption | Energy use. | Kg of oil equivalent | World Bank WDI (adapted) |
| | Electric power consumption. | kWh | World Bank WDI (adapted) |



| Business Theme | Available Business Disclosures | Units | Source |
|---------------------|--|---|--|
| Energy efficiency | Energy consumption outside of the organization, in joules or multiples. | Joules or multiples | GRI Standard 302-2 |
| | Energy intensity ratio for the organization. | Joules or multiples per basic unit | GRI Standard 302-3 |
| Energy intensity | Energy consumption per net value added. | joules, watt-hours or multiples/unit of \$ currency | UNCTAD proposed core SDGs reporting indicators B.5 |
| | Energy intensity level of primary energy. | MJ | World Bank WDI (adapted) |
| Energy reduction | Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples. | Joules or multiples. | GRI Standard 302-4 |
| | Reductions in energy requirements of sold products and services achieved during the reporting period, in joules or multiples. | Joules or multiples | GRI Standard 302-5 |
| | Company emissions – Company's total gross global Scope 2 emissions and energy consumption by country / region: <ul style="list-style-type: none"> Country/region; Scope 2 location based (metric tonnes CO₂e); Scope 2 market based (metric tonnes CO₂e); purchased and consumed electricity, heat, steam or cooling (MWh); purchased and consumed low carbon electricity, heat, steam or cooling (MWh) accounted in market-based approach. | Metric tonnes CO ₂ e; MWh | CDP 2017 Climate Change CC10.1a |
| GHG emissions | Company emissions – companies w/CO ₂ emissions from biologically sequestered carbon (burning biomass/ biofuels; fermentation). | Metric tonnes CO ₂ e | CDP 2017 Climate Change CC8.9 |
| | Company emissions – Company's CO ₂ emissions from biologically sequestered carbon relevant. | Metric tonnes CO ₂ e | CDP 2017 Climate Change CC8.9a |
| Emissions reduction | Company targets – companies w/emissions reduction initiatives that were active within the reporting year (including those in the planning and/or implementation phases). | N/A | CDP 2017 Climate Change CC3.3 |
| | Company targets – Company's total number of projects at each stage of development, and for those in the implementation stages, the estimated CO ₂ e savings: <ul style="list-style-type: none"> Stage of development; number of projects; total estimated annual CO₂e savings. | Metric tonnes CO ₂ e | CDP 2017 Climate Change CC3.3a |
| | Company targets – details of company emissions reduction initiatives implemented in the reporting year: <ul style="list-style-type: none"> Energy efficiency: building fabric; Energy efficiency: building services; Energy efficiency: processes; Fugitive emissions reductions; Process emissions reductions. | N/A | CDP 2017 Climate Change CC3.3b |

Possible Gaps

- Energy efficiency improvement measures
- Energy performance and GHG emissions in the supply chain
- Setting energy efficiency standards at an industry level

IAEG-SDG indicators

| Indicators | Units |
|--|-------|
| 7.3.1 Energy intensity measured in terms of primary energy and GDP | N/A |

GOAL 8. DECENT WORK AND ECONOMIC GROWTH

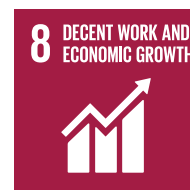
8 DECENT WORK AND ECONOMIC GROWTH





SUSTAINABLE DEVELOPMENT GOAL 8:

PROMOTE SUSTAINED, INCLUSIVE AND SUSTAINABLE ECONOMIC GROWTH, FULL AND PRODUCTIVE EMPLOYMENT AND DECENT WORK FOR ALL



Target 8.1

Sustain per capita economic growth in accordance with national circumstances and, in particular, at least 7 per cent gross domestic product growth per annum in the least developed countries

Possible relevant business actions to help achieve this target:

- Generating added value in the domestic economy through enhancing own productive capacity (e.g. through skills development of workers). Sharing these efforts so that they can be learned and replicated by other firms.
- Increasing spillover effects through strengthening business to business relationships in the value chain and through broader local economic development in the communities where business operates.
- Paying fair share of tax timely and responsibly; at a minimum, complying with the tax laws and regulations in the countries in which they operate.
- Prevent using tax avoidance mechanisms including transfer pricing and the use of secrecy jurisdictions or so-called "tax havens". Engaging in responsible tax practices from tax planning and public transparency to undertaking impact assessments of corporate tax policy and practice.
- In this context, working with the public sector to strengthen government efforts to promote sustainable inclusive markets and developing solutions to development challenges in developing countries.
- Creating jobs in the supply chain, especially for marginalized/underrepresented groups, and using their purchasing power to positively influence price volatility of key commodities (e.g. materials, crops) which in turn affects national economic growth.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|--------|
| Examples of relevant UN Conventions and other key international agreements | N/A |
| Publications and other resources on Business and the SDGs | 51, 72 |



Disclosures 8.1

| Business Theme | Available Business Disclosures | Units | Source |
|----------------------|--|---|---|
| Energy consumption | a. Direct economic value generated and distributed (EVG&D) on an accruals basis, including the basic components for the organization's global operations as listed below. If data are presented on a cash basis, report the justification for this decision in addition to reporting the following basic components: <ol style="list-style-type: none"> i. Direct economic value generated: revenues; ii. Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments; iii. Economic value retained: 'direct economic value generated' less 'economic value distributed'. b. Where significant, report EVG&D separately at country, regional, or market levels, and the criteria used for defining significance. | \$ currency | GRI Standard 201-1 |
| Economic value | Value added. | % of sales income | World Bank WDI (adapted) |
| | Revenue and/or (net) value added. | \$currency | UNCTAD proposed core SDGs reporting indicators A.1 |
| Impact on the market | Does the Company's buying practices (e.g., volume of purchase, prices negotiated and paid) impact price volatility of key commodities, materials, crops, and/or inputs that suppliers rely on in local or national markets? | % of commodities, materials, corps, and/or inputs | UN Global Compact-Oxfam Poverty Footprint PF – 2.13 |
| Tax payment | Tax payments. | Number | World Bank WDI (adapted) |
| | Total tax rate. | % of sales income | World Bank WDI (adapted) |

Possible Gaps

- Water withdrawal
- Impact of products and services and material sourcing on biodiversity and ecosystems
- Policies on ecosystem protection and restoration and monitoring mechanism

IAEG-SDG indicators

| Indicators | Units |
|---|-------|
| 8.1.1 Annual growth rate of real GDP per capita | % |



Target 8.2

Achieve higher levels of economic productivity through diversification, technological upgrading and innovation, including through a focus on high-value added and labour-intensive sectors

Possible relevant business actions to help achieve this target:

- Increasing economic productivity through co-developing technology with start-ups and investing in innovation and technology which responds to local needs.
- Helping to upgrade technology and stimulate innovation in developing countries through (among others) promoting technological learning and innovation.
- Assessing the impact on the business and on the workforce related to transformational technological developments like additive manufacturing (3D printing), robotic automation and the Internet of Things (IoT). Addressing negative impacts on the workforce as a result of automation.
- Fostering full and productive local employment through supporting vocational education, job-oriented training programs, and building alliances with educational institutions to create a pipeline for skilled workers.
- Encouraging women and girls' involvement in science, technology, engineering and math through supporting training programs for them.

Sources

(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements ICESCR, ILO MNE Declaration

Publications and other resources on Business and the SDGs 5, 7, 14, 32, 40, 57, 71, 73

Disclosures 8.2

| Business Theme | Available Business Disclosures | Units | Source |
|----------------|--|-------------|--|
| Economic value | a. Direct economic value generated and distributed (EVG&D) on an accruals basis, including the basic components for the organization's global operations as listed below. If data are presented on a cash basis, report the justification for this decision in addition to reporting the following basic components: <ol style="list-style-type: none"> Direct economic value generated: revenues; Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments; Economic value retained: 'direct economic value generated' less 'economic value distributed'. b. Where significant, report EVG&D separately at country, regional, or market levels, and the criteria used for defining significance. | \$ currency | GRI Standard 201-1 |
| | Revenue and/or (net) value added. | \$currency | UNCTAD proposed core SDGs reporting indicators A.1 |
| | High-tech and medium high-tech output. | \$ currency | Global Innovation Index (adapted) |
| | Creative goods exports. | \$ currency | Global Innovation Index (adapted) |
| | High-tech exports. | \$ currency | Global Innovation Index (adapted) |
| | ICT services exports. | \$ currency | Global Innovation Index (adapted) |



| Business Theme | Available Business Disclosures | Units | Source |
|--------------------------|---|-------|--------------------|
| Training and education | Type and scope of programs implemented and assistance provided to upgrade employee skills. | N/A | GRI Standard 404-2 |
| | Transition assistance programs provided to facilitate continued employability and the management of career endings resulting from retirement or termination of employment. | N/A | GRI Standard 404-2 |
| | Average hours of training that the organization's employees have undertaken during the reporting period, by: <ol style="list-style-type: none"> i. Gender; ii. Employee category. | Hours | GRI Standard 404-1 |
| Indirect economic impact | Examples of significant identified indirect economic impacts of the organization, including positive and negative impacts. | N/A | GRI Standard 203-2 |
| | Significance of the indirect economic impacts in the context of external benchmarks and stakeholder priorities, such as national and international standards, protocols, and policy agendas. | N/A | GRI Standard 203-2 |

Possible Gaps

- Providing financial resources to start-ups

IAEG-SDG indicators

| Indicators | Units |
|--|-------|
| 8.2.1 Annual growth rate of real GDP per employed person | N/A |



Target 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

Possible relevant business actions to help achieve this target:

- Ensuring responsible employment strategies, providing decent work²⁷ and productive activities for all employees in their own operations and in the supply chain.
- Establishing fair policies for selection of suppliers, and improving economic inclusion throughout the supply chain.
- Encouraging the formalization and growth of MSMEs, including through access to financial services and not doing business with companies which are not legally registered. In this context, engaging with MSMEs, supporting their legal registration and integrating them into the global supply chain, particularly in developing countries, for example by sourcing from start-ups and MSMEs.
- Sharing know-how about setting up companies, for example through advising government programs which promote and support entrepreneurship, and mentoring new entrepreneurs with particular support for those who are from disadvantaged groups. Collaborating with MSMEs, including those run by women, in their value chain to help them meet regulations, stakeholder expectations, market requirements and business' internal sustainable goals. This includes entrepreneurship development initiatives such as training, business skills development and capacity building programs, technical assistance, and the provision of finance.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|---|
| Examples of relevant UN Conventions and other key international agreements | ICESCR, Doha Declaration, The Monterrey Consensus, ILO MNE Declaration, Fundamental Principles and Rights at Work, ILO R189 |
| Publications and other resources on Business and the SDGs | 1, 45, 51, 57, 72, 90, 98, 116 |

Disclosures 8.3

| Business Theme | Available Business Disclosures | Units | Source |
|--------------------------|---|-----------------------------|--|
| Indirect economic impact | Examples of significant identified indirect economic impacts of the organization, including positive and negative impacts. | N/A | GRI Standard 203-2 |
| | Significance of the indirect economic impacts in the context of external benchmarks and stakeholder priorities, such as national and international standards, protocols, and policy agendas. | N/A | GRI Standard 203-2 |
| Local procurement | Percentage of the procurement budget used for significant locations of operation that is spent on suppliers local to that operation (such as percentage of products and services purchased locally). | % | GRI Standard 204-1 |
| Inclusive business | Does the Company system have policies and/or structured programs for: i) training ii) access to finance iii) other extension or business services which extend to operations in the country. If yes, what are the objectives and/or targets of each policy/program? | N/A | UN Global Compact-Oxfam Poverty Footprint PF – 4.9 |
| | 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). | # of new businesses (MSMEs) | BCtA indicators |
| | 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). | # of new businesses (MSMEs) | BCtA indicators |

Possible Gaps

- Responsible business practice in operation and supply chain

IAEG-SDG indicators

| Indicators | Units |
|---|-------|
| 8.3.1 Proportion of informal employment in non-agriculture employment, by sex | % |

27. For more detailed information on how businesses, through their policies and practices, can ensure responsible employment strategies and contribute to decent work, see the ILO Helpdesk for Business on International Labour Standards (www.ilo.org/business) which has information, tools and other resources, including Q&A, all organized by topic.



Target 8.4

Improve progressively, through 2030, global resource efficiency in consumption and production and endeavour to decouple economic growth from environmental degradation, in accordance with the 10-year framework of programmes on sustainable consumption and production, with developed countries taking the lead

Possible relevant business actions to help achieve this target:

- Improving the efficiency of use of energy, water, (raw) materials and other resources.
- Assessing and mitigating environmental impacts of products and services through tracking, reporting and reducing resource consumption.
- Responsibly influencing consumer and consumption patterns and promoting sustainable consumption and lifestyles through, for instance, product development and marketing.
- Applying these aspects also to suppliers, to not only reduce the cost of supply but also realize efficiencies and reduce environmental footprint in supply chain concurrently.
- Formalizing these aspects in sustainable procurement policies and supplier codes of conduct.
- Implementing circular business models to further reduce the business' own environmental impact, improve resource efficiency as well as increase supply chain and resource security. Extending the business' responsibility for a product to the post-consumer stage, including waste collection, reuse and recycling.

Sources

(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements Aichi Biodiversity Targets

Publications and other resources on Business and the SDGs 89, 98, 119

Disclosures 8.4

| Business Theme | Available Business Disclosures | Units | Source |
|-------------------|--|------------------------------------|--------------------|
| Energy efficiency | Total fuel consumption within the organization from non-renewable sources, in joules or multiples, and including fuel types used. | Joules or multiples | GRI Standard 302-1 |
| | Total fuel consumption within the organization from renewable sources, in joules or multiples, and including fuel types used. | Joules or multiples | GRI Standard 302-1 |
| | In joules, watt-hours or multiples, the total: i. Electricity consumption; ii. Heating consumption; iii. Cooling consumption; iv. Steam consumption. | Joules, watt-hours or multiples | GRI Standard 302-1 |
| | In joules, watt-hours or multiples, the total: i. Electricity sold; ii. Heating sold; iii. Cooling sold; iv. Steam sold. | Joules, watt-hours or multiples | GRI Standard 302-1 |
| | Total energy consumption within the organization, in joules or multiples. | Joules or multiples | GRI Standard 302-1 |
| | Energy consumption outside of the organization, in joules or multiples. | Joules or multiples | GRI Standard 302-2 |
| Energy efficiency | Energy intensity ratio for the organization. | Joules or multiples per basic unit | GRI Standard 302-3 |
| | Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples. | Joules or multiples. | GRI Standard 302-4 |
| | Reductions in energy requirements of sold products and services achieved during the reporting period, in joules or multiples. | Joules or multiples | GRI Standard 302-5 |



| Business Theme | Available Business Disclosures | Units | Source |
|---------------------------------------|---|---|---|
| Water efficiency | Total volume of water recycled and reused by the organization. | Liters | GRI Standard 303-3 |
| | Total volume of water recycled and reused as a percentage of the total water withdrawal as specified in Disclosure 303-1. | % of total water withdrawal | GRI Standard 303-3 |
| | Water performance in the value chain. | N/A | CEO Water Mandate's Corporate Water Disclosure Guidelines |
| Water efficiency | Location-specific data: Water consumption. | Liters | CEO Water Mandate's Corporate Water Disclosure Guidelines |
| | Location-specific data: Water intensity. | Liters per product or other basic units | CEO Water Mandate's Corporate Water Disclosure Guidelines |
| Material efficiency | Total weight or volume of materials that are used to produce and package the organization's primary products and services during the reporting period, by: i. Non-renewable materials used; ii. Renewable materials used. | Tons | GRI Standard 301-1 |
| | Percentage of recycled input materials used to manufacture the organization's primary products and services. | % | GRI Standard 301-2 |
| | Trends in production per input. | N/A | Quick guide to the Aichi Biodiversity Targets |
| | Trends in proportion of products derived from sustainable sources. | N/A | Quick guide to the Aichi Biodiversity Targets |
| Impact on biodiversity and ecosystems | Trends in Ecological Footprint and/or related concepts. | N/A | Quick guide to the Aichi Biodiversity Targets |
| | Ecological limits assessed in terms of sustainable production and consumption. | N/A | Quick guide to the Aichi Biodiversity Targets |
| Extended Producer Responsibility | Percentage of reclaimed products and their packaging materials for each product category. | % | GRI Standard 301-3 |
| | The amount of product or waste covered by Extended Producer Responsibility. | Tons | Development of Guidance on Extended Producer Responsibility (EPR) |

Possible Gaps

- Promote sustainable consumption and lifestyles
- Energy, water and material efficiency and environmental footprint in supply chain
- Sustainable procurement policies and supplier codes of conduct
- Circular business models

IAEG-SDG indicators

| Indicators | Units |
|--|-------|
| 8.2.1 Annual growth rate of real GDP per employed person | N/A |



Target 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

Possible relevant business actions to help achieve this target:

- Paying at a minimum the living wage. Paying wages adequate to satisfy the basic needs of workers and their families, and maintaining regular payment of wages. Providing the best possible wages, benefits and working conditions within the framework of government policies and through the process of collective bargaining.
- Protecting basic labor rights including freedom of association, collective bargaining and industrial relations, limiting hours of work and providing adequate rest periods, ensuring job security and a safe and healthy working environment and supporting employment promotion and employment stability through developing and implementing policies and procedures complementing public policies and in line with local economic development priorities and, consequently, being developed through meaningful dialogue with stakeholders including national workers' and employers' organizations in the developing countries in which the business operates. Paying equal remuneration, including benefits, for work of equal value.
- Embedding the principle of equality in policies and processes for both employees and governing bodies throughout own operations and supply chains, including recruitment, remuneration/benefits, training, promotion, and development reviews.
- Establishing a zero-tolerance policy towards all forms of violence in the workplace and preventing sexual harassment.
- Working together with suppliers and collective institutions such as trade unions; providing appropriate facilities for workers' representatives and provide relevant information for meaningful negotiations on conditions of employment. Establishing policies, procedures, grievance mechanisms and support structures for employees or suppliers to anonymously report incidences or suspected incidences of violence, exploitation or harassment, and having protection in place for whistle-blowers so that persons feel able to report without fear of retribution.
- Asking suppliers to respect business' policy on workplace violence and sexual harassment. Requiring documentation and proof of recruitment, working conditions and procurement from suppliers, such as certifications of compliance with recognized standards, regulations or laws focusing on the rights of women and girls.
- Recognizing, preventing and reducing the root causes of labor rights violation and inequality across business functions and throughout the supply chain, and seeking to remediate adverse impacts. Implementing gender audits or engaging with women to understand their barriers to employment and adapting recruitment procedures considering the specific challenges faced by them.
- Providing benefits and social protection. Supporting government efforts to protect worker's rights, for example extending social protection in government schemes to employees, and providing private schemes where there are gaps in coverage by government schemes.
- Ensuring non-discrimination in recruitment, remuneration and working status. Assessing inequality impacts across business functions and the supply chain, and taking corrective action where needed to improve the gender balance amongst employees and executive management. Explore the possibility of engaging with suppliers to address concerns and to give them time and appropriate help to comply with supplier code of conducts. Establishing robust and accessible processes to prevent and prohibit discrimination, including gender specific criteria in due diligence process, and taking corrective action where incidences occur.
- Establishing policies, procedures, grievance mechanisms and support structures for employees or suppliers to anonymously report incidences or suspected incidences of adverse human rights impacts, and having protection in place for whistle-blowers so that persons feel able to report without fear of retribution.
- Strengthening labor institutions in order to create jobs, raise global sustainable aggregate demand and adapt to the needs of bottom-of-the-pyramid populations through implementing a social protection floor and cultivating new and innovative business models.
- Participating in government programs which aim to eliminate child labor, forced labor and discrimination in the workplace; and to promote freedom of association and collective bargaining.
- When business is involved in changes or discontinuation of operations, providing reasonable notice to government authorities and worker representatives and avoiding arbitrary dismissal procedures.
- Bearing in mind the diversity of language, culture and family circumstances which may exist in the workplace when introducing measures to promote equality. Encourage business partners to implement similar policies, paying special attention to governance structure of companies along the value chain.
- Working with representatives of workers and government authorities to ensure equal access to employment.



Sources

(for more information, please see Appendices III & VI)

| | |
|--|--|
| Examples of relevant UN Conventions and other key international agreements | UDHR, ICESCR, ICCPR, ICERD, CEDAW, CRPD, ICRMW, UNDRIP, UNGP, ILO MNE Declaration, Fundamental Principles and Rights at Work ILO C001, ILO C087, ILO C098, ILO C095, ILO C100, ILO C102, ILO C111, ILO C121, ILO C122, ILO C130, ILO C131, ILO C135, ILO C144, ILO C154, ILO C156, ILO C168, ILO C173, ILO C183, ILO R090, ILO R111, ILO R116, ILO R122, ILO R163, ILO R165, ILO R169, ILO R180, |
| Publications and other resources on Business and the SDGs | 12, 14, 30, 33, 36, 37, 72, 78, 88, 90, 97, 103, 116 |

Disclosures 8.5²⁸

| Business Theme | Available Business Disclosures | Units | Source |
|--------------------------|--|-----------------------------|--|
| Employment and workforce | Total number and rate of new employee hires during the reporting period, by age group, gender and region. | Number and % | GRI Standard 401-1 |
| | Total number and rate of employee turnover during the reporting period, by age group, gender and region. | Number and % | GRI Standard 401-1 |
| | Percentage of employees per employee category in each of the following diversity categories: i. Gender; ii. Age group: under 30 years old, 30-50 years old, over 50 years old; iii. Other indicators of diversity where relevant (such as minority or vulnerable groups). | % | GRI Standard 405-1 |
| | Percentage of senior management at significant locations of operation that are hired from the local community. | % of senior management | GRI Standard 202-2 |
| | Total number of employees by employment contract (permanent and temporary), by gender. | Number of employees | GRI Standard 102-8 |
| | Total number of employees by employment contract (permanent and temporary), by region. | Number of employees | GRI Standard 102-8 |
| | Total number of employees by employment type (full-time and part-time), by gender. | Number of employees | GRI Standard 102-8 |
| | Whether a significant portion of the organization's activities are performed by workers who are not employees. If applicable, a description of the nature and scale of work performed by workers who are not employees. | N/A | GRI Standard 102-8 |
| Employment and workforce | Total number of permanent vs temporary workers (m/w) along the value chain. | Number by gender | UN Global Compact-Oxfam Poverty Footprint PF – 2.1 |
| | Considering contractual workers only, the approximate proportion of those who are employed on an annual basis, on a seasonal basis, on a daily basis, and on a piece/task basis. | % | UN Global Compact-Oxfam Poverty Footprint PF – 2.1 |
| | Total number of employment, and disaggregate by female and male. | Number and % | World Bank WDI (adapted) |
| | Total number of informal employment, and disaggregate by female and male. | Number and % | World Bank WDI (adapted) |
| | Total number of self-employed, and disaggregate by female and male. | Number and % | World Bank WDI (adapted) |
| | Total direct full-time jobs generated as a result of the initiative. | # of full time jobs created | BCTA indicators |
| | Number of FTE equivalent jobs generated within the value chain of the company, as suppliers, producers or distributors. | # of full time jobs created | BCTA indicators |
| | Explicitly recognize job security and permanent contracts for precarious work. | N/A | Behind the Brands scorecard indicator w1.2.2 |

28. For indicators related to freedom of association, labor relations/management, or labor practices in the supply chain, please refer to relevant indicators in 8.8.



| Business Theme | Available Business Disclosures | Units | Source |
|--------------------------|---|---|---|
| Remuneration and benefit | Benefits which are standard for full-time employees of the organization but are not provided to temporary or part-time employees, by significant locations of operation. These include, as a minimum: <ul style="list-style-type: none"> i. Life insurance; ii. Health care; iii. Disability and invalidity coverage; iv. Parental leave; v. Retirement provision; vi. Stock ownership; vii. Others. | N/A | GRI Standard 401-2 |
| | Ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation. | Ratio | GRI Standard 405-2 |
| | When a significant proportion of employees are compensated based on wages subject to minimum wage rules, report the relevant ratio of the entry level wage by gender at significant locations of operation to the minimum wage. | Ratio of the entry level wage by gender | GRI Standard 202-1 |
| | When a significant proportion of other workers (excluding employees) performing the organization's activities are compensated based on wages subject to minimum wage rules, describe the actions taken to determine whether these workers are paid above the minimum wage. | N/A | GRI Standard 202-1 |
| | Whether a local minimum wage is absent or variable at significant locations of operation, by gender. In circumstances in which different minimums can be used as a reference, report which minimum wage is being used. | \$ currency | GRI Standard 202-1 |
| | Wage and salaried workers (female, male and total). | % of employment | World Bank WDI (adapted) |
| | Explicitly recognize payment of living wage. | \$ currency | Behind the Brands scorecard indicator w1.2.1 |
| | Working with others to improve wages by: using a certification scheme; membership of any stakeholder group (ETI or SAI); commitment to constructive dialogue with the IUF. | N/A | Behind the Brands scorecard indicator w3.4 |
| Parental leave | Total number of employees that were entitled to parental leave, by gender. | Number of employees | GRI Standard 401-3 |
| | Total number of employees that took parental leave, by gender. | Number of employees | GRI Standard 401-3 |
| | Total number of employees that returned to work in the reporting period after parental leave ended, by gender. | Number of employees | GRI Standard 401-3 |
| | Total number of employees that returned to work after parental leave ended that were still employed 12 months after their return to work, by gender. | Number of employees | GRI Standard 401-3 |
| | Return to work and retention rates of employees that took parental leave, by gender. | % | GRI Standard 401-3 |
| | What is the business' policy on maternity, paternity and family leave length and entitlements and to what extent does this go above the statutory provisions in the regulatory regime where the business is operating? Do these policies apply throughout the operations in each country? Are sex-disaggregated statistics kept and tracked? | N/A | The Women's Empowerment Principles: Reporting on Progress (aligned with GRI G4) |
| Training and education | Percentage of total employees by gender and by employee category who received a regular performance and career development review during the reporting period. | % of total employees | GRI Standard 404-3 |
| | Type and scope of programs implemented and assistance provided to upgrade employee skills. | N/A | GRI Standard 404-2 |
| | Transition assistance programs provided to facilitate continued employability and the management of career endings resulting from retirement or termination of employment. | N/A | GRI Standard 404-2 |
| | Average hours of training that the organization's employees have undertaken during the reporting period, by: <ul style="list-style-type: none"> i. Gender; ii. Employee category. | Hours | GRI Standard 404-1 |



| Business Theme | Available Business Disclosures | Units | Source |
|--------------------------------|---|---|--|
| No discrimination | Does the Company system AND all major employers along the value chain have policies stating that hiring, placement, remuneration, advancement, training, discipline, retirement, and termination decisions are based on objective factors and are not connected to gender, age, nationality, ethnicity, sexuality, race, color, creed, caste, language, mental or physical disabilities, etc.? If yes, how are the policies promoted internally by the Company system and each major employer/organization? | N/A | UN Global Compact-Oxfam Poverty Footprint PF – 5.6 |
| Working hour | Average working hours per week (m/w), including overtime. | Hours | UN Global Compact-Oxfam Poverty Footprint PF – 3.2 |
| | Approximate proportion of workers (m/w) working overtime on a regular basis (disaggregate data by permanent and temporary workers). | % by gender | UN Global Compact-Oxfam Poverty Footprint PF – 3.4 |
| | Frequency of fatigue-related incidents in the workplace (m/w). | Number of incidents in a period of time | UN Global Compact-Oxfam Poverty Footprint PF – 3.4 |
| Indirect economic impact | Examples of significant identified indirect economic impacts of the organization, including positive and negative impacts. | N/A | GRI Standard 203-2 |
| | Significance of the indirect economic impacts in the context of external benchmarks and stakeholder priorities, such as national and international standards, protocols, and policy agendas. | N/A | GRI Standard 203-2 |
| Corporate governance body | a. Percentage of individuals within the organization's governance bodies in each of the following diversity categories: i. Gender; ii. Age group: under 30 years old, 30-50 years old, over 50 years old; iii. Other indicators of diversity where relevant (such as minority or vulnerable groups). | % | GRI Standard 405-1 |
| Employment in the supply chain | Does the Company system's business relationships (of those interviewed) perceive the Company system's governance standards to be fair and transparent (on agreed terms of trade, quality standards, and price structure that are shared between actors in the value chain) so that suppliers can inform workers on wages, employment conditions, and the security of their job in the medium term? | N/A | UN Global Compact-Oxfam Poverty Footprint PF – 9.8 |
| | Require, or take measures to support, suppliers to pay workers a living wages. | N/A | Behind the Brands scorecard indicator w4.2.1 |
| | Require suppliers to ensure job security and permanent contracts for workers. | N/A | Behind the Brands scorecard indicator w4.1.7 |
| | Require suppliers to provide healthy working conditions and accommodation. | N/A | Behind the Brands scorecard indicator w4.1.10 |

Possible Gaps

- Dialogue with workers' organization and strengthen labor institutions
- Cooperate with government and representative of workers to promote decent work and equal access to employment

IAEG-SDG indicators

| Indicators | Units |
|--|-------------|
| 8.5.1 Average hourly earnings of female and male employees, by occupation, age and persons with disabilities | \$ currency |
| 8.5.2 Unemployment rate, by sex, age and persons with disabilities | % |



Target 8.6

By 2020, substantially reduce the proportion of youth not in employment, education or training

Possible relevant business actions to help achieve this target:

- Strengthening the links between business and education and promoting the rights at work of young people.
- Identifying current and future skills needed for national and global economies; implementing appropriate workplace training programs or collaborating with educational experts and the public sector to improve the relevance of education in existing educational systems.
- Supporting youth by ensuring equal opportunities for all employees regardless of age. Supporting and engaging in job-oriented training programs, skills management programs and (lifelong) vocational education and training (VET), entrepreneurship development initiatives provided by governments, and supplement existing programs with additional resources like internship/ apprenticeship/work-study/part-time opportunities to facilitate the education-to-work transition.
- Encouraging existing efforts to ensure equal access to opportunities for occupational development in communities.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|--|
| Examples of relevant UN Conventions and other key international agreements | UDHR, ICESCR, ILO MNE Declaration, Fundamental Principles and Rights at Work, ILO C111, ILO C142, ILO C168, ILO R195, Youth Forum Declaration 2016 |
| Publications and other resources on Business and the SDGs | 13, 14, 33, 38, 57, 72, 77, 88, 104 |

Disclosures 8.6

| Business Theme | Available Business Disclosures | Units | Source |
|----------------------------------|--|--------------|---|
| Employment condition | Total number and rate of new employee hires during the reporting period, by age group, gender and region. | Number and % | GRI Standard 401-1 |
| | Total number and rate of employee turnover during the reporting period, by age group, gender and region. | Number and % | GRI Standard 401-1 |
| Training and development program | Youth violence: Extent of implementation of life-skills and social development programs (Violence prevention). | N/A | WHO Global Health Observatory indicator (adapted) |
| | Employees with recent job training (past year / past 4 weeks). | % | ILO Decent Work Indicators EARN-7 (adapted) |

Possible Gaps

- Equal opportunities for all employees
- Job-oriented or vocational education and training (VET), internship and entrepreneurship programs
- Inclusive hiring strategy
- Equal access to occupational development opportunities
- Participating in national programs for skills formation, lifelong training and development

IAEG-SDG indicators

| Indicators | Units |
|---|-------------------------------|
| 8.6.1 Proportion of youth (aged 15-24 years) not in education, employment or training | % of youth (aged 15-24 years) |



Target 8.7

Take immediate and effective measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour, including recruitment and use of child soldiers, and by 2025 end child labour in all its forms

Possible relevant business actions to help achieve this target:

- Committing to the elimination and abolition of forced labor, modern slavery and human trafficking and child labor. In this context, ensuring that children under minimum working age are not recruited by implementing enforcing mechanisms such as age verification methods and labor inspection to prevent and identify child labor and any adverse impacts on children's right in operations and in the supply chain. Setting up anonymous hotlines to identify incidences, with corrective and remediation processes in place where incidences are found.
- Helping to eradicate bonded labor by ensuring that none of their workers or suppliers' workers have to make recruitment payments to secure jobs, and that no suspicious payment structure from the employee to the employer is in place.
- Conducting audits on suppliers or recruiters to ensure that these practices are not occurring within the supply chain. Ensuring that auditors are proficient in local/sectoral insights and language. Making audit results accessible to workers.
- Identifying significant human rights impacts across their value chain. Practicing human rights due diligence, and take actions preventing, mitigating and remediating negative impacts.
- Monitoring worker's well-being and making this information publicly accessible.
- Raising awareness among employees and suppliers about what constitutes exploitation, forced labor, modern slavery and people trafficking, and providing training on how to ensure it does not occur, and what to do when it does. Ensuring that the own business is not engaging with any business or organization which makes use of child soldiers.
- Developing policies and procedures in order to address incidences or suspected incidences throughout business activities, and incorporating these in the codes of conduct around acceptable employee behavior and the recruitment and procurement process.
- Establishing thorough recruitment and procurement processes in order to be able to identify persons who may be vulnerable – for instance victims of trafficking or exploitation – and having a process to pass these persons for help from relevant authorities.
- Including specific references to trafficked and vulnerable persons in the codes of conduct for employees and suppliers, and explicitly laying out demands in order to eliminate exploitation of persons within the business and supply chain. Reporting and monitoring any incidences and mitigation for future improvements to the procedures and policies, and putting in place remediation through legitimate process. Monitoring mechanisms can include requiring documentation and proof of recruitment, working conditions and procurement from suppliers, such as certifications of compliance with internationally recognized regulations or laws.
- Joining sectoral and national employers' organizations, and participating in industry or multi-stakeholder initiatives supporting labor rights through respect for fundamental principles and rights at work, in particular freedom of association²⁹.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|---|
| Examples of relevant UN Conventions and other key international agreements | UDHR, ICCPR, ICESCR, CTOC, UNGP, ILO MNE Declaration, Fundamental Principles and Rights at Work, ILO P029, ILO C029, ILO C105, ILO C138, ILO R146, ILO C182, ILO R190, ILO R203 |
| Publications and other resources on Business and the SDGs | 1, 12, 14, 30, 35, 43, 63, 88, 90, 97 |

29. For more detailed information and tools on what businesses can do, see, Combating forced labour: A handbook for employers and business, ILO, 2015 http://www.ilo.ch/global/topics/forced-labour/publications/WCMS_101171/lang--en/index.htm and the ILO Child Labour Platform <http://www.ilo.org/ipec/Action/CSR/clp/lang--en/index.htm>.



Disclosures 8.7

| Business Theme | Available Business Disclosures | Units | Source |
|--------------------------------------|---|-------|---|
| Labor right and standards | Does the Company system have a policy/code that addresses labour rights and standards along the value chain? If yes: i) Is compliance with this policy promoted by the Company system along the value chain? If so, how? If no, what is the proportion of those who have a policy/code? | N/A | UN Global Compact-Oxfam Poverty Footprint PF-3.5 |
| | Do ALL other major employers along the value chain have a policy/code on labour rights and standards? | N/A | UN Global Compact-Oxfam Poverty Footprint PF-3.5 |
| Children and young worker protection | Operations and suppliers considered to have significant risk for incidents of: i. Child labor; ii. Young workers exposed to hazardous work. | N/A | GRI Standard 408-1 |
| | Operations and suppliers considered to have significant risk for incidents of child labor either in terms of: i. Type of operation (such as manufacturing plant) and supplier; ii. Countries or geographic areas with operations and suppliers considered at risk. | N/A | GRI Standard 408-1 |
| | Does the Company strongly enforce a policy/code that prevents employment of children by the Company and through the supply chain? | N/A | UN Global Compact-Oxfam Poverty Footprint PF-15.5 |
| | Does the Company system have a mechanism in place to monitor for child labour in the supply chain? If yes, explain the mechanism and process in place. | N/A | UN Global Compact-Oxfam Poverty Footprint 15.6 |
| Abolition of child labor | Measures taken by the organization in the reporting period intended to contribute to the effective abolition of child labor. | N/A | GRI Standard 408-1 |
| Elimination of forced labor | Operations and suppliers considered to have significant risk for incidents of forced or compulsory labor either in terms of: i. Type of operation (such as manufacturing plant) and supplier; ii. Countries or geographic areas with operations and suppliers considered at risk. | N/A | GRI Standard 409-1 |
| | Measures taken by the organization in the reporting period intended to contribute to the elimination of all forms of forced or compulsory labor. | N/A | GRI Standard 409-1 |
| | Forced labour rate. | % | ILO Decent Work Indicators ABOL-4 (adapted) |
| | Forced labour rate among returned migrants. | % | ILO Decent Work Indicators ABOL-5 (adapted) |
| Human rights | Human rights. | N/A | UNCTAD proposed core SDG reporting indicators C.7 |

Possible Gaps

- Human rights impact assessment, due diligence, mitigation and remediation
- Measures to detect and eradicate bonded labor in the supply chain
- Raising awareness of forced labor, modern slavery, human trafficking among employees and suppliers
- No use of child soldiers
- Monitoring mechanism

IAEG-SDG indicators

| Indicators | Units |
|---|--|
| 8.7.1 Proportion and number of children aged 5-17 years engaged in child labour, by sex and age | % and number of children aged 5-17 years |



Target 8.8

Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment

Possible relevant business actions to help achieve this target:

- Respecting and protecting labor rights and providing safe, secure and healthy working environments for all employees.
- Implementing policies committing to freedom of association and collective bargaining, health and safety, no discrimination, combating workplace violence and rights awareness among workforce. Aligning these policies with the highest industry/local/international standards. Making these policies publicly available and communicating them both internally and externally to all employees, suppliers and other stakeholders.
- Monitoring and reporting on the compliance of these fundamental labor rights principles and practices, and carrying out due diligence to identify, prevent, mitigate and account for any adverse impacts that business causes or contributes to.
- Introducing operational health and safety (OHS) management systems based on internationally agreed principles to protect workers' health and safety and to reduce potential hazards and risks for productivity.
- Building screening mechanisms and ensuring consistent practices in own supply chains.
- Specifically regarding migrant workers, respecting and supporting the human rights of all migrant workers and providing equal working and social security conditions for them. Providing information for migrant workers about their human rights and obligations as well as assistance to defend their rights. Taking additional measures to ensure that migrant workers are adequately protected from forced labor, such as measures to detect abusive practices and protecting migrant workers from debt bondage and trafficking.
- Joining sectoral and national employers' organizations, and participating in industry or multi-stakeholder initiatives supporting labor rights through respect for fundamental principles and rights at work, in particular freedom of association.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|--|
| Examples of relevant UN Conventions and other key international agreements | UDHR, ICESCR, ICRMW, UNGP, WHO/OCH/94.1, ILO MNE Declaration, Fundamental Principles and Rights at Work, LO C100, ILO C111, ILO C143, ILO C148, ILO C155, ILO C161, ILO C174, ILO C187, ILO R111, ILO R147, ILO R156, ILO R164, ILO R171, ILO R181, ILO R194 |
| Publications and other resources on Business and the SDGs | 12, 14, 30, 32, 34, 39, 43, 45, 46, 52, 57, 63, 72, 89, 90, 97, 103, 117 |



Disclosures 8.8

| Business Theme | Available Business Disclosures | Units | Source |
|--------------------------------|---|---|--|
| Occupational health and safety | Types of injury, injury rate (IR), occupational disease rate (ODR), lost day rate (LDR), absentee rate (AR), and work-related fatalities, for all employees, with a breakdown by: <ul style="list-style-type: none"> i. Region; ii. Gender. | per million hours worked (IR/ODR), days per total number of hours scheduled to be worked by the workforce in the reporting period (LDR), Percentage of total days scheduled to be worked by the workforce for the same period (AR), Number of work-related fatalities | GRI Standard 403-2 |
| | Types of injury, injury rate (IR), and work-related fatalities, for all workers (excluding employees) whose work, or workplace, is controlled by the organization, with a breakdown by: <ul style="list-style-type: none"> i. Region; ii. Gender. | per million hours worked (IR/ODR), days per total number of hours scheduled to be worked by the workforce in the reporting period (LDR), Percentage of total days scheduled to be worked by the workforce for the same period (AR), Number of work-related fatalities | GRI Standard 403-2 |
| | Whether there are workers whose work, or workplace, is controlled by the organization, involved in occupational activities who have a high incidence or high risk of specific diseases. | N/A | GRI Standard 403-3 |
| | The level at which each formal joint management-worker health and safety committee typically operates within the organization. | N/A | GRI Standard 403-1 |
| | Percentage of workers whose work, or workplace, is controlled by the organization, that are represented by formal joint management-worker health and safety committees. | % of workers | GRI Standard 403-1 |
| | a. Whether formal agreements (either local or global) with trade unions cover health and safety. b. If so, the extent, as a percentage, to which various health and safety topics are covered by these agreements. | N/A | GRI Standard 403-4 |
| | Work days lost due to occupational accidents, injuries and illness. | % of employees | UNCTAD proposed core SDGs reporting indicators C.6 |
| | Work-related injuries frequency rate (m/w) ii) occupational diseases frequency rate (m/w), iii) severity rates of work-related injuries and occupational diseases (i.e. lost work days per year) (m/w), and iv) number of work-related fatalities (m/w) along the value chain in last three years (m/w) and, where available, work-related fatalities of smallholders (m/w). | Unit of IR, ODR, LDR, AR and work-related fatalities | UN Global Compact-Oxfam Poverty Footprint PF – 13.1 |
| | Does the Company system have health and safety policies and/or procedures in place that explicitly extend to workers (and others) along the value chain, and comply with the highest industry standards and/or local, national, or international laws (whichever is considered the highest). i) If yes, does the Company system promote compliance with its health and safety policies and procedures? How? | N/A | UN Global Compact-Oxfam Poverty Footprint PF – 13.10 |



| Business Theme | Available Business Disclosures | Units | Source |
|--|--|-------------------------|---|
| Occupational health and safety | Does the Company system monitor compliance of its health and safety policies and/or procedures? | N/A | UN Global Compact-Oxfam Poverty Footprint PF – 13.10 |
| | Does the Company system monitor health impacts on the workforce, MSMEs and/or smallholders (including, exposure to and incidence of sexually transmitted diseases (if relevant) along the value chain? i) If yes, does the Company engage with suppliers to mitigate and remedy health impacts? | N/A | UN Global Compact-Oxfam Poverty Footprint PF – 13.12 |
| | Does the Company system and all major employers along the value chain provide education, training, counselling, prevention and risk-control programs to assist workforce, MSMEs, and/or smallholders and their families regarding serious diseases or other health-related risks? If no, where are the gaps? | N/A | UN Global Compact-Oxfam Poverty Footprint PF – 13.13 |
| | Approximate proportion of smallholders exposed to health hazards with access to PPE and training on its appropriate use. | % | UN Global Compact-Oxfam Poverty Footprint PF – 13.2 |
| | Approximate proportion of workers and smallholders who wear PPE when provided. | % | UN Global Compact-Oxfam Poverty Footprint PF – 13.2 |
| | Approximate proportion of workers exposed to health hazards with access to Personal Protective Equipment (PPE) and training on its appropriate use. | % | UN Global Compact-Oxfam Poverty Footprint PF – 13.2 |
| | Number and nature of controversies in the last three years related to the health and safety of workers (and smallholders, where relevant) along the value chain. | Number of controversies | UN Global Compact-Oxfam Poverty Footprint PF – 13.4 |
| | Do medical and health services, education programs and products reflect the different needs and concerns of women and men? | N/A | The Women's Empowerment Principles: Reporting on Progress (aligned with GRI G4) |
| | Are medical and health personnel trained in specific health needs of women workers? | N/A | The Women's Empowerment Principles: Reporting on Progress (aligned with GRI G4) |
| | Occupational carcinogens, noise, ergonomic, injuries and airborne particulates attribute to death and DALYs, please report number of deaths, death rate, number of DALYs and DALYs rate. | N/A | WHO Global Health Observatory indicator (adapted) |
| Non-discrimination | Total number of incidents of discrimination during the reporting period. | Number of incidents | GRI Standard 406-1 |
| | Status of the incidents and actions taken with reference to the following: i. Incident reviewed by the organization; ii. Remediation plans being implemented; iii. Remediation plans that have been implemented, with results reviewed through routine internal management review processes; iv. Incident no longer subject to action. | N/A | GRI Standard 406-1 |
| Freedom of association and collective bargaining | Operations and suppliers in which workers' rights to exercise freedom of association or collective bargaining may be violated or at significant risk either in terms of: i. Type of operation (such as manufacturing plant) and supplier; ii. Countries or geographic areas with operations and suppliers considered at risk. | N/A | GRI Standard 407-1 |
| | Measures taken by the organization in the reporting period intended to support rights to exercise freedom of association and collective bargaining. | N/A | GRI Standard 407-1 |
| | Percentage of total employees covered by collective bargaining agreements. | % | GRI Standard 102-41 |



| Business Theme | Available Business Disclosures | Units | Source |
|--|---|--|--|
| Freedom of association and collective bargaining | Percentage of employees covered by collective agreements. | days per total number of hours scheduled to be worked by the workforce in the reporting period (LDR) | UNCTAD proposed core SDG reporting indicators C.4 |
| | Do ALL major employers along the value chain, including the Company (HQ level) and its subsidiaries, recognize the right to freedom of association AND the right of its workers to collectively bargain (e.g., to join any trade union)? | % | UN Global Compact-Oxfam Poverty Footprint PF – 7.7 |
| | Does the Company system have a policy/code that recognizes the right to freedom of association for all workers along the value chain (including the right to join any trade union AND the right to collective bargaining)? If yes: Is compliance with this policy promoted by the Company system along the value chain? | N/A | UN Global Compact-Oxfam Poverty Footprint PF – 7.6 |
| | Does the Company system monitor suppliers' performance with regard to freedom of association/right to collective bargaining? If yes, for what purpose? | N/A | UN Global Compact-Oxfam Poverty Footprint PF – 7.6 |
| | Violation in law and practice of civil liberties, rights to establish or join unions, trade union activities, right to collective bargaining, and right to strike. | N/A | Global Rights Index (adapted) |
| Labor relations/ management | Minimum number of weeks' notice typically provided to employees and their representatives prior to the implementation of significant operational changes that could substantially affect them. | Number of weeks | GRI Standard 402-1 |
| | For organizations with collective bargaining agreements, report whether the notice period and provisions for consultation and negotiation are specified in collective agreements. | Number of days | GRI Standard 402-1 |
| | Does the Company system have a policy/code that addresses rights' awareness (including employment conditions) among its workforce? i) Does the policy/code extend to the whole value chain? If yes, provide details on the policy commitment and monitoring. | N/A | UN Global Compact-Oxfam Poverty Footprint PF – 9.4 |
| Labor practices in the supply chain | Percentage of new suppliers that were screened using social criteria. | % of new suppliers | GRI Standard 414-1 |
| | Number of suppliers assessed for social impacts. | Number of suppliers | GRI Standard 414-2 |
| | Number of suppliers identified as having significant actual and potential negative social impacts. | Number of suppliers | GRI Standard 414-2 |
| | Significant actual and potential negative social impacts identified in the supply chain. | N/A | GRI Standard 414-2 |
| Labor practices in the supply chain | Percentage of suppliers identified as having significant actual and potential negative social impacts with which improvements were agreed upon as a result of assessment. | % of suppliers | GRI Standard 414-2 |
| | Percentage of suppliers identified as having significant actual and potential negative social impacts with which relationships were terminated as a result of assessment, and why. | % of suppliers | GRI Standard 414-2 |
| | Does the Company system have a policy/code that addresses labor rights and standards along the value chain? If yes: i) Is compliance with this policy promoted by the Company system along the value chain? If so, how? | N/A | UN Global Compact-Oxfam Poverty Footprint PF – 3.5 |
| | Do ALL other major employers along the value chain have a policy/code on labor rights and standards? If no, what is the proportion of those who have a policy/code? | % | UN Global Compact-Oxfam Poverty Footprint PF – 3.5 |
| | Are there discrepancies between the Company's and other employers' codes/ policies and minimum standards (as recommended by ETI)? If so, what are the discrepancies? | N/A | UN Global Compact-Oxfam Poverty Footprint PF – 3.5 |



| Business Theme | Available Business Disclosures | Units | Source |
|-------------------------------------|--|--------------------|---|
| Labor practices in the supply chain | Do ALL major employers along the value chain demonstrate consistent practices for informing and/or training workers on their rights under national labor and employment law? | % | UN Global Compact-Oxfam Poverty Footprint PF – 9.5 |
| | Do ALL major employers along the value chain provide access and copies of CBAs, either directly to workers or through representatives, in the local or understood language? In areas where illiteracy is high, this means providing information verbally to concerned workers (if relevant). | % | UN Global Compact-Oxfam Poverty Footprint PF – 9.7 |
| | Does the Company system screen and monitor its major suppliers for compliance with labor rights and standards (as per the Company's code/policy)? i) If yes, what are the mechanisms in place to monitor compliance? ii) What are the core indicators evaluated? iii) Does the Company have a mechanism or system in place to deal with suppliers who are non-compliant? | N/A | UN Global Compact-Oxfam Poverty Footprint PF – 3.6 |
| | What is the typical lead time for orders (which can impact working conditions in the supply chain)? | Minutes/hours/days | UN Global Compact-Oxfam Poverty Footprint PF – 3.10 |

Possible Gaps

- The percentage of workers that are covered by occupational health and safety management systems (in general, internally audited, and externally audited)
- Facilitate negotiations on conditions of employment
- Migrant worker coverage

IAEG-SDG indicators

| Indicators | Units |
|---|-------|
| 8.8.1 Frequency rates of fatal and non-fatal occupational injuries, by sex and migrant status | N/A |
| 8.8.2 Level of national compliance of labour rights (freedom of association and collective bargaining) based on International Labour Organization (ILO) textual sources and national legislation, by sex and migrant status | N/A |



Target 8.9

By 2030, devise and implement policies to promote sustainable tourism that creates jobs and promotes local culture and products

There is very little information available on how business could support the achievement of this target through core business strategies and operations. Therefore this publication does not include any illustrative actions or indicator mapping for this target.

Target 8.10

Strengthen the capacity of domestic financial institutions to encourage and expand access to banking, insurance and financial services for all

Possible relevant business actions to help achieve this target:

- Facilitating access to financial services, including insurance, by providing schemes to employees, for example as part of their employment contract.
- Making financial advice available to employees in the workplace, or providing guidance on where to go for such services.
- Being aware of and avoiding the risk of forced labor through debt bondage. Supporting independent financial services, including micro-loans, to prevent the risk of bonded labor.
- Supporting equal access of marginalized/underrepresented groups, including women and people with disabilities, to financial products without any discrimination.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|--|
| Examples of relevant UN Conventions and other key international agreements | UDHR, ICESCR, CEDAW, Doha Declaration, Addis Ababa Action Agenda, ILO C102, ILO R189, ILO R202 |
| Publications and other resources on Business and the SDGs | 1, 45, 63 |

GOAL 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE

9 INDUSTRY, INNOVATION
AND INFRASTRUCTURE





SUSTAINABLE DEVELOPMENT GOAL 9:

BUILD RESILIENT INFRASTRUCTURE, PROMOTE INCLUSIVE AND SUSTAINABLE INDUSTRIALIZATION AND FOSTER INNOVATION



Target 9.1

Develop quality, reliable, sustainable and resilient infrastructure, including regional and trans-border infrastructure, to support economic development and human well-being, with a focus on affordable and equitable access for all

Possible relevant business actions to help achieve this target:

- Ensuring resource efficiency, resilience and sustainability in transport, buildings, information and communication technology.
- Capitalizing on the opportunities that upgrading infrastructure promises through collaboration across the value chain, for example opportunities related to the development of road safety equipment, low-carbon and resilient cities, water and sanitation infrastructure, shared infrastructure or shared use of infrastructure, transport systems, and communication infrastructure).
- Taking the impact of infrastructure on women and girl's safety and access to service, work and mobility into consideration when investing in infrastructure development.
- Taking a life-cycle approach when investing, developing, managing and retrofitting infrastructure. Performing social, economic and environmental impact assessments on the whole lifecycle of the infrastructure, and using these impact assessments as the basis for supply chain choices and interactions with stakeholders.
- Respecting human rights and supporting labor rights and the rights to land ownership and accommodation throughout the lifecycle of infrastructure development. Ensuring the accessibility of infrastructure.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|--|
| Examples of relevant UN Conventions and other key international agreements | ICESCR, UNGP, UNFCCC, New Urban Agenda, Sendai Framework |
| Publications and other resources on Business and the SDGs | 5, 7, 9, 73, 97, 117 |



Disclosures 9.1

| Business Theme | Available Business Disclosures | Units | Source |
|---------------------------|---|--------------|--------------------------|
| Economic value | <p>a. Direct economic value generated and distributed (EVG&D) on an accruals basis, including the basic components for the organization's global operations as listed below. If data are presented on a cash basis, report the justification for this decision in addition to reporting the following basic components:</p> <p>i. Direct economic value generated: revenues;</p> <p>ii. Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments;</p> <p>iii. Economic value retained: 'direct economic value generated' less 'economic value distributed'.</p> <p>b. Where significant, report EVG&D separately at country, regional, or market levels, and the criteria used for defining significance.</p> | \$ currency | GRI Standard 201-1 |
| Infrastructure investment | a. Extent of development of significant infrastructure investments and services supported. | N/A | GRI Standard 203-1 |
| | b. Current or expected impacts on communities and local economies, including positive and negative impacts where relevant. | | |
| | c. Whether these investments and services are commercial, in-kind, or pro bono engagements. | | |
| | Investment in telecoms with private participation. | Current US\$ | World Bank WDI (adapted) |
| | Investment in transport with private participation. | Current US\$ | World Bank WDI (adapted) |
| Access to infrastructure | Access to the Internet. | N/A | World Bank WDI (adapted) |
| | Secure Internet servers. | Number | World Bank WDI (adapted) |
| | Fixed broadband, fixed telephone, and mobile cellular subscriptions. | Number | World Bank WDI (adapted) |
| Infrastructure stability | Value lost due to electrical outages. | % of sales | World Bank WDI (adapted) |

Possible Gaps

- Business opportunities in infrastructure improvement
- Lifecycle approach in infrastructure development, including impact assessment

IAEG-SDG indicators

| Indicators | Units |
|---|---------------------------|
| 9.1.1 Proportion of the rural population who live within 2 km of an all-season road | % of the rural population |
| 9.1.2 Passenger and freight volumes, by mode of transport | N/A |



Target 9.2

Promote inclusive and sustainable industrialization and, by 2030, significantly raise industry's share of employment and gross domestic product, in line with national circumstances, and double its share in least developed countries

Possible relevant business actions to help achieve this target:

- Creating decent jobs, integrating environmental and social issues within core business operations, generating tax revenues and providing innovative solutions to tackle development challenges.
- In this context, building partnerships with the public sector to promote sustainable and inclusive markets through the development, expansion, greening and de-risking of both national and regional value chains in key livelihoods and job creating sectors.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|-----------------------------------|
| Examples of relevant UN Conventions and other key international agreements | Rio Declaration, Lima Declaration |
| Publications and other resources on Business and the SDGs | 45, 72 |



Target 9.3

Increase the access of small-scale industrial and other enterprises, in particular in developing countries, to financial services, including affordable credit, and their integration into value chains and markets

Possible relevant business actions to help achieve this target:

- Increasing local value added through local purchasing and forging supplier linkages with domestic companies.
- Providing innovative financing mechanisms like green bonds and impact investing to foster a sustainable domestic economy.
- In this context, working with the public sector and local organizations to build up networks ensuring financial inclusion and equal access for MSMEs, smallholders, and business led by the vulnerable. For example, promoting availability of credit to marginalized groups, including women.
- Investing in business skills, management, technological training and supporting access to financial resources for MSMEs run by marginalized/underrepresented groups including women, to help them enter into and stay in business.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|--|
| Examples of relevant UN Conventions and other key international agreements | CEDAW, Doha Declaration, Addis Ababa Action Agenda, ILO R189 |
| Publications and other resources on Business and the SDGs | 7, 14, 45, 70, 72 |

Disclosures 9.3

| Business Theme | Available Business Disclosures | Units | Source |
|--------------------|--|-------------|--|
| Economic inclusion | Average yearly income of smallholders and/or MSMEs (of those interviewed) (m/w). | \$ currency | UN Global Compact-Oxfam Poverty Footprint PF – 1.6 |
| | The average yearly income of smallholders and/or MSMEs earned through their participation in the value chain (of those interviewed) (m/w). | \$ currency | UN Global Compact-Oxfam Poverty Footprint PF – 1.6 |
| | Total local supplier/purchasing programs. | \$currency | UNCTAD proposed core SDGs reporting indicators A.4 |

Possible Gaps

- Inclusion of MSMEs into value chain and local purchasing
- Innovative financing mechanisms
- Financial inclusion

IAEG-SDG indicators

| Indicators | Units |
|--|-----------------------------|
| 9.3.1 Proportion of small-scale industries in total industry value added | % of small-scale industries |
| 9.3.2 Proportion of small-scale industries with a loan or line of credit | % of small-scale industries |



Target 9.4

By 2030, upgrade infrastructure and retrofit industries to make them sustainable, with increased resource-use efficiency and greater adoption of clean and environmentally sound technologies and industrial processes, with all countries taking action in accordance with their respective capabilities

Possible relevant business actions to help achieve this target:

- Supporting the development and diffusion of environmentally friendly technologies through improving product design, material efficiency and reuse of materials, manufacturing processes. This entails taking strategic decisions to improve technology in own business operations.
- Upgrading infrastructure and retrofitting industries through innovation, investment in infrastructure development and environmental protection, and efficiency and clean technology.
- Innovating and/or investing in energy efficiency in buildings, road safety equipment, autonomous vehicles, smart metering, water and sanitation infrastructure, timber buildings and additive manufacturing, GHG reduction, and SMART solutions including smart grid, smart metering, and smart cities.
- Implementing circular business models to further reduce the own environmental impact, improve resource efficiency as well as increase supply chain and resource security.
- Performing social, economic and environmental impact assessments across the whole lifecycle of own products and services, particularly when making supply chain choices and in interactions with stakeholders.
- Tracking and reporting GHG emissions and intensity, and responding to climate change and environmental challenges through technical and social innovation.
- Investing in programs to improve sustainability technologies and performance in producer countries, including advancing technology and R&D capacities in the supply chain.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|--|
| Examples of relevant UN Conventions and other key international agreements | Rio Declaration, UNFCCC, Montreal Protocol, Stockholm Convention, Kyoto Protocol |
| Publications and other resources on Business and the SDGs | 5, 7, 81, 88, 102, 106, 116, 119 |

Disclosures 9.4

| Business Theme | Available Business Disclosures | Units | Source |
|----------------------------|--|-------------|--------------------|
| Economic value | a. Direct economic value generated and distributed (EVG&D) on an accruals basis, including the basic components for the organization's global operations as listed below. If data are presented on a cash basis, report the justification for this decision in addition to reporting the following basic components: <ol style="list-style-type: none"> Direct economic value generated: revenues; Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments; Economic value retained: 'direct economic value generated' less 'economic value distributed'. b. Where significant, report EVG&D separately at country, regional, or market levels, and the criteria used for defining significance. | \$ currency | GRI Standard 201-1 |
| Expenditure and investment | Environmental protection expenditure including costs of waste disposal, emissions treatment, and remediation and costs of prevention and environmental management. <ol style="list-style-type: none"> Extent of development of significant infrastructure investments and services supported. Current or expected impacts on communities and local economies, including positive and negative impacts where relevant. Whether these investments and services are commercial, in-kind, or pro bono engagements. | \$ currency | GRI G4-EN31 |
| | <ol style="list-style-type: none"> Extent of development of significant infrastructure investments and services supported. Current or expected impacts on communities and local economies, including positive and negative impacts where relevant. Whether these investments and services are commercial, in-kind, or pro bono engagements. | N/A | GRI Standard 203-1 |



| Business Theme | Available Business Disclosures | Units | Source |
|----------------|---|---|--|
| GHG emissions | Greenhouse gas emissions (Scopes 1-2) per net value added. | metric tons of CO ₂ equivalent per unit of \$ currency | UNCTAD proposed core SDGs reporting indicators B.3 |
| | CO ₂ emissions from gaseous fuel consumption, liquid fuel consumption, and solid fuel consumption. | kt and % of total | World Bank WDI (adapted) |
| GHG intensity | CO ₂ intensity. | kg per kg of oil equivalent energy use | World Bank WDI (adapted) |
| GHG emissions | GHG net emissions/removals by LUCF. | Mt of CO ₂ equivalent | World Bank WDI (adapted) |
| | Emission of HFC gas, PFC gas and SF ₆ gas and other greenhouse gas emissions . | thousand metric tons of CO ₂ equivalent and % change from 1990 | World Bank WDI (adapted) |
| | Methane emissions. | kt of CO ₂ equivalent and % change from 1990 | World Bank WDI (adapted) |
| | Total greenhouse gas emissions. | kt of CO ₂ equivalent and % change from 1990 | World Bank WDI (adapted) |
| | Nitrous oxide emissions. | thousand metric tons of CO ₂ equivalent and % change from 1990 | World Bank WDI (adapted) |
| | Energy related methane emissions. | % of total methane emissions | World Bank WDI (adapted) |
| Air pollution | PM2.5 air pollution, mean annual exposure. | micrograms per cubic meter | World Bank WDI (adapted) |

Possible Gaps

- Development of environmentally friendly technologies in product design and production
- Business opportunities in improving energy and resource efficiency
- Environmental impacts other than GHG emissions and air pollution
- Impact assessment of products and services' lifecycle
- Circular business model
- Investment in sustainability improvement programs and technologies in producer countries

IAEG-SDG indicators

| Indicators | Units |
|--|----------------------------|
| 9.4.1 CO ₂ emission per unit of value added | CO ₂ equivalent |



Target 9.5

Enhance scientific research, upgrade the technological capabilities of industrial sectors in all countries, in particular developing countries, including, by 2030, encouraging innovation and substantially increasing the number of research and development workers per 1 million people and public and private research and development spending

Possible relevant business actions to help achieve this target:

- Understanding that a transformative shift towards sustainable development requires a significant and equitable investment in education, training and lifelong learning.
- Enhancing scientific research and technological capabilities through investing in technology innovation R&D in own operations, recruiting R&D workers and providing sustainability training to employees.
- When investing in improvement programs and technologies in producer countries, improving technology and R&D capacities in the supply chain.
- Aligning R&D priorities with national and international sustainable development priorities in order to multiply the impact of government investment in R&D. In this context, also ensuring that there is no harm to the bottom-of-the-pyramid actors in these countries when investing.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|---|
| Examples of relevant UN Conventions and other key international agreements | Rio Declaration, HR Council A/HRC/20/26, ILO C142, ILO R195 |
| Publications and other resources on Business and the SDGs | 12, 57 |



Disclosures 9.5

| Business Theme | Available Business Disclosures | Units | Source |
|--|---|-----------------------------------|--|
| Economic value | a. Direct economic value generated and distributed (EVG&D) on an accruals basis, including the basic components for the organization's global operations as listed below. If data are presented on a cash basis, report the justification for this decision in addition to reporting the following basic components: <ol style="list-style-type: none"> i. Direct economic value generated: revenues; ii. Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments; iii. Economic value retained: 'direct economic value generated' less 'economic value distributed'. | \$ currency | GRI Standard 201-1 |
| | b. Where significant, report EVG&D separately at country, regional, or market levels, and the criteria used for defining significance. | | |
| | High-tech and medium high-tech output. | \$ currency | Global Innovation Index (adapted) |
| | Cultural and creative services exports. | \$ currency | Global Innovation Index (adapted) |
| | Printing and publishing output. | \$ currency | Global Innovation Index (adapted) |
| | Creative goods exports. | \$ currency | Global Innovation Index (adapted) |
| | High-tech exports. | \$ currency | Global Innovation Index (adapted) |
| Expenditure and investment | ICT services exports. | \$ currency | Global Innovation Index (adapted) |
| | Environmental protection expenditure including costs of waste disposal, emissions treatment, and remediation and costs of prevention and environmental management. | \$ currency | GRI G4-EN31 |
| | Total computer software spending. | \$ currency | Global Innovation Index (adapted) |
| | Research and development expenditure. | \$ currency | World Bank WDI (adapted) |
| | Expenditure on research and development as a proportion of turnover. | % | UNCTAD proposed core SDGs reporting indicators C.2 |
| Expenditure on education. | \$ currency | Global Innovation Index (adapted) | |
| Intellectual property | Patent Applications. | per 1000 | UNSDSN indicators (adapted) |
| | Intellectual property payments. | \$ currency | Global Innovation Index (adapted) |
| | Patent applications by origin. | Number of application | Global Innovation Index (adapted) |
| | PCT (Patent Cooperation Treaty) international applications by origin . | Number of application | Global Innovation Index (adapted) |
| | Utility model applications by origin. | Number of application | Global Innovation Index (adapted) |
| | Scientific and technical publications. | Number of publication | Global Innovation Index (adapted) |
| | Citable documents H index. | Number of documents | Global Innovation Index (adapted) |
| | Intellectual property receipts. | \$ currency | Global Innovation Index (adapted) |
| | Charges for the use of intellectual property, payments and receipts. | \$ currency | World Bank WDI (adapted) |
| Trademark application class count by origin. | Number of application | Global Innovation Index (adapted) | |



| Business Theme | Available Business Disclosures | Units | Source |
|-------------------------------|---|--------------------------|-----------------------------------|
| Intellectual property | Industrial designs by origin. | Number of design | Global Innovation Index (adapted) |
| | Patent applications, non-residents and residents. | Number | World Bank WDI (adapted) |
| Research and development | Research talent in business enterprise. | N/A | Global Innovation Index (adapted) |
| | Researchers. | Number of researchers | Global Innovation Index (adapted) |
| | Employment in knowledge-intensive services. | Number or % | Global Innovation Index (adapted) |
| | Firms offering formal training. | yes/no | Global Innovation Index (adapted) |
| | Gross expenditure on R&D (GERD) performed by business enterprise. | \$ currency | Global Innovation Index (adapted) |
| | Gross expenditure on R&D (GERD) financed by business enterprise. | \$ currency | Global Innovation Index (adapted) |
| Research and development | Females employed with advanced degrees. | Number of females | Global Innovation Index (adapted) |
| | University/industry research collaboration. | Number of deals | Global Innovation Index (adapted) |
| | Patent families filed in at least two offices. | \$ currency | Global Innovation Index (adapted) |
| | ICTs and business model creation. | N/A | Global Innovation Index (adapted) |
| | ICTs and organizational model creation. | N/A | Global Innovation Index (adapted) |
| | Researchers in R&D. | Number of researchers | World Bank WDI (adapted) |
| | Scientific and technical journal articles. | Number of publication | World Bank WDI (adapted) |
| | Technicians in R&D. | Number of technicians | World Bank WDI (adapted) |
| Technical cooperation grants. | \$ currency | World Bank WDI (adapted) | |

Possible Gaps

- Investment in improvement programs and technologies in producer countries
- Aligning R&D priorities with the interests and sustainable development priorities of a wider community

IAEG-SDG indicators

| Indicators | Units |
|---|---|
| 9.5.1 Research and development expenditure as a proportion of GDP | % of GDP |
| 9.5.2 Researchers (in full-time equivalent) per million inhabitants | Number of researchers per million inhabitants |

GOAL 10. REDUCED INEQUALITIES

10 REDUCED INEQUALITIES





SUSTAINABLE DEVELOPMENT GOAL 10:

REDUCE INEQUALITY WITHIN AND AMONG COUNTRIES



Target 10.1

By 2030, progressively achieve and sustain income growth of the bottom 40 per cent of the population at a rate higher than the national average

Possible relevant business actions to help achieve this target:

- Increasing the income level of workers through employment practices and wage payments and promoting appropriate wage practices that generate income growth for low-income earners and the working poor across the supply chain and the wider working population.
- Promoting equal remuneration for men and women workers for work of equal value. Paying at a minimum a living wage which ensures the purchasing power of employees after inflation. Respecting human rights and ensuring non-discrimination, i.e. any distinction, exclusion or preference made on the basis of race, color, sex, religion, political opinion, national extraction or social origin, which has the effect of nullifying or impairing equality of opportunity or treatment in employment or occupation.
- Reporting on the distribution of wealth within the organization to highlight internal inequality and to address the allocation of wages and remuneration.
- Exploring ways to engage low-income populations in the value chains, e.g. be it as employees, distributors, or suppliers so as to contribute to their income growth.
- Collaborating with MSMEs, including those run by women, in their value chain to help them meet regulations, stakeholder expectations, market requirements and business' internal sustainable goals. Investing in business skills, management, technological training and supporting access to financial resources for MSMEs run by marginalized/underrepresented groups including women, to help them enter into and stay in business.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|---|
| Examples of relevant UN Conventions and other key international agreements | UDHR, ICESCR, ICERD, CEDAW, CRPD, ICRMW, UNDRIP, ILO C100, ILO C111, ILO C131, ILO C156 |
| Publications and other resources on Business and the SDGs | 14, 45, 49, 57, 78 |



Target 10.2

By 2030, empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status

Possible relevant business actions to help achieve this target:

- Respecting internationally recognized human rights principles, standards and frameworks, including the rights of indigenous peoples, women, national or ethnic, religious and linguistic minorities, children, persons with disabilities, and migrant workers and their families considering the collective rights of groups, elimination of discrimination and protection of vulnerable groups.
- Paying at a minimum a living wage and supporting fair wages, i.e. equal remuneration for work of equal value without distinction of any kind.
- Ensuring that employment policies do not exclude or restrict access to employment to currently marginalized/underrepresented groups, for example by implementing gender audits or engaging with women to understand their barriers to employment and adapting recruitment procedures to consider the specific challenges faced by them. Proactively engaging with and creating opportunities for marginalized/underrepresented groups.
- Embedding policies which promote diversity and inclusion throughout own operations, and encouraging suppliers and other business partners to do the same.
- Investing in leadership programs for marginalized/underrepresented groups, to help enable these groups of people to progress in their careers, and expand and develop their leadership skills.
- Supporting the right to social securities through providing insurance for employees such as income protection, life or accident insurance and social security.
- Promoting inclusion through business activities and its influence on social norms.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|---|
| Examples of relevant UN Conventions and other key international agreements | UDHR, ICCPR, ICESCR, ICERD, CRC, CEDAW, CRPD, ICRMW, UNDRIP, ILO C118, ILO C157 |
| Publications and other resources on Business and the SDGs | 5, 43, 57, 78 |



Target 10.3

Ensure equal opportunity and reduce inequalities of outcome, including by eliminating discriminatory laws, policies and practices and promoting appropriate legislation, policies and action in this regard

Possible relevant business actions to help achieve this target:

- Ensuring non-discrimination across business operations including remuneration and benefits, product impact (for example the impact of product design on harmful gender stereotypes), and the inclusion of the supply chain.
- Respecting and supporting human rights, and communicating their human rights expectations of business partners across the supply chain.
- Implementing corporate policies ensuring that hiring, placement, remuneration, job assignments and prospects, training and mentorships, performance assessment and advancement, discipline, maternity protection, security of tenure and termination decisions are based on objective factors and are not connected to gender, age, nationality, ethnicity, sexuality, race, color, creed, caste, language, mental or physical disabilities.
- Ensuring all employees have equal access to parental leave and return to work at the same position.
- Establishing or participating in operational-level grievance mechanisms which ensure that all workers have open access to a non-judicial, effective grievance mechanism.
- Keeping records of all grievances made regarding environment, human rights, and impacts on society and labor practice files, which are addressed and resolved through formal grievance mechanisms. Considering the quality of the grievance mechanism and demonstrating awareness of the effectiveness of such a process.
- Exploring ways to engage low-income populations in the value chains, e.g. be it as employees, distributors, or suppliers so as to contribute to their income growth.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|--|
| Examples of relevant UN Conventions and other key international agreements | UDHR, ICCPR, UNGP, ICESCR, ICERD, CEDAW, CRPD, ICRMW, ILO C118 |
| Publications and other resources on Business and the SDGs | 8, 14, 45, 57, 78 |



Disclosures 10.3

| Business Theme | Available Business Disclosures | Units | Source |
|--------------------------|---|----------------------|--|
| Equal opportunity | Total number of employees by employment contract (permanent and temporary), by gender. | Number of employees | GRI Standard 102-8 |
| | Total number of employees by employment type (full-time and part-time), by gender. | Number of employees | GRI Standard 102-8 |
| | Total number and rate of new employee hires during the reporting period, by age group, gender and region. | Number and % | GRI Standard 401-1 |
| | Total number and rate of employee turnover during the reporting period, by age group, gender and region. | Number and % | GRI Standard 401-1 |
| | Does the Company system have policies/programs promoting equal opportunities (regardless of gender and other diversities) that explicitly extends to the entire value chain? | N/A | UN Global Compact-Oxfam Poverty Footprint PF – 20.10 |
| Remuneration and benefit | Ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation. | Ratio | GRI Standard 405-2 |
| Training and education | Percentage of total employees by gender and by employee category who received a regular performance and career development review during the reporting period. | % of total employees | GRI Standard 404-3 |
| | Average hours of training that the organization's employees have undertaken during the reporting period, by: <ol style="list-style-type: none"> i. Gender; ii. Employee category. | Hours | GRI Standard 404-1 |
| No discrimination | Does the Company system AND all major employers along the value chain have policies stating that hiring, placement, remuneration, advancement, training, discipline, retirement, and termination decisions are based on objective factors and are not connected to gender, age, nationality, ethnicity, sexuality, race, color, creed, caste, language, mental or physical disabilities, etc.? If yes, how are the policies promoted internally by the Company system and each major employer/organization? | N/A | UN Global Compact-Oxfam Poverty Footprint PF – 5.6 |
| Inclusive business | Presence in markets which give access to underserved / disadvantaged populations. | N/A | Kepler/Cheveux Inequality Footprint |
| | Revenues and growth targets from inclusive business strategies. | N/A | Kepler/Cheveux Inequality Footprint |

Possible Gaps

- Grievance mechanism and incidents of discrimination or unequal treatment
- Average worker vs. CEO pay ratio
- Gender pay gap
- Percentage of women as CEOs
- Inclusion of the value chain

IAEG-SDG indicators

| Indicators | Units |
|---|-----------------|
| 10.3.1 Proportion of population reporting having personally felt discriminated against or harassed in the previous 12 months on the basis of a ground of discrimination prohibited under international human rights law | % of population |



Target 10.4

Adopt policies, especially fiscal, wage and social protection policies, and progressively achieve greater equality

Possible relevant business actions to help achieve this target:

- Paying at a minimum the living wage and providing insurance for employees, such as income protection, life or accident insurance and social security.
- Paying fair share of taxes in all relevant countries, and not evading nor avoiding tax payments.
- Progressively aligning economic activities with tax liabilities by justifying tax planning choices against the reality of operations and improving the international equity of tax payments.
- Assessing the impact of business decisions on tax liabilities including the adverse impact of tax avoidance on government revenue and other stakeholders.
- Working with NGOs to help vulnerable people develop their entrepreneurial capabilities, as well as providing them with financial support or business opportunities.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|---|
| Examples of relevant UN Conventions and other key international agreements | UDHR, ICESCR, ICERD, CEDAW, CRPD, ICRMW, UNDRIP, ILO C102 |
| Publications and other resources on Business and the SDGs | 2, 12, 14, 45, 51, 57, 63, 116 |

Target 10.5

Improve the regulation and monitoring of global financial markets and institutions and strengthen the implementation of such regulations

Possible relevant business actions to help achieve this target:

- Complying with national and international financial regulations and ensuring that all interactions with other parties (including suppliers) are compliant with such laws. Adopting best practice where laws in an individual country are less stringent than those of other operating countries. Adhering to international standards as a minimum requirement and identifying ways to go further.
- Upholding the international and national regulations of financial institutions, adhering to international standards including those preventing money laundering and terrorist financing and promoting them amongst the business' own stakeholders.
- Reporting the business' own financial information each year, and having it independently audited to ensure transparency, completeness and accuracy.
- Responsibly engaging in policy making processes to improve the regulatory regime of financial markets and the role of voluntary and multi-stakeholder standards.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|--------------------------|
| Examples of relevant UN Conventions and other key international agreements | The FATF Recommendations |
| Publications and other resources on Business and the SDGs | 13, 14, 57, 63, 81 |



Target 10.6

Ensure enhanced representation and voice for developing countries in decision-making in global international economic and financial institutions in order to deliver more effective, credible, accountable and legitimate institutions

There is very little information available on how business could support the achievement of this target through core business strategies and operations. Therefore this publication does not include any illustrative actions or indicator mapping for this target.

Target 10.7

Facilitate orderly, safe, regular and responsible migration and mobility of people, including through the implementation of planned and well-managed migration policies

Possible relevant business actions to help achieve this target:

- Respecting human rights including the rights of refugees when involved in the international movement of people.
- Having policies in place which uphold employees' human rights to movement and safety, including ensuring that they have not been trafficked. Providing information on special provisions concerning migration for employment such as the conditions of work and livelihood of migrants for employment.
- Implementing clear, transparent recruitment policies for international recruitments that ensure no migrant workers need to pay recruitment fees including travel, visa and passport processing, deposits or bonds to secure work and other administrative costs.
- Using only legally-registered migrant recruiters to ensure that the basic rights of migrant workers are protected in recruitment, placement and employment.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|--|
| Examples of relevant UN Conventions and other key international agreements | UDHR, ICCPR, Refugees Convention, ICERD, ICRMW, CTOC, ILO C097, ILO C143 |
| Publications and other resources on Business and the SDGs | 29, 45, 57 |

GOAL 11. SUSTAINABLE CITIES AND COMMUNITIES

11 SUSTAINABLE CITIES
AND COMMUNITIES





SUSTAINABLE DEVELOPMENT GOAL 11:

MAKE CITIES AND HUMAN SETTLEMENTS INCLUSIVE, SAFE, RESILIENT AND SUSTAINABLE



Target 11.1

By 2030, ensure access for all to adequate, safe and affordable housing and basic services and upgrade slums

Possible relevant business actions to help achieve this target:

- Respecting the human rights of all persons, including the poor, through preventing adverse impacts of displacement of persons and avoiding complicity in forced evictions.
- Understanding and addressing the impact of business activities on adjacent communities. Assessing how the business' own land acquisition, infrastructure construction and procurement of raw materials/merchandise impacts the rights of employees, people in adjacent areas as well as the environment.
- Investing in sustainable management of shared water resources, economic infrastructure and services, and responsible practices in land, construction and real estate use.
- Performing social, economic and environmental impact assessments across the whole lifecycle of buildings, especially with regard to supply chain choices and interactions with stakeholders.
- Within their operational boundary, providing decent accommodation and adequate basic services like well-managed water and sanitation facilities in workplaces along the supply chain.
- Providing specific urban infrastructure, technology, services and financing solutions. In this context, contributing to overall optimization of urban systems to create inclusive, safe, women / girl-friendly, sustainable, low carbon and resilient cities.
- Considering the impact on women's and girls' safety and access to service, work and mobility into consideration when investing in infrastructure development.
- Promoting affordable housing opportunities, complementing government action, and leveraging opportunities related to, for instance, timber building, modular and durable designs and materials, and buildings addressing issues like changing lifestyle, shifting demographics and aging populations.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|--|
| Examples of relevant UN Conventions and other key international agreements | UDHR, ICESCR, New Urban Agenda, ILO R115 |
| Publications and other resources on Business and the SDGs | 5, 7, 30, 45, 63, 102, 117 |



Disclosures 11.1

| Business Theme | Available Business Disclosures | Units | Source |
|---------------------------|---|--------------------|--------------------------|
| Infrastructure investment | Investment in water and sanitation with private participation. | current US\$ | World Bank WDI (adapted) |
| | Investment in energy with private participation. | current US\$ | World Bank WDI (adapted) |
| | Investment in telecoms with private participation. | current US\$ | World Bank WDI (adapted) |
| Inclusive business | Estimated number of individuals with improved access to housing as a result of the initiative. | # of individuals | BCtA indicators |
| | Estimated number of affordable housing units constructed as a result of the initiative. | # of housing units | BCtA indicators |
| | Estimated number of affordable housing units improved or refurbished as a result of the initiative. | # of housing units | BCtA indicators |

Possible Gaps

- Decent accommodation and basic services in workplace
- Impact of business activities on the adjacent community
- Business opportunities in housing
- Lifecycle impact assessment of building

IAEG-SDG indicators

| Indicators | Units |
|---|-----------------------|
| 11.1.1 Proportion of urban population living in slums, informal settlements or inadequate housing | % of urban population |



Target 11.2

By 2030, provide access to safe, affordable, accessible and sustainable transport systems for all, improving road safety, notably by expanding public transport, with special attention to the needs of those in vulnerable situations, women, children, persons with disabilities and older persons

Possible relevant business actions to help achieve this target:

- Aligning with public priorities and respecting the local culture, values and language when contributing to the development of transport systems or services.
- Providing access to safe (with an emphasis on women's safety risks), low-carbon and sustainable transportation for all employees in own operation and supply chain. Providing employee vehicles meeting the UN regulations, rules and global technical regulations.
- Investing in infrastructure and supporting services as well as mitigating significant environmental impacts of transporting materials and products. Investing in car sharing, road safety equipment, autonomous vehicles, and shared infrastructure for business and grid interconnections, which can be built into the supply chain as well.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|---|
| Examples of relevant UN Conventions and other key international agreements | New Urban Agenda, 1958 Agreement, 1997 Agreement, 1998 GTRs |
| Publications and other resources on Business and the SDGs | 5, 7, 18, 32, 116 |

Disclosures 11.2

| Business Theme | Available Business Disclosures | Units | Source |
|---------------------------|---|--------------|-----------------------------|
| Infrastructure investment | a. Extent of development of significant infrastructure investments and services supported. | N/A | GRI Standard 203-1 |
| | b. Current or expected impacts on communities and local economies, including positive and negative impacts where relevant. c. Whether these investments and services are commercial, in-kind, or pro bono engagements. | | |
| | Investment in transport with private participation. | current US\$ | World Bank WDI (adapted) |
| Transport | Public Transport Use for Work Commute. | % | UNSDSN indicators (adapted) |
| | Walking or Bicycling for Work Commute. | % | UNSDSN indicators (adapted) |
| | Commuting Time. | minutes | UNSDSN indicators (adapted) |

Possible Gaps

- Providing safe and sustainable means of transportation
- Market opportunities in transportation and urban infrastructure
- Respect the culture, values and local languages

IAEG-SDG indicators

| Indicators | Units |
|---|-----------------|
| 11.2.1 Proportion of population that has convenient access to public transport, by sex, age and persons with disabilities | % of population |



Target 11.3

By 2030, enhance inclusive and sustainable urbanization and capacity for participatory, integrated and sustainable human settlement planning and management in all countries

Possible relevant business actions to help achieve this target:

- Respecting the right to land ownership and accommodation, and the right of indigenous people during urbanization.
- Recognizing the unique and important role of indigenous peoples in the global community and committing to obtaining and maintaining FPIC principles throughout the lifecycle of projects affecting them through holding effective and meaningful consultations in good faith. Applying the principles of consultation, engagement and participation to other communities.
- Understanding the opportunities and challenges posed by urbanization. Implementing sustainable land management, including through integrating dryland issues in corporate climate adaptation plans, reducing conflicting land uses, and increasing land use efficiency through shared office and commercial spaces.
- Providing sustainable solutions and services in support of long-term urban development planning and to help operationalize and implement high-level visions. Examples include improving how cities generate and use energy, use infrastructure, reduce waste and reduce their carbon footprint.
- Ensuring participation of and communication with stakeholders and communities when engaging in urban development.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|--|
| Examples of relevant UN Conventions and other key international agreements | ICESCR, New Urban Agenda, Aichi Biodiversity Targets |
|--|--|

| | |
|---|-----------|
| Publications and other resources on Business and the SDGs | 7, 13, 72 |
|---|-----------|

Target 11.4

Strengthen efforts to protect and safeguard the world's cultural and natural heritage

Possible relevant business actions to help achieve this target:

- Being aware of the own impact on cultural and natural heritage and of the responsibility to protect it.
- Enhancing cultural and natural heritage respecting local culture, values and languages.
- Assessing own operational sites to identify which ones are close to world heritage sites, including mechanisms to prevent any negative physical impact on the heritage assets and regular monitoring.
- Promoting sustainable tourism and exploring related opportunities along the tourism supply chain (particularly heritage-related, transportation and hospitality sectors). In this context, cooperating with the public sector to promote nature-based tourism, ensuring waste and wastewater treatment during the construction and use stages of hotels and infrastructure, and supporting coordination of tourism providers along the supply chain.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|--|
| Examples of relevant UN Conventions and other key international agreements | ICESCR, World Heritage Convention, Rio Declaration |
|--|--|

| | |
|---|----------|
| Publications and other resources on Business and the SDGs | 5, 7, 72 |
|---|----------|



Target 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

Possible relevant business actions to help achieve this target:

- Understanding natural disaster risk reduction and taking responsibility for its management. Assessing how natural disasters can impact the own business and the communities where business operate, and particularly those who are most vulnerable (for example, the poor or people with a lack of access to resources, also women and girls).
- Integrating disaster risk management into business models and practices to increase business resilience, protecting livelihoods and productive assets throughout the supply chains, and ensure continuity of services.
- Undertaking disaster-risk-informed investments, especially for MSMEs; engaging in awareness-raising and training for employees and customers; engaging in and supporting research and innovation, as well as technological development for disaster risk management.
- Sharing and disseminating knowledge, practices and non-sensitive data; and actively participating, as appropriate and under the guidance of the public sector, in the development of normative frameworks and technical standards that incorporate disaster risk management.
- Supporting the development and strengthening of disaster risk transfer and sharing mechanisms and instruments in cooperation with the public sector and other relevant stakeholders, such as strengthening the adaptive capacity of local communities.
- Supporting post-disaster reconstruction efforts of local and national authorities.
- Mitigating impacts on flood-related health issues through better water management.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|---|
| Examples of relevant UN Conventions and other key international agreements | Sendai Framework, New Urban Agenda, UNFCCC, Paris Agreement |
| Publications and other resources on Business and the SDGs | 30, 106, 110, 117 |

Target 11.6

By 2030, reduce the adverse per capita environmental impact of cities, including by paying special attention to air quality and municipal and other waste management

There is very little information available on how business could support the achievement of this target through core business strategies and operations. Therefore this publication does not include any illustrative actions or indicator mapping for this target.

Target 11.7

By 2030, provide universal access to safe, inclusive and accessible, green and public spaces, in particular for women and children, older persons and persons with disabilities

There is very little information available on how business could support the achievement of this target through core business strategies and operations. Therefore this publication does not include any illustrative actions or indicator mapping for this target.

GOAL 12. RESPONSIBLE CONSUMPTION AND PRODUCTION

12 RESPONSIBLE
CONSUMPTION
AND PRODUCTION





SUSTAINABLE DEVELOPMENT GOAL 12:

ENSURE SUSTAINABLE CONSUMPTION AND PRODUCTION PATTERNS



Target 12.1

Implement the 10-year framework of programmes on sustainable consumption and production, all countries taking action, with developed countries taking the lead, taking into account the development and capabilities of developing countries

Possible relevant business actions to help achieve this target:

- Respecting human rights, social and environmental impacts and using this to improve efficiency and effectiveness of material and energy use.
- Incorporating sustainable development into business vision, policies and strategies and developing sustainability targets and indicators across products and services.
- Establishing sustainable production and consumption programs.
- Developing circular models for products (i.e. closing loops and using renewable energy).
- Investing in improvement of environmental performance and training program in core business strategy, operations, and throughout the supply chain.
- Raising consumer awareness and promoting consumer education to improve their willingness to engage in sustainable consumption.
- Partnering with NGOs and stakeholders who are developing sustainable practices in producer countries.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|--|
| Examples of relevant UN Conventions and other key international agreements | Rio Declaration Pr.8, Johannesburg Declaration, Aichi Biodiversity Targets |
| Publications and other resources on Business and the SDGs | 5, 46, 88, 99 |



Target 12.2

By 2030, achieve the sustainable management and efficient use of natural resources

Possible relevant business actions to help achieve this target:

- Understanding sustainable management and resource efficiency in all operations, products and services.
- Establishing and maintaining proactive environmental management systems.
- Avoiding or mitigating the foreseeable environmental, health and safety-related impact over the lifecycle of products and services and taking a precautionary approach to environmental challenges.
- Improving resource efficiency as well as increasing supply chain and resource security.
- Using renewable materials and efficient clean and technologies to reduce the risk of over-exploitation of natural resources and decreasing biodiversity (especially as bio-based products and technologies are perceived as a key source for green growth of the economy).
- Implementing circular business models.
- Extending responsibility to the post-consumer stage of a product to further reduce their environmental impact.
- Establishing measurable objectives and/or targets for improved environmental performance and resource utilization. Regularly tracking and reporting energy, water and materials consumed and treated in business operations and improving efficiency by reusing/recycling.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|---|
| Examples of relevant UN Conventions and other key international agreements | Rio Declaration, CBD |
| Publications and other resources on Business and the SDGs | 5, 7, 16, 45, 46, 48, 57, 81, 88, 98, 119 |

Disclosures 12.2

| Business Theme | Available Business Disclosures | Units | Source |
|---------------------|---|-------|---|
| Material efficiency | Total weight or volume of materials that are used to produce and package the organization's primary products and services during the reporting period, by: <ol style="list-style-type: none"> Non-renewable materials used; Renewable materials used. | Units | Source |
| | Percentage of recycled input materials used to manufacture the organization's primary products and services. | Tons | GRI Standard 301-1 |
| | Trends in Ecological Footprint and/or related concepts. | % | GRI Standard 301-2 |
| | Ecological limits assessed in terms of sustainable production and consumption. | N/A | Quick guide to the Aichi Biodiversity Targets |
| | Trends in production per input. | | UNSDSN indicators (adapted) |
| Material efficiency | Trends in proportion of products derived from sustainable sources. | N/A | Quick guide to the Aichi Biodiversity Targets |
| Energy efficiency | Total fuel consumption within the organization from renewable sources, in joules or multiples, and including fuel types used. | | |
| | In joules, watt-hours or multiples, the total: <ol style="list-style-type: none"> Electricity consumption; Heating consumption; Cooling consumption; Steam consumption. | N/A | Quick guide to the Aichi Biodiversity Targets |
| | In joules, watt-hours or multiples, the total: <ol style="list-style-type: none"> Electricity sold; Heating sold; Cooling sold; Steam sold. | N/A | Quick guide to the Aichi Biodiversity Targets |
| | | | |



| Business Theme | Available Business Disclosures | Units | Source |
|----------------------------------|--|---|---|
| Energy efficiency | Total energy consumption within the organization, in joules or multiples. | Joules or multiples | GRI Standard 302-1 |
| | Energy consumption outside of the organization, in joules or multiples. | Joules, watt-hours or multiples | GRI Standard 302-1 |
| | Energy intensity ratio for the organization. | Joules, watt-hours or multiples | GRI Standard 302-1 |
| | Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples. | Joules or multiples | GRI Standard 302-1 |
| | Reductions in energy requirements of sold products and services achieved during the reporting period, in joules or multiples. | Joules or multiples | GRI Standard 302-2 |
| | Estimated amount of energy saved by the company through energy conservation techniques as a result of the initiative. | Joules or multiples per basic unit | GRI Standard 302-3 |
| Water efficiency | Estimated amount of reduced water usage achieved by the company through water conservation efforts as a result of the initiative. | Liters | BCTA indicators |
| | Total volume of water recycled and reused by the organization. | Liters | GRI Standard 303-3 |
| | Total volume of water recycled and reused as a percentage of the total water withdrawal as specified in Disclosure 303-1. | Liters | GRI Standard 303-3 |
| | Water performance in the value chain. | N/A | CEO Water Mandate's Corporate Water Disclosure Guidelines |
| | Location-specific data: Water consumption. | Liters | CEO Water Mandate's Corporate Water Disclosure Guidelines |
| | Location-specific data: Water intensity. | Liters per product or other basic units | CEO Water Mandate's Corporate Water Disclosure Guidelines |
| Extended Producer Responsibility | Percentage of reclaimed products and their packaging materials for each product category. | % | GRI Standard 301-3 |
| | The amount of product or waste covered by Extended Producer Responsibility. | Tons | Development of Guidance on Extended Producer Responsibility (EPR) |

Possible Gaps

- Environmental management systems, policy with precautionary approach, objective/targets and mitigation measure
- Material and energy performance in the supply chain
- Due diligence and traceability for business in the supply chain
- Circular business model

IAEG-SDG indicators

| Indicators | Units |
|---|-------|
| 12.2.1 Material footprint, material footprint per capita, and material footprint per GDP | N/A |
| 12.2.2 Domestic material consumption, domestic material consumption per capita, and domestic material consumption per GDP | N/A |



Target 12.3

By 2030, halve per capita global food waste at the retail and consumer levels and reduce food losses along production and supply chains, including post-harvest losses

Possible relevant business actions to help achieve this target:

- Respecting human rights, social and environmental impacts and using this to improve efficiency and effectiveness of material and energy use.
- Incorporating sustainable development into business vision, policies and strategies and developing sustainability targets and indicators across products and services.
- Integrating waste management policies in business development, production and operations.
- Establishing sustainable production and consumption programs.
- Developing circular models for products (i.e. closing loops and using renewable energy).
- Investing in improvement of environmental performance and training programs in core business strategy within own operations and throughout the supply chain.
- Raising consumer awareness and promoting consumer education to improve consumers' willingness to engage in sustainable consumption.
- Partnering with NGOs and stakeholders who are developing sustainable practices in producer countries.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|---|
| Examples of relevant UN Conventions and other key international agreements | ICESCR, Rome Declaration on World Food Security |
| Publications and other resources on Business and the SDGs | 5, 21, 22, 116 |



Target 12.4

By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their lifecycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment

Possible relevant business actions to help achieve this target:

- Tracking and reporting waste generated and disposed of, emissions of air pollutants, including short-lived climate pollutants such as black carbon and methane, and GHG, land pollution, water discharged, impacts of transportation and significant spills.
- Understanding the waste caused by the design of products and services.
- Planning mitigation/remediation measures, environmental protection expenditures and investments in their own operations and the supply chain.
- Assessing the impact of their product after the first cycle and implement circular business models to create a system that allows for long life, optimal reuse, refurbishment, remanufacturing, and recycling.
- Extending responsibility to the post-consumer stage of a product's lifecycle, including collecting or taking back used goods, sorting or treating for recycling or reuse.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|--|
| Examples of relevant UN Conventions and other key international agreements | Rio Declaration, Stockholm Convention, Rotterdam Convention, Basel Convention, Waigani Convention, London Convention, UNFCCC, Kyoto Protocol, Paris Agreement, Montreal Protocol |
| Publications and other resources on Business and the SDGs | 5, 52, 72, 80, 89, 117, 119 |

Disclosures 12.4

| Business Theme | Available Business Disclosures | Units | Source |
|------------------|---|-------|--------------------|
| Water management | Total volume of planned and unplanned water discharges by: | Units | GRI Standard 306-1 |
| | i. Destination; | | |
| | ii. Quality of the water, including treatment method; | | |
| | iii. Whether the water was reused by another organization. | | |
| | Total weight of hazardous waste, with a breakdown by the following disposal methods where applicable: | Tons | GRI Standard 306-2 |
| | i. Reuse; | | |
| | ii. Recycling; | | |
| | iii. Composting; | | |
| | iv. Recovery, including energy recovery; | | |
| | v. Incineration (mass burn); | | |
| | vi. Deep well injection; | | |
| | vii. Landfill; | | |
| | viii. On-site storage; | | |
| | ix. Other (to be specified by the organization). | | |
| | Total weight of non-hazardous waste, with a breakdown by the following disposal methods where applicable: | % | GRI Standard 306-2 |
| | i. Reuse; | | |
| | ii. Recycling; | | |
| | iii. Composting; | | |
| | iv. Recovery, including energy recovery; | | |
| | v. Incineration (mass burn); | | |
| | vi. Deep well injection; | | |
| | vii. Landfill; | | |
| | viii. On-site storage; | | |
| | ix. Other (to be specified by the organization). | | |
| Waste management | Total weight for each of the following: | N/A | GRI Standard 306-4 |
| | i. Hazardous waste transported; | | |
| | ii. Hazardous waste imported; | | |
| | iii. Hazardous waste exported; | | |
| | iv. Hazardous waste treated. | | |
| | Percentage of hazardous waste shipped internationally. | | GRI Standard 306-4 |



| Business Theme | Available Business Disclosures | Units | Source |
|----------------------------------|---|-------------|---|
| GHG emissions | a. Gross direct (Scope 1) GHG emissions in metric tons of CO ₂ equivalent. | | GRI Standard 305-1 |
| | b. Gases included in the calculation; whether CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , or all. | | |
| | c. Biogenic CO ₂ emissions in metric tons of CO ₂ equivalent. | | |
| | a. Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO ₂ equivalent. | | GRI Standard 305-2 |
| | b. If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO ₂ equivalent. | | |
| | c. If available, the gases included in the calculation; whether CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , or all. | | |
| | a. Gross other indirect (Scope 3) GHG emissions in metric tons of CO ₂ equivalent. | | GRI Standard 305-3 |
| | b. If available, the gases included in the calculation; whether CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , or all. | | |
| | c. Biogenic CO ₂ emissions in metric tons of CO ₂ equivalent. | | |
| | d. Other indirect (Scope 3) GHG emissions categories and activities included in the calculation. | | |
| ODS emissions | Production, imports, and exports of ODS in metric tons of CFC-11 (trichlorofluoromethane) equivalent. | | GRI Standard 305-6 |
| Air pollution | a. Significant air emissions, in kilograms or multiples, for each of the following: | | GRI Standard 305-7 |
| | i. NO _x ; | | |
| | ii. SO _x ; | | |
| | iii. Persistent organic pollutants (POP); | | |
| | iv. Volatile organic compounds (VOC); | | |
| | v. Hazardous air pollutants (HAP); | | |
| | vi. Particulate matter (PM); | | |
| | vii. Other standard categories of air emissions identified in relevant regulations; | | |
| | b. Source of the emission factors used. | | |
| | c. Standards, methodologies, assumptions, and/or calculation tools used. | | |
| Spills | Total number and total volume of recorded significant spills. | | GRI Standard 306-3 |
| | The following additional information for each spill that was reported in the organization's financial statements: | | GRI Standard 306-3 |
| | i. Location of spill; | | |
| | ii. Volume of spill; | | |
| | iii. Material of spill, categorized by: oil spills (soil or water surfaces), fuel spills (soil or water surfaces), spills of wastes (soil or water surfaces), spills of chemicals (mostly soil or water surfaces), and other (to be specified by the organization). | | |
| | Impacts of significant spills. | N/A | GRI Standard 306-3 |
| Environmental expenditure | Environmental protection expenditure including costs of waste disposal, emissions treatment, and remediation and costs of prevention and environmental management. | \$ currency | GRI G4-EN31 |
| Water performance | Percent of facilities adhering to relevant water quality standard(s). | % | CEO Water Mandate's Corporate Water Disclosure Guidelines |
| | Water performance in the value chain. | N/A | CEO Water Mandate's Corporate Water Disclosure Guidelines |
| Chemical management | Chemicals, including pesticides and ozone-depleting substances. | N/A | UNCTAD core indicators on the SDGs B.4 |
| Extended Producer Responsibility | The amount of product or waste covered by Extended Producer Responsibility. | N/A | Development of Guidance on Extended Producer Responsibility (EPR) |



Possible Gaps

- Lifecycle assessment of products and services, including tracking chemicals in products and processes
- Mitigation/remediation measures
- Environmental performance, mitigation/remediation and expenditure in the supply chain
- Circular business model

IAEG-SDG indicators

| Indicators | Units |
|--|--|
| 12.4.1 Number of parties to international multilateral environmental agreements on hazardous waste, and other chemicals that meet their commitments and obligations in transmitting information as required by each relevant agreement | Number of parties |
| 12.4.2 Hazardous waste generated per capita and proportion of hazardous waste treated, by type of treatment | Tons per capita and % of hazardous waste |



Target 12.5

By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse

Possible relevant business actions to help achieve this target:

- Tracking and reporting waste generated by type, treatment and disposal destination.
- Understanding the waste caused as a result of the design of products and services.
- Implementing circular business models such as using renewable, bio-based or fully recyclable inputs, recovering resources, extending product lifecycle.
- Extending responsibility of a product to the post-consumer stage of its lifecycle and changing the consumer behavior around product use, connecting users to encourage shared use and provide products as a service to achieve product life-extension and utilization.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|---|
| Examples of relevant UN Conventions and other key international agreements | Basel Convention, Rotterdam Convention, Waigani Convention, London Convention |
| Publications and other resources on Business and the SDGs | 5, 72, 119 |



Disclosures 12.5

| Business Theme | Available Business Disclosures | Units | Source |
|----------------------------------|--|--------------------------|---|
| Materials recycling | Percentage of recycled input materials used to manufacture the organization's primary products and services. | % | GRI Standard 301-2 |
| Waste management | Total weight of hazardous waste, with a breakdown by the following disposal methods where applicable: i. Reuse; ii. Recycling; iii. Composting; iv. Recovery, including energy recovery; v. Incineration (mass burn); vi. Deep well injection; vii. Landfill; viii. On-site storage; ix. Other (to be specified by the organization). | Tons | GRI Standard 306-2 |
| | Total weight of non-hazardous waste, with a breakdown by the following disposal methods where applicable: i. Reuse; ii. Recycling; iii. Composting; iv. Recovery, including energy recovery; v. Incineration (mass burn); vi. Deep well injection; vii. Landfill; viii. On-site storage; ix. Other (to be specified by the organization). | Tons | GRI Standard 306-2 |
| | Waste generated per net value added. | Tons/unit of \$ currency | UNCTAD proposed core SDGs reporting indicators B.2 |
| | 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. | Tons | BCtA indicators |
| | Environmental protection expenditure including costs of waste disposal, emissions treatment, and remediation and costs of prevention and environmental management. | \$ currency | GRI G4-EN31 |
| Extended Producer Responsibility | Percentage of reclaimed products and their packaging materials for each product category. | % | GRI Standard 301-3 |
| | The amount of product or waste covered by Extended Producer Responsibility. | N/A | Development of Guidance on Extended Producer Responsibility (EPR) |

Possible Gaps

- Circular business model

IAEG-SDG indicators

| Indicators | Units |
|---|------------|
| 12.5.1 National recycling rate, tons of material recycled | % and tons |



Target 12.6

Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle

Possible relevant business actions to help achieve this target:

- Reporting economic, social and environmental sustainability using a common international reporting standard/framework to report on a country-by-country basis.
- Communicating how human rights impacts are being addressed and how sustainability principles are being introduced into business practices.
- Ensuring transparency and unbiased dialogue with stakeholders.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|---|
| Examples of relevant UN Conventions and other key international agreements | UNGP, Johannesburg Declaration, UNFCCC, Kyoto Protocol, Paris Agreement |
| Publications and other resources on Business and the SDGs | 7, 13, 30, 43, 45, 57, 63, 81, 88, 98, 103 |

Disclosures 12.6

| Business Theme | Available Business Disclosures | Units | Source |
|----------------|--------------------------------|-------|--------|
| N/A | | | |

Possible Gaps

- Report economic, social and environmental sustainability issues within business scope on a country-by-country basis and follow a common international reporting standard/framework
- Communicate how they address their human rights impacts, their progress on incorporating sustainability principles into business practices
- Ensure transparency and unbiased dialogue with stakeholders

IAEG-SDG indicators

| Indicators | Units |
|--|---------------------|
| 12.6.1 Number of companies publishing sustainability reports | Number of companies |



Target 12.7

Promote public procurement practices that are sustainable, in accordance with national policies and priorities

Possible relevant business actions to help achieve this target:

- Contributing throughout the public procurement cycle from identifying the procurers' needs, and improving their operational efficiency through to providing techniques, products and services.
- Facilitating the implementation of sustainable public procurement through providing products and services in line with the performance standards and criteria in the procurement contracts, obtaining eco-labels or sustainable certifications and implementing circular business models.
- Ensuring suppliers apply the same sustainable principles required in the procurement contracts through evidence-based approaches such as supplier sustainability audits.
- Working with governments to ensure the requisite policy tools are in place and support public procurement directives requiring companies with sustainability certificates.
- Exploring the business opportunities in public-private partnerships (PPP) and ensuring that the PPP is designed appropriately to capitalize on the opportunity. This includes exchanging of knowledge and experiences when identifying and testing best practices regarding procurement.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|---------------------------------------|
| Examples of relevant UN Conventions and other key international agreements | Johannesburg Declaration, Revised GPA |
|--|---------------------------------------|

| | |
|---|-------------------|
| Publications and other resources on Business and the SDGs | 7, 12, 30, 82, 99 |
|---|-------------------|



Target 12.8

By 2030, ensure that people everywhere have the relevant information and awareness for sustainable development and lifestyles in harmony with nature

Possible relevant business actions to help achieve this target:

- Ensuring transparent and unbiased information, including on their sustainable development impacts.
- Providing reliable, relevant, clear, transparent and accessible information on the price, content, safe use, environmental attributes, maintenance, storage and disposal of products and services to enable consumers to make informed decisions.
- Assessing the effectiveness and relevance of information provided to consumers to make decisions.
- Considering the specific challenges that e-commerce may pose for consumers when providing information.
- Proactively communicating on potential risks.
- Contributing to sustainable development and lifestyles through producing certified and traceable products, providing detailed information on the environmental and social impacts of these products and educating consumers and companies in the supply chain.
- Encouraging consumers to choose more environmentally-friendly and responsible products and services.
- Considering the needs of vulnerable and disadvantaged consumers.
- Engaging with stakeholders at local and country level when transforming to a sustainable business model.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|---|
| Examples of relevant UN Conventions and other key international agreements | Rio Declaration, Aichi Biodiversity Targets |
| Publications and other resources on Business and the SDGs | 7, 45, 46, 88, 106 |



Disclosures 12.8

| Business Theme | Available Business Disclosures | Units | Source |
|-----------------------------|---|-------|---|
| Product information | Whether each of the following types of information is required by the organization's procedures for product and service information and labeling: <ol style="list-style-type: none"> The sourcing of components of the product or service; Content, particularly with regard to substances that might produce an environmental or social impact; Safe use of the product or service; Disposal of the product and environmental or social impacts; Other (explain). | N/A | GRI Standard 417-1 |
| | Percentage of significant product or service categories covered by and assessed for compliance with such procedures. | % | GRI Standard 417-1 |
| | Consumer information about calories, additives, etc. on containers (Global Information System on Alcohol and Health). | N/A | WHO Global Health Observatory indicator (adapted) |
| Communication and promotion | Trends in communication programs and actions promoting social corporate responsibility. | N/A | Quick guide to the Aichi Biodiversity Targets |

Possible Gaps

- Stakeholder engagement and communication
- Product traceability and certification
- Educating consumers and the supply chain
- Information needs of vulnerable and disadvantaged consumers in e-commerce
- Effectiveness and relevance of information provided to consumers

IAEG-SDG indicators

| Indicators | Units |
|---|-------|
| 12.8.1 Extent to which (i) global citizenship education and (ii) education for sustainable development (including climate change education) are mainstreamed in (a) national education policies; (b) curricula; (c) teacher education; and (d) student assessment | N/A |

13 CLIMATE
ACTION



GOAL 13. CLIMATE ACTION



SUSTAINABLE DEVELOPMENT GOAL 13:

TAKE URGENT ACTION TO COMBAT CLIMATE CHANGE AND ITS IMPACTS



Target 13.1

Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries

Possible relevant business actions to help achieve this target:

- Identifying risks and opportunities caused by climate change. Investing in environmental protection and improving the resilience to environmental hazards and resource scarcity throughout operations and the supply chain. Developing and implementing corporate adaptation goals and strategies that are aligned with public adaptation efforts and also address community risks in the business' operating locations.
- Disclosing GHG emission data and material climate risk information through adequate disclosure initiatives.
- Setting science-based GHG reduction targets in line with the goals of the Paris Agreement (as aggressive, timely reduction of greenhouse gases is the safest way to bring adaptation costs down).
- Setting an internal price on carbon to redirect own investments towards renewable energy, adaptation projects and relevant R&D, and/or reducing greenhouse-gas emissions.
- Improving the efficiency and climate resiliency of operations.
- Working with suppliers to improve supplier sustainability management and prevent supply chain interruptions or delays due to climate change.
- Taking part in technology transfer projects supported by national governments and international organizations to help provide climate mitigation and adaptation technologies to developing countries.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|---|
| Examples of relevant UN Conventions and other key international agreements | UNFCCC, Kyoto Protocol, Paris Agreement, Sendai Framework |
| Publications and other resources on Business and the SDGs | 81, 84, 98, 105, 106, 116 |



Disclosures 13.1

| Business Theme | Available Business Disclosures | Units | Source |
|--|---|---|--|
| Risk and opportunities due to climate change | Risks and opportunities posed by climate change that have the potential to generate substantive changes in operations, revenue, or expenditure, including: <ol style="list-style-type: none"> A description of the risk or opportunity and its classification as either physical, regulatory, or other; A description of the impact associated with the risk or opportunity; The financial implications of the risk or opportunity before action is taken; The methods used to manage the risk or opportunity; The costs of actions taken to manage the risk or opportunity. | \$ currency | GRI Standard 201-2 |
| | Company climate change risks - identification of company's climate change risks w/potential to generate a substantive change in business operations, revenue or expenditure: <ul style="list-style-type: none"> Risk driver; description; potential impact; timeframe; direct/indirect; likelihood; magnitude of impact; estimated financial implications of the risk before taking action; methods used to manage this risk; costs associated with these actions. | \$ currency | CDP 2017 Climate Change CC5.1 |
| | Company climate change opportunities – Identification of company's climate change opportunities w/potential to generate a substantive change in business operations, revenue or expenditure: <ul style="list-style-type: none"> Opportunity driver; description; potential impact; timeframe; direct/indirect; likelihood; magnitude of impact; estimated financial implications of the opportunity before taking action; methods used to manage this opportunity; costs associated with these actions. | \$ currency | CDP 2017 Climate Change CC5.1 |
| | Does the Company system engage with commercial partners and/or smallholders to understand the impacts of climate change on suppliers and the supply chain? If yes, provide details on the engagement. | N/A | UN Global Compact-Oxfam Poverty Footprint PF – 17.8 |
| | Does the Company system promote climate resilient practices within its business relationships? If yes, do these practices extend to smallholders (where applicable)? If yes, provide details on practices, including objectives. | N/A | UN Global Compact-Oxfam Poverty Footprint PF – 17.9 |
| | Does the Company's operations pose a risk of environmental disasters (e.g. drought, contamination, etc.)? If yes, does the Company engage with communities to mitigate and manage these environmental risks on local communities? If yes, provide details, such as the practices or programs in place, objectives and targets). | N/A | UN Global Compact-Oxfam Poverty Footprint PF – 17.10 |
| | Does the Company engage in initiatives that promote resilient practices and/or upgrade value chain procedures in order to address climate change? If yes, do the initiatives extend to stakeholders outside the value chain (e.g., surrounding communities and smallholders)? | N/A | UN Global Compact-Oxfam Poverty Footprint PF – 17.13 |
| GHG emissions | GHG emissions intensity ratio for the organization. | Metric tons of CO ₂ e per basic unit | GRI Standard 305-4 |
| | GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO ₂ equivalent. | Metric tons of CO ₂ e | GRI Standard 305-5 |
| | <ol style="list-style-type: none"> Gross direct (Scope 1) GHG emissions in metric tons of CO₂ equivalent. Gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all. Biogenic CO₂ emissions in metric tons of CO₂ equivalent. | Metric tons of CO ₂ equivalent | GRI Standard 305-1 |
| | <ol style="list-style-type: none"> Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO₂ equivalent. If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO₂ equivalent. If available, the gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all. | Metric tons of CO ₂ equivalent | GRI Standard 305-2 |



SDG 13: Disclosures 13.1

| Business Theme | Available Business Disclosures | Units | Source |
|--|---|---|--------------------------------|
| GHG emissions | a. Gross other indirect (Scope 3) GHG emissions in metric tons of CO ₂ equivalent. | Metric tons of CO ₂ equivalent | GRI Standard 305-3 |
| | b. If available, the gases included in the calculation; whether CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , or all. | | |
| | c. Biogenic CO ₂ emissions in metric tons of CO ₂ equivalent. | | |
| | d. Other indirect (Scope 3) GHG emissions categories and activities included in the calculation. | | |
| | Company emissions – Company's gross global Scope 1 emissions. | Metric tons of CO ₂ equivalent | CDP 2017 Climate Change CC8.2 |
| | Company emissions – Company's gross global Scope 2 emissions. | Metric tons of CO ₂ equivalent | CDP 2017 Climate Change CC8.3a |
| | Company emissions – breakdown of company's total gross global Scope 1 emissions and energy consumption by country/region. | Metric tons of CO ₂ equivalent | CDP 2017 Climate Change CC9.1a |
| | Company emissions performance (history) – how company's gross global emissions (Scope 1 and 2 combined) for the reporting year compare to the previous year. | Metric tons of CO ₂ equivalent | CDP 2017 Climate Change CC12.1 |
| | Company emissions – Company's Scope 3 emissions, disclosing and explaining any exclusions: <ul style="list-style-type: none"> Sources of Scope 3 emissions; evaluation status metric tonnes CO₂e; emissions calculation methodology; percentage of emissions calculated using data obtained from suppliers or value chain partners. | Metric tonnes CO ₂ e | CDP 2017 Climate Change CC14.1 |
| | Company emissions - comparison of company's Scope 3 emissions for the reporting year and those for the previous year for any sources. | N/A | CDP 2017 Climate Change CC14.3 |
| | CO ₂ intensity. | Kg per kg of oil equivalent energy use | World Bank WDI (adapted) |
| | GHG net emissions/removals by LUCF. | Mt of CO ₂ equivalent | World Bank WDI (adapted) |
| | Emission of HFC gas, PFC gas and SF ₆ gas and other greenhouse gas emissions. | Thousand metric tons of CO ₂ equivalent and % change from 1990 | World Bank WDI (adapted) |
| | Methane emissions. | Kt of CO ₂ equivalent and % change from 1990 | World Bank WDI (adapted) |
| | Nitrous oxide emissions. | Thousand metric tons of CO ₂ equivalent and % change from 1990 | World Bank WDI (adapted) |
| Total greenhouse gas emissions. | Kt of CO ₂ equivalent and % change from 1990 | World Bank WDI (adapted) | |
| Energy related methane emissions. | % of total methane emissions | World Bank WDI (adapted) | |
| CO ₂ emissions from gaseous fuel consumption, liquid fuel consumption, and solid fuel consumption. | Kt and % of total | World Bank WDI (adapted) | |
| 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. | CO ₂ equivalent) | BCTA indicators | |
| Company emissions performance (intensity) – Company's gross global combined Scope 1 and 2 emissions for the reporting year in metric tonnes CO ₂ e per unit currency total revenue. | Metric tonnes CO ₂ e per unit currency total revenue | CDP 2017 Climate Change CC12.2 | |
| GHG intensity | Company emissions performance (intensity) – Company's gross global combined Scope 1 and 2 emissions for the reporting year in metric tonnes CO ₂ e per full time equivalent (FTE) employee. | Metric tonnes CO ₂ e per full time equivalent (FTE) employee | CDP 2017 Climate Change CC12.3 |



| Business Theme | Available Business Disclosures | Units | Source |
|--|--|--|---|
| GHG reduction /renewable energy target | Company targets – Company’s absolute target & whether a science-based target: <ul style="list-style-type: none"> Scope; % of emissions in scope; % reduction from base year; base year covered by target; base year emissions; target year; science-based target. | N/A | CDP 2017 Climate Change CC3.1a |
| | Company targets - Company’s intensity target & whether a science-based target: <ul style="list-style-type: none"> Scope; % of emissions in scope; % reduction from base year; metric denominator; base year covered by target; base year emissions; target year; science-based target. | N/A | CDP 2017 Climate Change CC3.1b |
| | Company targets – details of company’s renewable energy consumption and production targets: <ul style="list-style-type: none"> Energy types covered by target; base year; base year energy for energy type covered (MWh); % renewable energy in base year; target year; % renewable energy in target year. | N/A | CDP 2017 Climate Change CC3.1d |
| | Company targets – Company’s existing goods and/or services classified as low carbon products or whether they enable a third party to avoid GHG emissions. | N/A | CDP 2017 Climate Change CC3.2 |
| | Company targets - description of company’s existing goods and/or services classified as low carbon products or whether they enable a third party to avoid GHG emissions: <ul style="list-style-type: none"> Level of aggregation; description of product/group of products; low carbon product/s or avoided emissions; taxonomy, project or methodology used for classification; % revenue from low carbon product/s in the reporting year; % R&D in low carbon product/s in the reporting year. | % revenue; % R&D | CDP 2017 Climate Change CC3.2a |
| | Set and meet time-bound targets to reduce GHG emissions: absolute targets; intensity targets; reporting progress; time-bound targets; science-based assessment that limits temperature change to 2°C. | N/A | Behind the Brands scorecard indicator cc3.1.1 |
| | Company targets – Company’s active emissions reduction initiatives within the reporting year. | Metric tonnes CO ₂ e | CDP 2017 Climate Change CC3.3 |
| | Company targets – details of company’s emissions reduction projects and development stage: <ul style="list-style-type: none"> Stage of development; number of projects; total estimated annual CO₂e savings in metric tonnes CO₂e. | Metric tonnes CO ₂ e | CDP 2017 Climate Change CC3.3a |
| | Company targets – Details of company’s implemented emissions reductions initiatives: <ul style="list-style-type: none"> Activity type; description of activity; estimated annual CO₂e savings (metric tonnes CO₂e); scope; voluntary/mandatory; annual monetary savings (unit currency); investment required (unit currency); payback period; estimated lifetime of the initiative. | Metric tonnes CO ₂ e; unit currency | CDP 2017 Climate Change CC3.3b |
| | Company targets – methods to drive investment in company’s emissions reduction initiatives. | N/A | CDP 2017 Climate Change CC3.3c |
| Energy efficiency | Total fuel consumption within the organization from non-renewable sources, in joules or multiples, and including fuel types used. | Joules or multiples | GRI Standard 302-1 |
| | Total fuel consumption within the organization from renewable sources, in joules or multiples, and including fuel types used. | Joules or multiples | GRI Standard 302-1 |
| | In joules, watt-hours or multiples, the total: i. Electricity consumption; ii. Heating consumption; iii. Cooling consumption; iv. Steam consumption. | Joules, watt-hours or multiples | GRI Standard 302-1 |
| | In joules, watt-hours or multiples, the total: i. Electricity sold; ii. Heating sold; iii. Cooling sold; iv. Steam sold. | Joules, watt-hours or multiples | GRI Standard 302-1 |
| | Total energy consumption within the organization, in joules or multiples. | Joules or multiples | GRI Standard 302-1 |



| Business Theme | Available Business Disclosures | Units | Source |
|---------------------------|---|------------------------------------|---|
| Energy efficiency | Energy consumption outside of the organization, in joules or multiples. | Joules or multiples | GRI Standard 302-2 |
| | Energy intensity ratio for the organization. | Joules or multiples per basic unit | GRI Standard 302-3 |
| | Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples. | Joules or multiples. | GRI Standard 302-4 |
| | Reductions in energy requirements of sold products and services achieved during the reporting period, in joules or multiples. | Joules or multiples | GRI Standard 302-5 |
| Energy consumption | Company energy – quantity (MWh) of energy (heat, steam, and cooling) company purchased and consumed during the reporting year. | MWh | CDP 2017 Climate Change CC11.2 |
| | Company energy – quantity (MWh) of fuel company consumed (for energy purposes) during the reporting year. | MWh | CDP 2017 Climate Change CC11.3 |
| | Company energy – details of low carbon electricity, heat, steam or cooling amounts in market-based Scope 2: <ul style="list-style-type: none"> Basis for applying a low carbon emission factor; MWh consumed associated with low carbon electricity, heat, steam or cooling; Comment. | MWh | CDP 2017 Climate Change CC11.4 |
| | Company energy – amount (MWh) of electricity produced and consumed by company: <ul style="list-style-type: none"> Total electricity consumed; consumed electricity that is purchased; total electricity produced; total renewable electricity produced; consumed renewable electricity that is produced by company. | MWh | CDP 2017 Climate Change CC11.5 |
| Emission trading | Company emissions trading – Company participation in any emissions trading schemes. | N/A | CDP 2017 Climate Change CC13.1 |
| Environmental expenditure | Environmental protection expenditure including costs of waste disposal, emissions treatment, and remediation and costs of prevention and environmental management. | \$ currency | GRI G4-EN31 |
| Reporting | Adequate disclosure of GHG emissions data: appearance in CDP, CDLI, CDPI; published information in sources other than CDP. | N/A | Behind the Brands scorecard indicator cc2.1 |
| | Reporting of supply-chain risks: on climate change risks; US companies reporting on mandatory security filings. | N/A | Behind the Brands scorecard indicator cc2.3 |

Possible Gaps

- Science-based GHG reduction targets
- Comprehensive corporate adaptation goals
- Sustainability management in supply chain
- Transferrable climate mitigation and adaptation technologies

IAEG-SDG indicators

| Indicators | Units |
|---|---------------------------|
| 13.1.1 Number of deaths, missing persons and directly affected persons attributed to disasters per 100,000 population | Number per 100,000 people |
| 13.1.2 Number of countries that adopt and implement national disaster risk reduction strategies in line with the Sendai Framework for Disaster Risk Reduction 2015-2030 | Number of countries |
| 13.1.3 Proportion of local governments that adopt and implement local disaster risk reduction strategies in line with national disaster risk reduction strategies | % of local governments |



Target 13.2

Integrate climate change measures into national policies, strategies and planning

Possible relevant business actions to help achieve this target:

- Identifying inherent risks and opportunities driven by changes in regulation (as public policies responding to the risks and opportunities of climate change will shape the future of industry).
- Responsibly engaging in climate policy: Identifying implications, influences, and opportunities to engage; aligning words with actions, ambitions and influences (both direct and indirect); and reporting on policy positions, influences and outcomes.
- Collaborating with governments on ambitious policy solutions for climate change and scaling up climate actions through, for instance, participating in public-private partnerships, joining government agency working groups and international forums on climate-related issues, providing testimonies, contributing to campaigns and communicating with customers, suppliers and general public and aligning corporate practices with public policies.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|---|
| Examples of relevant UN Conventions and other key international agreements | Rio Declaration, UNFCCC, Johannesburg Declaration |
| Publications and other resources on Business and the SDGs | 81, 111, 116 |



Target 13.3

Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning

Possible relevant business actions to help achieve this target:

- Raising awareness and understanding among clients, investors and employees about climate change and natural disaster reduction through, for instance, providing training and educational activities, and having a clear communication strategy around risks, goals and the associated benefits. Communicating transparently to help identify the resources needed in the business' corporate climate policies, adaptation strategies and environmental investments.
- Collaborating with public and/or private actors to promote the establishment of knowledge networks in climate change and disaster risk management, including developing relevant industrial standards and investment principles; the understanding about mitigation efforts, community vulnerabilities and supply chain risks; the access to resources to increase corporate and societal adaptive capacity and resilience and advance GHG emissions reductions; and the reduction of supply chain vulnerabilities. Addressing these issues in corporate mitigation and adaptation strategies.
- Investing in early warning technologies and systems and building a response network of stakeholders and communities on climate and natural disaster related impact.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|--|
| Examples of relevant UN Conventions and other key international agreements | UNFCCC, Rio Declaration, Paris Agreement, Sendai Framework |
| Publications and other resources on Business and the SDGs | 106 |

Disclosures 13.3

| Business Theme | Available Business Disclosures | Units | Source |
|---------------------------|--|-------------|-------------|
| Environmental expenditure | Environmental protection expenditure including costs of waste disposal, emissions treatment, and remediation and costs of prevention and environmental management. | \$ currency | GRI G4-EN31 |

Possible Gaps

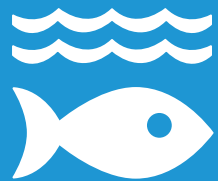
- Awareness raising and capacity building on climate change among stakeholders
- Corporate adaptation strategies addressing climate risk of community and supply chain
- Partnership and network for building economic and community resilience

IAEG-SDG indicators

| Indicators | Units |
|--|---------------------|
| 13.3.1 Number of countries that have integrated mitigation, adaptation, impact reduction and early warning into primary, secondary and tertiary curricula | Number of countries |
| 13.3.2 Number of countries that have communicated the strengthening of institutional, systemic and individual capacity-building to implement adaptation, mitigation and technology transfer, and development actions | Number of countries |

GOAL 14. LIFE BELOW WATER

14 LIFE
BELOW WATER





SUSTAINABLE DEVELOPMENT GOAL 14:

CONSERVE AND SUSTAINABLY USE THE OCEANS, SEAS AND MARINE RESOURCES FOR SUSTAINABLE DEVELOPMENT



Target 14.1

By 2025, prevent and significantly reduce marine pollution of all kinds, in particular from land-based activities, including marine debris and nutrient pollution

Possible relevant business actions to help achieve this target:

- Taking responsibility for waste and wastewater generated, as well as other sources of pollution as a result of own business activities.
- Tracking and reporting the following: water discharged to oceans; the efforts and methods used to minimize the amount of plastic and non-degradable material used in own products; the scale and impact of significant spills and land pollution, both in own operations and in the supply chain.
- Understanding waste generated due to the use of the own products and services. Extending the responsibility for an own product to the post-consumer stage, including waste collection, reuse and recycling.
- Reducing marine pollution through improving waste and wastewater management, improving fuel efficiency, adopting circular model for plastic production and/or use of recyclable packaging, and by remediating polluted lands and spills. Building an understanding about the use of plastic in own operations and supply chain in order to create a baseline for further reduction of marine plastic debris.
- Using the interface with consumers to alter consumers' behavior and promoting more resource-sensitive attitudes.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|--|
| Examples of relevant UN Conventions and other key international agreements | LOS, Rotterdam Convention, London Convention, Basel Convention, MARPOL, Aichi Biodiversity Targets |
| Publications and other resources on Business and the SDGs | 13, 20, 116, 119 |



Disclosures 14.1

| Business Theme | Available Business Disclosures | Units | Source |
|----------------------------------|--|--------------------------------------|---|
| Water discharge | Total volume of planned and unplanned water discharges by: <ol style="list-style-type: none"> Destination; Quality of the water, including treatment method; Whether the water was reused by another organization. | Liters | GRI Standard 306-1 |
| Water discharge | Location-specific data: Water discharge by destination. | Liters | CEO Water Mandate's Corporate Water Disclosure Guidelines |
| Spills | Total number and total volume of recorded significant spills. | Number of spills | GRI Standard 306-3 |
| Spills | The following additional information for each spill that was reported in the organization's financial statements: <ol style="list-style-type: none"> Location of spill; Volume of spill; Material of spill, categorized by: oil spills (soil or water surfaces), fuel spills (soil or water surfaces), spills of wastes (soil or water surfaces), spills of chemicals (mostly soil or water surfaces), and other (to be specified by the organization). | Tons and other information of spills | GRI Standard 306-3 |
| Spills | Impacts of significant spills. | N/A | GRI Standard 306-3 |
| Extended Producer Responsibility | The amount of product or waste covered by Extended Producer Responsibility. | N/A | Development of Guidance on Extended Producer Responsibility (EPR) |

Possible Gaps

- Waste and wastewater management
- Use and reduction of non-degradable material in operation and supply chain
- Impact of land pollution and remediation
- Improving fuel efficiency
- Circular model for plastic production
- Change consumer's behavior

IAEG-SDG indicators

| Indicators | Units |
|--|-------|
| 14.1.1 Index of coastal eutrophication and floating plastic debris density | N/A |



Target 14.2

By 2020, sustainably manage and protect marine and coastal ecosystems to avoid significant adverse impacts, including by strengthening their resilience, and take action for their restoration in order to achieve healthy and productive oceans

Possible relevant business actions to help achieve this target:

- Balancing priorities between economic growth and conservation, and between industrial and artisanal fisheries and aquaculture, in order to help achieve sustainable management of ocean ecosystems.
- Contributing to the protection of marine and coastal ecosystems through waste and wastewater management, land remediation, habitat protection and restoration, protecting biodiversity in operational sites, planning for climate adaptation and environmental investments.
- Tracking and reporting impacts of activities, products and services on marine biodiversity; responding to local adaptation needs.
- Identifying the size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the organization's discharges of water and runoff.
- Building traceability to assure and verify sustainability claims and ensure sustainable practices in the supply chain.
- Obtaining aquaculture certifications for marine and animal health and welfare, food safety, and environmental protection or ensuring that suppliers obtain such certifications.
- Working with relevant public and private stakeholders to promote the management and protection of marine and coastal ecosystems in alignment with public policy objectives and this target.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|---|
| Examples of relevant UN Conventions and other key international agreements | LOS, CBD, Ramsar Convention, Aichi Biodiversity Targets |
| Publications and other resources on Business and the SDGs | 19, 20, 99, 106 |

Disclosures 14.2

| Business Theme | Available Business Disclosures | Units | Source |
|------------------------------------|--|--------------------------------------|--------------------|
| Environmental expenditure | Environmental protection expenditure including costs of waste disposal, emissions treatment, and remediation and costs of prevention and environmental management. | \$ currency | GRI G4-EN31 |
| Habitat protection or restoration | Size and location of all habitat areas protected or restored, and whether the success of the restoration measure was or is approved by independent external professionals. | Km ² | GRI Standard 304-3 |
| | Whether partnerships exist with third parties to protect or restore habitat areas distinct from where the organization has overseen and implemented restoration or protection measures. | N/A | GRI Standard 304-3 |
| Impact on biodiversity and habitat | For each operational site owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas, the following information: i. Geographic location; ii. Subsurface and underground land that may be owned, leased, or managed by the organization; iii. Position in relation to the protected area (in the area, adjacent to, or containing portions of the protected area) or the high biodiversity value area outside protected areas; iv. Type of operation (office, manufacturing or production, or extractive); v. Size of operational site in km ² (or another unit, if appropriate); vi. Biodiversity value characterized by the attribute of the protected area or area of high biodiversity value outside the protected area (terrestrial, freshwater, or maritime ecosystem); vii. Biodiversity value characterized by listing of protected status (such as IUCN Protected Area Management Categories, Ramsar Convention, national legislation). | Km ² , number of species, | GRI Standard 304-1 |



| Business Theme | Available Business Disclosures | Units | Source |
|---|---|-------------------------------------|---|
| Impact on biodiversity and habitat | Nature of significant direct and indirect impacts on biodiversity with reference to one or more of the following: <ol style="list-style-type: none"> Construction or use of manufacturing plants, mines, and transport infrastructure; Pollution (introduction of substances that do not naturally occur in the habitat from point and non-point sources); Introduction of invasive species, pests, and pathogens; Reduction of species; Habitat conversion; Changes in ecological processes outside the natural range of variation (such as salinity or changes in groundwater level). | N/A | GRI Standard 304-2 |
| | Significant direct and indirect positive and negative impacts with reference to the following: <ol style="list-style-type: none"> Species affected; Extent of areas impacted; Duration of impacts; Reversibility or irreversibility of the impacts. | N/A | GRI Standard 304-2 |
| | Water bodies and related habitats that are significantly affected by water discharges and/or runoff, including information on: <ol style="list-style-type: none"> The size of the water body and related habitat; Whether the water body and related habitat is designated as a nationally or internationally protected area; The biodiversity value, such as total number of protected species. | Km ² , number of species | GRI Standard 306-5 |
| Biodiversity and ecosystem | Total number of IUCN Red List species and national conservation list species with habitats in areas affected by the operations of the organization, by level of extinction risk: <ol style="list-style-type: none"> Critically endangered; Endangered; Vulnerable; Near threatened; Least concern. | Number | GRI Standard 304-4 |
| | Trends in population and extinction risk of utilized species, including species in trade. | N/A | Quick guide to the Aichi Biodiversity Targets |
| | Trends in area of forest, agricultural and aquaculture ecosystems under sustainable management. | N/A | Quick guide to the Aichi Biodiversity Targets |
| | Threatened species in each country (Mammals, Birds, Reptiles, Amphibians, Fishes, Mollusks, Other, Inverts, Plants and Total). | Totals number by taxonomic group | IUCN Red List (adapted) |
| | Threatened bird, fish, mammal and plant species. | Number of species | World Bank WDI (adapted) |
| Terrestrial and marine protected areas. | % of total land area | World Bank WDI (adapted) | |

Possible Gaps

- Waste and wastewater management
- Land remediation
- Planning for climate adaptation
- Build traceability and obtain certification about marine ecosystem
- Ensure sustainable practices in the supply chain

IAEG-SDG indicators

| Indicators | Units |
|---|--|
| 14.2.1 Proportion of national exclusive economic zones managed using ecosystem-based approaches | % of national exclusive economic zones |



Target 14.3

Minimize and address the impacts of ocean acidification, including through enhanced scientific cooperation at all levels

Possible relevant business actions to help achieve this target:

- Understanding the impact of operational activities on ocean acidification in own operations and in the supply chain and taking adequate action to minimize the impacts, including working with suppliers.
- Contributing to the mitigation of ocean acidification through reducing GHG emissions.
- Tracking and reporting GHG emissions over time, implementing climate change mitigation measures in own operations and providing goods/services that help their users to reduce emissions.

Sources

(for more information, please see Appendices III & VI)

Examples of relevant UN Conventions and other key international agreements UNFCCC, Manado Ocean Declaration, Aichi Biodiversity Targets

Publications and other resources on Business and the SDGs 13

Disclosures 14.3

| Business Theme | Available Business Disclosures | Units | Source |
|---|---|---|--------------------|
| Environmental expenditure | Environmental protection expenditure including costs of waste disposal, emissions treatment, and remediation and costs of prevention and environmental management. | \$ currency | GRI G4-EN31 |
| GHG emissions | a. Gross direct (Scope 1) GHG emissions in metric tons of CO ₂ equivalent. | metric tons of CO ₂ equivalent | GRI Standard 305-1 |
| | b. Gases included in the calculation; whether CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , or all. | | |
| | c. Biogenic CO ₂ emissions in metric tons of CO ₂ equivalent. | | |
| | a. Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO ₂ equivalent. | metric tons of CO ₂ equivalent | GRI Standard 305-2 |
| | b. If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO ₂ equivalent. | | |
| | c. If available, the gases included in the calculation; whether CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , or all. | | |
| a. Gross other indirect (Scope 3) GHG emissions in metric tons of CO ₂ equivalent. | metric tons of CO ₂ equivalent | GRI Standard 305-3 | |
| d. If available, the gases included in the calculation; whether CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , or all. | | | |
| e. Biogenic CO ₂ emissions in metric tons of CO ₂ equivalent. | | | |
| f. d. Other indirect (Scope 3) GHG emissions categories and activities included in the calculation. | | | |
| | GHG emissions intensity ratio for the organization. | metric tons of CO ₂ e per basic unit | GRI Standard 305-4 |
| | GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO ₂ equivalent. | metric tons of CO ₂ e | GRI Standard 305-5 |
| Air pollution | Significant air emissions, in kilograms or multiples, for each of the following: <ul style="list-style-type: none"> i. NO_x; ii. SO_x; iii. Persistent organic pollutants (POP); iv. Volatile organic compounds (VOC); v. Hazardous air pollutants (HAP); vi. Particulate matter (PM); vii. Other standard categories of air emissions identified in relevant regulations. | Kilograms or multiples | GRI Standard 305-7 |



| Business Theme | Available Business Disclosures | Units | Source |
|----------------|---|---|--------------------------|
| GHG emissions | CO ₂ emissions from gaseous fuel consumption, liquid fuel consumption, and solid fuel consumption. | kt and % of total | World Bank WDI (adapted) |
| | CO ₂ intensity. | kg per kg of oil equivalent energy use | World Bank WDI (adapted) |
| | GHG net emissions/removals by LUCF. | Mt of CO ₂ equivalent | World Bank WDI (adapted) |
| | Emission of HFC gas, PFC gas and SF ₆ gas and other greenhouse gas emissions. | thousand metric tons of CO ₂ equivalent and % change from 1990 | World Bank WDI (adapted) |
| | Methane emissions. | kt of CO ₂ equivalent and % change from 1990 | World Bank WDI (adapted) |
| | Nitrous oxide emissions. | thousand metric tons of CO ₂ equivalent and % change from 1990 | World Bank WDI (adapted) |
| | Total greenhouse gas emissions. | kt of CO ₂ equivalent and % change from 1990 | World Bank WDI (adapted) |
| | Energy related methane emissions. | % of total methane emissions | World Bank WDI (adapted) |

Possible Gaps

- Impact of operational and agricultural activities on ocean acidification in own operations supply chain

IAEG-SDG indicators

| Indicators | Units |
|---|-------|
| 14.3.1 Average marine acidity (pH) measured at agreed suite of representative sampling stations | pH |



Target 14.4

By 2020, effectively regulate harvesting and end overfishing, illegal, unreported and unregulated fishing and destructive fishing practices and implement science-based management plans, in order to restore fish stocks in the shortest time feasible, at least to levels that can produce maximum sustainable yield as determined by their biological characteristics

Possible relevant business actions to help achieve this target:

- Understanding the dependence on marine ecosystem services and marine biodiversity, both in own operations and in the supply chain.
- Eliminating own practices and/or helping eliminate practices in the supply chain that put marine species and resources at further risk of harm, exploitation or depletion.
- Responsibly advocating fishing operations in accordance with marine sustainability stewardship standards and global protocols. Building partnerships and sharing knowledge with stakeholders, including the public sector, to manage and mitigate the risks in fishing and aquaculture.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|---|
| Examples of relevant UN Conventions and other key international agreements | UNCLOS, CBD, Aichi Biodiversity Targets |
| Publications and other resources on Business and the SDGs | 81, 99, 100 |

Target 14.5

By 2020, conserve at least ten per cent of coastal and marine areas, consistent with national and international law and based on the best available scientific information

There is very little information available on how business could support the achievement of this target through core business strategies and operations. Therefore this publication does not include any illustrative actions or indicator mapping for this target.



Target 14.6

By 2020, prohibit certain forms of fisheries subsidies which contribute to overcapacity and overfishing, eliminate subsidies that contribute to illegal, unreported and unregulated fishing and refrain from introducing new such subsidies, recognizing that appropriate and effective special and differential treatment for developing and least developed countries should be an integral part of the World Trade Organization fisheries subsidies negotiation

There is very little information available on how business could support the achievement of this target through core business strategies and operations. Therefore this publication does not include any illustrative actions or indicator mapping for this target.

Target 14.7

By 2030, increase the economic benefits to small island developing States and least developed countries from the sustainable use of marine resources, including through sustainable management of fisheries, aquaculture and tourism

Possible relevant business actions to help achieve this target:

- Preventing and/or promoting the prevention of overfishing, illegal fishing, negative social and environmental impacts of aquaculture farms and wild-capture fisheries, and practices that put marine species and resources at further risk of harm in both own operations and the supply chain.
- Supporting the integrated 'source-to-sea' approach of coastal management and the protection of the environmental integrity from watershed to coastal area, especially in Small Island Developing States.
- Promoting and/or publicly advocating for nature-based tourism and for waste and wastewater treatment, for example during the construction and use stages of hotels.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|------------------------------|
| Examples of relevant UN Conventions and other key international agreements | Rio Declaration, UNCLOS, CBD |
| Publications and other resources on Business and the SDGs | 19, 72, 99 |

15 LIFE
ON LAND



GOAL 15. LIFE ON LAND



SUSTAINABLE DEVELOPMENT GOAL 15:

PROTECT, RESTORE AND PROMOTE SUSTAINABLE USE OF TERRESTRIAL ECOSYSTEMS, SUSTAINABLY MANAGE FORESTS, COMBAT DESERTIFICATION, AND HALT AND REVERSE LAND DEGRADATION AND HALT BIODIVERSITY LOSS



Target 15.1

By 2020, ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands, in line with obligations under international agreements

Possible relevant business actions to help achieve this target:

- Understanding the social and economic value of ecosystems and their services and factoring in this understanding when developing corporate strategies and activities (examples of benefits delivered by ecosystem services include materials for human consumption, aesthetic values and recreation, and functions supporting ecosystem processes). Recognizing relevant ecosystems or habitats, and identify the sites, scale, risks and impacts of operational activities, products and services on biodiversity, endangered species, waterbodies and related habitats.
- Integrating corporate goals and targets related to biodiversity and ecosystem services into corporate policies, risks- and opportunity assessments and in supply chain management.
- Protecting ecosystems and their services through land remediation and rehabilitation, habitat protection and restoration, and biodiversity protection on operational sites. In this context, working with relevant public and private stakeholders to promote the conservation of terrestrial and freshwater ecosystems, in alignment with public policy objectives and this target.
- Taking responsibility for waste generated and harmful chemicals used in own operations. Assessing and preventing actual or potential negative impact on soil, wildlife, ecosystems and the food chain.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|--|
| Examples of relevant UN Conventions and other key international agreements | Rio Declaration, Johannesburg Declaration, Forest Principles, CBD, Ramsar Convention, Rotterdam Convention, Stockholm Convention, Aichi Biodiversity Targets |
| Publications and other resources on Business and the SDGs | 4, 5, 60, 72, 116 |



Disclosures 15.1

| Business Theme | Available Business Disclosures | Units | Source |
|---------------------------------------|--|---|---|
| Impact on biodiversity and ecosystems | For each operational site owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas, the following information: <ol style="list-style-type: none"> Geographic location; Subsurface and underground land that may be owned, leased, or managed by the organization; Position in relation to the protected area (in the area, adjacent to, or containing portions of the protected area) or the high biodiversity value area outside protected areas; Type of operation (office, manufacturing or production, or extractive); Size of operational site in km² (or another unit, if appropriate); Biodiversity value characterized by the attribute of the protected area or area of high biodiversity value outside the protected area (terrestrial, freshwater, or maritime ecosystem); Biodiversity value characterized by listing of protected status (such as IUCN Protected Area Management Categories, Ramsar Convention, national legislation). | Km ² , number of species, | GRI Standard 304-1 |
| | Nature of significant direct and indirect impacts on biodiversity with reference to one or more of the following: <ol style="list-style-type: none"> Construction or use of manufacturing plants, mines, and transport infrastructure; Pollution (introduction of substances that do not naturally occur in the habitat from point and non-point sources); Introduction of invasive species, pests, and pathogens; Reduction of species; Habitat conversion; Changes in ecological processes outside the natural range of variation (such as salinity or changes in groundwater level). | N/A | GRI Standard 304-2 |
| | Significant direct and indirect positive and negative impacts with reference to the following: <ol style="list-style-type: none"> Species affected; Extent of areas impacted; Duration of impacts; Reversibility or irreversibility of the impacts. | N/A | GRI Standard 304-2 |
| | Water bodies and related habitats that are significantly affected by water discharges and/or runoff, including information on: <ol style="list-style-type: none"> The size of the water body and related habitat; Whether the water body and related habitat is designated as a nationally or internationally protected area; The biodiversity value, such as total number of protected species. | Km ² , number of species and other descriptive information | GRI Standard 306-5 |
| | Total number of IUCN Red List species and national conservation list species with habitats in areas affected by the operations of the organization, by level of extinction risk: <ol style="list-style-type: none"> Critically endangered; Endangered; Vulnerable; Near threatened; Least concern. | Number | GRI Standard 304-4 |
| | Trends in population and extinction risk of utilized species, including species in trade. | N/A | Quick guide to the Aichi Biodiversity Targets |
| | Environment: <ul style="list-style-type: none"> Area salinized by irrigation; % of area equipped for irrigation salinized; Area waterlogged by irrigation; Flood occurrence (WRI). | N/A | Aquastat (adapted) |



SDG 15: Disclosures 15.1

| Business Theme | Available Business Disclosures | Units | Source |
|--|---|--------------------------------------|---|
| Impact on biodiversity and ecosystems | Threatened bird, fish, mammal and plant species. | Number of species | World Bank WDI (adapted) |
| | Terrestrial and marine protected areas. | % of total land area | World Bank WDI (adapted) |
| | Trends in Ecological Footprint and/or related concepts. | N/A | Quick guide to the Aichi Biodiversity Targets |
| | Ecological limits assessed in terms of sustainable production and consumption. | N/A | Quick guide to the Aichi Biodiversity Targets |
| Value of biodiversity and ecosystem services | Trends in extent to which biodiversity and ecosystem service values are incorporated into organizational accounting and reporting. | N/A | Quick guide to the Aichi Biodiversity Targets |
| Habitat protection or restoration | Size and location of all habitat areas protected or restored, and whether the success of the restoration measure was or is approved by independent external professionals. | Km ² | GRI Standard 304-3 |
| | Whether partnerships exist with third parties to protect or restore habitat areas distinct from where the organization has overseen and implemented restoration or protection measures. | N/A | GRI Standard 304-3 |
| Spills | Total number and total volume of recorded significant spills. | Number of spills | GRI Standard 306-3 |
| | The following additional information for each spill that was reported in the organization's financial statements: i. Location of spill; ii. Volume of spill; iii. Material of spill, categorized by: oil spills (soil or water surfaces), fuel spills (soil or water surfaces), spills of wastes (soil or water surfaces), spills of chemicals (mostly soil or water surfaces), and other (to be specified by the organization). | Tons and other information of spills | GRI Standard 306-3 |
| | Impacts of significant spills. | N/A | GRI Standard 306-3 |
| Forest commodity | Forest context – Company use of selected commodities • Forest risk commodity; Activity; Form of commodity; Source; Country of origin; % of procurement spend. | % of procurement spend | CDP 2017 Forests F1.1 |
| Environmental expenditure | Environmental protection expenditure including costs of waste disposal, emissions treatment, and remediation and costs of prevention and environmental management. | \$ currency | GRI G4-EN31 |

Possible Gaps

- Waste and chemical management
- Negative impact on soil and the food chain

IAEG-SDG indicators

| Indicators | Units |
|---|--|
| 15.1.1 Forest area as a proportion of total land area | % of total land area |
| 15.1.2 Proportion of important sites for terrestrial and freshwater biodiversity that are covered by protected areas, by ecosystem type | % of important sites for terrestrial and freshwater biodiversity |



Target 15.2

By 2020, promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests and substantially increase afforestation and reforestation globally

Possible relevant business actions to help achieve this target:

- Contributing to sustainable management of forests through rehabilitating lands destroyed by business operations, and committing to reduce or remove deforestation and forest degradation from direct operations and the supply chain.
- Improving efficiency in the use of forest-related resources, using reduced-impact harvesting techniques, and supporting restoration and rehabilitation of degraded landscapes.
- Obtaining and/or promoting the use of forest management certifications and certifications on forest products.
- Working with relevant public and private stakeholders to promote deforestation-free commodities throughout the supply chain.
- Understanding the market opportunities that reducing GHG emissions from deforestation and degradation, related land-based carbon offsetting and certified forest products may represent for business.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|--|
| Examples of relevant UN Conventions and other key international agreements | Rio Declaration, Johannesburg Declaration, Forest Principles, CBD, UNFCCC, Kyoto Protocol, Paris Agreement, Aichi Biodiversity Targets |
| Publications and other resources on Business and the SDGs | 4, 5, 20, 72, 116 |

Disclosures 15.2

| Business Theme | Available Business Disclosures | Units | Source |
|--------------------|--|---|---|
| Forest measurement | Forest measurement – Company-owned or managed land used for the production of any of selected commodities <ul style="list-style-type: none"> • Forest risk commodity; owned/managed; size (hectares); type of control; system in place to monitor deforestation. | N/A | CDP 2017 Forests F5.1 |
| Traceability | Forest traceability – Companies w/system in place to track and monitor the origin of raw materials for selected commodities. | N/A | CDP 2017 Forests F6.1 |
| | Forest traceability – type of system in place to track and monitor the origin of company's raw materials for selected commodities <ul style="list-style-type: none"> • Forests risk commodity; System; System coverage; % of total production/ consumption tracked/monitored. | % of total production/ consumption tracked/ monitored | CDP 2017 Forests F6.1a |
| | Forest traceability – details on the level of traceability company has for selected commodities <ul style="list-style-type: none"> • Forest risk commodity; % of total production/ consumption traceable; traceability system; point to which traceable (country). | N/A | CDP 2017 Forests F6.3 |
| | Forest traceability – description of company's approach to establishing traceability. | N/A | CDP 2017 Forests F6.3a |
| Forest management | Tree cover loss from 2001-2014 in > 30% tree cover, divided by 2000 levels. | % | Yale University Environmental Performance Index (adapted) |
| | Trends in area of forest, agricultural and aquaculture ecosystems under sustainable management. | N/A | Quick guide to the Aichi Biodiversity Targets |
| | Forest policies - Companies w/commitment to reduce or remove deforestation and forest degradation from direct operations and/or supply chain. | N/A | CDP 2017 Forests F8.2 |



| Business Theme | Available Business Disclosures | Units | Source |
|-------------------|--|--|------------------------|
| Forest management | Forest policies - Criteria of company commitment to reduce or remove deforestation and forest degradation from direct operations and/or supply chain <ul style="list-style-type: none"> Zero net deforestation and forest degradation Zero net deforestation and forest degradation High Carbon Stock (HCS) management High Conservation Value (HCV) management Including: commodity coverage; operational coverage; % of total production/ consumption covered by commitment; commitment timeframe. | % of total production/ consumption covered by commitment | CDP 2017 Forests F8.2a |
| | Forest policies - Companies w/commodity specific sustainability policies: Forest risk commodity <ul style="list-style-type: none"> Zero net deforestation and forest degradation Zero net deforestation and forest degradation High Carbon Stock (HCS) management High Conservation Value (HCV) management Including: commodity specific sustainability policies; cut-off date, if applicable. | N/A | CDP 2017 Forests F8.4 |
| | Forest standards + targets - Companies w/environmental standards for the production of raw materials for selected commodities, other than third party certification schemes <ul style="list-style-type: none"> Forest risk commodity: production standards in place; description of production standards. | N/A | CDP 2017 Forests F9.1 |
| | Forest standards + targets - Companies that enforce any procurement standards that impact sourcing of forest risk commodities <ul style="list-style-type: none"> Forest risk commodity; procurement standards in place; monitor compliance; Impact on sourcing activities. | N/A | CDP 2017 Forests F9.2 |
| | Forest standards + targets - Companies involved in any multi-partnership or stakeholder initiatives relating to the sustainability of these commodities <ul style="list-style-type: none"> Forest risk commodity; initiative; role. | N/A | CDP 2017 Forests F9.3 |
| | Forest standards + targets - Companies that specify any third party certification schemes for selected commodities <ul style="list-style-type: none"> Forest risk commodity; specify third party certification schemes; % of total production/ consumption certified. | % of total production/ consumption certified | CDP 2017 Forests F9.4 |
| | Forest standards + targets - Companies w/quantified targets for third party certified materials in direct operations and/or supply chain <ul style="list-style-type: none"> Forest risk commodity; quantified targets for third party certification; certification scheme breakdown; baseline year; target year; coverage; % of materials third party certified in target year. | % of materials third party certified in target year | CDP 2017 Forests F9.5 |
| | Forest standards + targets - Companies w/any quantified targets for sustainable production and/or procurement, other than third party certification <ul style="list-style-type: none"> Forest risk commodity; quantified targets for sustainable production/ procurement; type of target; baseline year; target year; coverage; % of materials to meet requirements in target year. | % of materials to meet requirements in target year | CDP 2017 Forests F9.6 |
| GHG emissions | a. Gross direct (Scope 1) GHG emissions in metric tons of CO ₂ equivalent. b. Gases included in the calculation; whether CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , or all. c. Biogenic CO ₂ emissions in metric tons of CO ₂ equivalent. | metric tons of CO ₂ equivalent | GRI Standard 305-1 |
| | a. Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO ₂ equivalent. b. If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO ₂ equivalent. c. If available, the gases included in the calculation; whether CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , or all. | metric tons of CO ₂ equivalent | GRI Standard 305-2 |
| | a. Gross other indirect (Scope 3) GHG emissions in metric tons of CO ₂ equivalent. b. If available, the gases included in the calculation; whether CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , or all. c. Biogenic CO ₂ emissions in metric tons of CO ₂ equivalent. d. Other indirect (Scope 3) GHG emissions categories and activities included in the calculation. | metric tons of CO ₂ equivalent | GRI Standard 305-3 |



SDG 15: Disclosures 15.2

| Business Theme | Available Business Disclosures | Units | Source |
|----------------|--|---|--------------------------|
| GHG emissions | GHG emissions intensity ratio for the organization. | metric tons of CO ₂ e per basic unit | GRI Standard 305-4 |
| | GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO ₂ equivalent. | metric tons of CO ₂ e | GRI Standard 305-5 |
| Air pollution | <p>a. Significant air emissions, in kilograms or multiples, for each of the following:</p> <ul style="list-style-type: none"> i. NOX; ii. SOX; iii. Persistent organic pollutants (POP); iv. Volatile organic compounds (VOC); v. Hazardous air pollutants (HAP); vi. Particulate matter (PM); vii. Other standard categories of air emissions identified in relevant regulations. <p>b. Source of the emission factors used.</p> <p>c. Standards, methodologies, assumptions, and/or calculation tools used.</p> | Tons of gas or pollutant of methodology | GRI Standard 305-7 |
| GHG emissions | GHG net emissions/removals by LUCF. | Mt of CO ₂ equivalent | World Bank WDI (adapted) |
| | Energy related methane emissions. | % of total methane emissions | World Bank WDI (adapted) |
| Engagement | <p>Forest engagement - companies working with smallholders to encourage and support sustainable forest management practices</p> <ul style="list-style-type: none"> • Forest risk commodity; working with smallholders. | N/A | CDP 2017 Forests F10.2 |
| | <p>Forest engagement - companies working with direct suppliers to support and improve their capacity to supply sustainable materials</p> <ul style="list-style-type: none"> • Forest risk commodity; working with direct suppliers; supplier engagement strategy. | N/A | CDP 2017 Forests F10.3 |
| | <p>Forest engagement - companies working beyond the first tier of supply chain to manage and mitigate risk</p> <ul style="list-style-type: none"> • Forest risk commodity; working beyond first tier. | N/A | CDP 2017 Forests F10.4 |
| | <p>Forest engagement - Companies that engage in activities that could either directly or indirectly influence the market for sustainable forest risk commodities</p> <ul style="list-style-type: none"> • Increasing awareness of sustainable materials; • Raising awareness of the issue of deforestation; • Engaging with policy makers or governments. | N/A | CDP 2017 Forests F10.5 |

Possible Gaps

- Land remediation
- Remediating lands destructed by business operations
- Improve the efficiency with forest-related resources
- Obtain and promote forest-related certifications throughout the supply chain
- Business opportunities in carbon-offsetting and certified forest products

IAEG-SDG indicators

| Indicators | Units |
|---|-------|
| 15.2.1 Progress towards sustainable forest management | N/A |



Target 15.3

By 2030, combat desertification, restore degraded land and soil, including land affected by desertification, drought and floods, and strive to achieve a land degradation-neutral world

Possible relevant business actions to help achieve this target:

- Protecting soil from degradation, limiting erosion and avoiding deforestation and soil compaction through investing in and implementing sustainable use of natural resources, for example conservation agriculture, sustainable grazing patterns, reforestation and appropriate mechanization.
- Assessing soil and land degradation risk. Preventing soil contamination from all sources. Rebuilding soil structure and restoring topsoil to historic depths.
- Enhancing soil productivity through an integrated approach to soil fertility management, replenishing nutrients with organic and mineral inputs and growing appropriate crops.
- Reducing soil salinity and correct soil pH.
- Improving access to soil data systems, developing a soil monitoring system, promoting knowledge sharing systems and engaging in multi-stakeholder partnerships for soil awareness, management and protection.
- Complementing, rather than substituting, agriculture extension services and agricultural curricula in the education system provided in government schemes, for example, providing training and advice to farmers, agri-dealers and policy makers.
- Investing in innovation of development of new technologies including improved farming practices, fertilizers, crop protection systems, seed varieties and species.
- Expanding business's influence on consumers and suppliers by providing information about how to reduce food waste.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|---|
| Examples of relevant UN Conventions and other key international agreements | Rio Declaration, Johannesburg Declaration |
| Publications and other resources on Business and the SDGs | 4, 5, 95, 116 |



Target 15.4

By 2030, ensure the conservation of mountain ecosystems, including their biodiversity, in order to enhance their capacity to provide benefits that are essential for sustainable development

Possible relevant business actions to help achieve this target:

- Understanding the social and economic value of ecosystems and their services and factoring in this understanding when developing corporate strategies and activities (examples of benefits delivered by ecosystem services include materials for human consumption, aesthetic values and recreation, and functions supporting ecosystem processes).
- Recognizing mountain ecosystems, and identifying the sites, scale, risks and impacts of operational activities, products and services on biodiversity, endangered species, waterbodies and related habitats.
- Protecting mountain ecosystems through land remediation and rehabilitation, habitat protection and restoration, biodiversity protection in operational sites and environmental investments. In this context, working with relevant public and private stakeholders to promote the conservation of mountain ecosystems, in alignment with public policy objectives and this target.
- Integrating corporate goals and targets related to biodiversity and ecosystem services into corporate policies, risk- and opportunity assessments and in supply chain management.
- Taking responsibility for waste generated and harmful chemicals used in own operations. Assessing and preventing actual or potential negative impact on soil, wildlife, ecosystems and the food chain.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|--|
| Examples of relevant UN Conventions and other key international agreements | Rio Declaration, Johannesburg Declaration, Forest Principles, CBD, Ramsar Convention, Rotterdam Convention, Stockholm Convention, Aichi Biodiversity Targets |
| Publications and other resources on Business and the SDGs | 5, 116 |



Target 15.5

Take urgent and significant action to reduce the degradation of natural habitats, halt the loss of biodiversity and, by 2020, protect and prevent the extinction of threatened species

Possible relevant business actions to help achieve this target:

- Being aware of the global decline in biodiversity and understanding the threat posed by biodiversity loss.
- Understanding the social and economic value of ecosystems and their services and factoring in this understanding when developing corporate strategies and activities.
- Measuring impacts on biodiversity and ecosystem services and considering all components of biodiversity, including gene, species and ecosystems, as well as their dependence on intangible biological processes, e.g. natural pest control and nutrient cycles.
- Implementing circular business models to further reduce their environmental impact, improve resource efficiency as well as increase supply chain and resource security.
- Protecting and restoring ecosystems and natural habitats. Identifying the sites, scale, risks and impacts of operational activities as well as products and services on biodiversity, endangered species, waterbodies and related habitats on operational sites.
- Protecting natural habitats through land remediation and rehabilitation, habitat protection and restoration, biodiversity protection in operational sites and environmental investments.
- Reducing persistent organic pollutants (POPs) and mercury releases in own operations as well as by developing products and services that help clients reduce their ecological footprint. Applying these measures also to companies in the supply chain.
- Expanding the business' influence on consumer choice and behavior by providing information about the sustainability of products as well as how to use and dispose of them sustainably.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|---|
| Examples of relevant UN Conventions and other key international agreements | CBD, Ramsar Convention, CITES, Stockholm Convention, Rotterdam Convention, Aichi Biodiversity Targets |
| Publications and other resources on Business and the SDGs | 4, 5, 72, 119 |



Disclosures 15.5

| Business Theme | Available Business Disclosures | Units | Source |
|---|--|-------------------------------------|---|
| Habitat protection or restoration | Size and location of all habitat areas protected or restored, and whether the success of the restoration measure was or is approved by independent external professionals. | Km ² | GRI Standard 304-3 |
| | Whether partnerships exist with third parties to protect or restore habitat areas distinct from where the organization has overseen and implemented restoration or protection measures. | N/A | GRI Standard 304-3 |
| Impact on biodiversity and ecosystems | For each operational site owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas, the following information: i. Geographic location; ii. Subsurface and underground land that may be owned, leased, or managed by the organization; iii. Position in relation to the protected area (in the area, adjacent to, or containing portions of the protected area) or the high biodiversity value area outside protected areas; iv. Type of operation (office, manufacturing or production, or extractive); v. Size of operational site in km ² (or another unit, if appropriate); vi. Biodiversity value characterized by the attribute of the protected area or area of high biodiversity value outside the protected area (terrestrial, freshwater, or maritime ecosystem); vii. Biodiversity value characterized by listing of protected status (such as IUCN Protected Area Management Categories, Ramsar Convention, national legislation). | Km ² , number of species | GRI Standard 304-1 |
| | Nature of significant direct and indirect impacts on biodiversity with reference to one or more of the following: i. Construction or use of manufacturing plants, mines, and transport infrastructure; ii. Pollution (introduction of substances that do not naturally occur in the habitat from point and non-point sources); iii. Introduction of invasive species, pests, and pathogens; iv. Reduction of species; v. Habitat conversion; vi. Changes in ecological processes outside the natural range of variation (such as salinity or changes in groundwater level). | N/A | GRI Standard 304-2 |
| | Significant direct and indirect positive and negative impacts with reference to the following: i. Species affected; ii. Extent of areas impacted; iii. Duration of impacts; iv. Reversibility or irreversibility of the impacts. | N/A | GRI Standard 304-2 |
| | Water bodies and related habitats that are significantly affected by water discharges and/or runoff, including information on: i. The size of the water body and related habitat; ii. Whether the water body and related habitat is designated as a nationally or internationally protected area; iii. The biodiversity value, such as total number of protected species. | N/A | GRI Standard 306-5 |
| Threatened bird, fish, mammal and plant species. | Total number of IUCN Red List species and national conservation list species with habitats in areas affected by the operations of the organization, by level of extinction risk: i. Critically endangered; ii. Endangered; iii. Vulnerable; iv. Near threatened; v. Least concern. | Number | GRI Standard 304-4 |
| | | Number of species | World Bank WDI (adapted) |
| | Terrestrial and marine protected areas. | % of total land area | World Bank WDI (adapted) |
| Trends in Ecological Footprint and/or related concepts. | | N/A | Quick guide to the Aichi Biodiversity Targets |



| Business Theme | Available Business Disclosures | Units | Source |
|---|---|---|---|
| Impact on biodiversity and ecosystems | Ecological limits assessed in terms of sustainable production and consumption. | N/A | Quick guide to the Aichi Biodiversity Targets |
| | Trends in population and extinction risk of utilized species, including species in trade. | N/A | Quick guide to the Aichi Biodiversity Targets |
| Value of biodiversity and ecosystem service | Trends in extent to which biodiversity and ecosystem service values are incorporated into organizational accounting and reporting. | N/A | Quick guide to the Aichi Biodiversity Targets |
| Forest management | Forest policies – criteria in company commitments to reduce or remove deforestation and forest degradation: <ul style="list-style-type: none"> • Avoidance of land area under conservation; • Avoidance of CITES listed species; • Avoidance of IUCN Red List of Threatened Species. Including: Commodity coverage; Operational coverage; % of total production / consumption covered by commitment; Commitment timeframe. | % of total production / consumption covered by commitment; Commitment timeframe | CDP 2017 Forests F8.2a |

Possible Gaps

- Reducing POPs and mercury releases in operations and supply chain
- Influence on consumer behavior about the sustainability of product and product use
- Circular business model

IAEG-SDG indicators

| Indicators | Units |
|-----------------------|-------|
| 15.5.1 Red List Index | N/A |



Target 15.6

Promote fair and equitable sharing of the benefits arising from the utilization of genetic resources and promote appropriate access to such resources, as internationally agreed

Possible relevant business actions to help achieve this target:

- Understanding the social and economic benefits arising from the utilization of genetic resources and factoring in this understanding when developing corporate strategies and activities.
- Integrating corporate goals and targets related to the use of genetic resources into corporate policies, risks- and opportunity assessments and in supply chain management.
- Promoting biodiversity-friendly production, supporting sustainable harvesting and promoting benefit-sharing agreements on genetic resources.
- Evaluating the impacts of sourcing and packaging practices on ecosystem degradation and biodiversity loss.
- Taking appropriate mitigation measures such as using cultivated alternatives to ingredients sourced in wild environments.
- Adhering to international and national regulations related to access and equitable benefits-sharing. Investing in and sharing benefits with indigenous people and other stakeholders, and committing to reducing bio-piracy.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|-------------|
| Examples of relevant UN Conventions and other key international agreements | CBD, NAGOYA |
|--|-------------|

| | |
|---|--------|
| Publications and other resources on Business and the SDGs | 60, 72 |
|---|--------|



Target 15.7

Take urgent action to end poaching and trafficking of protected species of flora and fauna and address both demand and supply of illegal wildlife products

There is very little information available on how business could support the achievement of this target through core business strategies and operations. Therefore this publication does not include any illustrative actions or indicator mapping for this target.

Target 15.8

By 2020, introduce measures to prevent the introduction and significantly reduce the impact of invasive alien species on land and water ecosystems and control or eradicate the priority species

There is very little information available on how business could support the achievement of this target through core business strategies and operations. Therefore this publication does not include any illustrative actions or indicator mapping for this target.

Target 15.9

By 2020, integrate ecosystem and biodiversity values into national and local planning, development processes, poverty reduction strategies and accounts

There is very little information available on how business could support the achievement of this target through core business strategies and operations. Therefore this publication does not include any illustrative actions or indicator mapping for this target.

16 PEACE, JUSTICE
AND STRONG
INSTITUTIONS



GOALS STRONG 16. PEACE, JUSTICE AND INSTITUTIONS



SUSTAINABLE DEVELOPMENT GOAL 16:

PROMOTE PEACEFUL AND INCLUSIVE SOCIETIES FOR SUSTAINABLE DEVELOPMENT, PROVIDE ACCESS TO JUSTICE FOR ALL AND BUILD EFFECTIVE, ACCOUNTABLE AND INCLUSIVE INSTITUTIONS AT ALL LEVELS



Business can play a significant role in promoting good governance, the rule of law and peaceful societies. The UN Global Compact and other organizations are contributing to increasing the understanding of how business can work with governments to help them achieve SDG16. Some related collective actions and practices on how business can support this SDG are outlined below and further practices will need to be identified by relevant stakeholders. This chapter also outlines actions that business can undertake as part of their core strategies and operations to help advance the targets of this goal. It is understood that business has to comply with domestic laws and regulations.



Target 16.1

Significantly reduce all forms of violence and related death rates everywhere

Possible relevant business actions to help achieve this target:

- Supporting the promotion, building or strengthening of legal frameworks and accountable institutions - complementing, rather than substituting, government action. Reporting on the ways business contribute to reducing violence and promoting peace through both “respect” and “support” activities.³⁰
- Maintaining the notion of “do no harm” and ensuring that business operations do not have an adverse effect on the countries or regions where they operate: Assessing the impact of corporate decisions on investment, employment, community relations, environmental protection and security arrangements, particularly when operating in conflict and conflict-affected countries around the world, with a view to avoid exacerbating potential drivers of conflict or violence (e.g. social inequality), to avoid complicity in human rights violations and to support peace efforts.
- Supporting efforts to reduce incidents of violence by engaging with government, law enforcement agencies and civil society organizations to identify sources of violence and work collectively towards addressing these issues through relevant public policy and programs.
- Committing to own responsibility to respect human rights through a statement of policy and communicating their human rights expectations to employees and business partners.
- Engaging with stakeholders including (potentially) affected workers and communities and their legitimate representatives.
- Creating an incentive for bringing people together across national and cultural lines, creating relationships based on a shared sense of identity and purpose, overcoming differences that in a wider society are more difficult to surmount.
- Internally, performing risk assessments to examine patterns of (potential) violence in areas of business operations for educational, predictive, and preventative purposes.
- Internally, developing, embedding and enforcing policies on workplace violence, discrimination and/or harassment: Having anonymous whistleblowing helplines to report offences, as well as preventing or mitigating potential impacts and having remediation processes in place if incidences occur; having human rights due diligence procedures in place for both own operations and the supply chain, for example in procurement processes and supplier management; including labor practices as part of the screening process for new suppliers.
- Avoiding that any security personnel used by the business uses any form of harmful behavior or punishment; training security personnel on human rights and giving specific operating procedures to ensure safety of persons at all times.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|---|
| Examples of relevant UN Conventions and other key international agreements | UDHR, ICCPR, ICESCR, UNGP, ILO C111, ILO R111, Aichi Biodiversity Targets, Fundamental Principles and Rights at Work, Voluntary Principles on Security and Human Rights |
| Publications and other resources on Business and the SDGs | 14, 67, 68, 114 |

30. See target 16.3 for more information about the notions of “respect” and “support”.



Disclosures 16.1

| Business Theme | Available Business Disclosures | Units | Source |
|---|--|---|---|
| Security | Percentage of security personnel who have received formal training in the organization's human rights policies or specific procedures and their application to security. | % of security personnel | GRI Standard 410-1 |
| | Whether training requirements also apply to third-party organizations providing security personnel. | N/A | GRI Standard 410-1 |
| Workplace violence and harassment | Percentage of new suppliers that were screened using social criteria. | % of new suppliers | GRI Standard 414-1 |
| | Number of suppliers assessed for social impacts. | Number of suppliers | GRI Standard 414-2 |
| | Number of suppliers identified as having significant actual and potential negative social impacts. | Number of suppliers | GRI Standard 414-2 |
| | Significant actual and potential negative social impacts identified in the supply chain. | N/A | GRI Standard 414-2 |
| | Percentage of suppliers identified as having significant actual and potential negative social impacts with which improvements were agreed upon as a result of assessment. | % of suppliers | GRI Standard 414-2 |
| | Percentage of suppliers identified as having significant actual and potential negative social impacts with which relationships were terminated as a result of assessment, and why. | % of suppliers | GRI Standard 414-2 |
| | Does the Company system have a policy/code addressing workplace harassment (including sexual harassment) and does the policy/code explicitly extend to its supply chain? | N/A | UN Global Compact-Oxfam Poverty Footprint PF – 18.5 |
| | Does the Company system promote compliance of its workplace harassment policy/code along the value chain? If yes, explain how. | N/A | UN Global Compact-Oxfam Poverty Footprint PF – 18.5 |
| | Do ALL major employers along the value chain have a policy/code on workplace harassment (including sexual harassment)? | N/A | UN Global Compact-Oxfam Poverty Footprint PF – 18.5 |
| Reported incidents of gender-based violence occurring in and around the workplace (e.g., sexual harassment, violence while traveling to workplace, including while carrying out livelihood tasks such as collecting water and firewood, alcohol-related violence, etc). | Number of incidents | UN Global Compact-Oxfam Poverty Footprint PF – 18.3 | |
| Does the business have an explicit, well-publicized policy of zero tolerance towards gender-based violence and harassment? Is there a confidential complaint procedure? If yes, please explain. | N/A | The Women's Empowerment Principles: Reporting on Progress (aligned with GRI G4) | |

Possible Gaps

- Risk assessment on violence

IAEG-SDG indicators

| Indicators | Units |
|---|--|
| 16.1.1 Number of victims of intentional homicide per 100,000 population, by sex and age | Number of victims per 100,000 population |
| 16.1.2 Conflict-related deaths per 100,000 population, by sex, age and cause | Number of death per 100,000 population |
| 16.1.3 Proportion of population subjected to physical, psychological or sexual violence in the previous 12 months | % of population |
| 16.1.4 Proportion of population that feel safe walking alone around the area they live | % of population |



Target 16.2

End abuse, exploitation, trafficking and all forms of violence against and torture of children

Possible relevant business actions to help achieve this target:

- Supporting the promotion, building or strengthening of legal frameworks and accountable institutions – complementing, rather than substituting, government action.
- In this context, working with international and domestic enforcement agencies to protect children against exploitation, trafficking, violence and torture in own operations and the supply chain, including children in particularly volatile settings such as being used as child soldiers in conflict-affected areas or being exploited and trafficked during the course of them seeking asylum from an already precarious environment.
- Protecting minors from participating in hazardous work and providing young workers have extra care to ensure their well-being and safety.
- Partnering with organizations addressing child labor and supporting government and community efforts to protect children's rights.
- Respecting and supporting children's rights and committing to the elimination and abolition of child labor. Enforcing anti-child labor policies throughout their activities, including in supplier codes of conduct and in procurement criteria. Making public commitments to respect children's rights and integrating children's rights principles across relevant internal functions and processes.
- Enforcing mechanisms such as robust age verification methods to ensure children under minimum working age are not recruited and implementing labor inspection to identify the existence of child labor and any adverse impacts on children's rights.
- Being conscious of local laws and regulations in relation to child labor, including socio-economic environments in which children may be forced to work rather than receiving education. Where children are found to be or at risk of being employed in the worst forms of child labor (i.e. slavery, prostitution or illicit activities), removing them from the situation immediately, and putting in place remediation procedures to ensure these children's safety as well as for their rehabilitation and social integration. Reviewing business's procedures and strategies on how to handle situations where their employees have contributed to the worst forms of child labor.
- Ensuring that children's rights are respected throughout the value chain and that violations can be effectively prevented.
- Identifying risks of adverse impacts on children's rights throughout their supply chain and ensuring suppliers do not employ children. Requiring suppliers to prove this, through audits or other documentation demonstrating that robust mechanisms are in place for respecting children's rights.
- Being mindful of the ways that own operations, products and services impact children differently from adults (for instance children's bodies may absorb certain chemicals more easily than adult bodies) and ensuring that they are safe for children. Ensuring that the workplace does not pose a threat to children, particularly out of hours (for instance a construction site being left unsecured).
- Implementing due diligence tools including risk identification, impact assessments, management and mitigation measures, reporting, grievance mechanisms and other stakeholder engagement processes.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|--|
| Examples of relevant UN Conventions and other key international agreements | UDHR, ICCPR, ICESCR, CRC, UNDRIP, CTOC, CAT, Trafficking Convention 1949, Palermo Protocol, UNGP, ILO C087, ILO C098, ILO C138, ILO C146, ILO C182, ILO R190 |
| Publications and other resources on Business and the SDGs | 14, 30, 43, 66, 68 |



Disclosures 16.2

| Business Theme | Available Business Disclosures | Units | Source |
|--------------------------|--|--|---|
| Sexual exploitation | Does the business have a policy on the prohibited types of client entertainment (e.g. sex industry) and how does it communicate this policy internally? | N/A | The Women's Empowerment Principles: Reporting on Progress (aligned with GRI G4) |
| Abolition of child labor | Operations and suppliers considered to have significant risk for incidents of: <ol style="list-style-type: none"> Child labor; Young workers exposed to hazardous work. | N/A | GRI Standard 408-1 |
| | Operations and suppliers considered to have significant risk for incidents of child labor either in terms of: <ol style="list-style-type: none"> Type of operation (such as manufacturing plant) and supplier; Countries or geographic areas with operations and suppliers considered at risk. | N/A | GRI Standard 408-1 |
| | Measures taken by the organization in the reporting period intended to contribute to the effective abolition of child labor. | N/A | GRI Standard 408-1 |
| | Average working hours of children, working only, ages 7-14, female and male. | Hours per week | World Bank WDI (adapted) |
| | <ul style="list-style-type: none"> Child employment (age 7-14); In sectors of agriculture, manufacturing, services; In employment as unpaid family workers, wage workers, self-employed, study and work, work only; In employment. | Number of child labor by gender and in total | World Bank WDI (adapted) |

Possible Gaps

- The development of solutions to better monitor and prevent children violence, abuse and trafficking
- Review company policies for no child labor
- Ensure that communication and marketing do not have any adverse impacts on children's rights. Use marketing and advertising that respect and support children's rights
- Build partnership with peers and work with governments

IAEG-SDG indicators

| Indicators | Units |
|---|---|
| 16.2.1 Proportion of children aged 1-17 years who experienced any physical punishment and/or psychological aggression by caregivers in the past month | % of children aged 1-17 years |
| 16.2.2 Number of victims of human trafficking per 100,000 population, by sex, age and form of exploitation | Number of victims per 100,000 population |
| 16.2.3 Proportion of young women and men aged 18-29 years who experienced sexual violence by age 18 | % of young women and men aged 18-29 years |



Target 16.3

Promote the rule of law at the national and international levels and ensure equal access to justice for all

Possible relevant business actions to help achieve this target:

- Business action relevant to the rule of law falls into two categories: “respect” and “support.”
- “Respecting” the rule of law by respecting human rights and universal principles, not engaging in corruption, and not fueling conflict. Modelling responsible conduct in the business’ corporate values, policies and processes and throughout the business’ value chain, “doing no harm” and implementing robust management procedures.
- “Supporting” the rule of law as a complement, not substitute for, “respecting” the rule of law: taking action that goes beyond the responsibility to respect by making a positive contribution to help strengthen legal frameworks and promote more accountable institutions.
- Providing support to governments, judiciary and enforcement agencies through public policy, advocacy and institutional capacity building. Supporting efforts to provide access to justice for all by developing innovative products and services allowing users to readily understand their rights and where to obtain additional guidance and, if necessary, representation through pro bono legal services.
- Internally, raising awareness of the relevant laws, codes and regulations among employees. Reporting any incidences and considering its impact on stakeholders and shareholders. Facilitating access to legal services for employees as an employee benefit.
- Establishing strategies that incorporate business compliance, legitimacy and license to operate. Reviewing codes of conduct and standards of behavior, implementing internal and external mechanisms for reporting unlawful behavior, having appropriate escalation methods, and disclosing information on legal compliance systems (including information on sanctions for non-compliance with laws and regulations about human rights).
- Reporting information regarding breaches of customer privacy and losses of customer data; legal actions for anti-competitive behavior, anti-trust and monopoly practices, incidents of non-compliance with regulations and voluntary codes concerning product and service information, labeling, and marketing communications, including advertising, promotion and sponsorship.
- Establishing operational-level grievance mechanisms to ensure employees’ open access to a non-judicial, effective grievance mechanism. Keeping records of all grievances which are addressed and resolved through formal grievance mechanisms. Assessing the quality of the grievance mechanism and demonstrating awareness of the effectiveness of such a process.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|---------------------------------------|
| Examples of relevant UN Conventions and other key international agreements | UDHR, ICCPR, UNGP, ILO C081, ILO C142 |
| Publications and other resources on Business and the SDGs | 2, 14, 45, 57, 63, 81, 89, 99, 103 |

Disclosures 16.3

| Business Theme | Available Business Disclosures | Units | Source |
|-----------------------------|--|-------|--|
| Ethical and lawful behavior | Do ALL workers along the value chain have access to a non-judicial grievance mechanism(s) (GMs)? If no, provide the approximate proportion of workers that do/ do not have access (disaggregate data by m/w and type of worker). | % | UN Global Compact-Oxfam Poverty Footprint PF – 8.1 |
| | Do ALL MSMEs and smallholders along the value chain have access to a non-judicial GM(s)? If no, provide the approximate proportion of MSMEs and smallholders that do / do not have access (disaggregate data by m/w and type of worker). | % | UN Global Compact-Oxfam Poverty Footprint PF – 8.1 |
| | Do ALL concerned communities in the country of study have access to a non-judicial GM(s)? If no, provide the approximate proportion of community members that do/do not have access. | % | UN Global Compact-Oxfam Poverty Footprint PF – 8.1 |
| | A description of the organization’s values, principles, standards, and norms of behavior. | N/A | GRI Standard 102-16 |



| Business Theme | Available Business Disclosures | Units | Source |
|--------------------------------------|--|---|---------------------|
| Compliance with laws and regulations | Number of legal actions pending or completed during the reporting period regarding anti-competitive behavior and violations of anti-trust and monopoly legislation in which the organization has been identified as a participant. | Number of legal actions | GRI Standard 206-1 |
| | Main outcomes of completed legal actions, including any decisions or judgments. | N/A | GRI Standard 206-1 |
| | Significant fines and non-monetary sanctions for non-compliance with environmental laws and/or regulations in terms of: <ol style="list-style-type: none"> Total monetary value of significant fines; Total number of non-monetary sanctions; Cases brought through dispute resolution mechanisms. | \$ currency, number of sanctions and cases, | GRI Standard 307-1 |
| | Total number of incidents of non-compliance with regulations and/or voluntary codes concerning the health and safety impacts of products and services within the reporting period, by: <ol style="list-style-type: none"> Incidents of non-compliance with regulations resulting in a fine or penalty; Incidents of non-compliance with regulations resulting in a warning; Incidents of non-compliance with voluntary codes. | Number of incidents | GRI Standard 416-2 |
| | Total number of incidents of non-compliance with regulations and/or voluntary codes concerning product and service information and labeling, by: <ol style="list-style-type: none"> Incidents of non-compliance with regulations resulting in a fine or penalty; Incidents of non-compliance with regulations resulting in a warning; Incidents of non-compliance with voluntary codes. | Number of incidents | GRI Standard 417-2 |
| | Total number of incidents of non-compliance with regulations and/or voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship, by: <ol style="list-style-type: none"> Incidents of non-compliance with regulations resulting in a fine or penalty; Incidents of non-compliance with regulations resulting in a warning; Incidents of non-compliance with voluntary codes. | Number of incidents | GRI Standard 417-3 |
| | Total number of substantiated complaints received concerning breaches of customer privacy, categorized by: <ol style="list-style-type: none"> Complaints received from outside parties and substantiated by the organization; Complaints from regulatory bodies. | Number of complaints | GRI Standard 418-1 |
| | Total number of identified leaks, thefts, or losses of customer data. | Number of leaks, thefts or losses | GRI Standard 418-1 |
| | Significant fines and non-monetary sanctions for non-compliance with laws and/or regulations in the social and economic area in terms of: <ol style="list-style-type: none"> Total monetary value of significant fines; Total number of non-monetary sanctions; Cases brought through dispute resolution mechanisms. | \$ currency, number of sanctions | GRI Standard 419-1 |
| Grievance mechanisms | A description of internal and external mechanisms for: <ol style="list-style-type: none"> Seeking advice about ethical and lawful behavior, and organizational integrity; Reporting concerns about unethical or unlawful behavior, and organizational integrity. | N/A | GRI Standard 102-17 |

Possible Gaps

- N/A

IAEG-SDG indicators

| Indicators | Units |
|--|--------------------------------|
| 16.3.1 Proportion of victims of violence in the previous 12 months who reported their victimization to competent authorities or other officially recognized conflict resolution mechanisms | % of victims of violence |
| 16.3.2 Unsentenced detainees as a proportion of overall prison population | % of overall prison population |



Target 16.4

By 2030, significantly reduce illicit financial and arms flows, strengthen the recovery and return of stolen assets and combat all forms of organized crime

Possible relevant business actions to help achieve this target:

- Supporting the promotion, building or strengthening of legal frameworks and accountable institutions - complementing, rather than substituting, government action.
- Complying with domestic and international law and frameworks regarding arms, financial conduct and crime.
- Ensuring that any property (intellectual, financial or material) has been legally acquired. Where others may have been displaced in order to access said property or resources (such as displacement of persons for agricultural land), ensuring that such persons have been treated fairly, their human and legal rights are protected and compensation procedures are in place. Insuring business adequately, both for their own assets as well as for public liability, as per national or international law or regulations (whichever is most stringent).
- Implementing strong due diligence and audit processes to ensure that illicit flows or trafficking or slavery are not taking place within their business operations or supply chain. Putting grievance mechanisms in place where slavery and/or people trafficking are found. Treating said persons with care and contacting the correct authorities to ensure their human rights.
- Using audited annual reporting (both financial and non-financial) to ensure transparency of activities and identifying and eliminating any illicit flows. Following up on incidences through reporting and taking corrective actions.
- Raising awareness of the relevant laws, codes and regulations among employees. Reporting incidences and considering its impact on stakeholders and shareholders.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|---|
| Examples of relevant UN Conventions and other key international agreements | CTOC, UNCAC, OECD Anti-Bribery Convention, Trafficking Convention 1949, Palermo Protocols, OECD Model Tax Convention, MAATM, Cultural Property Convention, ILO C029, ILO C081 |
| Publications and other resources on Business and the SDGs | 25, 51, 57 |



Target 16.5

Substantially reduce corruption and bribery in all their forms

Possible relevant business actions to help achieve this target:

- Developing policies and programs to effectively address all forms of corruption. Collaborating with relevant public and private stakeholders to promote transparency and a zero tolerance approach to corruption and bribery.
- Understanding anti-bribery and corruption governance expectations from stakeholders and prohibiting bribery in any form whether direct or indirect.
- Demonstrating a zero-tolerance approach to corruption and bribery at top management and leadership levels. Being aware of any improper advantage, for example when it comes to obtaining or retaining business.
- Adopting adequate internal control, ethics and compliance programs and measures for preventing and detecting bribery.
- Communicating the implications of relevant laws to employees through policies and trainings.
- Conducting a periodic and meaningful anti-corruption risk assessment.
- Recording all incidents of corruption or bribery, and putting processes in place for resolution and remediation. Implementing whistleblowing helplines or processes for employees to report (suspected) incidences anonymously.
- Conducting properly documented third party due diligence and risk assessment in own operations and supply chain to detect potential or actual corruption and bribery.
- Disclosing ultimate beneficial ownership, as well as internal measures to combat corruption and bribery, such as internal training, and the number of incidences/number of resolved incidences.
- Requesting suppliers to engage in the above practices, and ensuring that anti-bribery and corruption measures are in place during the procurement process and in supplier due diligence and codes of conduct. Ensuring transparency and traceability and working together with peers and other stakeholders to avoid bribery and corruption taking place anywhere in the supply chain.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|-------------------------------------|
| Examples of relevant UN Conventions and other key international agreements | UNCAC, OECD Anti-Bribery Convention |
| Publications and other resources on Business and the SDGs | 13, 46, 55, 64, 86, 88, 93, 107 |

Disclosures 16.5

| Business Theme | Available Business Disclosures | Units | Source |
|-----------------|--|---|---|
| Anti-corruption | Does the Company publicly state it will work against corruption in all its forms, including bribery and extortion? | N/A | UN Global Compact-Oxfam Poverty Footprint PF – 6.19 |
| | Perceived level of corruption in the community. | N/A | UN Global Compact-Oxfam Poverty Footprint PF – 6.6 |
| | Perceived level of corruption for matters related to the Company. | N/A | UN Global Compact-Oxfam Poverty Footprint PF – 6.6 |
| | Total number and percentage of operations assessed for risks related to corruption. | Number and % of operation | GRI Standard 205-1 |
| | Significant risks related to corruption identified through the risk assessment. | N/A | GRI Standard 205-1 |
| | Total number and percentage of governance body members that the organization's anti-corruption policies and procedures have been communicated to, broken down by region. | Number and % of governance body members | GRI Standard 205-2 |
| | Total number and percentage of employees that the organization's anti-corruption policies and procedures have been communicated to, broken down by employee category and region. | Number and % of employees | GRI Standard 205-2 |



| Business Theme | Available Business Disclosures | Units | Source |
|----------------|--|---|---|
| | Total number and percentage of business partners that the organization's anti-corruption policies and procedures have been communicated to, broken down by type of business partner and region. Describe if the organization's anti-corruption policies and procedures have been communicated to any other persons or organizations. | Number and % | GRI Standard 205-2 |
| | Total number and percentage of governance body members that have received training on anti-corruption, broken down by region. | Number and % of governance body members | GRI Standard 205-2 |
| | Total number and percentage of employees that have received training on anti-corruption, broken down by employee category and region. | Number and % of employees | GRI Standard 205-2 |
| | Total number and nature of confirmed incidents of corruption. | Number | GRI Standard 205-3 |
| | Total number of confirmed incidents in which employees were dismissed or disciplined for corruption. | Number of incidents | GRI Standard 205-3 |
| | Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption. | Number of incidents | GRI Standard 205-3 |
| | Public legal cases regarding corruption brought against the organization or its employees during the reporting period and the outcomes of such cases. | N/A | GRI Standard 205-3 |
| | Total monetary value of financial and in-kind political contributions made directly and indirectly by the organization by country and recipient/beneficiary. | \$ currency | GRI Standard 415-1 |
| | Anti-corruption (number of convictions for violations of corruption-related legislation or regulation and amount of fines paid or payable). | Number of convictions, \$ currency | UNCTAD proposed core SDGs reporting indicators D.3 |
| | Bribery incidence. | N/A | World Bank WDI (adapted) Additional disclosures (please see table 2) |
| | Publicly stated commitment to work against corruption in all its forms, including bribery and extortion. | N/A | The 10th Principle Against Corruption B.1 |
| | Commitment to be in compliance with all relevant laws, including anti-corruption laws. | N/A | The 10th Principle Against Corruption B.2 |
| | Translation of the anti-corruption commitment into actions. | N/A | The 10th Principle Against Corruption B.3 |
| | Support by the organization's leadership for anti-corruption. | N/A | The 10th Principle Against Corruption B.4 |
| | Communication and training on the anti-corruption commitment for all employees. | N/A | The 10th Principle Against Corruption B.5 |
| | Internal checks and balances to ensure consistency with the anti-corruption commitment. | N/A | The 10th Principle Against Corruption B.6 |
| | Monitoring and improvement processes. | N/A | The 10th Principle Against Corruption B.7 |

Possible Gaps

- N/A

IAEG-SDG indicators

| Indicators | Units |
|--|-----------------|
| 16.5.1 Proportion of persons who had at least one contact with a public official and who paid a bribe to a public official, or were asked for a bribe by those public officials, during the previous 12 months | % of persons |
| 16.5.2 Proportion of businesses that had at least one contact with a public official and that paid a bribe to a public official, or were asked for a bribe by those public officials during the previous 12 months | % of businesses |



Target 16.6

Develop effective, accountable and transparent institutions at all levels

Possible relevant business actions to help achieve this target:

- Supporting governments, enforcement agencies and other agencies by engaging responsibly with them and, by doing so, increasing societal trust in public institutions.
- Providing capacity to develop effective, accountable and transparent institutions.
- Developing innovative solutions for public services, operating system and data management that contribute to improve the effectiveness, accountability and transparency of public institutions.
- Aligning reporting practices with institutions that help define corporate governance rules.
- Internally, establishing effective, accountable and transparent governance structures. Demonstrating the process through which governance bodies are elected/recruited, their roles and responsibilities and any relevant relationships, such as potential or actual conflicts of interest and how these are handled. This can include information on: cross-board membership, cross-shareholding with suppliers and other stakeholders, existence of a controlling shareholder and related party disclosures, and also information on if the chair of the highest governance body is also an executive officer and if so, his or her function within the organization's management and the reasons for this arrangement. Establishing audit committees and making the signed and dated external and internal audit reports available for shareholders and stakeholders where relevant.
- Understanding outcomes driven by financial inclusion such as access to capital for women, job creation, increased sustainable livelihoods in urban areas, and improved transparency.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|---|
| Examples of relevant UN Conventions and other key international agreements | UNCAC, OECD Anti-Bribery Convention, UNGP, Johannesburg Declaration |
| Publications and other resources on Business and the SDGs | 13, 46, 81, 97 |



Disclosures 16.6

| Business Theme | Available Business Disclosures | Units | Source |
|---|--|--------------------------|--|
| Effective, accountable and transparent governance | Number of board meetings and attendance rate. | Number of meetings and % | UNCTAD proposed core SDGs reporting indicators D.1.1 |
| | Compensation total and compensation per board member and executive. | \$ currency | UNCTAD proposed core SDGs reporting indicators D.1.5 |
| | Existence of audit committee, number of meetings and attendance rate. | Number of meetings, % | UNCTAD proposed core SDGs reporting indicators D.1.4 |
| | a. Whether the chair of the highest governance body is also an executive officer in the organization. b. If the chair is also an executive officer, describe his or her function within the organization's management and the reasons for this arrangement. | N/A | GRI Standard 102-23 |
| | a. Processes for the highest governance body to ensure conflicts of interest are avoided and managed. b. Whether conflicts of interest are disclosed to stakeholders, including, as a minimum: i. Cross-board membership; ii. Cross-shareholding with suppliers and other stakeholders; iii. Existence of controlling shareholder; iv. Related party disclosures. | N/A | GRI Standard 102-25 |

Possible Gaps

- Impact outcomes driven by financial inclusion such as access to capital for women, job creation, increased sustainable livelihoods in urban areas, and improved transparency
- New approaches to monitoring and measuring amounts mobilized from the private sector for sustainable development as a result of public sector interventions can enhance transparency, help to improve financing strategies and promote good practices
- Mandatory and transparent country-by-country reporting (as opposed to self-reporting and self-assessment)

IAEG-SDG indicators

| Indicators | Units |
|---|-------------------------------|
| 16.6.1 Primary government expenditures as a proportion of original approved budget, by sector (or by budget codes or similar) | % of original approved budget |
| 16.6.2 Proportion of the population satisfied with their last experience of public services | % of population |



Target 16.7

Ensure responsive, inclusive, participatory and representative decision-making at all levels

Possible relevant business actions to help achieve this target:

- Engaging responsibly in policy-making processes and, by doing so, increasing societal trust in public institutions.
- Promoting international agreements and social dialogue in supply chains.
- Making governance and decision making process clear, and consulting with employees and stakeholders, such as trade unions, when making big decisions to ensure these decisions are inclusive of multiple stakeholders.
- Disclosing information about the composition of the highest governance body and its committees (such as executive or non-executive members, independence, tenure on the governance body, number of each individual's other significant positions/commitments and the nature of the commitments, gender, membership of under-represented social groups, competences, and stakeholder representation).
- Reporting business' governance structure information (such as the number of board meetings and attendance rates, the highest governance body's role in the identification and management of environmental and social impacts, and the highest governance body's role in the implementation of due diligence processes).
- Reporting whether stakeholder consultation is used to support the highest governance body's identification and management of economic, environmental and social impacts, risks, and opportunities.
- Reporting the nomination and selection processes for the highest governance body and its committees, and the criteria used (e.g. related to diversity, independence, expertise and experience and stakeholder involvement).

Sources

(for more information, please see Appendices III & VI)

| | |
|--|---|
| Examples of relevant UN Conventions and other key international agreements | UDHR, CRPD, CRC, ICRMW, UNDRIP, Doha Declaration, Delhi Declaration |
| Publications and other resources on Business and the SDGs | 12, 14, 45, 57, 63, 81, 89, 99, 103 |



Disclosures 16.7

| Business Theme | Available Business Disclosures | Units | Source |
|---------------------------|---|--------------|--|
| Inclusive decision making | Board members by age range. | Number and % | UNCTAD proposed core SDGs reporting indicators D.1.3 |
| | Composition of the highest governance body and its committees by: <ol style="list-style-type: none"> Executive or non-executive; Independence; Tenure on the governance body; Number of each individual's other significant positions and commitments, and the nature of the commitments; Gender; Membership of under-represented social groups; Competencies relating to economic, environmental, and social topics; Stakeholder representation. | Number | GRI Standard 102-22 |
| | Nomination and selection processes for the highest governance body and its committees. | N/A | GRI Standard 102-24 |
| | Criteria used for nominating and selecting highest governance body members, including whether and how: <ol style="list-style-type: none"> Stakeholders (including shareholders) are involved; Diversity is considered; Independence is considered; Expertise and experience relating to economic, environmental, and social topics are considered. | N/A | GRI Standard 102-24 |
| | Highest governance body's role in identifying and managing economic, environmental, and social topics and their impacts, risks, and opportunities – including its role in the implementation of due diligence processes. | N/A | GRI Standard 102-29 |
| | Whether stakeholder consultation is used to support the highest governance body's identification and management of economic, environmental, and social topics and their impacts, risks, and opportunities. | N/A | GRI Standard 102-29 |
| | <ol style="list-style-type: none"> Processes for consultation between stakeholders and the highest governance body on economic, environmental, and social topics. If consultation is delegated, describe to whom it is delegated and how the resulting feedback is provided to the highest governance body. | N/A | GRI Standard 102-21 |
| | <ol style="list-style-type: none"> How stakeholders' views are sought and taken into account regarding remuneration. If applicable, the results of votes on remuneration policies and proposals. | N/A | GRI Standard 102-37 |

Possible Gaps

- Stakeholder engagement with local communities where the company seeks to operate
- The company has a system in place to incorporate external and local (market) perspectives
- Process of governance and decision making

IAEG-SDG indicators

| Indicators | Units |
|---|---------------------------------------|
| 16.7.1 Proportions of positions (by sex, age, persons with disabilities and population groups) in public institutions (national and local legislatures, public service, and judiciary) compared to national distributions | % of positions in public institutions |
| 16.7.2 Proportion of population who believe decision-making is inclusive and responsive, by sex, age, disability and population group | % of population |



Target 16.8

Broaden and strengthen the participation of developing countries in the institutions of global governance

There is very little information available on how business could support the achievement of this target through core business strategies and operations. Therefore this publication does not include any illustrative actions or indicator mapping for this target.

Target 16.9

By 2030, provide legal identity for all, including birth registration

There is very little information available on how business could support the achievement of this target through core business strategies and operations. Therefore this publication does not include any illustrative actions or indicator mapping for this target.



Target 16.10

Ensure public access to information and protect fundamental freedoms, in accordance with national legislation and international agreements

Possible relevant business actions to help achieve this target:

- Supporting the promotion, building or strengthening of legal frameworks and accountable institutions - complementing, rather than substituting, government action.
- Working with governments and civil society organizations in promoting the importance of representative and participatory decision making in the development of laws and policies. Engaging responsibly to promote that laws and policies are respectful of human rights and other civic freedoms.
- Within business activities, upholding the human right to freedom of expression and information, also by having a robust complaint system or grievance mechanism to record, log and resolve issues. Recording expressions of dissent by type, issue, scale and response, and referring to methods based on dialogue and engagement with a view to seek agreed solutions. Communicating this information externally (without compromising the privacy of complainers nor commercial confidentiality), to transfer knowledge of best practices, remediation of complaints and lessons learned. Understanding the number of substantiated complaints regarding breaches of customer privacy and losses of customer data.
- Encouraging freedom of expression throughout the supply chain by encouraging similar practices in suppliers and raising awareness of human rights and the protection of the rights of employees and stakeholders.
- Not misrepresenting nor omitting information about deceptive, misleading, fraudulent or unfair practices and providing sufficient information for consumers to make informed decisions. Preventing violation of consumer privacy, including security breaches, for business involved in collecting personal data from consumers.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|--|
| Examples of relevant UN Conventions and other key international agreements | UDHR, ICCPR, ICESCR, ICERD, CRC, ICRMW, UNDRIP, UNGP |
| Publications and other resources on Business and the SDGs | 30, 43, 46, 81, 116 |

Disclosures 16.10

| Business Theme | Available Business Disclosures | Units | Source |
|-----------------------|---|-----------------------------------|--------------------|
| Protection of privacy | Total number of substantiated complaints received concerning breaches of customer privacy, categorized by: <ol style="list-style-type: none"> i. Complaints received from outside parties and substantiated by the organization; ii. Complaints from regulatory bodies. | Number of complaints | GRI Standard 418-1 |
| | Total number of identified leaks, thefts, or losses of customer data. | Number of leaks, thefts or losses | GRI Standard 418-1 |

Possible Gaps

- % of employees with access to grievance mechanisms
- Expressions of dissent by type, issue, scale and response

IAEG-SDG indicators

| Indicators | Units |
|---|---------------------|
| 16.10.1 Number of verified cases of killing, kidnapping, enforced disappearance, arbitrary detention and torture of journalists, associated media personnel, trade unionists and human rights advocates in the previous 12 months | Number of cases |
| 16.10.2 Number of countries that adopt and implement constitutional, statutory and/or policy guarantees for public access to information | Number of countries |

GOAL 17. PARTNERSHIPS FOR THE GOALS

17 PARTNERSHIPS
FOR THE GOALS





SUSTAINABLE DEVELOPMENT GOAL 17:

STRENGTHEN THE MEANS OF IMPLEMENTATION AND REVITALIZE THE GLOBAL PARTNERSHIP FOR SUSTAINABLE DEVELOPMENT



Target 17.1

Strengthen domestic resource mobilization, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection

Possible relevant business actions to help achieve this target:

- Considering the dependence of developing countries on corporate income tax, paying fair share of tax timely and responsibly.
- Being transparent about tax practices through country-by-country reporting. Progressively aligning economic activities with tax liabilities through justifying tax planning choices against the reality of operations and improving the international equity of tax payments.
- Improving the mobilization of resources through cooperating with national government and actively participating in joint development programs which respond to the needs and interests of developing countries, providing capacity building to small local business regarding tax payments.
- Preventing and removing stabilization clauses in their investment agreements with developing countries. Being transparent about interactions with tax authorities and refraining from seeking unfair tax incentives.
- Stop engaging in tax avoidance and focusing on joint development programs that create decent jobs, paying at a minimum the living wage, empowering people and restore the environment.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|--|
| Examples of relevant UN Conventions and other key international agreements | UDHR, ICESCR, Doha Declaration, Delhi Declaration, Addis Ababa Action Agenda |
| Publications and other resources on Business and the SDGs | 12, 45, 46, 51, 63 |

Target 17.2

Developed countries to implement fully their official development assistance commitments, including the commitment by many developed countries to achieve the target of 0.7 per cent of gross national income for official development assistance (ODA/GNI) to developing countries and 0.15 to 0.20 per cent of ODA/GNI to least developed countries; ODA providers are encouraged to consider setting a target to provide at least 0.20 per cent of ODA/GNI to least developed countries

There is very little information available on how business could support the achievement of this target through core business strategies and operations. Therefore this publication does not include any illustrative actions or indicator mapping for this target.



Target 17.3

Mobilize additional financial resources for developing countries from multiple sources

Possible relevant business actions to help achieve this target:

- Mobilizing and providing additional financial resources through paying tax and through investments.
- Paying fair share of tax timely and responsibly.
- Mobilizing private capital towards supporting sustainable development in developing countries.
- Reinvesting their share of profits in home countries (companies operating domestically).
- Enabling domestic industries to access international markets, linking them with multinational enterprises in the global value chain (companies operating through foreign investment).
- Focusing on joint development programs that create decent jobs, pay at a minimum the living wage, empower people and restore the environment.
- Working with the public sector to provide financial resources for sustainable development. When participating in blended finance partnerships, aligning the objective and the use of investment with the SDG priorities of the countries then invest in, and ensuring good corporate governance regarding to human rights and other internationally agreed principles across their operations.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|--|
| Examples of relevant UN Conventions and other key international agreements | UDHR, ICESCR, Doha Declaration, Delhi Declaration, Addis Ababa Action Agenda |
| Publications and other resources on Business and the SDGs | 12, 45, 50, 63 |

Target 17.4

Assist developing countries in attaining long-term debt sustainability through coordinated policies aimed at fostering debt financing, debt relief and debt restructuring, as appropriate, and address the external debt of highly indebted poor countries to reduce debt distress

There is very little information available on how business could support the achievement of this target through core business strategies and operations. Therefore this publication does not include any illustrative actions or indicator mapping for this target.



Target 17.5

Adopt and implement investment promotion regimes for least developed countries

Possible relevant business actions to help achieve this target:

- Participating in joint development programs implemented by national governments or international organizations, including contributing time, human and financial resources, as well as sector expertise and knowledge of local context.
- Providing feedback on development cooperation programs and help governments to refine private sector engagement frameworks.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|---------------------------|
| Examples of relevant UN Conventions and other key international agreements | UDHR, ICCPR, ICESCR, UNGP |
| Publications and other resources on Business and the SDGs | 45 |

Target 17.6

Enhance North-South, South-South and triangular regional and international cooperation on and access to science, technology and innovation and enhance knowledge-sharing on mutually agreed terms, including through improved coordination among existing mechanisms, in particular at the United Nations level, and through a global technology facilitation mechanism

There is very little information available on how business could support the achievement of this target through core business strategies and operations. Therefore this publication does not include any illustrative actions or indicator mapping for this target.

Target 17.7

Promote the development, transfer, dissemination and diffusion of environmentally sound technologies to developing countries on favourable terms, including on concessional and preferential terms, as mutually agreed

There is very little information available on how business could support the achievement of this target through core business strategies and operations. Therefore this publication does not include any illustrative actions or indicator mapping for this target.



Target 17.8

Fully operationalize the technology bank and science, technology and innovation capacity-building mechanism for least developed countries by 2017 and enhance the use of enabling technology, in particular information and communications technology

There is very little information available on how business could support the achievement of this target through core business strategies and operations. Therefore this publication does not include any illustrative actions or indicator mapping for this target.

Target 17.9

Enhance international support for implementing effective and targeted capacity-building in developing countries to support national plans to implement all the Sustainable Development Goals, including through North-South, South-South and triangular cooperation

Possible relevant business actions to help achieve this target:

- Strengthening local business ecosystems in partner countries through engaging via direct investment, providing in-house capacity, innovation and expertise, collaborating with third-parties including the local private sector, entering into joint ventures.
- Helping to develop an enabling environment through improving access to finance and integrating local business into the global value chain.
- Engaging in the dialogue between governments and other private sector actors to build multi-stakeholder-based public-private partnerships and establishing a platform for sharing technology and expertise.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|---------------------|
| Examples of relevant UN Conventions and other key international agreements | UDHR, ICCPR, ICESCR |
| Publications and other resources on Business and the SDGs | 28, 45 |

Target 17.10

Promote a universal, rules-based, open, non-discriminatory and equitable multilateral trading system under the World Trade Organization, including through the conclusion of negotiations under its Doha Development Agenda

There is very little information available on how business could support the achievement of this target through core business strategies and operations. Therefore this publication does not include any illustrative actions or indicator mapping for this target.



Target 17.11

Significantly increase the exports of developing countries, in particular with a view to doubling the least developed countries' share of global exports by 2020

There is very little information available on how business could support the achievement of this target through core business strategies and operations. Therefore this publication does not include any illustrative actions or indicator mapping for this target.

Target 17.12

Realize timely implementation of duty-free and quota-free market access on a lasting basis for all least developed countries, consistent with World Trade Organization decisions, including by ensuring that preferential rules of origin applicable to imports from least developed countries are transparent and simple, and contribute to facilitating market access

There is very little information available on how business could support the achievement of this target through core business strategies and operations. Therefore this publication does not include any illustrative actions or indicator mapping for this target.

Target 17.13

Enhance global macroeconomic stability, including through policy coordination and policy coherence

There is very little information available on how business could support the achievement of this target through core business strategies and operations. Therefore this publication does not include any illustrative actions or indicator mapping for this target.

Target 17.14

Enhance policy coherence for sustainable development

Possible relevant business actions to help achieve this target:

- Working together with other businesses to support international cross-sector initiatives and to reach global alignment on sustainable business behavior with an aim to make sustainability "business as usual".
- Actively engaging in dialogue with governments to co-design partnership initiatives and institutional frameworks for sustainable development.
- Actively supporting government actions promoting the public interest.
- Responsibly engaging in sustainable development policy: Identifying implications, influences, and opportunities to engage; aligning words with actions, ambitions and influences (both direct and indirect); and reporting on policy positions, influences and outcomes.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|---------------------|
| Examples of relevant UN Conventions and other key international agreements | UDHR, ICCPR, ICESCR |
|--|---------------------|

| | |
|---|-----------------------|
| Publications and other resources on Business and the SDGs | 1, 12, 28, 45, 81, 99 |
|---|-----------------------|



Target 17.15

Respect each country's policy space and leadership to establish and implement policies for poverty eradication and sustainable development

There is very little information available on how business could support the achievement of this target through core business strategies and operations. Therefore this publication does not include any illustrative actions or indicator mapping for this target.

Target 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

Possible relevant business actions to help achieve this target:

- Taking part in the UN multi-stakeholder mechanisms to share perspectives and ensure business interests and expertise on science, technology and innovation.
- Supporting joint development initiatives with governments, civil society and international organizations through providing capital flows, direct investment and through advocacy.
- Helping to develop local businesses and integrate them into global value chains.
- Promoting and engaging in pre-competitive collaboration with peers around critical issues facing an industry.
- Participating in international cooperative mechanisms and working with governmental and non-governmental partners to facilitate the diffusion of leading technology, products, systems services and infrastructures and develop in science, technology and innovation.
- Identifying and testing best practices for public-private partnerships through exchanging knowledge and experiences. Using these guides on best practice, studies and innovative tools in capacity-building programs and training.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|-------------------|
| Examples of relevant UN Conventions and other key international agreements | UDHR, ICESCR |
| Publications and other resources on Business and the SDGs | 3, 28, 45, 53, 65 |



Target 17.17

Encourage and promote effective public, public-private and civil society partnerships, building on the experience and resourcing strategies of partnerships

Possible relevant business actions to help achieve this target:

- Entering into transparent and accountable partnership with governments, civil society and all other relevant actors in sustainable development.
- Complementing the other parties to provide the full depth of resources, expertise and technological innovation needed to achieve sustainable development.
- Supporting joint development initiatives and/or international cooperative mechanisms and working with governmental and non-governmental partners, civil society and international organizations.
- Exchanging knowledge and experiences through public-private partnership projects, to lead to identification and testing of best practices. Using these existing best practices in capacity-building programs and trainings, together with studies and innovative tools for public-private partnerships.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|---|
| Examples of relevant UN Conventions and other key international agreements | Rio Declaration, Johannesburg Declaration |
| Publications and other resources on Business and the SDGs | 3, 28, 45, 50, 75 |

Disclosures 17.17

| Business Theme | Available Business Disclosures | Units | Source |
|----------------|--------------------------------|-------|--------|
| N/A | | | |

Possible Gaps

- Public-private partnerships aligned with core business strategy

IAEG-SDG indicators

| Indicators | Units |
|--|-------|
| 17.17.1 Amount of United States dollars committed to public-private and civil society partnerships | \$USD |



Target 17.18

By 2020, enhance capacity-building support to developing countries, including for least developed countries and small island developing States, to increase significantly the availability of high-quality, timely and reliable data disaggregated by income, gender, age, race, ethnicity, migratory status, disability, geographic location and other characteristics relevant in national contexts

There is very little information available on how business could support the achievement of this target through core business strategies and operations. Therefore this publication does not include any illustrative actions or indicator mapping for this target.

Target 17.19

By 2030, build on existing initiatives to develop measurements of progress on sustainable development that complement gross domestic product, and support statistical capacity-building in developing countries

Possible relevant business actions to help achieve this target:

- Publicly disclosing corporate sustainability information and data and increasing accountability, transparency and data quality. Building monitoring and reporting systems against international standards and commonly-agreed indicators.
- Supporting initiatives advocating the disclosure and use of sustainable development data.

Sources

(for more information, please see Appendices III & VI)

| | |
|--|---------------|
| Examples of relevant UN Conventions and other key international agreements | ICCPR, ICESCR |
|--|---------------|

| | |
|---|-----------|
| Publications and other resources on Business and the SDGs | 1, 31, 45 |
|---|-----------|



APPENDICES





I. Cross-cutting principles relevant to this publication

There are some overarching considerations to keep in mind when reading the actions and disclosures. Reporting on the SDGs should be firmly embedded within a broader set of principles.

On the illustrative lists of possible actions:

- They are included as illustrations to help businesses understand the targets and consider practical actions.
- They illustrate actions and impacts that businesses can have on the SDGs through their core business strategy and operations. This includes impacts through product stewardship and product innovation. Corporate philanthropy, lobbying and advertising are not specifically included in each narrative, although they may be relevant to various targets in specific contexts.
- The actions listed in this document form a non-comprehensive list and are presented as illustrative examples, as this document does not aim to be prescriptive. However, there are actions that businesses are always expected to undertake, including respecting human rights and complying with the law (see below).

UN Global Compact Ten Principles

Meaningful progress on the SDGs requires a principled approach, anchored in the UN Global Compact's Ten Principles.³¹ Responsible business practices consistent with human rights, labor, the environment, and anti-corruption principles are themselves a contribution to meeting the SDGs, as this supports equal access to the conditions necessary for human development. Principle-based business practices also create a strong foundation for other cutting edge innovations, enabling companies to lead from a position of integrity.

Materiality³²

Business is responsible for assessing material sustainability impacts and reporting accordingly. Individual businesses are invited to select those targets that are most relevant to them, based on the assessment of their positive and negative, current and potential impacts on the SDGs across their value chains. They can then select the appropriate disclosures, listed under each target. More detailed information on how an individual business can report on the SDGs will be included in A Practical Guide to Prioritizing, Measuring Progress and Taking Action.

Respecting fundamental Human Rights

Companies should respect the fundamental human rights of all persons. In particular, companies should give particular attention to issues of gender, vulnerability, and/or marginalization, and recognize the specific challenges faced by indigenous people, women, children, migrant workers and their families, persons with disabilities, national or ethnic minorities, religious and linguistic minorities, and other marginalized/underrepresented groups.

Companies should have mechanisms in place to ensure they are meeting their responsibility to respect human rights, including policy commitments, human rights impact assessments, human rights due diligence processes, and remediation processes for adverse human rights impacts. The UN Guiding Principles on Business and Human Rights are the basis for GRI standards (GRI 412) and other international reporting frameworks and provide guidance for business on how to implement and report human rights performance in their own operations as well as in their supply chains.

Accountability

More broadly, companies should implement procedures for creating accountability and transparency in their own operations, as well as in their business relationships and supply chains. This includes impact assessment, stakeholder consultation, and due diligence. Transparency and accountability ensures that negative impacts do not undermine positive contributions, and therefore leads to improved SDG performance.³³

One area in which this is of vital importance is corruption. Although corruption is also not addressed in each narrative, if present, corruption will undermine performance on the targets.

Due diligence

More broadly, companies should use enforcement mechanisms and undertake due diligence reviews of their own operations, as well as in their supply chains. This contributes to greater transparency and accountability and ultimately to improved SDG performance.³³

31. <https://www.unglobalcompact.org/what-is-gc/mission/principles>

32. For the definition of materiality, see Global Reporting Initiative (GRI). (2016). GRI Standards. Retrieved from: <https://www.globalreporting.org/standards/>

33. Refer to GRI Standards 103 for further information.



The SDGs are interconnected

The 17 SDGs are interconnected: actions which contribute to one of the SDG targets may also have an impact on other targets. Likewise, some overarching issues can affect multiple targets. For example there is a gender component to achieving many of the targets, not just those under SDG 5 (Gender Equality) or SDG 10 (Reduced Inequalities). The editorial team has tried to focus the list of actions by excluding overlap unless it is essential for businesses to understand the possible actions per target.

Navigation through available disclosures by theme

The editorial team has tried to list all existing and established disclosures for each relevant target. For some targets, there are only a few disclosures. For others, the list is quite long, and some disclosures may be very similar to one another. To make it easier to navigate through these lists, a business theme to each disclosure has been assigned.³⁴ This means that a company can focus on a subset of the indicator list, if only specific aspects of the target are relevant for them.

Mind the gaps; reporting on Management Approach when indicators are not yet available

While this document offers indicators for use in SDG reporting, in some cases, there are no existing and established disclosures available (i.e., there are gaps). In these instances, companies should, at a minimum, apply GRI Standard 103 to any subject matter which lacks disclosures.

Language and definitions

The language and definitions used in the narratives stem from the sources used or the stakeholder input received. Wherever possible, the editorial team has endeavored to ensure that terms are used in the same way within individual narratives. For clarification on the context around specific language, please refer to the listed sources per narrative.

34. Business themes are a more detailed categorization derived from the SDG Compass and adapted to the content of the current document. Each SDG target could relate to several business themes.



II. SDG target list

The table below lists the 3 categories of targets, as outlined in the Introduction on page 14. All SDGs and their targets are equally important. Based on the information assessed when drafting this publication, the editorial team considers that some SDG targets are more likely to be relevant to general business than others. Targets listed here as “less likely to be relevant” for business in general could potentially be very relevant for an individual business, depending on its sector and operating context.

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| Targets likely to be relevant to business | |
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| Targets less likely to be relevant to business | |
|--|----------|
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III. List of publications and other resources that informed this publication

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IV. Criteria for selecting the disclosure and indicator sources

A limited number of disclosure and indicator sets was selected. The disclosures may be quantitative or qualitative, outcome-oriented or process-oriented, entity-specific or related to the value chain.

The criteria listed in the table below were used to select the indicator sets. Criteria marked with (*) should be assessed on a case-by-case basis. When several indicator sets meet all the criteria, those with the highest number of users were prioritized.

Organizational Background

1. The issuing organization provides publicly-available information about the development process of the reporting standard
2. The indicator set was developed using a collaborative, representative, robust, and transparent process; or developed in an inter-governmental setting
3. The issuing organization is non-profit
4. The indicator was used in the SDG Compass (which used these same criteria at time of implementation in 2015)

Content

5. The indicator set offers indicators across all pillars of sustainable development. Issue-specific indicator sets may be selected when relevant for addressing a particular sustainable development goal or target*

Applicability

6. The indicator set is generally applicable or country/region-specific, when relevant for addressing a particular sustainable development goal or target*
7. The indicator set is applicable to all organizations or sector-specific, when relevant for addressing a particular sustainable development goal or target*

Accessibility

8. The indicator set is available in English
9. The indicator set is available for free

Validity

10. The indicator set is current and in use



V. List of disclosure and indicator sources considered

Sources of disclosures used here and in the SDG Compass

- GRI Standards
- GRI G4 Sustainability Reporting Guidelines
- CEO Water Mandate's Corporate Water Disclosure Guidelines
- The Women's Empowerment Principles: Reporting on Progress (aligned with GRI G4)
- UN Global Compact-Oxfam Poverty Footprint
- Understanding and Measuring Women's Economic Empowerment, Definition, Framework and Indicators
- WASH Pledge and Guiding Principles for Implementation

Other sources of business disclosures

- CDP 2017 Climate Change Information Request (CDP 2017 Climate Change)
- CDP 2017 Forests Information Request (CDP 2017 Forests)
- CDP 2017 Water Information Request (CDP 2017 Water)
- UNCTAD, Enhancing the role of reporting in attaining the Sustainable Development Goals: Integration of environmental, social and governance information into company reporting (UNCTAD proposed core SDGs reporting indicators)
- Quick guide to the Aichi Biodiversity Targets
- Development of Guidance on Extended Producer Responsibility (EPR)
- Business Call to Action (BCtA) indicators
- Reporting Guidance on the 10th Principle against corruption, the UN Global Compact
- Behind the Brands scorecard indicator
- Inequality: An investor guide Social & Business Ethics, Kepler/Cheuvreux (Kepler/Cheuvreux Inequality Footprint)

Source of disclosures used here and adapted from the following sources

- World Development Indicators, World Bank
- WHO Global Health Observatory indicator
- Global Innovation Index
- Global Rights Index, International Trade Union Confederation
- Environmental Performance Index, Yale University
- Aquastat, Food and Agriculture Organisation
- Red List, IUCN
- AAAQ Framework Generic Indicator, the Danish Institute of Human Rights
- ILO Decent Work Indicators, International Labour Organisation
- The U.S. Cities SDG Index, UNSDSN (UNSDSN indicators)

IAEG-SDG Indicators

- UN Statistical Commission, Report of the Inter-Agency and Expert Group on Sustainable Development Goal Indicators (E/CN.3/2017/2), Annex III



VI. Examples of relevant UN Conventions and other internationally agreed instruments

| Abbreviation | Instrument |
|--|--|
| 1958 Agreement | Agreement concerning the adoption of uniform technical prescriptions for wheeled vehicles, equipment and parts which can be fitted and/or be used on wheeled vehicles and the conditions for reciprocal recognition of approvals granted on the basis of these prescriptions |
| 1961 Single Convention | Single Convention on Narcotic Drugs of 1961 |
| 1997 Agreement | Agreement concerning the adoption of uniform conditions for periodical technical inspections of wheeled vehicles and the reciprocal recognition of such inspections |
| 1998 GTRs | UN Global Technical Regulations (1998 Agreement) |
| A/HRC/RES/15/9 | Resolution adopted by the Human Rights Council 15/9 Human rights and access to safe water and sanitation |
| A/RES/64/292 | Resolution adopted by the General Assembly on 28 July 2010, 64/292. The human right to water and sanitation |
| Addis Ababa Action Agenda | Financing for development |
| Aichi Biodiversity Targets | Strategic Plan for Biodiversity 2011-2020, including Aichi Biodiversity Targets |
| Basel Convention | Basel Convention: Control of Transboundary Movements of Hazardous Wastes and their Disposal, 1995 |
| Beijing Declaration | Beijing Declaration and Platform for Action, the Fourth World Conference on Women |
| CAT | Convention against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment |
| CBD | Convention on Biological Diversity |
| CEDAW | Convention on the Elimination of All Forms of Discrimination Against Women |
| CITES | Convention on International Trade in Endangered Species of Wild Fauna and Flora, 1973 |
| Convention against Discrimination in Education | UNESCO Convention against Discrimination in Education |
| CRC | Convention on the Rights of the Child |
| CRPD | Convention on the Rights of Persons with Disabilities |
| CTOC | United Nations Convention against Transnational Organized Crime |
| Cultural Property | Convention on the Means of Prohibiting and Preventing the Illicit Import |
| Declaration of Alma-Ata | Declaration of Alma-Ata, International Conference on Primary Health Care, Alma-Ata, USSR, 6-12, September 1978 |
| Delhi Declaration | Delhi Declaration of 4th BRICS Summit |
| DEVAW | Declaration on the Elimination of Violence against Women |
| Doha Declaration | International trade |
| Dublin Principles | Dublin Statement on Water and Sustainable Development |
| FCTC | WHO Framework Convention on Tobacco Control |
| Forest Principles | Non-Legally Binding Authoritative Statement of Principles for a Global Consensus on the Management, Conservation and Sustainable Development of All Types of Forests |
| Fundamental Principles and Rights at Work | ILO Declaration on Fundamental Principles and Rights at Work and its Follow-up |
| HR Council A/HRC/20/26 | HR Council A/HRC/20/26: The right to benefit from scientific progress and its applications |
| ICCPR | International Covenant on Civil and Political Rights |
| ICERD | International Convention on the Elimination of All Forms of Racial Discrimination |
| ICESCR | International Covenant on Economic, Social and Cultural Rights |
| ICPD 1994 | International Conference on Population and Development (right to sexual and reproductive health) |
| ICRMW | International Convention on the Protection of the Rights of All Migrant Workers and Members of Their Families |
| IHR | International Health Regulations |
| ILO C029 | Forced Labour Convention, 1930 (No. 29) |
| ILO C081 | Labour Inspection Convention, 1947 (No. 81) |
| ILO C087 | Freedom of Association and Protection of the Right to Organise Convention, 1948 (No. 87) |
| ILO C095 | Protection of Wages Convention, 1949 (No. 95) |



| Abbreviation | Instrument |
|--------------|---|
| ILO C097 | Migration for Employment Convention (revised), 1949 (No. 97) |
| ILO C098 | Right to Organise and Collective Bargaining Convention, 1949 (No. 98) |
| ILO C100 | Equal Remuneration Convention, 1951 (No. 100) |
| ILO C102 | Social Security (Minimum Standards) Convention, 1952 (No. 102) |
| ILO C105 | Abolition of Forced Labour Convention, 1957 (No. 105) |
| ILO C111 | Discrimination (Employment and Occupation) Convention, 1958 (No. 111) |
| ILO C118 | Equality of Treatment (Social Security) Convention, 1962 (No. 118) |
| ILO C121 | Employment Injury Benefits Convention, 1964 (Schedule I amended in 1980) (No. 121) |
| ILO C122 | Employment Policy Convention, 1964 (No. 122) |
| ILO C130 | Medical Care and Sickness Benefits Convention, 1969 (No. 130) |
| ILO C131 | Minimum Wage Fixing Convention, 1970 (No. 131) |
| ILO C135 | Workers' Representatives Convention, 1971 (No. 135) |
| ILO C138 | Minimum Age Convention, 1973 (No. 138) |
| ILO C142 | Human Resources Development Convention, 1975 (No. 142) |
| ILO C143 | Migrant Workers (Supplementary Provisions) Convention, 1975 (No. 143) |
| ILO C144 | Tripartite Consultation (International Labour Standards) Convention, 1976 (No. 144) |
| ILO C146 | Seafarers' Annual Leave with Pay Convention, 1976 (No. 146) |
| ILO C148 | Working Environment (Air Pollution, Noise and Vibration) Convention, 1977 (No. 148) |
| ILO C154 | Collective Bargaining Convention, 1981 (No. 154) |
| ILO C155 | Occupational Safety and Health Convention, 1981 (No. 155) |
| ILO C156 | Workers with Family Responsibilities Convention, 1981 (No. 156) |
| ILO C157 | Maintenance of Social Security Rights Convention, 1982 (No. 157) |
| ILO C159 | Vocational Rehabilitation and Employment (Disabled Persons) Convention, 1983 (No. 159) |
| ILO C161 | Occupational Health Services Convention, 1985 (No. 161) |
| ILO C168 | Employment Promotion and Protection against Unemployment Convention, 1988 (No. 168) |
| ILO C169 | The Indigenous and Tribal Peoples Convention, 1989 (No. 169) |
| ILO C173 | Protection of Workers' Claims (Employer's Insolvency) Convention, 1992 (No. 173) |
| ILO C174 | Prevention of Major Industrial Accidents Convention, 1993 (No. 174) |
| ILO C182 | Worst Forms of Child Labour Convention, 1999 (No. 182) |
| ILO C183 | Maternity Protection Convention, 2000 (No. 183) |
| ILO C187 | Promotional Framework for Occupational Safety and Health Convention, 2006 (No. 187) |
| ILO C189 | Domestic Workers Convention, 2011 (No. 189) |
| ILO P029 | Protocol of 2014 to the Forced Labour Convention, 1930 |
| ILO R090 | Equal Remuneration Recommendation, 1951 (No. 90) |
| ILO R111 | Discrimination (Employment and Occupation) Recommendation, 1958 (No. 111) |
| ILO R115 | Workers' Housing Recommendation, 1961 (No. 115) |
| ILO R116 | Reduction of Hours of Work Recommendation, 1962 (No. 116) |
| ILO R122 | Employment Policy Recommendation, 1964 (No. 122) |
| ILO R147 | Occupational Cancer Recommendation, 1974 (No. 147) |
| ILO R156 | Working Environment (Air Pollution, Noise and Vibration) Recommendation, 1977 (No. 156) |
| ILO R163 | Collective Bargaining Recommendation, 1981 (No. 163) |
| ILO R164 | Occupational Safety and Health Recommendation, 1981 (No. 164) |
| ILO R165 | Workers with Family Responsibilities Recommendation, 1981 (No. 165) |
| ILO R169 | Employment Policy (Supplementary Provisions) Recommendation, 1984 (No. 169) |
| ILO R171 | Occupational Health Services Recommendation, 1985 (No. 171) |
| ILO R180 | Protection of Workers' Claims (Employer's Insolvency) Recommendation, 1992 (No. 180) |
| ILO R181 | Prevention of Major Industrial Accidents Recommendation, 1993 (No. 181) |



| Abbreviation | Instrument |
|---|---|
| ILO R189 | Job Creation in Small and Medium-Sized Enterprises Recommendation, 1998 (No. 189) |
| ILO R190 | Maternity Protection Recommendation, 2000 (No. 191) |
| ILO R191 | Maternity Protection Recommendation, 2000 (No. 191) |
| ILO R194 | List of Occupational Diseases Recommendation, 2002 (No. 194) |
| ILO R195 | Human Resources Development Recommendation, 2004 (No. 195) |
| ILO R200 | HIV and AIDS Recommendation, 2010 (No. 200) |
| ILO R202 | Social Protection Floors Recommendation, 2012 (No. 202) |
| ILO R203 | Forced Labour (Supplementary Measures) Recommendation, 2014 (No. 203) |
| ILO Report IV | Report IV Decent work in global supply chains, 105th Session, International Labour Conference |
| Johannesburg Declaration | Johannesburg Declaration on Sustainable Development |
| Kyoto Protocol | Kyoto Protocol to the United Nations Framework Convention on Climate Change, 1998 |
| London Convention | Convention on the Prevention of Marine Pollution by Dumping of Wastes and Other Matter, 1972 |
| MAATM | OECD Convention on Mutual Administrative Assistance in Tax Matters |
| Manado Ocean Declaration | Manado Ocean Declaration |
| MARPOL | International Convention for the Prevention of Pollution from Ships, 1973 |
| MNE Declaration | Tripartite declaration of principles concerning multinational enterprises and social policy |
| Montreal Protocol | Montreal Protocol on Substances that Deplete the Ozone Layer, 1987 |
| NAGOYA | The Nagoya Protocol on Access to Genetic Resources and the Fair and Equitable Sharing of Benefits Arising from their Utilization to the Convention on Biological Diversity |
| New Urban Agenda | New Urban Agenda, 2016 |
| OECD Anti-Bribery Convention | Convention on Combating Bribery of Foreign Public Officials in International Business Transactions |
| OECD Model Tax Convention | Model Tax Convention on Income and on Capital |
| Ottawa Charter | Ottawa Charter for Health Promotion |
| Palermo Protocols | Supplements to the United Nations Convention against Transnational Organized Crime, including: Protocol to Prevent, Suppress and Punish Trafficking in Persons, Especially Women and Children, Protocol against the Smuggling of Migrants by Land, Sea and Air, and Protocol against the Illicit Manufacturing and Trafficking in Firearms, Their Parts and Components and Ammunition |
| Paris Agreement | Paris Agreement |
| Psychotropic Convention | Convention on Psychotropic Substances of 1971 |
| Ramsar Convention | Convention on Wetlands of International Importance especially as Waterfowl Habitat, 1994 |
| Refugees Convention | The 1951 Refugee Convention |
| Revised GPA | Revised Agreement on Government Procurement |
| Right to Food Guidelines | Voluntary Guidelines to support the progressive realization of the right to adequate food in the context of national food security |
| Rio Declaration | Rio declaration on Environment and development |
| Rome Declaration on Nutrition | Rome Declaration on Nutrition, Second International Conference on Nutrition, Rome, 2014 |
| Rome Declaration on World Food Security | Rome Declaration on World Food Security, World Food Summit, Rome, 1996 |
| Rotterdam Convention | Rotterdam Convention on the Prior Informed Consent Procedure for Certain Hazardous Chemicals and Pesticides in International Trade |
| RS | Convention on the Reduction of Statelessness |
| Sendai Framework | Sendai Framework for Disaster Risk Reduction |
| SSP | Convention relating to the Status of Stateless Persons |
| Stockholm Convention | Stockholm Convention on Persistent Organic Pollutants |
| The FATF Recommendations | International Standards on Combating Money Laundering and the Financing of Terrorism & Proliferation: The FATF Recommendations |
| The Monterrey Consensus | Financing for development |
| Trafficking Convention 1949 | Convention for the Suppression of the Traffic in Persons and of the Exploitation of the Prostitution of Others |
| UDCD | Universal Declaration on Cultural Diversity |
| UDHR | Universal Declaration of Human Rights |



| Abbreviation | Instrument |
|--------------------------------------|---|
| UNCAC | United Nations Convention against Corruption |
| UNCCD | United Nations Convention to Combat Desertification in those Countries Experiencing Serious Drought and/or Desertification, Particularly in Africa, 1994 |
| UNCLOS | United Nations Convention on the Law of the Sea, 1982 |
| UNDRIP | United Nations Declaration on the Rights of Indigenous Peoples |
| UNESCO Cultural Diversity Convention | Convention on the Protection and Promotion of the Diversity of Cultural Expressions |
| UNESCO EFA | UNESCO World Declaration on Education for All & Dakar Framework |
| UNFCCC | United Nations Framework Convention on Climate Change |
| UNGP | United Nations Guiding Principles on Business and Human Rights |
| Wagani Convention | The Convention to Ban the Importation into Forum Island Countries of Hazardous and Radioactive Wastes and to Control the Transboundary Movement and Management of Hazardous Wastes within the South Pacific Region. |
| Water Convention | Convention on the Protection and Use of Transboundary Watercourses and International Lakes |
| WHO/OCH/94.1 | WHO Occupational Health for All Declaration |
| World Heritage Convention | Convention Concerning the Protection of the World Cultural and Natural Heritage, 1972 |
| Youth Forum Declaration 2016 | Pre-Human Rights Council (HRC) Youth Forum Declaration by World YWCA, 32nd HRC Session, 2016 |



VII. Contributors

Business Reporting on the SDGs: An Analysis of Goals and Targets is a key deliverable from the partnership between GRI and the UN Global Compact. Technical and strategic support has been provided by PwC.

This document incorporates input from a multi-stakeholder advisory committee and a variety of stakeholders comprising business (including SMEs), academia, international institutions, national statistical offices, governments, civil society, investors, data users, statistical offices, and regional presences of GRI and the UN Global Compact organizations worldwide. Provision of input by stakeholders does not equal endorsement of the final product.

About the United Nations Global Compact

The United Nations Global Compact is a call to companies everywhere to align their operations and strategies with ten universally accepted principles in the areas of human rights, labour, environment and anti-corruption, and to take action in support of UN goals and issues embodied in the Sustainable Development Goals. The UN Global Compact is a leadership platform for the development, implementation and disclosure of responsible corporate practices. Launched in 2000, it is the largest corporate sustainability initiative in the world, with more than 9,500 companies and 3,000 non-business signatories based in over 160 countries, and more than 70 Local Networks. www.unglobalcompact.org

About GRI

GRI is an international independent organisation that has pioneered corporate sustainability reporting since 1997. GRI's mission is to empower decision-makers everywhere, through its sustainability reporting standards and multi-stakeholder network, to take action towards a more sustainable economy and world. There are over 100 countries communicating impact of business on critical sustainability issues with GRI. www.globalreporting.org

About PwC

PwC's purpose is to build trust in society and solve important problems. Our Sustainability team advise and support business and government to introduce, maintain and expand sustainable practices that make sound commercial sense and deliver positive societal impact. Our Sustainability team sits within a broader network of firms in 157 countries with more than 223,000 people who are committed to delivering quality in assurance, advisory and tax services. www.pwc.com/sustainability

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Disclaimer:

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UNCTAD and UN Environment guidance on SDG reporting

The United Nations Conference on Trade and Development (UNCTAD) and UN Environment are developing a project to identify a limited number of core indicators for corporate reporting on the SDGs. These core indicators cover the contribution of companies to attaining the SDGs in four key areas: economics, environment, society and governance. They constitute a minimum set of indicators, relevant across all industries, and do not preclude companies from disclosing additional data that is relevant to the SDGs. These indicators can be found at the intersection of the data needs for the SDG monitoring mechanism, regulatory requirements on reporting companies, and existing companies' reporting practices. This project is rolled out within the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting (ISAR), which is the UN focal point on issues of enterprise accounting and reporting. The ISAR network of experts, including its Consultative Group on Sustainability and SDG Reporting has partnered with UN Environment in order to gather the views of all stakeholders in an inclusive way. The two organizations are advisors to the Action Platform Reporting on the SDGs to ensure alignment. Once this set of core indicators has been formally adopted by ISAR, they will be fully incorporated as part of the indicator mapping of the Analysis.

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