

Business Reporting on the SDGs

AN ANALYSIS OF THE GOALS AND TARGETS



Developed by



Supported by



Business Reporting on the SDGs

An Analysis of the Goals and Targets

Developed by GRI and the UN Global Compact, with the support of PwC

Final draft for editing and design



DRAFT

Contents

| | | |
|------|---|-----|
| 1. | Introduction..... | 1 |
| 1.1. | Corporate reporting on the SDGs: Why it matters and where we stand today | 1 |
| 1.2. | How this document will help companies report on the SDGs | 1 |
| 1.3. | How this document was produced | 2 |
| 1.4. | The contents of this document: Business disclosures across SDG targets, indicators and gap analysis | 3 |
| 1.5. | How to use this document..... | 4 |
| 1.6. | Next steps | 5 |
| 2. | Targets..... | 6 |
| 3. | Appendices | 160 |
| 3.1. | SDG target list | 160 |
| 3.2. | Reference list | 163 |
| 3.3. | Criteria for selecting the indicator sets against which to map SDGs..... | 168 |
| 3.4. | List of indicators considered | 169 |
| 3.5. | Relevant International UN Conventions and other key international agreements and other internationally agreed instruments | 170 |
| 3.6. | Partners and contributors..... | 175 |

1. Introduction

1.1. Corporate reporting on the SDGs: Why it matters and where we stand today

The world has set a very ambitious and necessary agenda for achieving a better future for all, laying out a path through to 2030 to end extreme poverty, fight inequalities and injustice and protect our planet. The 17 Sustainable Development Goals (SDGs) provide a coherent, holistic framework for addressing the world's major sustainability challenges and their interconnections. The SDGs succeed the Millennium Development Goals (MDGs) and specifically call for business-led solutions and actions in developed and developing countries alike.

More and more businesses recognize their moral responsibility to play a role in delivering these goals, as well as the stake they have in creating a world that is peaceful, inclusive and environmentally secure. Apart from securing their license to operate, many businesses are aligning their strategies to the SDGs, as delivering these goals creates new opportunities and efficiency gains amounting to at least US\$12 trillion in revenue and savings by 2030¹. 71% of businesses say they are already planning how they will engage with the SDGs². Investors are also increasingly becoming interested in directing funds towards businesses that are leading the way in this area.

Sustainability reporting drives action and improved performance by increasing transparency. It is no surprise therefore that there is a growing interest from businesses and stakeholders alike in reporting on sustainability progress, and particularly on business impact on the SDGs. Currently 92% of the world's 250 largest businesses report on sustainability measures³. All 9,000 UNGC signatories (the majority of which are SMEs) report annually on their sustainability impacts. In fact, SDG target 12.6 explicitly recognizes the benefits of sustainability reporting and encourages companies to integrate this information in their reporting cycle.

The issue we face, however, is that there is currently no prescribed uniform methodology for measuring and reporting business progress and impact on the SDGs. Thousands of companies use reporting standards like GRI or proxies like the UNGC COP⁴, even though these reporting mechanisms were not originally designed for the SDGs, having been in place long before the SDGs were adopted. The complexity and sheer volume of the SDG targets also prevents SMEs (who represent a major part of the world economy)⁵ from reporting on their contribution to these goals.

Ultimately, our objective is to enable companies to include the SDGs in their reporting. In doing so, SDG reporting can be turned into a publicly available resource that enables transparency and comparability. This in turn will help direct innovation, strategic leadership and capital towards areas that contribute to the SDGs, creating a 'race to the top' that will accelerate progress towards the goals.

1.2. How this document will help companies report on the SDGs

This document aims to help companies understand how they impact the SDGs and their targets, by providing a list of indicators to make reporting on the SDGs straightforward and simple to execute - even for SMEs. It does not aim to create new norms, but provides a way to help incorporate the SDGs into current reporting standards such as the GRI Sustainability Reporting Standards (GRI Standards).

This is an initial inventory of what the SDG targets mean for businesses and will be complemented by a *Practical Guide to Prioritizing, Measuring Progress and Taking Action*, which will provide suggestions for individual companies

¹ Business and Sustainable Development Commission. (2017). Better Business, Better World. Retrieved from: <http://report.businesscommission.org/report>

² PwC. (2015). Make it your business: Engaging with the Sustainable Development Goals. Retrieved from https://www.pwc.com/gx/en/sustainability/SDG/SDG%20Research_FINAL.pdf

³ 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.

⁴ Communication on Progress

⁵ 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>

on **how** to report on the SDGs. This document builds on earlier work, namely the *SDG Compass*, developed by the UN Global Compact, GRI and the World Business Council for Sustainable Development (WBCSD).

1. It includes narratives outlining the business impacts on SDG targets and actions that businesses can undertake to help achieve the SDGs
2. It lists relevant existing and established indicators that businesses can use to report on their actions and measure progress against these targets
3. It aims to facilitate reporting by all businesses that want to contribute to the SDGs, both leaders and followers

These narratives will pave the way for aggregation across companies as well as enable comparison of the data. They will also help companies engage and communicate with governments on their SDG actions at a national level.

1.3. How this document was produced

This document has been produced as part of the work of the Action Platform Reporting on the SDGs, launched by the UN Global Compact and GRI in September 2016 (to learn more about the Action Platform, please refer to the text box About the Action Platform Reporting on the SDGs)⁶. The Business Reporting on the SDGs/*An Analysis of Goals and Targets* is a key partnership of the UN Global Compact and GRI. Technical and strategic support on the program has been provided by PwC, and PRI is a partner for the investor dimension of the program. To carry out the analysis presented here, we gathered input from various sources, outlined below.

The editorial team reviewed over 80 publications specifically addressing business contribution to the SDGs, expectations of action or an obligation to SDG reporting⁷. We also reviewed UN Conventions and other key international agreements and agreed instruments relevant to the SDGs, in order to ensure consistency with existing internationally agreed norms and standards. In addition, GRI and the UN Global Compact, went through several steps to engage with a broad variety of organizations and individual experts to request guidance and substantive input for this report, and very much value all contributions received, large and small.

First, GRI and the UN Global Compact convened a Multi-stakeholder Advisory Committee with around 70 participants from, amongst others, business (including SMEs), UN institutions, governments, civil society, business associations, investors, data users, Global Compact Local Networks and regional presence of GRI. The advisory committee met several times, and a substantive number of members provided written and verbal feedback on several rounds of the draft document. A list of the names of members and their respective organizations is provided in Appendix 3.6. The Multi-stakeholder Advisory Committee is further invited to advise the work of the Action Platform throughout 2018.

Second, GRI and the UN Global Compact engaged in deeper one-on-one consultations with experts from relevant organizations on specific topics for the purpose of drafting this document. Additionally, member organizations of the Corporate Reporting Dialogue (CRD)⁸ were invited to provide input on indicator sources and the indicator mapping.

Third, a survey of the GRI GOLD Community⁹ Members and UN Global Compact Advanced reporters¹⁰ was conducted to determine the most relevant business targets and corresponding focus.

⁶ The Action Platform refines the mapping in the SDG Compass previously released by GRI, UN Global Compact and WBCSD by first explicitly identifying what each of the SDG targets means for business before mapping existing indicators.

⁷ Please refer to Appendix 3.2 for the reference list.

⁸ Please refer to Appendix 3.6 for list of CRD members.

⁹ 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.

¹⁰ 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').

Text Box - About the Action Platform Reporting on the SDGs

This Action Platform is a two-year initiative led by the UN Global Compact and GRI, with strategic and substantive support from PwC. Companies across the globe were invited to engage with the platform by providing substantive input to its work and participating in the SDG Corporate Action Group through workshops to share emerging best practices. Currently, more than 30 companies are engaged with the platform. Additionally, about 70 representatives from a variety of organizations, including governments, civil society and UN institutions, were invited as members to the Multi-stakeholder Advisory Committee, to advise on the platform outcomes.

1.4. The contents of this document: Business disclosures across SDG targets, indicators and gap analysis

The SDGs are global, universal and interconnected. This means that all 17 SDGs and their 169 targets are potentially relevant to business. Consequently, all SDG targets have been reviewed and are included in this analysis¹¹. Some targets have more content as a result of the analyzed sources and the stakeholder input received. We recognize that this is an initial inventory, and that the understanding of how business can impact and contribute to the SDG targets can evolve over time. The Action Platform Reporting on the SDGs will address these issues later throughout its work.

For those targets where there is sufficient information publicly available, this document provides:

- Brief narratives outlining what the targets mean for businesses, including the impacts businesses can have and possible actions they can undertake
- A list of available established indicators¹² which businesses can use to report against the actions and impacts outlined in the narratives
- An indication of gaps where indicators suggested by the narratives are not available. Filling the gaps is out of scope of this exercise
- A table with corresponding government indicators¹³. Since business action should ultimately contribute to advance the goals and targets set by the international community, business indicators should have a link or relate to government indicators. Specifying this link is important, even though in many cases different stakeholders will have to use different indicators to measure their impacts and contributions to the SDGs.

The narratives include references to publications, international UN Conventions and other key international agreements and instruments which are linked to the SDGs. Although these conventions, agreements and instruments are aimed at nation-states and governmental action, they can be used to interpret business role or impact on the SDGs¹⁴. When aspects of the narratives regarding the role of business are included in international conventions we use the terminology “business should”; in all other cases we use the terminology “business can/could”. In this context, it is important to reiterate that this document does not aim to create (new) norms about what businesses are expected to do to advance the SDGs, but builds on existing sources and agreements and reflects stakeholders’ input.

The narratives focus on 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 community engagement are not specifically included in each narrative, although they may be relevant to various targets in specific contexts. Corruption is also not included in each narrative, although we note that if present it can undermine performance on many targets.

¹¹ The means of implementation are excluded from this exercise.

¹² Refer to appendix 3.4 for criteria for selecting the indicators sets against which to map SDGs.

¹³ 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. Retrieved from: <https://unstats.un.org/sdgs/indicators/Official%20Revised%20List%20of%20global%20SDG%20indicators.pdf>

¹⁴ The language and definitions used in the narratives stems from the sources used. Wherever possible we have 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.

For those SDG targets where there is limited information available on how business can contribute to their achievement:

We found it valuable to include the currently available information as a starting point, and encourage companies to build on the business expectations for areas where documented expectations don't currently exist. We do not include an indicator mapping for this group of targets, as an indicator mapping should be based on a strong and stable interpretation of what a target means for business. Many targets will be relevant to specific sub-populations, e.g. businesses active in specific sectors or specific geographical regions.

For those targets that relate very specifically to government expectations:

Overall, there is very little information available on what these targets mean for business in general, and we have chosen not to include a narrative or corresponding indicator mapping on these targets at this stage.

While the above is based on business at a generic level, individual businesses are invited to select those indicators that are most relevant to them, based on the principle of materiality.¹⁵

1.5. How to use this document

This *Analysis of Goals and Targets* is meant to be used as part of a regular reporting cycle alongside the *Practical Guide to Prioritizing, Measuring and Taking Action*, which will be published later in 2017.

The narratives outline both a minimum effort and the possibility to raise company ambition through additional contributions. Underlying each of the narratives are the UN Global Compact's Ten Principles, which outline how companies should do business responsibly. We do not focus on SDG leadership in the narratives¹⁶. However, we encourage companies to raise their ambition level and take on more than the minimum acceptable. Businesses should comply with the law of the operating country at a minimum. In addition, the business community can look for ways to make an additional (and often necessary) contribution where local laws may set the standard too low, for example regarding human rights. In such cases, internationally recognized standards can provide inspiration.

Businesses are responsible for understanding their own (context-specific) impacts.

It remains up to individual businesses- both large and small, in different operating contexts- to analyze which targets are relevant to them specifically, and to decide on appropriate action. Each business should start by understanding its (potential) impact, both positive and negative, direct and indirect, short-term and long-term, along the value chain, in accordance with the GRI reporting principles, such as Materiality.¹⁷

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*.

¹⁵ For suggestions on how to do this, please refer to the upcoming publication *Prioritizing, Measuring Performance and Taking Action*, which is anchored in the GRI Standards.

¹⁶ For inspiration and examples of SDG leadership please refer to the SDG Blueprint: <https://www.unglobalcompact.org/take-action/action/sdg-blueprint>. The SDG Blueprint also contains a list of pledges which companies can sign in order to improve their SDG performance.

¹⁷ Global Reporting Initiative (GRI). (2016). GRI Standards. Retrieved from: <https://www.globalreporting.org/standards/>

Due Diligence

We encourage companies to use enforcement mechanisms and undertake due diligence reviews. This contributes to greater transparency and accountability and ultimately to improved SDG performance.¹⁸

Navigating through available indicators

Indicators have been assigned a business theme.¹⁹ As there may be many similar available business indicators under one target, business themes are meant to group indicators to make it simpler for companies to choose among them.

Reporting on Management Approach when indicators are not available

While this document offers indicators for use in SDG reporting, in some cases indicators are not available (i.e. there are gaps). At a minimum, any subject matter can be reported in a standardized way without indicators, using GRI Standard 103.¹⁸

1.6. Next steps

Continuing the work of the SDG Reporting Action Platform we will:

- Publish the Practical Guide to Prioritizing, Measuring Progress and Taking Action later in 2017
- Further develop the Analysis of Goals and Targets, for instance to include sector-specific details
- Develop indicators in cases where existing indicators are lacking or not well established
- Integrate the results into the GRI Standards and the UN Global Compact Communication on Progress, with our joint ambition to merge them
- Continue to align with other relevant work of the UN Global Compact -such as the Blueprint for Business Leadership on the SDGs- and GRI to accelerate corporate SDG action and raise the ambition levels of business

¹⁸ Refer to GRI Standards 103 for further information.

¹⁹ Business themes are derived from the SDG Compass and adapted to the content of the narratives.

2. Targets

SDG 1. End poverty in all its forms everywhere

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

While recognizing that extreme poverty is a multi-dimensional and complex issue, the main contribution by business to eradicating poverty is through creating jobs and ensuring job security: providing decent work, respecting labor rights, improving skills and paying salaries which are above the living wage as well as developing inclusive business models. The principle is to eradicate extreme poverty for those employed by the business and within its supply chain, through promoting the road to sustainable development based on living wages, job security and labor rights, rather than through unsustainable in-work poverty or illegal forced labor.

Business can use their influence on the supply chain to ensure that those employed as contractors, sub-contractors or throughout the value chain are also paid living wages at a minimum, for example through supplier codes of conduct.

Additionally, business should ensure that prices paid to all suppliers (particularly micro, small and medium enterprises and smallholders) for their products and services are fair compared to market.

Business should ensure that no slavery or forced or bonded labor is undertaken within their operations or supply chain.

Business can ensure fair and affordable access to goods, services and livelihood opportunities for people living in poverty and within low income communities. More broadly, business can contribute by including economically disadvantaged and marginalized persons in their value chain as producers and entrepreneurs. Business could also consider responsible investing, impact investing and social impact investing.

Finally, businesses should ensure they are paying appropriate taxes to the states in which they operate; indirectly supporting key state-funded poverty focused services, such as education, health and infrastructure.

Sources

| | |
|---|-----------------------------------|
| UN Conventions and other key international agreements | ILO C131, ILO C105, ILO Report IV |
| Publications | 1, 11, 13, 31, 39, 86 |

Indicators

| Business Theme | Available Business Indicators | Units | Source |
|------------------------------|---|-------------|--|
| Earnings, wages and benefits | Average yearly income of smallholders and/or MSMEs (of those interviewed) (m/w) | \$ currency | UN Global Compact-Oxfam Poverty Footprint PF - 1.6 |
| Earnings, wages and benefits | 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 |

| Business Theme | Available Business Indicators | Units | Source |
|------------------------------|--|---|--|
| Earnings, wages and benefits | 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 |
| Earnings, wages and benefits | Compare (i) with both the minimum wage as well as a living wage. (m/w) | % | UN Global Compact-Oxfam Poverty Footprint PF - 1.2 |
| Earnings, wages and benefits | 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 |
| Earnings, wages and benefits | Average size of households (i.e. how many people are dependent on earnings). | persons | UN Global Compact-Oxfam Poverty Footprint PF - 1.2 |
| Earnings, wages and benefits | 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 |
| 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. | N/A | GRI Standard 202-1 |
| Earnings, wages and benefits | 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 and description | GRI Standard 202-1 |
| Earnings, wages and benefits | 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 |
| Earnings, wages and benefits | 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 |

| Business Theme | Available Business Indicators | Units | Source |
|---|---|-------------|-----------------|
| Economic development in areas of high poverty | 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 |

Gaps

- Supplier code of conduct to ensure at a minimum living wage paid in supply chain
- Responsible/Inclusive business
 - Expand access to goods, services, and livelihood opportunities for low-income communities in commercially viable ways
 - Creation of decent work and jobs
- Taxes to states, supporting state funding of key poverty focused services, such as education, health and infrastructure

Government indicators

| UN IAEG-SDGs Indicators | Units |
|---|-----------------|
| 1.1.1 Proportion of population below the international poverty line, by sex, age, employment status and geographical location (urban/rural) | % of population |

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

Business should pay employees at a minimum the living wage and provide decent and productive work. They should take the needs of workers and their families into consideration, taking into account the general level of wages in the country, the cost of living, social security benefits, and the relative living standards of other social groups.

Policies should be in place for parents to be able to adequately fulfill their roles as caregivers, such as allowing flexible working hours and parental leave. Business should pay 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.

Business can ensure equal access to resources, including financial resources and training, for all employees.

Business can also ensure that the above behaviors apply to suppliers and any other business partners. Business could contribute to poverty alleviation through developing adequate, affordable and accessible products and services for low-income populations and paying fair price to their suppliers.

Sources

| | |
|---|---|
| UN Conventions and other key international agreements | ILO C131, ILO C183, ILO R165, ILO R191, ILO Report IV |
| Publications | 30, 79, 86 |

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

Business should recognize employees' rights to a standard of living adequate for their and their families' health and well-being, including social protection systems.

Where possible, business can offer 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). If the employee is no longer able to work, insurance can stop them dropping into poverty— especially pertinent in countries where social insurance or protection is not available. Businesses that provide financial services could also develop accessible micro-insurance for poor populations.

Sources

| | |
|---|--|
| UN Conventions and other key international agreements | ILO C102, ILO C121, ILO C130, UDHR, ICESCR |
| Publications | 39 |

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

Business should support all people's right to self-determination. People should be able to freely determine their political status and freely pursue their economic, social and cultural development.

It is essential that any business operation or supply chain activity does not affect free, prior and informed consent for all people, which includes indigenous peoples, and consultation rights or access to resources for any persons, particularly focusing on the poor, vulnerable (including indigenous peoples) and women, who are often the most adversely affected by resource constraints. This includes the right to full employment, and for people to have all human rights and fundamental freedoms. All people have the 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. Business activities should include prohibition of land grabbing and an assessment of the risk of displacement or resettlement of peoples, or appropriation of resources, such as water or land. Furthermore, business activities and operations (including those undertaken within the supply chain) should facilitate access to finance, support for entrepreneurship and access to technology. Business could contribute to this target through developing innovative solutions and investing in infrastructure that facilitates the access to basic services.

Business can focus on economic inclusion through policies and practices regarding selecting suppliers and procurement. Encouraging working with suppliers owned by women, or other vulnerable groups and small and medium sized enterprises can result in higher economic engagement of marginalized groups. Business could contribute economic inclusion through developing adequate, affordable and accessible products and services for low-income populations.

Business should encourage and ensure equal access to business resources throughout the supply chain within their supply chain code of conduct policy. Company assets, such as healthcare and access to loans, should be equally available to all employees regardless of gender, sex or any other disaggregation.

Specific business activities can include adopting policies and procedures to facilitate and encourage supplier inclusion and impact the rights of people, their environments and communities. Especially in countries or areas

where laws and practices may not be stringent in encouraging equal access and rights to resources - for example where the implementation of human rights or land laws may not meet international standards, or the standards adhered to in other countries of operation - business can support their own employees through fostering internal awareness and leadership within the organization, translating into positive actions throughout business operations and the supply chain.

Business can ensure access to microfinance, through strengthening the ability of microfinance institutions to deliver to the poor, or by offering microfinance facilities themselves.

Sources

| | |
|---|--|
| UN Conventions and other key international agreements | UNDRIP, ICESCR, Aichi Biodiversity Targets |
| Publications | 6, 11, 30, 39, 78, 86 |

Indicators

| Business Theme | Available Business Indicators | Units | Source |
|----------------|---|-------|--------------------|
| Access to land | Operations with significant actual and potential negative impacts on local communities, including: <ul style="list-style-type: none"> i. The location of the operations; ii. The significant actual and potential negative impacts of operations. | N/A | GRI Standard 413-2 |

Gaps

- Equality with access to business resources (healthcare, financial benefits, company assets as applicable)
- Access to land for all to support supply chain
 - Rural farming households
 - Gender trend
 - Smallholders with legal titles to land
- Business activities that facilitate access to finance, support for entrepreneurship and access to technology
- Developing innovative solutions and investing in infrastructure that enable the access to basic services
- Economic inclusion through policies and practices regarding selecting suppliers and procurement

Government indicators

| UN IAEG-SDGs 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 |

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

Business can increase awareness that any of their stakeholders who are considered poor or vulnerable, including local communities, employees and those in the supply chain, could be equipped to exhibit resilience in the face of disasters. For instance, ensuring that employees are paid at a minimum the living wage or have access to insurance allows them to save money and have a financial buffer should a disaster occur.

Business can assess resilience to climate related, economic, social and environmental factors, both in own operations and in the supply chain, so that risks to stakeholders are reduced or mitigated. Furthermore, they should integrate disaster risks into their management practices. Business should also reduce their own impact on climate change, and limit or eliminate any environmental or economic risks that they may cause as a result of their business activities.

Sources

| | |
|---|---|
| UN Conventions and other key international agreements | ILO C148, UNGC Pr. 7 & Pr. 8 & Pr. 9, Rio Declaration, Sendai Framework |
| Publications | 11, 86 |

SDG 2. End hunger, achieve food security and improved nutrition and promote sustainable agriculture

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

Business should recognize the universal right to an adequate standard of living, including the access to safe and nutritious food. Business can identify new ways to feed the growing global population sustainably by transforming the global food system and agricultural production towards sustainable and environmentally sound practices.

Business should consider how to improve 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 developing or reforming agrarian systems to better utilize natural resources.

Business can work 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. Business in the food and beverage supply chain, including agriculture, raw materials, production, packaging and distribution, should pay extra attention to improving efficiency along the food value chain. Business could improve the availability of nutritious food through product development, relative pricing and responsible communications.

Sources

| | |
|---|--|
| UN Conventions and other key international agreements | ICESCR, Johannesburg Declaration, Rome Declaration on World Food Security, Rome Declaration on Nutrition |
| Publications | 18, 86 |

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

Business can improve the health of employees by raising the awareness of their employees on health issues including nutrition through training, counseling and other workplace programs.

Business should provide products and services that meet agreed or legally required standards for consumer health and safety, including available and affordable nutritious food. Business should provide sufficient information about their products including nutrition information so customers are able to make informed choices.

Sources

| | |
|---|---|
| UN Conventions and other key international agreements | ILO C161, Johannesburg Declaration, Rome Declaration on Nutrition |
| Publications | 79, 87 |

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

Small scale producers form an extremely important group that ensures food security and a buffer against extreme poverty. Although the influence of the agriculture and retail sector is the largest in this target, there are other sectors that also have a potentially strong influence on the livelihoods and potential of small scale farmers; such as energy, water, finance, infrastructure and transport.

All small scale producers, and not in the least indigenous peoples, have the 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. Business should ensure that there is no, or minimal, displacement or resettlement of communities on land used or affected by business, and where resettlement or displacement occurs it should not be detrimental to these people.

Business should not violate the rights of all people, paying particular attention to marginalized or vulnerable social groups such as indigenous persons, women, family farmers, pastoralists and fishers, specifically relating to land and resource access and rights.

Business should respect and avoid infringing on the legitimate tenure rights of all people. Business should obtain the free and informed consent from the indigenous people through consultation before taking any actions related to the development, utilization or exploitation of mineral on their land or territory. Non-judicial mechanism and effective access to judicial remedies for negative impacts on human rights and the legitimate tenure rights should be in place.

In the short term, understanding the business supply chain, ensuring rights and livelihoods are upheld and that peoples are not displaced or resettled in a disadvantageous manner are key contributions to this target. Longer term contributions and impacts could include demonstrating value to local communities and small scale farmers in areas of business operation.

Business could also use its influence to ensure the above aspects throughout the supply chain. Start by reviewing the demographics of existing or new supply chains, and invest in supporting the livelihoods and sustainability of suppliers from such marginalized groups. In particular, reviewing procurement policies to remove barriers to entry for small scale food producers where involved in the supply chain.

Business should provide better livelihoods for all through improved methods of production, conservation and distribution of food by making full use of technical and scientific knowledge, by disseminating knowledge of the principles of nutrition and by developing or reforming agrarian systems in such a way as to achieve the most efficient development and utilization of natural resources.

Business in the supply chain of agricultural production could support institutional development, capacity building and implementation of policy in agricultural development to increase the participation of rural people, fair payment and distribution of benefits and inclusion of the green value chain.

Sources

| | |
|---|---|
| UN Conventions and other key international agreements | UNDRIP, ICESCR, UNGP, ILO Report IV, UNGC Pr. 2 |
| Publications | 6, 11, 19, 21, 38, 39, 44, 57, 67, 75, 86 |

Indicators

| Business Theme | Available Business Indicators | 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 |
| Access to land | 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 |
| Access to land | 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 |
| Indigenous rights | 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 |

| Business Theme | Available Business Indicators | Units | Source |
|---|--|------------------|-----------------|
| Changing the productivity of organizations, sectors, or the whole economy | Estimated number of individuals experiencing better agricultural yields as a result of the inclusive business initiative | # of individuals | BCtA Indicators |

Gaps

- Removing barriers for women, indigenous peoples, family farmers, pastoralists and fishers to supply chains
- Smallholder farmers
 - Number of smallholder famers 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.

Government indicators

| UN IAEG-SDGs 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 |

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

Business could assess supply chains and business operations to understand any areas of risk, and invest in the resilience and sustainability of agricultural practices across the supply chain.

Business could assess the procurement process to identify products which can be purchased in accordance with credible, internationally recognized responsible production standards.

Business could raise productivity through improving efficient use of resources and harnessing the potential benefits of ecosystem services.

Business could take direct actions to conserve, protect and enhance natural resources. Business should be aware of the impact of climate change and extreme weather events and include this in their risk assessment, risk management and communications. They should adopt a precautionary approach and prepare for/adapt to climate change. Business could also encourage suppliers to adopt the above behaviors. Longer term contributions include investing in and increasing the proportion of sustainably produced goods, increasing the resilience of the supply chain.

Sources

| | |
|---|--|
| UN Conventions and other key international agreements | ICESCR, UNGC Pr. 2, Rio Declaration, Sendai Framework, Rome Declaration on Nutrition, Aichi Biodiversity Targets |
| Publications | 19, 57, 73, 75, 80, 86 |

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

Businesses can share knowledge within their own operations and supply chain on sustainable agriculture, including knowledge and practice on maintaining genetic diversity. Business relying heavily on genetic resources should adhere to international and national regulations related to access and equitable benefits-sharing. Business is encouraged to ensure their business models do not suppress genetic diversity and lead to homogeneity across markets. They are also encouraged to invest in and share benefits with indigenous people and local communities, and commit to reducing bio-piracy.

Sources

| | |
|---|---|
| UN Conventions and other key international agreements | CBD, NOGOYA, Aichi Biodiversity Targets |
| Publications | 48 |

SDG 3. Ensure healthy lives and promote well-being for all at all ages

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

Business contributions to this target could include providing empowerment measures and health care options for female employees, specifically focusing on pregnant and post-natal women. Business could provide healthcare options to female employees, encourage healthy lifestyles and provide decent working conditions. They could also provide on-job training enabling employees to complete their roles as persons with reproductive rights, and as caregivers.

Business should ensure 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. Other examples include paying at a minimum the living wage, providing maternity leave, providing facilities necessary for early years' care (such as breast feeding rooms and flexible working hours). On production of a medical certificate, leave should be provided before or after the maternity leave period in the case of illness, complications or risk of complications arising out of pregnancy or childbirth. The nature and the maximum duration of such leave may be specified in accordance with national law and practice, but in the case of absence of such local law and practice, business should provide it anyway, beyond compliance.

Business could also encourage health care options, support to employees, invest in educational programs or implement 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 is important, 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. Business may look to use internationally recognized health advice as guidance, and assume this across operations to ensure best practice.

Additionally, business should take 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.

Sources

| | |
|---|--|
| UN Conventions and other key international agreements | UDHR, CEDAW, ICESCR, ILO C183, ILO C155, ILO C161, ILO C102, Declaration of Alma-Ata, Ottawa Charter, WHO/OCH/94.1 |
| Publications | 6, 79 |

Indicators

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

Gaps

- Women receiving post-natal medical care
- Maternal mortality rate in employees
- Access to healthcare for women (employees and families) in supply chain
- Maternity leave offered to employees

Government indicators

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

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

Mothers and children are entitled to special care and assistance, which will have a clear impact on the reduction of neonatal and child mortality. Everyone has the right 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 control. All children, whether born in or out of wedlock, should enjoy the same social protection. Business should provide healthcare options to their employees, and where possible their families. Business should encourage healthy lifestyles and provide decent working conditions which enable parents to complete their roles as caregivers, such as providing healthcare, paying at the minimum the living wage, providing maternity and paternity leave, providing facilities necessary for early years care (such as breast feeding rooms and flexible working hours), and access to nutritious food for mothers in the workplace. Additionally, providing suitable risk procedures for expectant mothers to protect them from potential harm to themselves or the fetus in the workplace, may be advisable.

Business should ensure the provision of necessary medical assistance and health care to all children in their sphere of influence, with emphasis on the development of primary health care. Business should combat disease and malnutrition by providing adequate nutritious foods and clean drinking-water, taking into consideration the dangers and risks of environmental pollution. To develop preventive health care, guidance for parents and family planning education and services can be included in businesses' health care routine.

Business should educate the workforce on healthy lifestyles and any benefits that are available regarding healthcare and/or parental support. Further contributions could include improving policies on maternity and paternity leave, employee health, flexible working and lifestyle education. These actions could have a positive impact on better disease management for parents and children, better maternal and child health, and better and healthier lifestyles.

Sources

| | |
|---|---|
| UN Conventions and other key international agreements | UDHR, ICESCR, CRC, DEVAW, Declaration of Alma-Ata, Ottawa Charter, ILO C183, ILO C156, ILO C102 |
| Publications | 6, 60, 79 |

Indicators

| Available Business Indicators | Units | Source |
|--|-------|--------------------|
| 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: 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 |

Gaps

- Mothers and children covered by company healthcare
- 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 workplace

Government indicators

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

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

Everyone has the right 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. Business can provide access to health care to all employees and their families, and encourage access to health care for those employed through the supply chain.

Where the occupation or role of employees makes them susceptible or at risk of contracting communicable diseases, business should have measures in place to ensure the safety of their employees to prevent contraction of said diseases. As well as practical measures embedded in standard operating procedures, business can also contribute by educating staff on these diseases and their prevention and treatment.

Business should disclose industrial accidents and cases of occupational disease as may be prescribed by national laws or regulations, or in case of absence of those, beyond compliance.

In the short term improving healthcare for employees and their families is a strong contribution, including increasing knowledge sharing on disease prevention and managements. Business should aim to improve health care access and affordable healthcare by providing health care and affordable medicines for employees in particular, but this can also be extended throughout the supply chain.

Sources

| | |
|---|---|
| UN Conventions and other key international agreements | UDHR, ICESCR, CRC, DEVAW, Declaration of Alma-Ata, Ottawa Charter, ILO C183, ILO C156, ILO C102 |
| Publications | 6, 60, 79 |

Indicators

| Business Theme | Available Business Indicators | 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 |
| Occupational health and safety | 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 |
| Occupational health and safety | 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 |

| Business Theme | Available Business Indicators | 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: 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 |
| 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), % 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 |

Gaps

- Access to healthcare
- Education programs on diseases and prevention and treatment

Government indicators

| UN IAEG-SDGs 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 |

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

Everyone has the right to a standard of living adequate for the health and well-being of his 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. Business can contribute to this target throughout their entire value and supply chains by assessing their potential negative impacts as well as positive impacts in the workplace, in the community and in the market place.

In the workplace, business can provide physical and mental health and wellbeing programs to employees, as well as practical support for employees such as free and accessible helplines for employees to discuss mental health issues. Provision of other wellbeing activities could contribute to this target, such as providing smoking cessation programs, weight management, and exercise and health programs.

In the community, business can limit 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. Business can also support healthy communities by promoting safe and healthy surroundings around their facilities and sites, promoting active mobility and sports.

In the market place, business has a responsibility to protect their consumers and end-users from any potentially negative health impacts from their ingredients, products, services and marketing activities. They could work proactively to improve their health impacts by minimizing any known negative health impacts and improving any known positive health impacts. They could also inform the public about any risks that an ingredient, product or service may entail for the short and long-term health of the users, and work towards innovations that provide affordable medicines.

Sources

| | |
|---|---|
| UN Conventions and other key international agreements | UDHR, FCTC, ICESCR, ILO C155, ILO C161, UNGC Pr. 2 & Pr. 7 & Pr. 8 & Pr. 9, Declaration of Alma-Ata, Ottawa Charter |
| Publications | 6, 13, 78 |

Indicators

| Business Theme | Available Business Indicators | Units | Source |
|-------------------|---|-------|---|
| Employee Benefits | Access to a toll-free quit line (Non-communicable diseases) | N/A | WHO Global Health Observatory indicator |
| Employee Benefits | Smoke-free indoor public places and workplaces not elsewhere specified (national legislation) | N/A | WHO Global Health Observatory indicator |
| Employee Benefits | Action Plan for implementation of alcohol policy (Global Information System on Alcohol and Health) | N/A | WHO Global Health Observatory indicator |
| Employee Benefits | 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 |
| Employee Benefits | Data collected on harm from alcohol at workplace (Global Information System on Alcohol and Health) | N/A | WHO Global Health Observatory indicator |
| Employee Benefits | Existence of operational policy/strategy/action plan to reduce the harmful use of alcohol (Noncommunicable diseases) | N/A | WHO Global Health Observatory indicator |
| Employee Benefits | Existence of operational policy/strategy/action plan for chronic respiratory diseases (Noncommunicable diseases) | N/A | WHO Global Health Observatory indicator |

| Business Theme | Available Business Indicators | Units | Source |
|--------------------------------|--|------------------|---|
| Employee Benefits | Existence of operational policy/strategy/action plan for cardiovascular diseases (Noncommunicable diseases) | N/A | WHO Global Health Observatory indicator |
| Employee Benefits | Existence of operational policy/strategy/action plan for cancer (Noncommunicable diseases) | N/A | WHO Global Health Observatory indicator |
| Employee Benefits | Existence of operational policy/strategy/action plan for diabetes (Noncommunicable diseases) | N/A | WHO Global Health Observatory indicator |
| Employee Benefits | Existence of operational policy/strategy/action plan to reduce unhealthy diet related to NCDs (Noncommunicable diseases) | N/A | WHO Global Health Observatory indicator |
| Occupational health and safety | Smoke-free health care facilities (national legislation) | N/A | WHO Global Health Observatory indicator |
| Occupational health and safety | Smoke-free indoor offices (national legislation) | N/A | WHO Global Health Observatory indicator |
| Occupational health and safety | Number of places smoke-free (national legislation) (Noncommunicable diseases) | Number of places | WHO Global Health Observatory indicator |
| Employee Benefits | Offer help to quit tobacco use (Noncommunicable diseases) | N/A | WHO Global Health Observatory indicator |
| Employee Benefits | Stand-alone policy or plan for mental health (Mental health) | N/A | WHO Global Health Observatory indicator |
| Employee Benefits | 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 |

Gaps

- Access to healthcare for all (employees and families)
- Weight management programs such as sports and gym clubs
- 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

Government indicators

| UN IAEG-SDGs 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 |

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

Business can educate employees on the effects of narcotics, drugs and alcohol, including the effects of substance abuse. Business should update policies to include clauses surrounding the use of or being under influence of said substances while in the workplace, and should offer information so that the workforce 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).

Business can also educate employees on abuse of said substances, and could offer support for those who have questions or require help due to addiction or abuse.

Where business activities involve such substances (either in own operations or in the supply chain), such as food and beverage organizations or pharmaceutical companies, business should follow the “do no harm” principle and ensure that they produce products with suitable instructions, care information or guidance on their consumption to mitigate the risk of abuse or overconsumption.

Sources

| | |
|---|---|
| UN Conventions and other key international agreements | ILO C161, 1961 Single Convention, Psychotropic Convention |
| Publications | 82 |

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

Business can educate employees on road safety, as a pedestrian but also as a road user where applicable. Where road use is a part of business operations or supply chain--such as transportation of goods, service provision or movement of employees--adequate policies should be in place. 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. Vehicles should be regularly checked to ensure they are legally compliant, fit for purpose and road worthy. Business could request 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, correct action should be taken to ensure the safety of the driver but also other road users, potential passengers and pedestrians.

Business can provide training or information on road safety to employees, such as education on driving laws, cycling and pedestrian safety. Where business offers cycle to work schemes, thorough safety guidance on road safety as a cyclist should be offered, including wearing cycle helmets, using lights and high visibility clothing – to at least the minimum standard which the law of the country demands.

Sources

| | |
|---|---|
| UN Conventions and other key international agreements | ILO C161, ILO C142, Beijing Declaration |
| Publications | 17, 60 |

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 programmes

Business can contribute to this target through including adequate and affordable sexual and reproductive healthcare services in any health care service or insurance provided to employees. Access to information on reproductive and sexual health should be available to men as well as women, and responsibility for family planning presented as a joint decision between a couple and not solely the responsibility of the woman.

Sexually transmitted infections (STI) testing, health screening programs and treatment could be available for employees, and advice on next steps offered if treatment itself not given. In countries where sexual health services are limited or are culturally unacceptable, business can use internationally recognized standards and information to inform their information sharing or service provision to ensure the safety of their service users, and in particular women.

Sources

| | |
|---|--|
| UN Conventions and other key international agreements | ICESCR, CEDAW, Declaration of Alma-Ata |
| Publications | 78, 79 |

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

Everyone has the right 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.

Business should provide accessible and affordable health care options, including insurance, to employees and where possible their families. This could also include health related benefits such as life insurance and disability and invalidity coverage. Business could provide innovative solutions to improve the access and quality of health services in remote areas. Business could assess the effectiveness of health and well-being programs through understanding the needs of employees. Business could monitor the financial burden of healthcare compared to employees' salary. Business could encourage or provide health care access, and similar health related benefits, to employees in the supply chain.

Sources

| | |
|---|---|
| UN Conventions and other key international agreements | UDHR, ICESCR, Declaration of Alma-Ata, ILO C161 |
| Publications | 39, 79 |

Indicators

| Business Theme | Available Business Indicators | Units | Source |
|--|--|----------|---|
| Access to quality essential health care services | 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) |

| Business Theme | Available Business Indicators | Units | Source |
|--|--|------------------|---|
| Access to quality essential health care services | 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 |
| Access to quality essential health care services | 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 |
| Access to quality essential health care services | 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 |
| Access to quality essential health care services | Cost of employee health and safety | \$ currency | UNCTAD proposed core SDGs reporting indicators 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 |
| Access to medicines | 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 |
| Inclusive business | Estimated number of individuals with increased access to medicines as a result of the inclusive business initiative. | # of individuals | BCtA Indicators |

Gaps

- Workers are protected from financial burden by measuring % of health spending (including premium of copayment if insured) to their income or to non-food expenditure

Government indicators

| UN IAEG-SDGs 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 |

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

Business should ensure that occupational health and safety procedures are adequate 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 deemed hazardous under the terms of the Basel Convention Annex I, II, III, and VIII.

Other factors to consider are 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 sulphur content in fuels, flared and vented hydrocarbon). Finally, business's impacts on water quality include 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. Understanding the differing environmental standards in each country of operation, and laws which should be adhered internationally is essential to ensure compliance, demonstrate best practice and to contribute positively to the target.

Business should also identify the above risks and factors within the supply chain, and encourage or support suppliers to address these issues, potentially through amending supplier policies and codes of conduct.

Business should provide 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

| | |
|---|--|
| UN Conventions and other key international agreements | UDHR, ICESCR, WHO, ILO C161, Montreal Protocol, Basel Convention, Rotterdam Convention, MARPOL, Aichi Biodiversity Targets |
| Publications | 6, 44, 68, 78, 80, 86 |

Indicators

| Business Theme | Available Business Indicators | Units | Source |
|----------------|---|---|--------------------|
| Air quality | a. Gross direct (Scope 1) GHG emissions in metric tons of CO2 equivalent. b. Gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all. c. Biogenic CO2 emissions in metric tons of CO2 equivalent | Metric tons of CO2 equivalent | GRI Standard 305-1 |
| Air quality | a. Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO2 equivalent b. If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO2 equivalent. c. If available, the gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all | Metric tons of CO2 equivalent | GRI Standard 305-2 |
| Air quality | a. Gross other indirect (Scope 3) GHG emissions in metric tons of CO2 equivalent. | Metric tons of CO2 equivalent and description | GRI Standard 305-3 |

| Business Theme | Available Business Indicators | Units | Source |
|--------------------------------|--|---|--------------------------|
| | <ul style="list-style-type: none"> b. If available, the gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all. c. Biogenic CO₂ emissions in metric tons of CO₂ equivalent. d. Other indirect (Scope 3) GHG emissions categories and activities included in the calculation | | |
| Air quality | Production, imports, and exports of ODS in metric tons of CFC-11 (trichlorofluoromethane) equivalent | Metric tons of CFC-11 equivalent | GRI Standard 305-6 |
| Air quality | <p>The reporting organization shall report the following information: 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>Source of the emission factors used. Standards, methodologies, assumptions, and/or calculation tools used.</p> | Tons of gas or pollutant and description of methodology | GRI Standard 305-7 |
| Air quality | Agricultural methane emissions | % of total | World Bank WDI (adapted) |
| Air quality | Agricultural nitrous oxide emissions | Thousand metric tons of CO ₂ equivalent | World Bank WDI (adapted) |
| Air quality | Methane emissions | Kt of CO ₂ equivalent and % change from 1990 | World Bank WDI (adapted) |
| Air quality | Nitrous oxide emissions | Thousand metric tons of CO ₂ equivalent and % change from 1990 | World Bank WDI (adapted) |
| Air quality | PM _{2.5} air pollution, mean annual exposure | Micrograms per cubic meter | World Bank WDI (adapted) |
| Air quality | 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: | per million hours worked (IR/ODR), days per total number of hours | GRI Standard 403-2 |

| Business Theme | Available Business Indicators | Units | Source |
|--------------------------------|---|---|--------------------|
| | <ul style="list-style-type: none"> i. Region; ii. Gender | 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 | |
| Occupational health and safety | <p>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:</p> <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 |
| 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 |
| Spills | <p>The following additional information for each spill that was reported in the organization's financial statements:</p> <ul style="list-style-type: none"> i. Location of spill; ii. Volume of spill; <p>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)</p> | Tons and other information of spills | GRI Standard 306-3 |
| Spills | Impacts of significant spills | N/A | GRI Standard 306-3 |
| Waste | <p>Total weight of hazardous waste, with a breakdown by the following disposal methods where applicable:</p> <ul style="list-style-type: none"> i. Reuse | Tons | GRI Standard 306-2 |

| Business Theme | Available Business Indicators | Units | Source |
|----------------|---|-----------------------|---|
| | 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) | | |
| Waste | 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 |
| Waste | Tons of toxic industrial waste released into the Air, Water or Land in the reporting year | Tons | UNSDSN indicators (adapted) |
| Waste | 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 |
| Waste | Percentage of hazardous waste shipped internationally | % of hazardous waste | GRI Standard 306-4 |
| Waste | Tons of toxic industrial waste released into the Air, Water or Land in the reporting year | Tons | UNSDSN indicators (adapted) |
| Water quality | 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 |
| Water quality | Percent of facilities adhering to relevant water quality standard(s) | % of total facilities | CEO Water Mandate's Corporate Water Disclosure Guidelines |
| Water quality | Water performance in the value chain | N/A | CEO Water Mandate's Corporate |

| Business Theme | Available Business Indicators | Units | Source |
|----------------|--|-----------------------|---|
| | | | Water Disclosure Guidelines |
| Water quality | Percent of facilities adhering to relevant water quality standard(s) | % of total facilities | CEO Water Mandate's Corporate Water Disclosure Guidelines |
| Water quality | Water performance in the value chain | N/A | CEO Water Mandate's Corporate Water Disclosure Guidelines |

Gaps

- N/A

Government indicators

| UN IAEG-SDGs 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 |

SDG 4. Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all

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

Business could contribute to this target through facilitating and supporting children's access to education, and supporting employee education. Business should recognize and support the universal right to education. Business could particularly focus on enforcing zero-tolerance child labor policies within own operations, and by influencing child labor policies within the supply chain, using methods such as robust age-verification methods within the recruitment process. Companies need to understand the context and definition of child labor in each country of operation, as laws may differ. At a minimum, companies should adhere to international standards and adopt best practice where laws in countries of operation are lower than in company policy, or in other operating countries. Business should encourage the same standards and policies to be set within the supply chain.

Sources

| | |
|---|--|
| UN Conventions and other key international agreements | ILO C138, ILO C182, UDHR, CRC, ICESCR, CEDAW |
| Publications | 67 |

Indicators

| Available Business Indicators | Units | Source |
|-------------------------------|-------|--------|
| N/A | | |

Gaps

- Facilitating and supporting children's access to education, and supporting employee education
- Partnership to increase commitment and investment in education

Government indicators

| UN IAEG-SDGs 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 |

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

Business can contribute by providing or offering affordable, accessible and safe on-site or subsidized childcare options to parent employees, and by influencing the availability of these services to those employed in their supply chain.

Sources

| | |
|---|--------------------|
| UN Conventions and other key international agreements | ILO C156, ILO C183 |
| Publications | 39, 79 |

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

Business can impact this target through providing non-discriminative and open access to employees to training, internship programs and further education.

Business should adopt and develop comprehensive and coordinated policies and programs of vocational guidance and vocational training, closely linked with employment. Business could also provide, or encourage suppliers to provide, access to internship programs, funding, scholarships or grants for projects related to business strategy or funding for educational programs to employees.

Business could provide these educational and internship opportunities to young adults or those targeted through school recruitment campaigns, in order to increase their impact on this target. This includes upholding equality of opportunity and treatment for disabled men and women workers.

Sources

| | |
|---|---------------------------------|
| UN Conventions and other key international agreements | ILO C142, ILO C159, UDHR, CEDAW |
| Publications | 39, 47, 78 |

Indicators

| Business Theme | Available Business Indicators | 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 |
| Employee training and education | Average hours of training per year per employee, with breakdown by employment category | Hours | UNCTAD proposed core SDGs reporting indicators C.3 |
| Employee training and education | 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 |
| Employee training and education | Total estimated amount (USD) of costs incurred by the training provided to individuals as a result of the initiative. | \$USD | BcTA Indicators |

Gaps

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

Government indicators

| UN IAEG-SDGs 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 |

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

Business should recognize 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 take appropriate steps to safeguard this right. Business should offer technical and vocational guidance and training programs. Business could ensure that company-supported education and vocational training programs are equally available and accessible.

Business can provide incentives for employees to obtain extra qualifications or continue their education.

Business can engage with educational institutions to develop or support programs for vocational training, employment skills and educational development, and improve teaching technical skills through providing innovative solutions.

Business could influence the supply chain to adopt similar practices.

Sources

| | |
|---|-----------------------------|
| UN Conventions and other key international agreements | ICESCR, CRC, ILO C142, UDHR |
| Publications | 13, 30, 78 |

Indicators

| Business Theme | Available Business Indicators | 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 |
| Employee training and education | Average hours of training per year per employee, with breakdown by employment category | Hours per year per employee | UNCTAD proposed core SDGs reporting indicators C.3 |
| Employee training and education | 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 |
| Employee training and education | 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 |
| Employee training and education | Details on the type(s) of training(s) provided along the value chain | N/A | UN Global Compact-Oxfam Poverty Footprint PF - 4.1 |

Gaps

- Internship programs

Government indicators

| UN IAEG-SDGs 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 |

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

Business should recognize and safeguard the universal right to work, which includes the right to have the opportunity to gain his or her living by work which he or she freely chooses or accepts. Business should include technical and vocational guidance and training programs. Business should ensure the equal right of men and women to access all economic, social and cultural rights such as education and vocational training. Equality of opportunity and treatment for disabled men and women workers should be upheld. Persons with disabilities are not to be excluded from the general education system on the basis of disability, and children with disabilities are not to be excluded from free and compulsory primary education, or from secondary education, on the basis of disability.

Business should provide the same conditions for all genders, related to career and vocational guidance, access to studies, the achievement of diplomas in educational establishments of all categories. This equality should be ensured in general, technical, professional and higher technical education, as well as in all types of vocational training.

Sources

| | |
|---|---|
| UN Conventions and other key international agreements | ICESCR, CEDAW, UNESCO EFA, UNESCO Convention against Discrimination in Education, CRC, CRPD, ILO C159, ILO C169 |
| Publications | 30, 78, 79 |

Indicators

| Business Theme | Available Business Indicators | 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 |

Gaps

- Equal opportunity to vocational training and internship programs

Government indicators

| UN IAEG-SDGs 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 |

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

Business can provide literacy and numeracy training to employees, either in addition to or included in any training or development coaching, particularly in countries where the literacy rate is low. Where business offers internships or work opportunities for youth, literacy and numeracy could be included in training, and if possible the level of

required numeracy or literacy of candidates could be reduced in order to make access to opportunities greater for the illiterate and innumerate.

Sources

| | |
|---|--|
| UN Conventions and other key international agreements | ICESCR, UNESCO EFA, UNESCO Convention against Discrimination in Education, |
| Publications | 47 |

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

Business can include information on human rights, gender equality and sustainable development in their policies, including employee and supplier codes of conduct, and increase awareness and practice by ensuring that these policies are thoroughly shared and understood by all employees. Where possible, additional training on specific topics can be included, such as running sessions on water use, women's rights or human rights. Business can demonstrate their own commitment to sustainable development through all actions mentioned in this document, and by demonstrating and communicating these effectively to employees, suppliers and all stakeholders.

Sources

| | |
|---|--------------------|
| UN Conventions and other key international agreements | UNGC Pr. 1 & Pr. 2 |
| Publications | 39, 86 |

SDG 5. Achieve gender equality and empower all women and girls

5.1 End all forms of discrimination against all women and girls everywhere

Potential business contributions to this target are numerous, and fall in to two main categories: employee based and supplier based.

In regards to Gender Equality, business should ensure equality of opportunity and treatment in employment, including availability of training, promotion, pay structure and performance and career development reviews. Business is encouraged to improve the balance of gender and is encouraged to embed the principle of gender equality in policies and processes throughout its operations, recruitment and remuneration/benefits for both employees and governing bodies.

Robust and accessible processes should be in place to prevent and prohibit discrimination, and corrective action should be taken where incidences occur. This also applies to benefits. There should be equal opportunities for women who return from maternity leave, and for workers with families/family responsibilities.

Business could encourage their business partners including suppliers, to implement similar policies and include gender and discrimination clauses in their code of conduct policies to ensure that gender discrimination is not taking place within the supply chain. Due diligence processes should include gender specific criteria.

Apart from non-discrimination, business could also actively empower women and girls through investment in programs and services to benefit them, for instance through female leadership programs. Other actions could include entering into partnerships with other organizations, such as labor unions and NGOs, to help business achieve gender equality in the work place.

Sources

| | |
|---|--|
| UN Conventions and other key international agreements | UDHR, ICCPR, CEDAW, ILO C100, ILO C111, ILO C156, ILO C183, ILO R090, ILO R111, ILO R165, ILO R191 |
| Publications | 11, 13, 28, 30, 37, 49, 57, 78, 86 |

Indicators

| Business Theme | Available Business Indicators | 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 |
| Gender equality | 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 and description | GRI Standard 202-1 |
| Gender equality | Total number and rate of employee turnover during the reporting period, by age group, gender and region | Number and % | GRI Standard 401-1 |
| Gender equality | 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 |
| Gender equality | Average hours of training that the organization's employees have undertaken during the reporting period, by: i. Gender; Employee category. | Hours | GRI Standard 404-1 |
| Gender equality | 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; Other indicators of diversity where relevant (such as minority or vulnerable groups). | % | GRI Standard 405-1 |
| Gender equality | Percentage of employees per employee category in each of the following diversity categories: | % | GRI Standard 405-1 |

| Business Theme | Available Business Indicators | Units | Source |
|--------------------|--|---------------------------------------|---|
| | 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). | | |
| Gender equality | 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 |
| Gender equality | Frequency of periodic equal pay reviews/audits, including basic pay, overtime and bonuses | 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 |
| Non-discrimination | Total number of incidents of discrimination during the reporting period. | Number of incidents | GRI Standard 406-1 |
| Non-discrimination | 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; 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 |
| Parental leave | Total number of employees that took parental leave, by gender | Number of employees | GRI Standard 401-3 |
| 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 |
| Parental leave | 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 |
| Parental leave | Return to work and retention rates of employees that took parental leave, by gender | % | GRI Standard 401-3 |

| Business Theme | Available Business Indicators | Units | Source |
|----------------|---|-------------------------------|---|
| Parental leave | Business policy on maternity, paternity and family leave (parental leave) length | N/A | The Women's Empowerment Principles: Reporting on Progress (aligned with GRI G4) |
| Parental leave | Coverage of business policy on parental leave length | % of employees | The Women's Empowerment Principles: Reporting on Progress (aligned with GRI G4) |
| Parental leave | Total number of employees that were entitled to any kind of parental leave, and took parental leave by gender | Number of employees by gender | The Women's Empowerment Principles: Reporting on Progress (aligned with GRI G4) |

Gaps

- N/A

Government indicators

| UN IAEG-SDGs 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 |

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

Business can have a strong impact on upholding a basic human right of eliminating or reducing gender based violence. Business should respect and protect human rights and pay special attention to the rights of vulnerable groups, including women and girls. Business should not tolerate any form of exploitation, harassment or violence against any persons, particularly women and girls, and have procedures in place for remediation and compensation of victims. This is a very sensitive issue, which is often complicated by cultural norms and matters of shame and taboo. It is therefore crucial that business implements procedures that guarantee a sense of safety, trust and discretion.

Internally, business should have policies, procedures, grievance mechanisms and support structures for employees or suppliers to anonymously report incidences or suspected incidences of violence, exploitation or harassment, and have protection in place for whistle-blowers so that persons feel able to report without fear of retribution. Business should communicate their commitment to reduce gender-based violence both internally and externally. They are encouraged to raise awareness among employees about what constitutes harassment, trafficking or exploitation, and provide training on how to manage and prevent it. This could be incorporated into codes of conduct around

acceptable employee behavior and used (among others) in the recruitment and procurement process. In particular, recruitment and procurement processes should be thorough and be able to identify persons who may be vulnerable – for instance victims of trafficking or exploitation – and have a process to support these persons with obtaining help from relevant authorities, if they are to be trusted.

Business could also become aware of the indirect impact of their business activities on violence against women. Codes of conduct for employees and suppliers should include specific references to trafficked and vulnerable persons, and eliminate their exploitation within the business own operations and the supply chain. There could be code of conducts for suppliers, and continual monitoring of suppliers with violence against women and the implementation of labor rights in the workplace. There should be documentation and proof of recruitment, working conditions and procurement from suppliers, such as certifications of compliance with recognized regulations or laws, such as the ILO child labor standards. There should be a specific focus on women and girls to meet this target.

Business should comply with the laws of the operating country regarding the protection of women and girls, such as working hours, living wage or facilities for women in the work place. Finally, business is suggested to work with external organizations, such as NGOs or governments to ensure the protection and enforcement of human and other rights for all persons, including women and girls.

Business is encouraged to be conscious of the different cultural standards and customs towards the treatment of women and girls in different countries or areas of operation, and are recommended to use the highest requirement as standard across all operations to ensure consistency and compliance with laws in countries where standards may be higher or stricter.

Sources

| | |
|---|---|
| UN Conventions and other key international agreements | DEVAW, UDHR, ICCPR, CAT, CRC, CRPD, ICRMW, UNDRIP, ILO C029, ILO C105, UNGP, UNGC Pr. 1 & Pr. 2 |
| Publications | 11, 13, 30, 40, 79, 86 |

Indicators

| Business Theme | Available Business Indicators | Units | Source |
|-----------------------------------|---|-------|---|
| Workplace violence and harassment | Business policy of zero tolerance towards gender-based violence and harassment | N/A | The Women's Empowerment Principles: Reporting on Progress (aligned with GRI G4) |
| Workplace violence and harassment | Promote company's policy/code addressing workplace harassment along the value chain | N/A | UN Global Compact-Oxfam Poverty Footprint |
| Workplace violence and harassment | Confidential complaint procedure | N/A | The Women's Empowerment Principles: Reporting on Progress (aligned with GRI G4) |

| Business Theme | Available Business Indicators | Units | Source |
|-----------------------------------|--|---------------------|---|
| Workplace violence and harassment | Incidents of gender-based violence occurring in and around the workplace | Number of incidents | UN Global Compact-Oxfam Poverty Footprint |
| Workplace violence and harassment | Percentage of major employers along the value chain have a policy/code on workplace harassment | % | UN Global Compact-Oxfam Poverty Footprint |
| Supplier engagement | Percentage of new suppliers that were screened using social criteria | % of new suppliers | GRI Standard 414-1 |
| Supplier engagement | Number of suppliers assessed for social impacts | Number of suppliers | GRI Standard 414-2 |
| Supplier engagement | Number of suppliers identified as having significant actual and potential negative social impacts | Number of suppliers | GRI Standard 414-2 |
| Supplier engagement | Significant actual and potential negative social impacts identified in the supply chain. | N/A | GRI Standard 414-2 |
| Supplier engagement | 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 |
| Supplier engagement | 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 |

Gaps

- N/A

Government indicators

| UN IAEG-SDGs 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 |

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

Business can have helplines for current or past victims of such harmful practices, and can provide guidance on access to healthcare or legal advice should a victim require it.

Sources

| | |
|------------------------------|--|
| UN Conventions and other key | UDHR, ICCPR, ICESCR, CRC, CEDAW, DEVAW |
|------------------------------|--|

| | |
|--------------------------|-----|
| international agreements | |
| Publications | N/A |

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

Business should respect and protect the human rights, specifically the labor rights of all employees. This includes workers with family responsibilities and domestic workers. Business should ensure equality of treatment and opportunity and promote similar policies in the supply chain.

Business can acknowledge the value of unpaid care and domestic work through having flexible working hours to allow people undertaking such roles to accommodate both commitments. Where applicable, business can develop infrastructure to support people who undertake such roles. For example providing clean water for employees or local communities to remove the burden, usually placed on women, of fetching clean water which presents a barrier from entering into employment. Other examples include establishing facilities for nursing or day care for employees to reduce the burden of childcare. Business can also provide insurance for employees and their families to protect them in the case of a disaster or incident.

Where possible business media, product placement and advertising can be used to change cultural norms around unpaid domestic and care work, such as cleaning products being used by men.

Sources

| | |
|---|--|
| UN Conventions and other key international agreements | ICESCR, ILO C156, ILO R095, ILO R165, ILO C189 |
| Publications | 13 |

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

Business should ensure gender equality in employment, including promotion and performance reviews, and are encouraged to enhance gender diversity on managing boards, in senior management and in governance bodies. This will require robust and effective selection and/or recruitment processes for these governance bodies, and often a re-examination of the criteria for nominees. Establishing high level corporate leadership for gender equality is crucial in achieving this target, as well as gender mentoring programs and (confidential) complaint mechanisms. Business is encouraged to ensure that the opinions of women stakeholders are considered equally to those of men in consultation and any complaints.

Business could invest in female leadership programs, to help enable women to progress in their careers, and expand and develop their leadership skills. They are encouraged to provide the internal mechanisms to promote leadership in all employees, including setting internal targets, such as having a target for the number of females in each grade or position in an organization. Equal opportunities, no gender-based discrimination, and rights and access to resources should be embedded in business policies and practices. Business is encouraged to adopt similar criteria for selecting suppliers in the supply chain.

Sources

| | |
|---|---|
| UN Conventions and other key international agreements | ICESCR, ICERD, CEDAW, ILO C100, ILO C111, ILO C156, ILO C183, ILO R90, ILO R111 |
| Publications | 2, 13, 30, 39, 41, 57, 78 |

Indicators

| Business Theme | Available Business Indicators | 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 |
| Women in leadership | 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 |
| Women in leadership | Nomination and selection processes for the highest governance body and its committees. | N/A | GRI Standard 102-24 |
| Women in leadership | Criteria used for nominating and selecting highest governance body members, including whether and how: <ul style="list-style-type: none"> i. Stakeholders (including shareholders) are involved; ii. Diversity is considered; iii. Independence is considered; iv. Expertise and experience relating to economic, environmental, and social topics are considered. | N/A | GRI Standard 102-24 |
| Women in leadership | Composition of the highest governance body and its committees by: <ul style="list-style-type: none"> i. Executive or non-executive; ii. Independence; iii. Tenure on the governance body; iv. Number of each individual's other significant positions and commitments, and the nature of the commitments; v. Gender; vi. Membership of under-represented social groups; vii. Competencies relating to economic, environmental, and social topics; viii. Stakeholder representation. | Number | GRI Standard 102-22 |
| Women in leadership | 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; | % | GRI Standard 405-1 |

| Business Theme | Available Business Indicators | Units | Source |
|---------------------|---|--|--|
| | iii. Other indicators of diversity where relevant (such as minority or vulnerable groups). | | |
| Women in leadership | Proportion of women representatives in leadership roles in trade unions, workers committee and/or associations | % | UN Global Compact- Oxfam Poverty Footprint |
| Women in leadership | 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 |
| Women in leadership | Number of female board members | Number | UNCTAD proposed core SDGs reporting indicators D.1.2 |
| Women in leadership | Female share of employment in senior and middle management | % | World Bank WDI (adapted) |
| Women in leadership | Firms with female participation in ownership | N/A | World Bank WDI (adapted) |
| Women in leadership | 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 |
| Gender equality | Time required to start a business, female and male | Days | World Bank WDI (adapted) |
| Gender equality | Cost of business start-up procedures, female and male | \$ currency | World Bank WDI (adapted) |
| Gender equality | Start-up procedures to register a business, female and male | Numbers | World Bank WDI (adapted) |

Gaps

- Compliance with non-discrimination policies across their supply

Government indicators

| UN IAEG-SDGs 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 |

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

Business can ensure that their policies and procedures regarding healthcare for women, and sexual and reproductive health to all employees are enforced, and that they facilitate women and men with making informed, safe decisions regarding their health. Business should ensure that these services are included in business provision of health care and easily accessible, especially where sexual or reproductive health care facilities are not easily available.

Business should respect and protect the rights of reproduction and comply with any national laws or international agreements. Business should enforce policies protecting the rights and health of pregnant employees during the maternity period, ensuring employee benefits for mothers, fathers and pregnant women, providing parental leave. Business could develop family-friendly accommodations for workers before, during and after maternity leave, such as on-site lactation and nap rooms, on-site or subsidized childcare, flexible working arrangement, and telecommuting.

Regarding sexually transmitted diseases including HIV/AIDS, business should provide information and access to health care as well as effective occupational safety and health measures, encourage workers to know their own HIV status through voluntary counselling and testing, and take measures to reduce the transmission of HIV and alleviate its impacts in the workplace.

Sources

| | |
|---|--|
| UN Conventions and other key international agreements | ICPD 1994, Beijing Declaration, CEDAW, Declaration of Alma-Ata, ILO C183, R095, ILO R200 |
| Publications | 30, 60, 78, 79 |

SDG 6. Ensure availability and sustainable management of water and sanitation for all

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

Business should respect the human right to safe drinking water and sanitation. They can provide safe and affordable drinking water to their employees through convenient and sanitized drinking water stations. Business could understand their impacts on water accessibility in the value chain, invest in water infrastructure, leverage their position to ensure water access in the workplace and engage in context-specific water programs to determine the current state of water provisions and to establish a baseline of operations. These aspects also apply to the supply chain.

In addition, business could understand the impact of their long term water use, either through water withdrawals or discharges, on communities' access to safe and affordable water.

Sources

| | |
|---|--|
| UN Conventions and other key international agreements | A/RES/64/292, A/HRC/RES/15/9, ILO C161, Aichi Biodiversity Targets |
| Publications | 6, 8, 13, 44, 68, 86, 87 |

Business Indicators

| Business Theme | Available Business Indicators | Units | Source |
|------------------|--|-----------------------------|--|
| Access to water | Percent of facilities with fully functioning WASH services for all workers | % of facilities | CEO Water Mandate's Corporate Water Disclosure Guidelines |
| Access to water | Availability of sufficient, safe, acceptable, and physically accessible drinking water | N/A | WASH Pledge and Guiding Principles for Implementation WWS2.1 |
| Access to water | Drinking water testing | N/A | WASH Pledge and Guiding Principles for Implementation WWS2.4 |
| Access to water | Exposure to unsafe water quality and workers lacking access to drinking water. | N/A | Yale University Environmental Performance Index (adapted) |
| Access to water | Improved water source, in rural and in urban area | % of population with access | World Bank WDI (adapted) |
| Access to water | 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) |

Gaps

- Impact on water accessibility in the value chain and communities
- Current state (baseline) of water provisions within business operations
- Water footprint

Government indicators

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

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

Business should respect the human right to safe drinking water and sanitation. Business has an impact on achieving adequate and equitable sanitation and hygiene through providing safe and gender-separate toilets, showers, personal protective equipment (PPE), menstrual hygiene management and other facilities to their employees. Business could manage sanitary products, medical waste disposal and cleaning equipment storage, and provide sanitation and hygiene training to employees.

These impacts and considerations also apply to companies in the supply chain. Business is encouraged to invest in sanitation infrastructure, and monitor progress of improvement in workplace sanitation in both own operations and in the supply chain.

Business could be aware of their 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

| | |
|---|--|
| UN Conventions and other key international agreements | A/RES/64/292, A/HRC/RES/15/9, ILO C161 |
| Publications | 6, 8, 13, 68, 86, 87 |

Indicators

| Business Theme | Available Business Indicators | Units | Source |
|----------------------------------|---|---|--|
| Access to Sanitation and hygiene | Toilet/urinal provisions | N/A | WASH Pledge and Guiding Principles for Implementation WWS2.9 |
| Access to Sanitation and hygiene | Worksite has separate toilet facility for women | Number of worksites with separate toilets | Understanding and Measuring Women's Economic Empowerment, Definition, Framework and Indicators |
| Access to Sanitation and hygiene | Handwashing with soap after using the toilet (%) (Public health and environment) | % | WHO Global Health Observatory indicator (adapted) |
| Access to Sanitation and hygiene | Handwashing with soap after cleaning child's stool (%) (Public health and environment) | % | WHO Global Health Observatory indicator (adapted) |
| Access to Sanitation and hygiene | Improved sanitation facilities, in rural and in urban area | % of population with access | World Bank WDI (adapted) |
| Access to Sanitation and hygiene | 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 |
| Access to Sanitation and hygiene | Handwashing with soap after using the toilet (%) (Public health and environment) | % | WHO Global Health Observatory indicator (adapted) |

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

Government indicators

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

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

Business has an impact on water quality through water usage, treatment, discharge and remediation of spills as well as the use and management of materials and waste. They should engage in sound management of (hazardous) wastes and devote resources to reducing the amount of waste generated and its hazardous potential.

Business is encouraged to establish policies and ensure waste water management systems in their own operations, and to review the relevant policies of their suppliers to ensure consistent practices. Business can assess and monitor discharged water and disposed waste by water quality, type of waste, level of treatment, and destination. Business can report the substances of concern for which discharges are treated, including the discharge limits set for each substance, how the limits are set or why no limits are set, and performance against the limits. Business should also disclose

Business can provide training on safety of hazardous chemicals to employees, reduce pollution and untreated wastewater, promote water reuse and recycling, report significant spills and adhere to relevant water-quality and efficiency standards.

Sources

| | |
|---|--|
| UN Conventions and other key international agreements | Basel Convention, Rotterdam Convention, Aichi Biodiversity Targets |
| Publications | 6, 44, 68, 86, 87 |

Indicators

| Business Theme | Available Business Indicators | Units | Source |
|-------------------|--|-----------------------------|---|
| Water quality | 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 |
| Water quality | Water performance in the value chain | N/A | CEO Water Mandate's Corporate Water Disclosure Guidelines |
| Water quality | 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 |
| Recycle and reuse | 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 |
| Recycle and reuse | Total renewable water resources: • Total renewable surface water | N/A | Aquastat (adapted) |

| Business Theme | Available Business Indicators | Units | Source |
|----------------------|---|-------|---|
| | <ul style="list-style-type: none"> • Total renewable groundwater • Overlap: between surface water and groundwater • Total renewable water resources • Dependency ratio | | |
| Waste and wastewater | <p>Total weight of hazardous waste, with a breakdown by the following disposal methods where applicable:</p> <ol style="list-style-type: none"> Reuse Recycling Composting Recovery, including energy recovery Incineration (mass burn) Deep well injection Landfill On-site storage Other (to be specified by the organization) | Tons | GRI Standard 306-2 |
| Waste and wastewater | <p>Total weight of non-hazardous waste, with a breakdown by the following disposal methods where applicable:</p> <ol style="list-style-type: none"> Reuse Recycling Composting Recovery, including energy recovery Incineration (mass burn) Deep well injection Landfill On-site storage Other (to be specified by the organization) | Tons | GRI Standard 306-2 |
| Waste and wastewater | Wastewater treatment level weighted by connection to wastewater treatment rate | N/A | Yale University Environmental Performance Index (adapted) |
| Waste and wastewater | <p>Wastewater</p> <ul style="list-style-type: none"> • 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 | N/A | Aquastat (adapted) |

| Business Theme | Available Business Indicators | Units | Source |
|----------------------------------|---|--------------------------------------|--|
| | <ul style="list-style-type: none"> Area equipped for irrigation by direct use of treated and not treated municipal wastewater | | |
| Spills | Total number and total volume of recorded significant spills. | Number of spills | GRI Standard 306-3 |
| Spills | <p>The following additional information for each spill that was reported in the organization's financial statements:</p> <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. Number of spills/tons | N/A | GRI Standard 306-3 |
| Water withdrawal | <p>Water withdrawal by source:</p> <ul style="list-style-type: none"> 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) |
| Water withdrawal | <p>Pressure on water resources</p> <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) |
| Access to Sanitation and hygiene | Toilet/urinal provisions | N/A | WASH Pledge and Guiding Principles for Implementation WWS2.9 |

Gaps

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

Government indicators

| UN IAEG-SDGs 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 |

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

Businesses should recognize water as a valuable resource and understand the impacts of use/misuse of water. They are encouraged to optimize 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. To improve water efficiency, business is encouraged to assess water consumption and intensity, employ water saving technology and conduct water awareness campaigns, in water-stressed areas and all areas.

By improving water performance and promoting reuse of fresh water in the supply chain, business reduces its water footprint in the long run.

Sources

| | |
|---|---|
| UN Conventions and other key international agreements | Dublin Principles, Aichi Biodiversity Targets |
| Publications | 6, 8, 44, 68, 86, 87 |

Indicators

| Business Theme | Available Business Indicators | Units | Source |
|------------------|---|--|---|
| Water efficiency | Total volume of water recycled and reused by the organization. | Liters | GRI Standard 303-3 |
| Water efficiency | 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 efficiency | 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 |
| Water efficiency | Location-specific data: Water intensity | Liters per product or other basic units | CEO Water Mandate's Corporate Water Disclosure Guidelines |
| Water efficiency | Water performance in the value chain | N/A | CEO Water Mandate's Corporate Water Disclosure Guidelines |
| Water efficiency | Water productivity | Revenue per cubic meter of total freshwater withdrawal | World Bank WDI (adapted) |

| Business Theme | Available Business Indicators | 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 |
| Water withdrawal | Water withdrawals: for the reporting year, please provide total water withdrawal data by source, across your operations | Megaliters per year | CDP Water 2017 W1.2a |
| Water withdrawal | Water withdrawals: for the reporting year, please complete the table below with water accounting data for all facilities included in your answer to W3.2a | Megaliters per year | CDP's 2017 Water W5.1 |
| Water withdrawal | Water withdrawals: for the reporting year, please provide withdrawal data, in megaliters per year, for the water sources used for all facilities reported in W5.1 | Megaliters per year | CDP's 2017 Water W5.1a |
| Water withdrawal | Location-specific data: Water withdrawals by source type | Liters | CEO Water Mandate's Corporate Water Disclosure Guidelines |
| Water withdrawal | Total and percentage of withdrawals in water-stressed or water-scarce areas | Liters and % | CEO Water Mandate's Corporate Water Disclosure Guidelines |
| Water consumption | Water consumption: for the reporting year, please provide total water consumption data, across your operations | Megaliters per year | CDP's 2017 Water W1.2c |
| Water consumption | Water consumption: for the reporting year, please provide water consumption data for all facilities reported in W3.2a | Megaliters per year | CDP's 2017 Water W5.3 |
| Water consumption | Location-specific data: Water consumption | Liters | CEO Water Mandate's Corporate Water Disclosure Guidelines |
| Water consumption | Water consumption per net value added | Liters per unit of \$ currency | UNCTAD proposed core SDGs reporting indicators B.1 |
| 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 |

| Business Theme | Available Business Indicators | Units | Source |
|----------------------------|---|--------|--|
| Water saving | Water saving technologies and awareness campaigns | N/A | WASH Pledge and Guiding Principles for Implementation WWS2.9 |
| Impact of water withdrawal | Total number of water sources significantly affected by withdrawal by type: <ul style="list-style-type: none"> i. Size of the water source; ii. Whether the source is designated as a nationally or internationally protected area; iii. Biodiversity value (such as species diversity and endemism, and total number of protected species); iv. 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: <ul style="list-style-type: none"> i. Destination; ii. Quality of the water, including treatment method; iii. Whether the water was reused by another organization. | Liters | GRI Standard 306-1 |

Gaps

- Water awareness campaign
- Water stewardship
- Water footprint

Government indicators

| UN IAEG-SDGs 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 |

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

Business can contribute to transboundary cooperation in water resources management through developing more sustainable, circular business models supported by cross-sector collaborations. Business should respect the basic rights of accessing water and sanitation, and could contribute through innovation, technology, developing (new) products, financial models for safe drinking water and sanitation services. They could also improve their impact through sharing smart solutions with peers and circular water and wastewater management.

While companies may not have an active role in setting up water governance and resource management agreements, they can play a role in increasing the likelihood of such agreements being put in place. They can talk about these agreements publicly, call for stronger governmental actions, as well as support the outcome of such agreements by engaging in collaboration on better water management.

Sources

| | |
|---|---|
| UN Conventions and other key international agreements | A/RES/64/292, A/HRC/RES/15/9, Dublin Principles, Water Convention |
| Publications | 86 |

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

Business should understand the impact of their operational activities, products and services on biodiversity and ecosystems. They should monitor and report land and water body disturbance, significant spills, water withdrawal and discharge and facilities located in threatened ecosystems and take 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.

Business could be aware of impacts on water-related ecosystems from sourcing of materials, particularly when starting operations in a new area. They could address shared water challenges in both own operations and the supply chain.

Business is encouraged to have policies addressing the protection of water-related ecosystems, and also the restoration of ecosystems where possible. Business should work with one another and with governments to protect and restore water-related systems, ensuring that the result is aligned with public policy objectives and this target.

Sources

| | |
|---|---|
| UN Conventions and other key international agreements | UNGC Pr. 7 & Pr. 8 & Pr. 9, CBD, Ramsar Convention, Dublin Principles, Aichi Biodiversity Targets |
| Publications | 6, 68 |

Indicators

| Business Theme | Available Business Indicators | 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: 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); | Km2, number of species, and description | GRI Standard 304-1 |

| Business Theme | Available Business Indicators | Units | Source |
|---------------------------------------|---|---|--------------------|
| | <ul style="list-style-type: none"> v. Size of operational site in km² (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). | | |
| Impact on biodiversity and ecosystems | <p>Nature of significant direct and indirect impacts on biodiversity with reference to one or more of the following:</p> <ul style="list-style-type: none"> 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 |
| Impact on biodiversity and ecosystems | <p>Significant direct and indirect positive and negative impacts with reference to the following:</p> <ul style="list-style-type: none"> 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 |
| Impact on biodiversity and ecosystems | <p>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:</p> <ul style="list-style-type: none"> i. Critically endangered ii. Endangered iii. Vulnerable iv. Near threatened v. Least concern | Number | GRI Standard 304-4 |
| Impact on biodiversity and ecosystems | <p>a. Water bodies and related habitats that are significantly affected by water discharges and/or runoff, including information on:</p> <ul style="list-style-type: none"> i. The size of the water body and related habitat; | Km ² , number of species and description | GRI Standard 306-5 |

| Business Theme | Available Business Indicators | Units | Source |
|---------------------------------------|--|--------------------------------------|---|
| | 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. | | |
| Impact on biodiversity and ecosystems | 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) |
| Impact on biodiversity and ecosystems | Threatened bird, fish, mammal and plant species | Number of species | World Bank WDI (adapted) |
| Impact on biodiversity and ecosystems | 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. | Km2 and description | GRI Standard 304-3 |
| Habitat protection or restoration | 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 |
| Protection and restoration | Terrestrial and marine protected areas | % of total land area | World Bank WDI (adapted) |
| Water discharge | Total volume of planned and unplanned water discharges by: <ul style="list-style-type: none"> 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 |
| Spills | The following additional information for each spill that was reported in the organization's financial statements: <ul style="list-style-type: none"> 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 | Tons and other information of spills | GRI Standard 306-3 |

| Business Theme | Available Business Indicators | Units | Source |
|----------------|---|-------|--------------------|
| | soil or water surfaces), and other (to be specified by the organization). | | |
| Spills | Impacts of significant spills. | N/A | GRI Standard 306-3 |

Gaps

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

Government indicators

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

SDG 7. Ensure access to affordable, reliable, sustainable and modern energy for all

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

Business could contribute to increased access to affordable energy services in various ways, including implementing innovative new commercial models or tariff mechanisms like “pay-as-you-go”, providing low carbon electrification to remote locations, scaling up district energy systems, investing in green energy technologies and in decentralized renewable solutions.

Providing more affordable and reliable products and services through the above-mentioned mechanisms is reliant on well-designed, stable policy frameworks and financing mechanisms which tackle market barriers like poor regulatory environment and limited market intermediaries including finance assistance.

Sources

| | |
|---|------------------|
| UN Conventions and other key international agreements | N/A |
| Publications | 7, 8, 39, 86, 88 |

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

Business should invest in and promote initiatives on renewable energy; monitor and report on the amount of energy they produce, purchase and consume, according to source. This holds both for direct operations and in the supply chain.

Business is encouraged to set targets to support an increase in the share of renewable energy production and consumption, which could be achieved by investing in 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.

As the cost of brown energy becomes higher when introducing carbon pricing, business could set an internal price on carbon to redirect their investments towards renewable energy and work with suppliers to increase their share of renewable energy.

Sources

| | |
|---|----------|
| UN Conventions and other key international agreements | UNFCCC |
| Publications | 6, 8, 86 |

Indicators

| Business Theme | Available Business Indicators | 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 |
| Energy consumption | 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 |
| Energy consumption | 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 |
| Energy production | 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 |
| Energy consumption | Total energy consumption within the organization, in joules or multiples. | Joules or multiples | GRI Standard 302-1 |
| Energy consumption | Energy consumption outside of the organization, in joules or multiples. | Joules or multiples | GRI Standard 302-2 |
| Energy consumption | Please state how much fuel in MWh your organization has consumed (for energy purposes) during the reporting year | MWh | CDP's 2017 Climate Change CC11.3 |
| Energy consumption | Please complete the table by breaking down the total "Fuel" figure entered above by fuel type | MWh | CDP's 2017 Climate Change CC11.3a |
| 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) |
| Carbon pricing | Does your company use an internal price on carbon? | N/A | CDP Climate Change 2017 CC2.2c |
| Carbon pricing | Please provide details and examples of how your company uses an internal price on carbon | N/A | CDP's 2017 Climate Change CC2.2d |

Gaps

- Renewable energy promotion: goals, investment, and collective actions
- Renewable energy performance in the supply chain
- District energy system
- Volume of renewable energy purchased

Government indicators

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

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

Business should recognize their responsibility to improve energy efficiency, which could be achieved through reducing energy consumption in their own operations and reducing the energy requirements of their products and services.

Business is encouraged to track and reduce energy usage and energy intensity over time. This can be done through use of heating and cooling technology, efficient lighting, efficient electrical appliances and fuel-efficient vehicles.

Business is encouraged to choose energy-efficient buildings and obtain a sustainability certification for buildings.

Companies in the supply chain should also be aware of their energy consumption and promote energy-efficiency, and business can encourage this and build a more comprehensive picture of energy consumption in the supply chain by assessing scope 3 emissions. Business could work together on setting energy efficiency standards at an industry level to facilitate structural global change.

Sources

| | |
|---|----------|
| UN Conventions and other key international agreements | UNFCCC |
| Publications | 6, 8, 86 |

Indicators

| Business Theme | Available Business Indicators | 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 |
| Energy consumption | 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 |
| Energy consumption | 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 |

| Business Theme | Available Business Indicators | Units | Source |
|--------------------|--|---|--|
| Energy production | 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 |
| Energy consumption | Total energy consumption within the organization, in joules or multiples. | Joules or multiples | GRI Standard 302-1 |
| Energy consumption | Please state how much heat, steam, and cooling in MWh your organization has purchased and consumed during the reporting year | MWh | CDP's 2017 Climate Change CC11.2 |
| Energy consumption | Please state how much fuel in MWh your organization has consumed (for energy purposes) during the reporting year | MWh | CDP's 2017 Climate Change CC11.3 |
| Energy consumption | Please complete the table by breaking down the total "Fuel" figure entered above by fuel type | MWh | CDP's 2017 Climate Change CC11.3a |
| Energy consumption | Energy use | Kg of oil equivalent | World Bank WDI (adapted) |
| Energy consumption | Electric power consumption | kWh | World Bank WDI (adapted) |
| Energy efficiency | 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 |
| 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 | 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 |
| Energy reduction | 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 |
| GHG emissions | Please break down your total gross global Scope 2 emissions and energy consumption by country/region | metric tonnes CO2e/MWh | CDP's 2017 Climate Change CC10.1a |
| GHG emissions | Please provide details of the electricity, heat, steam or cooling amounts that were accounted | MWh and units of metric tonnes CO2e per MWh | CDP's 2017 Climate Change CC11.4 |

| Business Theme | Available Business Indicators | Units | Source |
|----------------|---|-------|--------|
| | at a low carbon emission factor in the market-based Scope 2 figure reported in CC8.3a | | |

Gaps

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

Government indicators

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

SDG 8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

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

Business could contribute to national economic growth through generating added value in the domestic economy. They can do this through enhancing their own productive capacity (e.g. through skills development of workers); and their efforts can be learned and replicated by other firms. These spillover effects can be increased through strengthening business to business relationships in the value chain and through broader local economic development in the communities where business operates.

Business can also work with the public sector to strengthen government efforts to promote sustainable inclusive markets and develop solutions to development challenges in developing countries. Companies can also contribute by creating jobs in the supply chain 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

| | |
|---|-----|
| UN Conventions and other key international agreements | N/A |
| Publications | 57 |

Indicators

| Business Theme | Available Business Indicators | 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 | \$ currency | GRI Standard 201-1 |

| Business Theme | Available Business Indicators | Units | Source |
|----------------------|--|---|---|
| | <p>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> | | |
| Economic value | Value added | % of sales income | World Bank WDI (adapted) |
| Economic value | 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, crops, and/or inputs and description | UN Global Compact-Oxfam Poverty Footprint PF - 2.13 |
| Tax payment | Tax payments | Number | World Bank WDI (adapted) |
| Tax payment | Total tax rate | % of sales income | World Bank WDI (adapted) |

Gaps

- Enhancement of productive capacity in operation and the value chain
- Promote sustainable inclusive markets
- Tackle development challenges
- Positive impact on the supply chain

Government indicators

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

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

Business could increase economic productivity through co-developing technology with start-ups and investing in innovation and technology which responds to local needs. Business could help to upgrade technology and stimulate innovation in developing countries.

Sources

| | |
|---|------------------|
| UN Conventions and other key international agreements | ICESCR |
| Publications | 6, 8, 13, 30, 47 |

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

Business can contribute by ensuring responsible employment strategies, provide decent work and productive activities for all employees in their own operations and in the supply chain, establish fair policies for selection of suppliers, and improve economic inclusion throughout the supply chain. Further contributions can be made by encouraging the formalization and growth of micro-, small- and medium-sized enterprises, including through access to financial services and not doing business with companies which are not legally registered.

This starts with choosing to engage with small and medium enterprises (SMEs) and integrating them into the global supply chain, for example by sourcing from start-ups and SMEs where possible. Business could also share 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. Business should collaborate with SMEs in their value chain to help these SMEs 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

| | |
|---|---|
| UN Conventions and other key international agreements | ILO C102, ILO C131, ILO C155, ILO R189, Doha Declaration, The Monterrey Consensus, Fundamental Principles and Rights at Work, MNE Declaration |
| Publications | 1, 2, 39, 47, 57, 69, 74, 86 |

Indicators

| Business Theme | Available Business Indicators | 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 |
| Indirect economic impact | 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 |

| Business Theme | Available Business Indicators | Units | Source |
|-----------------------|---|-----------------------------|--|
| Inclusive business | Does the Company system have policies and/or structured programmes 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/programme? | N/A | UN Global Compact-Oxfam Poverty Footprint PF - 4.9 |
| Inclusive business | 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 |
| Inclusive business | 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 |
| Quality certification | Internationally-recognized quality certification | Number | World Bank WDI (adapted) |

Gaps

- Responsible business practice in operation and supply chain

Government indicators

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

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 Programs on Sustainable Consumption and Production, with developed countries taking the lead

Business could contribute to improving global resource efficiency in consumption and production through improving the efficiency of their use of energy, water, (raw) materials and other resources as well as influencing consumers and consumption patterns.

Business should understand their environmental impacts and promote sustainable consumption and lifestyles. Business can track and report energy and water consumption, measure water intensity and resource efficiency, and reduce energy and water consumption in operation and buildings. Business is encouraged to reduce energy requirements and recycle water and materials in order to improve resource efficiency and mitigate environmental impacts of products and services.

These aspects could also apply to suppliers, so that business could not only reduce the cost of supply but also realize efficiencies and reduce environmental footprint in supply chain concurrently.

This can be formalized in sustainable procurement policies and supplier codes of conduct. Business is encouraged to implement circular business models to further reduce their environmental impact, improve resource efficiency as well as increase supply chain and resource security. For example, producers are encouraged to extend their responsibility for a product to the post-consumer stage, including waste collection, reuse and recycling.

Sources

| | |
|---|--|
| UN Conventions and other key international agreements | UNGC Pr. 7, UNGC Pr. 8, UNGC Pr. 9, Aichi Biodiversity Targets |
| Publications | 68, 74, 89 |

Indicators

| Business Theme | Available Business Indicators | 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 |
| Energy efficiency | 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 |
| Energy efficiency | 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 |
| Energy efficiency | 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 |
| Energy efficiency | Total energy consumption within the organization, in joules or multiples. | Joules or multiples | GRI Standard 302-1 |
| Energy efficiency | 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 |
| Energy efficiency | 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 |
| Energy efficiency | 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 efficiency | Please state how much heat, steam, and cooling in MWh your organization has | MWh | CDP's 2017 Climate Change CC11.2 |

| Business Theme | Available Business Indicators | Units | Source |
|---------------------------|---|---|---|
| | purchased and consumed during the reporting year | | |
| Energy efficiency | Please provide details of the electricity, heat, steam or cooling amounts that were accounted at a low carbon emission factor in the market-based Scope 2 figure reported in CC8.3a | MWh and units of metric tonnes CO2e per MWh | CDP's 2017 Climate Change CC11.4 |
| GHG emissions from energy | Please break down your total gross global Scope 2 emissions and energy consumption by country/region | Metric tonnes CO2e/MWh | CDP's 2017 Climate Change CC10.1a |
| Water efficiency | Total volume of water recycled and reused by the organization. | Liters | GRI Standard 303-3 |
| Water efficiency | 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 efficiency | 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 |
| Water efficiency | Location-specific data: Water intensity | Liters per product or other basic units | CEO Water Mandate's Corporate Water Disclosure Guidelines |
| Water efficiency | Water consumption: for the reporting year, please provide total water consumption data, across your operations | Megaliters per year | CDP's 2017 Water W1.2c |
| Water efficiency | Water consumption: for the reporting year, please provide water consumption data for all facilities reported in W3.2a | Megaliters per year | CDP's 2017 Water W5.3 |
| 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 |
| Material efficiency | Percentage of recycled input materials used to manufacture the organization's primary products and services. | % | GRI Standard 301-2 |
| Material efficiency | Trends in production per input | N/A | Quick guide to the Aichi Biodiversity Targets |
| Material efficiency | Trends in proportion of products derived from sustainable sources | N/A | Quick guide to the Aichi Biodiversity Targets |

| Business Theme | Available Business Indicators | Units | Source |
|---------------------------------------|---|-------|---|
| Impact on biodiversity and ecosystems | Trends in Ecological Footprint and/or related concepts | N/A | Quick guide to the Aichi Biodiversity Targets |
| Impact on biodiversity and ecosystems | 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 |
| Extended Producer Responsibility | The amount of product or waste covered by Extended Producer Responsibility | Tons | Development of Guidance on Extended Producer Responsibility (EPR) |

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

Government indicators

| UN IAEG-SDGs Indicators | Units |
|--|-------|
| 8.4.1 Material footprint, material footprint per capita, and material footprint per GDP | N/A |
| 8.4.2 Domestic material consumption, domestic material consumption per capita, and domestic material consumption per GDP | N/A |

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

Business should provide decent work through paying at a minimum the living wage, and provide benefits, social protection, and 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, a safe and healthy working environment, and ensuring equality in recruitment, remuneration and working status. Business should at least comply with national laws on paying wages adequate to satisfy the basic needs of workers and their families, and maintain regular payment of wages. Business is encouraged to provide the best possible wages, benefits and working conditions within the framework of government policies and through the process of collective bargaining.

In addition, business should assess inequality impacts across business functions, including remuneration, profit distribution, product impact, tax practices and the supply chain. Business could also help with 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.

Business is encouraged to develop and implement policies and procedures on employment promotion, employment stability and social security, training, freedom of association and rights to organize, collective bargaining, consultation and grievance mechanism. These policies and procedures are suggested to go through meaningful dialogue with stakeholders including worker's organizations. Business can participate in government programs to

address discrimination in the workplace. When business is involved in changes or discontinuation of operations, they should provide reasonable notice to government authorities and worker representatives and avoid arbitrary dismissal procedures.

Business is encouraged to bear in mind the diversity of language, culture and family circumstances which may exist in the workplace when introducing measures to promote equality. Business could encourage their business partners to implement similar policies, paying special attention to governance structure of companies along the value chain. Business could also work with representatives of workers and government authorities to ensure equal access to employment.

Sources

| | |
|---|---|
| UN Conventions and other key international agreements | UDHR, ICESCR, ICERD, CEDAW, CRPD, ICRMW, UNDRIP; 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, MNE Declaration, Fundamental Principles and Rights at Work |
| Publications | 11, 13, 28, 31, 34, 35, 57, 60, 67, 69, 73, 78, 86 |

Indicators

| Business Theme | Available Business Indicators | 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 |
| Employment and workforce | Total number and rate of employee turnover during the reporting period, by age group, gender and region. | Number and % | GRI Standard 401-1 |
| Employment and workforce | 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 |
| Employment and workforce | Percentage of senior management at significant locations of operation that are hired from the local community. | % of senior management | GRI Standard 202-2 |
| Employment and workforce | Total number of employees by employment contract (permanent and temporary), by gender. | Number of employees | GRI Standard 102-8 |
| Employment and workforce | Total number of employees by employment contract (permanent and temporary), by region. | Number of employees | GRI Standard 102-8 |
| Employment and workforce | Total number of employees by employment type (full-time and part-time), by gender. | Number of employees | GRI Standard 102-8 |

| Business Theme | Available Business Indicators | Units | Source |
|--------------------------|--|---|--|
| Employment and workforce | 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 |
| Employment and workforce | 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 |
| Employment and workforce | Female, male and total number of employment | Number and % | World Bank WDI (adapted) |
| Employment and workforce | Female, male and total number of informal employment | Number and % | World Bank WDI (adapted) |
| Employment and workforce | Female, male and total number of self-employed | Number and % | World Bank WDI (adapted) |
| Employment and workforce | Total direct full-time jobs generated as a result of the initiative. | # of full time jobs created | BCtA indicators |
| Employment and workforce | 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 |
| 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: 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 |
| 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 |
| Remuneration and benefit | 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 |
| Remuneration and benefit | When a significant proportion of other workers (excluding employees) performing the | N/A | GRI Standard 202-1 |

| Business Theme | Available Business Indicators | Units | Source |
|--------------------------|--|-----------------------------|---|
| | 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. | | |
| Remuneration and benefit | 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 and description | GRI Standard 202-1 |
| Remuneration and benefit | Wage and salaried workers (female, male and total) | % of employment | World Bank WDI (adapted) |
| Parental leave | Total number of employees that were entitled to parental leave, by gender. | Number of employees | GRI Standard 401-3 |
| Parental leave | Total number of employees that took parental leave, by gender. | Number of employees | GRI Standard 401-3 |
| 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 |
| Parental leave | 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 |
| Parental leave | Return to work and retention rates of employees that took parental leave, by gender. | % | GRI Standard 401-3 |
| Parental leave | 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 |
| Training and education | Type and scope of programs implemented and assistance provided to upgrade employee skills. | N/A | GRI Standard 404-2 |
| Training and education | 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 |

| Business Theme | Available Business Indicators | Units | Source |
|--------------------------------|---|---|---|
| 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 |
| 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 |
| Working hour | 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 |
| Working hour | 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 |
| Indirect economic impact | 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 | N/A | UN Global Compact- Oxfam Poverty Footprint PF - 9.8 |

| Business Theme | Available Business Indicators | Units | Source |
|----------------|--|-------|--------|
| | 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? | | |

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

Government indicators

| UN IAEG-SDGs 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 | % |

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

Business should support youth by ensuring equal opportunities for all employees regardless of age. Specifically for youth, business could commit to and provide job-oriented training programs, skills management programs and (lifelong) vocational education and training (VET), entrepreneurship development initiatives and facilitate education-to-work transitions through for example internship/apprenticeship/work-study/part-time opportunities. In the long run, business can integrate youth training and youth employment into hiring strategy. In addition business could also encourage and support existing efforts to ensure equal access to opportunities for occupational development in the communities they operate in.

Sources

| | |
|---|--|
| UN Conventions and other key international agreements | UDHR, ICESCR, ILO C111, ILO C142, ILO C168, ILO R195, Fundamental Principles and Rights at Work, MNE Declaration, Youth Forum Declaration 2016, UNGC Pr. 6 |
| Publications | 12, 13, 31, 47, 57, 67, 79 |

Indicators

| Business Theme | Available Business Indicators | 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 |
| Employment condition | Total number and rate of employee turnover during the reporting period, by age group, gender and region. | Number and % | GRI Standard 401-1 |

| Business Theme | Available Business Indicators | Units | Source |
|----------------------------------|---|-------|---|
| 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) |

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

Government indicators

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

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

Business should commit to the elimination and abolition of forced labor, modern slavery and human trafficking and child labor. Business should identify significant human rights impacts across their value chain. They should practice human rights due diligence, and take actions preventing, mitigating and remediating negative impacts. Regarding forced labor, human trafficking and child labor business is encouraged to develop robust age and identification verification processes. Anonymous hotlines can be an effective way to identify incidences, with corrective and remediation processes in place where incidences are found. Business could also help 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. Audits can be conducted on suppliers or recruiters to ensure that these practices are not occurring with the supply chain.

Business should raise awareness among employees and suppliers about what constitutes exploitation, forced labor, modern slavery and people trafficking, and provide training on how to ensure it does not occur, and what to do when it does. Business should ensure that they are not engaging with any business or organization which makes use of child soldiers. Policies and procedures should be developed in order to address incidences or suspected incidences throughout business activities, and these could be incorporated in the codes of conduct around acceptable employee behavior and the recruitment and procurement process. In particular, recruitment and procurement processes are suggested to be thorough and be able to identify persons who may be vulnerable – for instance victims of trafficking or exploitation – and have a process to pass these persons for help from relevant authorities. Additionally, the codes of conduct for employees and suppliers can include specific references to trafficked and vulnerable persons, and explicitly lay out demands in order to eliminate exploitation of persons within the business and supply chain. Any incidences and mitigation should be reported and monitored, for future improvements to the procedures and policies, and remediation through legitimate process should be in place. 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.

Business is encouraged to join sectoral and national employers' organizations, and may find it useful to participate in industry or multi-stakeholder supporting and protecting labor rights through respect for fundamental principles and rights at work, in particular freedom of association.

Sources

| | |
|---|---|
| UN Conventions and other key international agreements | UDHR, ICCPR, UNGP, UNGC Pr. 1 & Pr. 2, CTOC, ILO C029, ILO C087, ILO C105, ILO C138, ILO C146, ILO C154, ILO C182, ILO R163, ILO R190, ILO R203, ILO P029, Fundamental Principles and Rights at Work, MNE Declaration |
| Publications | 2, 11, 13, 28, 33, 37, 49, 67, 69, 73 |

Indicators

| Business Theme | Available Business Indicators | Units | Source |
|--------------------------------------|---|-------|---|
| Children and young worker protection | a. 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 |
| Children and young worker protection | 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 |
| 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 |
| Abolition of child labor | Percentage of children aged 5-14 years engaged in child labor (by sex, place of residence and household wealth quintile) | % | UNICEF data (adapted) |
| 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 |
| Elimination of forced labor | 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 |
| Human rights | Human rights | N/A | UNCTAD proposed core SDG reporting indicators C.7 |

Gaps

- Human rights impact assessment, due diligence, mitigation and remediation

- Policies, procedure and codes of conduct addressing human right issues in operation and supply chain
- Age and identification verification processes
- 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

Government indicators

| UN IAEG-SDGs 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 |

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

Business should respect and protect labor rights and provide safe, secure and healthy working environments for all employees. Business should build policies committing to freedom of association and collective bargaining, health and safety, no discrimination, combating workplace violence and rights awareness among workforce. We encourage business to align these policies with the highest industry/local/international standards. These policies should be publically available and communicated both internally and externally to all employees, suppliers and other stakeholders. Business is encouraged to provide appropriate facilities for workers' representatives and provide relevant information for meaningful negotiations on conditions of employment. Business should monitor and report on the compliance of these fundamental labor rights principles and practices, and carry out due diligence to identify, prevent, mitigate and account for any adverse impacts that business causes or contributes to.

Business could build screening mechanisms and ensure consistent practices in their supply chains. Specifically regarding migrant workers, business should promote and protect the human rights of all migrant workers and should provide equal working and social security conditions for them. Migrant workers should receive information about their human rights and obligations as well as assistance to defend their rights. Business is encouraged to take 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.

Business is encouraged to join sectoral and national employers' organizations, and may find it useful to participate in industry or multi-stakeholder supporting and protecting labor rights through respect for fundamental principles and rights at work, in particular freedom of association.

Sources

| | |
|---|---|
| UN Conventions and other key international agreements | UDHR, ICESCR, ICESCR, ICRMW, WHO/OCH/94.1, ILO C029, ILO C081, ILO C098, ILO C105, ILO C111, ILO C135, ILO C143, ILO C144, ILO C148, ILO C155, ILO C161, ILO C174, ILO C187, ILO R111, ILO R147, ILO R156, ILO R164, ILO R171, ILO R181, ILO R194, ILO R203, ILO P029, UNGC Pr. 1 & Pr. 2 & Pr. 3 & Pr. 4 & Pr. 5, Fundamental Principles and Rights at Work, MNE Declaration |
| Publications | 11, 13, 28, 30, 32, 37, 39, 40, 44, 47, 49, 57, 68, 69, 73, 78, 87 |

Indicators

| Business Theme | Available Business Indicators | Units | Source |
|--------------------------------|---|---|--------------------|
| Occupational health and safety | Types of injury, injury rate (IR), occupational disease rate (ODR), lost day rate (LDR), absentee | per million hours worked (IR/ODR), days | GRI Standard 403-2 |

| Business Theme | Available Business Indicators | Units | Source |
|--------------------------------|---|---|---------------------------|
| | rate (AR), and work-related fatalities, for all employees, with a breakdown by: i. Region; ii. Gender. | 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 | |
| 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 |
| Occupational health and safety | The level at which each formal joint management-worker health and safety committee typically operates within the organization. | N/A | GRI Standard 403-1 |
| Occupational health and safety | 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 |
| Occupational health and safety | 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 |
| Occupational health and safety | Work days lost due to occupational accidents, injuries and illness | % of employees | UNCTAD proposed core SDGs |

| Business Theme | Available Business Indicators | Units | Source |
|--------------------------------|---|--|---|
| | | | reporting indicators C.6 |
| Occupational health and safety | 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 |
| Occupational health and safety | 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 |
| 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 |
| Occupational health and safety | 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 |
| Occupational health and safety | 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 |
| Occupational health and safety | 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 |
| Occupational health and safety | Approximate proportion of workers and smallholders who wear PPE when provided | % | UN Global Compact- Oxfam Poverty Footprint PF - 13.2 |

| Business Theme | Available Business Indicators | Units | Source |
|--|--|-------------------------|---|
| Occupational health and safety | 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 |
| Occupational health and safety | 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 |
| Occupational health and safety | 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) |
| Occupational health and safety | 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 health and safety | 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 |
| Non-discrimination | 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; | N/A | GRI Standard 407-1 |

| Business Theme | Available Business Indicators | Units | Source |
|--|--|--|---|
| | ii. Countries or geographic areas with operations and suppliers considered at risk. | | |
| Freedom of association and collective bargaining | 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 |
| Freedom of association and collective bargaining | Percentage of total employees covered by collective bargaining agreements. | % | GRI Standard 102-41 |
| 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 |
| Freedom of association and collective bargaining | 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? 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 |
| Freedom of association and collective bargaining | 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 |
| Freedom of association and collective bargaining | 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 |
| Freedom of association and collective bargaining | 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 |
| Freedom of association and collective bargaining | 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) |

| Business Theme | Available Business Indicators | Units | Source |
|-------------------------------------|--|---------------------------------|---|
| 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 and description | GRI Standard 402-1 |
| Labor relations/management | 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 and description | GRI Standard 402-1 |
| Labor relations/management | 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 |
| Labor practices in the supply chain | Number of suppliers assessed for social impacts. | Number of suppliers | GRI Standard 414-2 |
| Labor practices in the supply chain | Number of suppliers identified as having significant actual and potential negative social impacts. | Number of suppliers | GRI Standard 414-2 |
| Labor practices in the supply chain | 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 |
| Labor practices in the supply chain | 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 |
| Labor practices in the supply chain | 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 |
| Labor practices in the supply chain | 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 |
| Labor practices in the supply chain | 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 |

| Business Theme | Available Business Indicators | Units | Source |
|-------------------------------------|--|--------------------|--|
| | | | Footprint PF - 3.5 |
| 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 |
| Labor practices in the supply chain | 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 |
| Labor practices in the supply chain | 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 |
| Labor practices in the supply chain | 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 |

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

Government indicators

| UN IAEG-SDGs 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 |

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

Business can promote sustainable tourism through engaging with local suppliers and business to help ensure that money spent by tourists or in the tourism industry is retained locally. Enabling local business or communities to practice their traditional cultural activities in order to create a tourist attraction can help strengthen traditional practices that may otherwise be lost.

Sources

| | |
|---|---|
| UN Conventions and other key international agreements | UNDRIP, Rio Declaration, World Charter for Sustainable Tourism, Convention on the Protection and Promotion of the Diversity of Cultural Expressions, UDCD |
| Publications | 6, 8, 75 |

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

Business can facilitate access to financial services, including insurance, by providing schemes to employees. Insurance should be provided to employees, for example as part of their employment contract. Business is encouraged to make financial advice available to employees in the workplace, or provide guidance on where to go for such services. Where appropriate, business can offer financial services, including micro-loans, to customers or local communities. This can be an integral part of the business model.

Sources

| | |
|---|---|
| UN Conventions and other key international agreements | Doha Declaration, Addis Ababa Action Agenda, ILO C102, ILO R189, ILO R202 |
| Publications | 2, 39, 49 |

SDG 9. Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation

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

Business in relevant sectors could contribute to building resilient infrastructure by ensuring resource efficiency, resilience and sustainability in transport, buildings, information and communication technology. Upgrading infrastructure promises business opportunities with regard to development of road safety equipment, resilient cities, water and sanitation infrastructure, shared infrastructure for business, transport systems, and communication infrastructure. Capitalizing on these opportunities can be best achieved through collaboration across the value chain. Business are encouraged to take a life-cycle approach when investing, developing, managing and retrofitting infrastructure. It is important to perform social, economic and environmental impact assessments on the whole life cycle of the infrastructure, especially when these impact assessments form the basis for supply chain choices and interactions with stakeholders.

Sources

| | |
|---|--|
| UN Conventions and other key international agreements | UNFCCC, New Urban Agenda, Sendai Framework, UNGC Pr. 1, UNGC Pr. 9, UNGP |
| Publications | 6, 8, 73, 87 |

Indicators

| Business Theme | Available Business Indicators | 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 | <p>a. Extent of development of significant infrastructure investments and services supported.</p> <p>b. Current or expected impacts on communities and local economies, including positive and negative impacts where relevant.</p> <p>c. Whether these investments and services are commercial, in-kind, or pro bono engagements.</p> | N/A | GRI Standard 203-1 |
| Infrastructure investment | Investment in telecoms with private participation | current US\$ | World Bank WDI (adapted) |
| Infrastructure investment | 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) |

| Business Theme | Available Business Indicators | Units | Source |
|--------------------------|---|------------|--------------------------|
| Access to infrastructure | Secure Internet servers | Number | World Bank WDI (adapted) |
| Access to infrastructure | 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) |
| Infrastructure stability | Delay in obtaining an electrical connection | Days | World Bank WDI (adapted) |

Gaps

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

Government indicators

| UN IAEG-SDGs 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 |

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

Business could contribute through creating decent jobs, integrating environmental and social issues within core business operations, generating tax revenues and providing innovative solutions to tackle development challenges. Business could also build 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

| | |
|---|---|
| UN Conventions and other key international agreements | Rio Declaration, UNGC Pr. 3 & Pr. 4 & Pr. 5 & Pr. 6 & Pr. 7 & Pr. 8 & Pr. 9 |
| Publications | 39, 57 |

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

Business could increase local value added through local purchasing, forging supplier linkages with domestic companies and by providing innovative financing mechanisms like green bonds and impact investing to help domestic economy become more sustainable. Business should work with the public sector and local organizations to build up networks ensuring financial inclusion and equal access for small and medium-sized enterprises, microenterprises, smallholders, and business led by the vulnerable.

Sources

| | |
|---|---|
| UN Conventions and other key international agreements | Doha Declaration, Addis Ababa Action Agenda, ILO R189 |
| Publications | 8, 13, 39, 56, 57 |

Indicators

| Business Theme | Available Business Indicators | 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 |
| Economic inclusion | 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 |
| Economic inclusion | Total local supplier/purchasing programmes | \$currency | UNCTAD proposed core SDGs reporting indicators A.4 |

Gaps

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

Government indicators

| UN IAEG-SDGs 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 |

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

Business should encourage 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 their business operations. Business could contribute to upgrading infrastructure and retrofitting industries through innovation, investment in infrastructure development and environmental protection, and efficiency and clean technology.

There are business opportunities 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.

Business is encouraged to implement circular business models to further reduce their environmental impact, improve resource efficiency as well as increase supply chain and resource security. Business should track and report

GHG emissions and intensity, and respond to climate change challenges through technical and social innovation. Business should perform social, economic and environmental impact assessments across the whole life cycle of their products and services. This is especially relevant when making supply chain choices and in interactions with stakeholders. Business investing in sustainability improvement programs and technologies in producer countries could also advance technology and R&D capacities in the supply chain.

Sources

| | |
|---|--|
| UN Conventions and other key international agreements | Rio Declaration, UNFCCC, Montreal Protocol, Stockholm Convention, Kyoto Protocol, UNGC Pr. 7 & Pr. 8 & Pr. 9 |
| Publications | 6, 8, 62, 67, 77, 80, 86, 89 |

Indicators

| Business Theme | Available Business Indicators | 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. i. Direct economic value generated: revenues;</p> <p>ii. 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. 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 |
| Expenditure and investment | Environmental protection expenditure including costs of waste disposal, emissions treatment, and remediation and costs of prevention and environmental management | \$ currency | GRI G4-EN31 |
| Expenditure and investment | <p>a. Extent of development of significant infrastructure investments and services supported.</p> <p>b. Current or expected impacts on communities and local economies, including positive and negative impacts where relevant.</p> | N/A | GRI Standard 203-1 |

| Business Theme | Available Business Indicators | Units | Source |
|----------------|--|---|--|
| | c. Whether these investments and services are commercial, in-kind, or pro bono engagements. | | |
| GHG emissions | Greenhouse gas emissions (scopes 1-2) per net value added | metric tons of CO2 equivalent per unit of \$ currency | UNCTAD proposed core SDGs reporting indicators B.3 |
| GHG emissions | CO2 emissions from gaseous fuel consumption, liquid fuel consumption, and solid fuel consumption | kt and % of total | World Bank WDI (adapted) |
| GHG intensity | CO2 intensity | kg per kg of oil equivalent energy use | World Bank WDI (adapted) |
| GHG emissions | GHG net emissions/removals by LUCF | Mt of CO2 equivalent | World Bank WDI (adapted) |
| GHG emissions | Emission of HFC gas, PFC gas and SF6 gas and other greenhouse gas emissions | thousand metric tons of CO2 equivalent and % change from 1990 | World Bank WDI (adapted) |
| GHG emissions | Methane emissions | kt of CO2 equivalent and % change from 1990 | World Bank WDI (adapted) |
| GHG emissions | Total greenhouse gas emissions | kt of CO2 equivalent and % change from 1990 | World Bank WDI (adapted) |
| GHG emissions | Nitrous oxide emissions | thousand metric tons of CO2 equivalent and % change from 1990 | World Bank WDI (adapted) |
| GHG emissions | 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) |

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

Government indicators

| UN IAEG-SDGs Indicators | Units |
|--|-------|
| 9.4.1 CO2 emission per unit of value added | |

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

Business should be aware that a transformative shift towards sustainable development requires a significant and equitable investment in education, training and lifelong learning. Business could enhance scientific research and technological capabilities through investing in technology innovation R&D in their own operations, recruiting R&D workers and providing sustainability training to employees. Business investing in improvement programs and technologies in producer countries could improve technology and R&D capacities in their supply chain. By aligning R&D priorities with national and international sustainable development priorities, business could multiply the impact of government investment in R&D. In addition, when business invest, it is important to ensure that there is no conflict with the interests of developing countries and no harm to the bottom-of-the-pyramid actors in these countries.

Sources

| | |
|---|---|
| UN Conventions and other key international agreements | Rio Declaration, HR Council A/HRC/20/26, ILO C142, ILO R195 |
| Publications | 11, 47 |

Indicators

| Business Theme | Available Business Indicators | 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> | \$ currency | GRI Standard 201-1 |

| Business Theme | Available Business Indicators | Units | Source |
|----------------------------|---|--------------------------------|--|
| | iii. Economic value retained: 'direct economic value generated' less 'economic value distributed'. c. b. Where significant, report EVG&D separately at country, regional, or market levels, and the criteria used for defining significance. | | |
| Economic value | High-tech and medium high-tech output | \$ currency | Global Innovation Index (adapted) |
| Economic value | Cultural and creative services exports | \$ currency | Global Innovation Index (adapted) |
| Economic value | Printing and publishing output | \$ currency | Global Innovation Index (adapted) |
| Economic value | Creative goods exports | \$ currency | Global Innovation Index (adapted) |
| Economic value | High-tech exports | \$ currency | Global Innovation Index (adapted) |
| Economic value | ICT services exports | \$ currency | Global Innovation Index (adapted) |
| Expenditure and investment | Environmental protection expenditure including costs of waste disposal, emissions treatment, and remediation and costs of prevention and environmental management | \$ currency | GRI G4-EN31 |
| Expenditure and investment | Total computer software spending | \$ currency | Global Innovation Index (adapted) |
| Expenditure and investment | Research and development expenditure | \$ currency | World Bank WDI (adapted) |
| Expenditure and investment | Expenditure on research and development as a proportion of turnover | % | UNCTAD proposed core SDGs reporting indicators C.2 |
| Expenditure and investment | Expenditure on education | \$ currency | Global Innovation Index (adapted) |
| Intellectual property | Number of patents obtained per employee | Number of patents per employee | UNSDSN indicators (adapted) |
| Intellectual property | Intellectual property payments | \$ currency | Global Innovation Index (adapted) |
| Research and development | Research talent in business enterprise | N/A | Global Innovation Index (adapted) |
| Intellectual property | Patent applications by origin | Number of application | Global Innovation Index (adapted) |
| Intellectual property | PCT international applications by origin | Number of application | Global Innovation Index (adapted) |

| Business Theme | Available Business Indicators | Units | Source |
|--------------------------|---|-----------------------|-----------------------------------|
| Intellectual property | Utility model applications by origin | Number of application | Global Innovation Index (adapted) |
| Intellectual property | Scientific and technical publications | Number of publication | Global Innovation Index (adapted) |
| Intellectual property | Citable documents H index | Number of documents | Global Innovation Index (adapted) |
| Intellectual property | Intellectual property receipts | \$ currency | Global Innovation Index (adapted) |
| Intellectual property | Charges for the use of intellectual property, payments and receipts | \$ currency | World Bank WDI (adapted) |
| Intellectual property | Trademark application class count by origin | Number of application | Global Innovation Index (adapted) |
| Intellectual property | Industrial designs by origin | Number of design | Global Innovation Index (adapted) |
| Intellectual property | Video uploads on YouTube | Number of videos | Global Innovation Index (adapted) |
| Intellectual property | Patent applications, nonresidents and residents | Number | World Bank WDI (adapted) |
| Research and development | Researchers | Number of researchers | Global Innovation Index (adapted) |
| Research and development | Employment in knowledge-intensive services | Number or % | Global Innovation Index (adapted) |
| Research and development | Firms offering formal training | yes/no | Global Innovation Index (adapted) |
| Research and development | Gross expenditure on R&D (GERD) performed by business enterprise | \$ currency | Global Innovation Index (adapted) |
| Research and development | 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) |
| Research and development | University/industry research collaboration | Number of deals | Global Innovation Index (adapted) |
| Research and development | Patent families filed in at least two offices | \$ currency | Global Innovation Index (adapted) |
| Research and development | ICTs and business model creation | N/A | Global Innovation Index (adapted) |
| Research and development | ICTs and organizational model creation | N/A | Global Innovation Index (adapted) |
| Research and development | Researchers in R&D | Number of researchers | World Bank WDI (adapted) |
| Research and development | Scientific and technical journal articles | Number of publication | World Bank WDI (adapted) |

| Business Theme | Available Business Indicators | Units | Source |
|--------------------------|-------------------------------|-----------------------|--------------------------|
| Research and development | Technicians in R&D | Number of technicians | World Bank WDI (adapted) |
| Research and development | Technical cooperation grants | \$ currency | World Bank WDI (adapted) |

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

Government indicators

| UN IAEG-SDGs 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 |

SDG 10. Reduce inequality within and among countries

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

Business plays a key role affecting the income level of their workers through employment and wage payment. Business should promote equal remuneration for men and women workers for work of equal value. Business could commit to paying fair living wage which ensures the purchasing power of employees after inflation.

Business should avoid discrimination, i.e. any distinction, exclusion or preference made on the basis of race, colour, 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 highlights internal inequality and can be used to address the allocation of wages and remuneration. Business could also explore ways to engage with low-income populations in their value chains be it as employees, distributors, or suppliers so as to contribute to their income growth.

Sources

| | |
|---|--|
| UN Conventions and other key international agreements | UDHR, ICESCR, ICERD, CEDAW, CRPD, ICRMW, UNDRIP, ILO C100, ILO C111, ILO C131, ILO C156, |
| Publications | 13, 39, 43, 47, 60 |

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

Business should respect 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. Business should support fair wages and equal remuneration for work of equal value without distinction of any kind. Business can ensure that employment policies do not exclude or restrict access to employment to currently marginalized groups.

Policies which ensure diversity should be embedded throughout the business, as well as encouraged for suppliers and other partners. Business should also support the right to social securities. Additionally, business could also promote inclusion or hinder the progress of discriminatory practices through business activities and its influence on social norms (e.g. through advertising).

Sources

| | |
|---|---|
| UN Conventions and other key international agreements | UNGC Pr. 1 & Pr. 2, ILO C118, ILO C157, UDHR, ICCPR, ICESCR, ICERD, CRC, CEDAW, CRPD, ICRMW, UNDRIP |
| Publications | 6, 37, 47, 60 |

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

Business should ensure equality across business functions including remuneration, profit distribution product impact, tax practice and the supply chain. Business could implement policies stating 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, and ensuring parental leave and return to work.

Business should establish or participate in operational-level grievance mechanisms which ensure that all workers have open access to a non-judicial, effective grievance mechanism. They should keep 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. Business should consider the quality of the grievance mechanism and demonstrate awareness of the effectiveness of such a process. Business could become more inclusive through including low-income or other traditionally disadvantaged communities into their value chain as customers and/or as suppliers, partners, or employees.

Sources

| | |
|---|--|
| UN Conventions and other key international agreements | UDHR, ICCPR, UNGP, ICESCR, ICERD, CEDAW, CRPD, ICRMW, ILO C118 |
| Publications | 9, 13, 39, 39, 47, 60 |

Indicators

| Business Theme | Available Business Indicators | Units | Source |
|-------------------|--|-------|---|
| Equal opportunity | 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 |

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

Government indicators

| UN IAEG-SDGs 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 |

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

Business should pay at a minimum the living wage and provide insurance for employees, such as income protection, life or accident insurance and social security. Business should pay correct taxes in all relevant countries, and are suggested not to evade or avoid tax payments. Business could work with NGOs to help vulnerable people develop their entrepreneurial capabilities, as well as providing them with financial support or business opportunities.

Sources

| | |
|---|---|
| UN Conventions and other key international agreements | UDHR, ICESCR, ICERD, CEDAW, CRPD, ICRMW, UNDRIP, ILO C102 |
| Publications | 1, 3, 11, 13, 39, 47, 49, 86 |

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

Business should comply with national and international financial regulations, ensuring that all their interactions with other parties (including suppliers) are compliant with such laws. Where laws in an individual country are less stringent than those of other operating countries, best practice should be adopted. International standards should be adhered to as a minimum requirement, and companies are encouraged to go further. Business should report their financial information each year, and have it independently audited to ensure transparency and accuracy.

Businesses providing financial services should uphold the international and national regulations of financial institution, adhere to the international standards including those preventing money laundering and terrorist financing and promote them amongst their stakeholders. They could improve the regulatory regime of financial markets through participating in the policy process and the role of voluntary and multi-stakeholder standards.

Sources

| | |
|---|--------------------------|
| UN Conventions and other key international agreements | The FATF Recommendations |
|---|--------------------------|

| | |
|--------------|----------------|
| Publications | 12, 13, 47, 49 |
|--------------|----------------|

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

Business can ensure that they represent the interests of the developing countries in which they have operating locations, stakeholders or customers whenever they have the opportunity to do so.

Business can also encourage developing country participation in international institutions by introducing stakeholders to such institutions. They can campaign for the removal of barriers to entry for developing countries into those organizations.

Business can also seek to enhance private international capital flows to support developing countries in their development efforts. In this context, business is encouraged to strengthen multilateral efforts to assist developing countries in overcoming the structural or other constraints which currently limit their attractiveness as a destination for private capital and foreign direct investment.

Sources

| | |
|---|---|
| UN Conventions and other key international agreements | UDHR, Doha Declaration, Delhi Declaration |
| Publications | 47 |

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

Business should have policies in place which uphold employees' human rights to movement and safety, including ensuring that they have not been trafficked. Business should provide information on special provisions concerning migration for employment such as the conditions of work and livelihood of migrants for employment. Business involved in international recruitment are encouraged to implement clear, transparent recruitment policies 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. Business should only use legally-registered migrant recruiters to ensure that the basic rights of migrant workers are protected in recruitment, placement and employment.

Sources

| | |
|---|--|
| UN Conventions and other key international agreements | UDHR, ICERD, ICRMW, CTOC, ILO C097, ILO C143 |
| Publications | 27, 39, 47 |

SDG 11. Make cities and human settlements inclusive, safe, resilient and sustainable

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

Business can play a vital role in achieving this target by providing specific infrastructure, technology, services and financing solutions for cities. At the same time, they are encouraged to contribute to the strategy that will support the overall optimization of urban systems to create inclusive, safe, sustainable and disaster-resilient cities. This entails addressing urban space.

Within their operational boundary, business could provide decent accommodation and adequate basic services like well-managed water and sanitation facilities in workplaces. In addition, business should be aware of the impact of business activities on the adjacent community. Business should be aware of how their land acquisition, infrastructure construction and procurement of raw materials/merchandise has an impact on the basic rights of employees, people in adjacent areas as well as on the environment.

Business engagement activities addressing sustainable management of shared water resources and investment in economic infrastructure and services, responsible practices in land, construction and real estate use and investment could also have an impact on this target.

Affordable housing promises good market opportunities for business, including timber building, modular and durable designs and materials, and buildings addressing issues like changing lifestyle, shifting demographics and aging populations. It is important to perform social, economic and environmental impact assessments across the whole life cycle of buildings, especially with regard to supply chain choices and interactions with stakeholders.

Sources

| | |
|---|--|
| UN Conventions and other key international agreements | UDHR, ICESCR, New Urban Agenda, ILO R115 |
| Publications | 6, 8, 28, 39, 49, 77, 87 |

Indicators

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

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

Government indicators

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

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

Business should contribute to sustainable transport systems through 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, products and members of workforce. In addition, business can provide access to safe transportation and use low-carbon transport fuel.

There are market opportunities with regard to public transportation in urban areas, 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. When contributing to sustainability in cities, it is important for business to respect the culture, values and local languages.

Sources

| | |
|---|---|
| UN Conventions and other key international agreements | New Urban Agenda, 1958 Agreement, 1997 Agreement, 1998 GTRs |
| Publications | 6, 8, 17, 30, 86 |

Indicators

| Business Theme | Available Business Indicators | 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 |
| Infrastructure investment | Investment in transport with private participation | current US\$ | World Bank WDI (adapted) |
| Transport | Percentage of employees/workers using public transport for commuting | % | UNSDSN indicators (adapted) |

| Business Theme | Available Business Indicators | Units | Source |
|----------------|--|---------|-----------------------------|
| Transport | Percentage of employees/workers bicycles and walking for commuting | % | UNSDSN indicators (adapted) |
| Transport | Average time taken to commute one way to and from work | minutes | UNSDSN indicators (adapted) |

Gaps

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

Government indicators

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

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

Business should be aware of the opportunities and challenges posed by urbanization. Business could facilitate sustainable land management through various measures including integrating dryland issues in corporate climate adaptation plans, reducing conflicting land uses as well as increasing land use efficiency with shared office and commercial spaces in cities.

Business could also provide input into long-term planning for urban development, help cities navigate sustainable development challenges and turn high-level visions into practical and implementable plans. Specific examples include improving how cities generate and use energy, use infrastructure, reduce waste and reduce their carbon footprint.

Land reform, providing secure access to land and other productive assets are examples of government policy reforms that improve access to markets.

Sources

| | |
|---|--|
| UN Conventions and other key international agreements | New Urban Agenda, Aichi Biodiversity Targets |
| Publications | 8, 12, 57 |

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

Business should be aware of their impact on cultural and natural heritage, together with their responsibility to protect it. There are growing opportunities for sustainable tourism which business could explore along the tourism supply chain. These include the heritage-related, transportation and hospitality sectors.

To balance tourism development and heritage preservation, business could cooperate with the public sector to promote nature-based tourism, ensure waste and wastewater treatment during the construction and use stages of hotels, and support coordination of tourism providers along the supply chain.

Business can continue to assess their operational sites to identify which ones are close to world heritage sites. Part of the site review could include mechanisms to prevent any negative environmental impact on the heritage sites, including regular monitoring. It is important for business to respect local culture, values and languages.

Sources

| | |
|---|--|
| UN Conventions and other key international agreements | World Heritage Convention, Rio Declaration |
| Publications | 6, 8, 57 |

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

Business should be aware of and take their responsibility for adverse climate impacts. They are suggested to recognize that climate change has disproportionate impacts on those who are vulnerable, poor or lack access to resources, and show leadership on climate justice.

This can be done in various ways, companies should at least scale up climate due diligence, report on GHG emissions as well as show innovation through investment in climate solutions.

Business could raise awareness about climate change risk and invest in mitigation measures including strengthening the adaptive capacity of local communities. Business could reduce impacts on flood-related health issues through better water management.

Sources

| | |
|---|---|
| UN Conventions and other key international agreements | UNFCCC, Paris Agreement, Sendai Framework, New Urban Agenda |
| Publications | 28, 80, 87 |

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

Business should be responsible for chemical and waste management throughout their product life cycle. They should engage in sound management of (hazardous) wastes and devote resources to reducing the amount of waste generated and its hazardous potential.

Business should track and report waste generated and disposed of, emissions of air pollutants and GHG, land pollution, water discharged, impacts of transportation and significant spills as well as mitigation/remediation measures and environmental protection expenditures and investments in their own operations.

These measures could also apply to companies in the supply chain.

Sources

| | |
|---|--|
| UN Conventions and other key international agreements | New Urban Agenda, Rotterdam Convention, Basel Convention, Stockholm Convention, UNGC Pr. 7 & Pr. 8 & Pr. 9 |
| Publications | 44, 57, 68, 86, 87 |

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

Business could contribute to achieving universal access to safe, inclusive and accessible public spaces through ensuring decent and safe working environment and committing to eliminate sexual harassment and violence against women and children in workplace. Business is encouraged to invest in safe and sustainable infrastructure in the community and or city of operation, including lighting, transportation, and alarm systems.

Sources

| | |
|---|--|
| UN Conventions and other key international agreements | New Urban Agenda, ILO C 148, ILO C155, ILO C161, ILO R156, ILO R164, ILO R171, |
| Publications | 13, 28, 30, 37, 40, 44, 49, 78, 87 |

SDG 12. Ensure sustainable consumption and production patterns

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

Achieving sustainable consumption and production requires the participation of both public and private actors. With this in mind, business should develop a better understanding of social and environmental impacts and improve efficiency and effectiveness of material and energy use.

Business could also contribute to this target through developing circular models for products (i.e. closing loops and using renewable energy), raising consumer awareness, improving the capacity of suppliers and establishing sustainable production and consumption programs with clear objectives.

Business could incorporate sustainable development into their vision, policies and strategies and develop sustainability targets and indicators. To drive suppliers' sustainable practices, business is encouraged to invest in improvement of environmental performance and training programs, and build partnerships with NGOs who are developing sustainable practices in producer countries.

Business could support efforts to promote consumer education related to their business activities in order to improve consumers' willingness to engage in sustainable consumption.

Sources

| | |
|---|--|
| UN Conventions and other key international agreements | Rio Declaration Pr.8, Johannesburg Declaration, UNGC Pr. 8 & Pr. 9, Aichi Biodiversity Targets |
|---|--|

| | |
|--------------|---------------|
| Publications | 6, 40, 67, 75 |
|--------------|---------------|

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

Business has an impact on sustainable management and resource efficiency in their own operations, as well as their products and services. They should establish and maintain appropriate environmental management systems, avoid or mitigate the foreseeable environmental, health and safety-related impact over the life cycle of products and services and take a precautionary approach to environmental challenges.

Business is encouraged to establish measurable objectives and/or targets for improved environmental performance and resource utilization. Business could regularly track and report energy, water and materials consumed and treated in business operations and improve efficiency by reusing/recycling. This also applies to companies in the supply chain, and so stipulating mandatory due diligence and building traceability for business in the supply chain would ensure sustainability along the supply chain.

While bio-based products and technologies are perceived as a key sources for green growth of economy, business is suggested to recognize the risk of over-exploitation of natural resources and decreasing biodiversity. Business could ensure the sustainability of such products by using renewable materials and efficient, clean and safe biotechnologies. Business is encouraged to implement circular business models and extend their responsibility to the post-consumer stage of a product to further reduce their environmental impact, improve resource efficiency as well as increase supply chain and resource security.

Sources

| | |
|---|--|
| UN Conventions and other key international agreements | Rio Declaration, CBD, UNGC Pr. 7 & Pr. 8 & Pr. 9 |
| Publications | 6, 8, 15, 39, 40, 42, 47, 62, 67, 74, 89 |

Indicators

| Business Theme | Available Business Indicators | 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: i. Non-renewable materials used; ii. Renewable materials used. | Tons | GRI Standard 301-1 |
| Material efficiency | Percentage of recycled input materials used to manufacture the organization's primary products and services. | % | GRI Standard 301-2 |
| Material efficiency | Trends in Ecological Footprint and/or related concepts | N/A | Quick guide to the Aichi Biodiversity Targets |
| Material efficiency | Ecological limits assessed in terms of sustainable production and consumption | N/A | Quick guide to the Aichi Biodiversity Targets |

| Business Theme | Available Business Indicators | Units | Source |
|---------------------|--|------------------------------------|---|
| Material efficiency | Trends in production per input | N/A | Quick guide to the Aichi Biodiversity Targets |
| 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. | Joules or multiples | GRI Standard 302-1 |
| Energy efficiency | 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 |
| Energy efficiency | 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 |
| Energy efficiency | Total energy consumption within the organization, in joules or multiples. | Joules or multiples | GRI Standard 302-1 |
| Energy efficiency | 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 |
| Energy efficiency | 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 |
| Energy efficiency | 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 efficiency | Estimated amount of energy saved by the company through energy conservation techniques as a result of the initiative. | Joules or multiples | BCtA indicators |
| 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 |
| Water efficiency | 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 304-3 organization; | Liters | GRI Standard 303-1 |

| Business Theme | Available Business Indicators | Units | Source |
|----------------------------------|---|---|---|
| | v. Municipal water supplies or other public or private water utilities. | | |
| Water efficiency | 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 |
| Water efficiency | Location-specific data: Water intensity | Liters per product or other basic units | CEO Water Mandate's Corporate Water Disclosure Guidelines |
| Water efficiency | Water consumption: for the reporting year, please provide total water consumption data, across your operations | Megaliters per year | CDP's 2017 Water W1.2c |
| Water efficiency | Water consumption: for the reporting year, please provide water consumption data for all facilities reported in W3.2a | Megaliters per year | CDP's 2017 Water W5.3 |
| Extended Producer Responsibility | Percentage of reclaimed products and their packaging materials for each product category. | % | GRI Standard 301-3 |
| Extended Producer Responsibility | The amount of product or waste covered by Extended Producer Responsibility | Tons | Development of Guidance on Extended Producer Responsibility (EPR) |

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

Government indicators

| UN IAEG-SDGs 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 |

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

Business could contribute to reducing food losses and waste through investing and developing better processes for food harvesting, storage, processing, transportation and retailing as well as promoting communication and change management along the value chain.

Value chain change includes raising consumer awareness, changing consumer behavior and improving efficiency along the entire food value chain, for example through developing new technologies. Business in the food supply chain and business with a large “food footprint” are encouraged to conduct food waste audits to determine how and why they waste food so as to identify opportunities to improve their performance. Business can also contribute to this target by effective management of the food consumed in their premises, in restaurants or cafeterias, including campaigns to raise employee’s awareness about food waste.

Sources

| | |
|---|---|
| UN Conventions and other key international agreements | ICESCR, Rome Declaration on World Food Security, Right to Food Guidelines |
| Publications | 6, 20, 86 |

12.4 By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, 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

Business should be responsible for chemical and waste management throughout their product life cycle. Business should track and report waste generated and disposed of, emissions of air pollutants and GHG, land pollution, water discharged, impacts of transportation and significant spills as well as mitigation/remediation measures, environmental protection expenditures and investments in their own operations and the supply chain. Business is suggested to understand the waste they cause as a result of the design of products and services. Business could assess 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. In this sense, business could extend their responsibility to the post-consumer stage of a product’s life cycle, including collecting or taking back used goods, sorting or treating for recycling or reuse.

Sources

| | |
|---|--|
| 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 | 6, 44, 57, 68, 87, 89 |

Indicators

| Business Theme | Available Business Indicators | Units | Source |
|------------------|--|--------|--------------------|
| Water management | 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 |
| Waste management | Total weight of hazardous waste, with a breakdown by the following disposal methods where applicable: | Tons | GRI Standard 306-2 |

| Business Theme | Available Business Indicators | Units | Source |
|------------------|---|---|--------------------|
| | <ul style="list-style-type: none"> 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 | <p>Total weight of non-hazardous waste, with a breakdown by the following disposal methods where applicable:</p> <ul style="list-style-type: none"> 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 management | <p>Total weight for each of the following:</p> <ul style="list-style-type: none"> i. Hazardous waste transported ii. Hazardous waste imported iii. Hazardous waste exported iv. Hazardous waste treated | Tons | GRI Standard 306-4 |
| Waste management | Percentage of hazardous waste shipped internationally. | % of hazardous waste | GRI Standard 306-4 |
| GHG emissions | <ul style="list-style-type: none"> a. Gross direct (Scope 1) GHG emissions in metric tons of CO2 equivalent. b. Gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all. c. Biogenic CO2 emissions in metric tons of CO2 equivalent. | metric tons of CO2 equivalent | GRI Standard 305-1 |
| GHG emissions | <ul style="list-style-type: none"> a. Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO2 equivalent. b. If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO2 equivalent. c. If available, the gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all. | metric tons of CO2 equivalent | GRI Standard 305-2 |
| GHG emissions | <ul style="list-style-type: none"> a. Gross other indirect (Scope 3) GHG emissions in metric tons of CO2 equivalent. | metric tons of CO2 equivalent and description | GRI Standard 305-3 |

| Business Theme | Available Business Indicators | Units | Source |
|---------------------------|---|---|---|
| | <ul style="list-style-type: none"> b. If available, the gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all. c. Biogenic CO₂ emissions in metric tons of CO₂ 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. | metric tons of CFC-11 equivalent | GRI Standard 305-6 |
| Air pollution | <ul style="list-style-type: none"> a. Significant air emissions, in kilograms or multiples, for each of the following: <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 b. Source of the emission factors used. c. Standards, methodologies, assumptions, and/or calculation tools used. | Tons of gas or pollutant and description of methodology | GRI Standard 305-7 |
| Spills | Total number and total volume of recorded significant spills. | Number of spills | GRI Standard 306-3 |
| Spills | <p>The following additional information for each spill that was reported in the organization's financial statements:</p> <ul style="list-style-type: none"> 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 |
| Spills | 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 |

| Business Theme | Available Business Indicators | Units | Source |
|----------------------------------|--|-------|---|
| Water performance | 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) |

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

Government indicators

| UN IAEG-SDGs 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 |

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

Business should be responsible for waste generated in their own operations, including tracking and reporting waste generated by type, treatment and disposal destination. Business can understand the waste they cause as a result of the design of products and services, and to extend their responsibility of a product to the post-consumer stage of its life cycle.

Business could contribute to reducing waste generation through implementing circular business models such as using renewable, bio-based or fully recyclable inputs, recovering resources, extending product lifecycle and changing the consumer behavior about product use.

Business could connect product users to encourage share use and provide products as a service to achieve products life-extension and utilization.

Sources

| | |
|---|---|
| UN Conventions and other key international agreements | Basel Convention, Rotterdam Convention, Waigani Convention, London Convention |
| Publications | 6, 57, 89 |

Indicators

| Business Theme | Available Business Indicators | Units | Source |
|----------------------------------|---|--------------------------|---|
| Recyclable inputs | 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 |
| Waste management | 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 management | Waste generated per net value added | Tons/unit of \$ currency | UNCTAD proposed core SDGs reporting indicators B.2 |
| Waste management | 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 expenditure | 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 |
| Extended Producer Responsibility | The amount of product or waste covered by Extended Producer Responsibility | N/A | Development of Guidance on Extended Producer Responsibility (EPR) |

Gaps

- Circular business model

Government indicators

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

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

Business should be accountable for their business practices and their sustainability impacts. To achieve corporate transparency and accountability, companies are encouraged to report economic, social and environmental sustainability issues related to business activities and sustainability practices within business scope on a country-by-country basis and follow a common international reporting standard/framework. Business should communicate how they address their human rights impacts, their progress on incorporating sustainability principles into business practices and ensure transparency and unbiased dialogue with stakeholders.

Sources

| | |
|---|---|
| UN Conventions and other key international agreements | UNGP, Johannesburg Declaration, UNFCCC, Kyoto Protocol, Paris Agreement, UNGC Pr. 1 & Pr. 2 & Pr. 8 |
| Publications | 8, 12, 28, 37, 39, 47, 49, 62, 67, 74, 78 |

Indicators

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

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

Government indicators

| UN IAEG-SDGs Indicators | Units |
|--|---------------------|
| 12.6.1 Number of companies publishing sustainability reports | Number of companies |

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

Business could contribute to the public procurement cycle from identifying the procurers' needs, and improving their operational efficiency through providing techniques, products and services. Business could facilitate 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. Business is encouraged to ensure their suppliers apply the same sustainable principles required in the procurement contracts through evidence-based approaches such as supplier sustainability audits.

Business should work with governments to ensure the requisite policy tools are in place and support public procurement directives requiring companies with sustainability certificates. To explore the business opportunities in public-private partnerships (PPP), business can identify opportunities where a PPP would make sense, and ensure 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

| | |
|---|---------------------------------------|
| UN Conventions and other key international agreements | Johannesburg Declaration, Revised GPA |
| Publications | 8, 11, 28, 63, 75 |

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

Business should ensure transparent and unbiased information, including on their sustainable development impacts, and are encouraged to engage with stakeholders at local and country level when transforming to a sustainable business model.

Business could contribute 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 as well as companies in the supply chain.

Business is encouraged to provide 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. They are encouraged to consider the needs of vulnerable and disadvantaged consumers and the specific challenges that e-commerce may pose for consumers when providing information.

It is important for companies to assess the effectiveness and relevance of information provided to consumers to make decisions. Business can take a precautionary approach by proactively communicating potential risks to the consumer and providing complete information on risks to the consumer and the general public.

Sources

| | |
|---|---|
| UN Conventions and other key international agreements | Rio Declaration, UNGC Pr. 8, Aichi Biodiversity Targets |
| Publications | 8, 39, 40, 67, 80 |

Indicators

| Business Theme | Available Business Indicators | 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: i. The sourcing of components of the product or service; ii. Content, particularly with regard to substances that might produce an environmental or social impact; iii. Safe use of the product or service; iv. Disposal of the product and environmental or social impacts; v. Other (explain). | N/A | GRI Standard 417-1 |
| Product information | Percentage of significant product or service categories covered by and assessed for compliance with such procedures. | % | GRI Standard 417-1 |
| Product information | 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 |

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

Government indicators

| UN IAEG-SDGs 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 |

SDG 13. Take urgent action to combat climate change and its impacts

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

Business is encouraged to identify risks and opportunities caused by climate change throughout their own operations and supply chain. Business can invest in environmental protection, and should develop and implement corporate adaptation goals and strategies which should be aligned with public adaptation efforts and also address community risks in their operating locations.

GHG emission data and material climate risk information should be disclosed through adequate disclosure initiatives. As aggressive, timely reduction of greenhouse gases is the safest way to bring adaptation costs down, companies are encouraged to set science-based GHG reduction targets in order to help meet the goals of the Paris Agreement. These aspects also apply to companies in the supply chain, and business can work with suppliers to improve supplier sustainability management and prevent supply chain interruptions or delays due to climate change.

Business is encouraged to take part in the technology transfer projects supported by national governments and international organizations to provide transferrable climate mitigation and adaptation technologies to developing countries.

Sources

| | |
|---|---|
| UN Conventions and other key international agreements | UNFCCC, Kyoto Protocol, Paris Agreement, Sendai Framework, UNGC Pr. 8 |
| Publications | 62, 65, 74, 80, 86 |

Indicators

| Business Theme | Available Business Indicators | 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: <ul style="list-style-type: none"> i. A description of the risk or opportunity and its classification as either physical, regulatory, or other; ii. A description of the impact associated with the risk or opportunity; iii. The financial implications of the risk or opportunity before action is taken; iv. The methods used to manage the risk or opportunity; v. The costs of actions taken to manage the risk or opportunity. | \$ currency and description | GRI Standard 201-2 |
| Risk and opportunities due to climate change | Have you identified any inherent climate change risks that have the potential to generate a substantive change in your business operations, revenue or expenditure? | N/A | CDP's 2017 Climate Change CC5.1 |
| Risk and opportunities due to climate change | Have you identified any inherent climate change opportunities that have the potential to generate a substantive change in your business operations, revenue or expenditure? | N/A | CDP's 2017 Climate Change CC6.1 |
| GHG emissions | GHG emissions intensity ratio for the organization. | Metric tons of CO ₂ e per basic unit | GRI Standard 305-4 |

| Business Theme | Available Business Indicators | Units | Source |
|----------------|--|--|-----------------------------------|
| GHG emissions | GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO2 equivalent. | Metric tons of CO2e | GRI Standard 305-5 |
| GHG emissions | <ul style="list-style-type: none"> a. Gross direct (Scope 1) GHG emissions in metric tons of CO2 equivalent. b. Gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all. c. Biogenic CO2 emissions in metric tons of CO2 equivalent. | Metric tons of CO2 equivalent | GRI Standard 305-1 |
| GHG emissions | <ul style="list-style-type: none"> a. Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO2 equivalent. b. If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO2 equivalent. c. If available, the gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all. | Metric tons of CO2 equivalent | GRI Standard 305-2 |
| GHG emissions | <ul style="list-style-type: none"> a. Gross other indirect (Scope 3) GHG emissions in metric tons of CO2 equivalent. b. If available, the gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all. c. Biogenic CO2 emissions in metric tons of CO2 equivalent. d. Other indirect (Scope 3) GHG emissions categories and activities included in the calculation. | Metric tons of CO2 equivalent and description | GRI Standard 305-3 |
| GHG emissions | Please break down your total gross global Scope 2 emissions and energy consumption by country/region | metric tonnes CO2e/MWh | CDP's 2017 Climate Change CC10.1a |
| GHG emissions | How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to the previous year? (Increase or decrease) | % and direction of change | CDP's 2017 Climate Change CC12.1 |
| GHG emissions | Please describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tonnes CO2e per unit currency total revenue | metric tonnes CO2e per unit currency total revenue | CDP's 2017 Climate Change CC12.2 |
| GHG emissions | Please account for your organization's Scope 3 emissions, disclosing and explaining any exclusions | metric tonnes CO2e | CDP's 2017 Climate Change CC14.1 |
| GHG emissions | Are you able to compare your Scope 3 emissions for the reporting year with those for the previous year for any sources? (Yes or no) | Yes or no | CDP's 2017 Climate Change CC14.3 |

| Business Theme | Available Business Indicators | Units | Source |
|----------------|--|---|----------------------------------|
| GHG emissions | Please provide your gross global Scope 1 emissions figures in metric tonnes CO2e | metric tonnes CO2e | CDP's 2017 Climate Change CC 8.2 |
| GHG emissions | Please describe your approach to reporting Scope 2 emissions | N/A | CDP's 2017 Climate Change CC8.3 |
| GHG emissions | Please provide your gross global Scope 2 emissions figures in metric tonnes CO2e | metric tonnes CO2e | CDP's 2017 Climate Change CC8.3a |
| GHG emissions | Please account for your organization's Scope 3 emissions, disclosing and explaining any exclusions | metric tonnes CO2e | CDP's 2017 Climate Change CC14.1 |
| GHG emissions | CO2 intensity | Kg per kg of oil equivalent energy use | World Bank WDI (adapted) |
| GHG emissions | GHG net emissions/removals by LUCF | Mt of CO2 equivalent | World Bank WDI (adapted) |
| GHG emissions | Emission of HFC gas, PFC gas and SF6 gas and other greenhouse gas emissions | Thousand metric tons of CO2 equivalent and % change from 1990 | World Bank WDI (adapted) |
| GHG emissions | Methane emissions | Kt of CO2 equivalent and % change from 1990 | World Bank WDI (adapted) |
| GHG emissions | Nitrous oxide emissions | Thousand metric tons of CO2 equivalent and % change from 1990 | World Bank WDI (adapted) |
| GHG emissions | Total greenhouse gas emissions | Kt of CO2 equivalent and % change from 1990 | World Bank WDI (adapted) |
| GHG emissions | Agricultural methane emissions | % of total | World Bank WDI (adapted) |
| GHG emissions | Agricultural nitrous oxide emissions | Thousand metric tons of CO2 equivalent | World Bank WDI (adapted) |
| GHG emissions | Energy related methane emissions | % of total methane emissions | World Bank WDI (adapted) |
| GHG emissions | CO2 emissions from gaseous fuel consumption, liquid fuel consumption, and solid fuel consumption | Kt and % of total | World Bank WDI (adapted) |
| GHG emissions | Any efforts to minimize greenhouse gas emissions can be included here. This will be | CO2 equivalent) | BCtA indicators |

| Business Theme | Available Business Indicators | Units | Source |
|---------------------------|---|------------------------------------|----------------------------------|
| | most relevant to Goods and Services initiatives aimed at improving access to energy efficient housing or clean energy products to consumers. | | |
| 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 |
| Energy efficiency | 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 |
| Energy efficiency | 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 |
| Energy efficiency | 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 |
| Energy efficiency | Total energy consumption within the organization, in joules or multiples. | Joules or multiples | GRI Standard 302-1 |
| Energy efficiency | 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 |
| Energy efficiency | 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 |
| Energy efficiency | 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 |
| 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 |
| Energy efficiency | Please state how much heat, steam, and cooling in MWh your organization has purchased and consumed during the reporting year | MWh | CDP's 2017 Climate Change CC11.2 |
| Energy efficiency | Please state how much fuel in MWh your organization has consumed (for energy purposes) during the reporting year | MWh | CDP's 2017 Climate Change CC11.3 |

| Business Theme | Available Business Indicators | Units | Source |
|---------------------|---|---|-----------------------------------|
| Energy efficiency | Please complete the table by breaking down the total “Fuel” figure entered above by fuel type | MWh | CDP's 2017 Climate Change CC11.3a |
| Energy efficiency | Please provide details of the electricity, heat, steam or cooling amounts that were accounted at a low carbon emission factor in the market-based Scope 2 figure reported in CC8.3a | MWh and units of metric tonnes CO2e per MWh | CDP's 2017 Climate Change CC11.4 |
| Mitigation measures | Do you classify any of your existing goods and/or services as low carbon products or do they enable a third party to avoid GHG emissions? | N/A | CDP's 2017 Climate Change CC3.2 |
| Mitigation measures | Please identify the total number of projects at each stage of development, and for those in the implementation stages, the estimated CO2e savings | Number of projects & metric tonnes CO2e | CDP's 2017 Climate Change CC3.3a |

Gaps

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

Government indicators

| UN IAEG-SDGs 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 |

13.2 Integrate climate change measures into national policies, strategies and planning

While business is leading the transition to low carbon economy, public policies responding to the risks and opportunities of climate change will shape the future of industry. Business can identify inherent risks and opportunities driven by changes in regulation. Business should advocate responsible public policies on climate and proactively find ways to engage in policy debates to help minimize regulatory risks and maximize opportunities.

Business is encouraged to collaborate with governments on ambitious policy solutions for climate change and scale up climate actions through effective policies. Examples include 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.

Sources

| | |
|---|---|
| UN Conventions and other key international agreements | Rio Declaration, UNFCCC, Johannesburg Declaration |
| Publications | 62, 86 |

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

Business can find opportunities to raise awareness and understanding among their clients, investors and employees about climate change through various activities. Such activities include providing training and educational activities, and having a clear communication strategy around risks, goals and the associated benefits. The transparency in communication can highlight the resources needed in their corporate climate policies, adaptation strategies and environmental investments.

Business could build comprehensive understanding about community vulnerabilities and supply chain risks and address these issues in their adaptation strategies. Business could engage in partnerships that enable the construction of knowledge network and access to resources of adaptive capacity, but also create shared value, build resilience in the local community as well as reduce supply chain vulnerabilities. Business is encouraged to collaborate with public or private partners in order to generate shared value and construct knowledge network contributing to building economic and community resilience.

Sources

| | |
|---|--|
| UN Conventions and other key international agreements | UNFCCC, Rio Declaration, Paris Agreement, Sendai Framework |
| Publications | 80 |

Indicators

| Business Theme | Available Business Indicators | 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 |

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

Government indicators

| UN IAEG-SDGs 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 |

SDG 14. Conserve and sustainably use the oceans, seas and marine resources for sustainable development

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

Business should be responsible for waste and wastewater generated as well as other sources of pollution as a result of their business activities. Business is encouraged to track and report water discharged to oceans, their efforts and methods used to minimize the amount of plastic and non-degradable material used in their products, as well as the scale and impact of significant spills and land pollution. This applies both to own operations and in the supply chain.

Business could understand wastes generated due to the use of their products and services. Producers are encouraged to extend their responsibility for a product to the post-consumer stage, including waste collection, reuse and recycling.

Business could contribute to 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. Specifically related to marine plastic debris, business could build an understanding about the use of plastic in their own operations and supply chain in order to create a baseline for further reduction.

Business could use their interface with consumers to alter consumers' behavior and promote more resource-sensitive attitudes.

Sources

| | |
|---|--|
| UN Conventions and other key international agreements | LOS, Rotterdam Convention, London Convention, Basel Convention, MARPOL, Aichi Biodiversity Targets |
| Publications | 12, 19, 86, 89 |

Indicators

| Business Theme | Available Business Indicators | Units | Source |
|-----------------|--|--------|--------------------|
| 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 |

| Business Theme | Available Business Indicators | Units | Source |
|----------------------------------|--|--------------------------------------|---|
| Water discharge | Water discharges: for the reporting year, please provide total water discharge data by destination, across your operations | megaliters per year | CDP's 2017 Water W1.2b |
| Water discharge | Water discharge: for the reporting year, please provide water discharge data, in megaliters per year, by destination for all facilities reported in W5.2 | megaliters per year | CDP's 2017 Water W5.2a |
| 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: 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 |
| 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) |

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

Government indicators

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

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

To achieve sustainable management of ocean ecosystems, business should pay extra attention to balancing priorities between economic growth and conservation, and between industrial and artisanal fisheries and aquaculture.

Business could contribute to protecting 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. Business should track and report impacts of activities, products and services on marine biodiversity, respond to local adaptation needs and identify the size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the organization's discharges of water and runoff.

Business could build traceability to assure and verify sustainability claims and ensure sustainable practices in the supply chain.

Business is encouraged to obtain aquaculture certifications for marine and animal health and welfare, food safety, and environmental protection. It is important for business to work within the private sector and with governments on the management and protection of marine and coastal ecosystems, ensuring that the results are aligned with public policy objectives and this target.

Sources

| | |
|---|---|
| UN Conventions and other key international agreements | LOS, CBD, Ramsar Convention, Aichi Biodiversity Targets |
| Publications | 18, 19, 75, 80 |

Indicators

| Business Theme | Available Business Indicators | 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. | Km2 and description | GRI Standard 304-3 |
| Habitat protection or restoration | 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; | Km2, number of species, and description | GRI Standard 304-1 |

| Business Theme | Available Business Indicators | Units | Source |
|------------------------------------|--|--|--------------------|
| | <ul style="list-style-type: none"> 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 km2 (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). | | |
| Impact on biodiversity and habitat | <p>Nature of significant direct and indirect impacts on biodiversity with reference to one or more of the following:</p> <ul style="list-style-type: none"> 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 |
| Impact on biodiversity and habitat | <p>Significant direct and indirect positive and negative impacts with reference to the following:</p> <ul style="list-style-type: none"> 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 |
| Impact on biodiversity and habitat | <ul style="list-style-type: none"> a. Water bodies and related habitats that are significantly affected by water discharges and/or runoff, including information on: <ul style="list-style-type: none"> 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; | Km2, number of species and description | GRI Standard 306-5 |

| Business Theme | Available Business Indicators | Units | Source |
|----------------------------|--|----------------------------------|---|
| | iii. The biodiversity value, such as total number of protected species. | | |
| 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: i. Critically endangered ii. Endangered iii. Vulnerable iv. Near threatened v. Least concern | Number | GRI Standard 304-4 |
| Biodiversity and ecosystem | Trends in population and extinction risk of utilized species, including species in trade | N/A | Quick guide to the Aichi Biodiversity Targets |
| Biodiversity and ecosystem | Trends in area of forest, agricultural and aquaculture ecosystems under sustainable management | N/A | Quick guide to the Aichi Biodiversity Targets |
| Biodiversity and ecosystem | 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) |
| Biodiversity and ecosystem | Threatened bird, fish, mammal and plant species | Number of species | World Bank WDI (adapted) |
| Biodiversity and ecosystem | Terrestrial and marine protected areas | % of total land area | World Bank WDI (adapted) |

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

Government indicators

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

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

Business could contribute to mitigating ocean acidification through reducing GHG emission. Business should track and report GHG emissions over time, implement mitigation measures in own operations and provide goods/services that help their users to reduce emissions. Furthermore, business are encouraged to understand the impact of operational and agricultural activities on ocean acidification in their own operations and in the supply chain.

Sources

| | |
|---|--|
| UN Conventions and other key international agreements | UNFCCC, Manado Ocean Declaration, Aichi Biodiversity Targets |
| Publications | 12 |

Indicators

| Business Theme | Available Business Indicators | 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 |
| Mitigation measures | Do you classify any of your existing goods and/or services as low carbon products or do they enable a third party to avoid GHG emissions? | N/A | CDP's 2017 Climate Change CC3.2 |
| Mitigation measures | Please identify the total number of projects at each stage of development, and for those in the implementation stages, the estimated CO2e savings | Number of projects & metric tonnes CO2e | CDP's 2017 Climate Change CC3.3a |
| GHG emissions | a. Gross direct (Scope 1) GHG emissions in metric tons of CO2 equivalent. b. Gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all. c. Biogenic CO2 emissions in metric tons of CO2 equivalent. | metric tons of CO2 equivalent | GRI Standard 305-1 |
| GHG emissions | a. Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO2 equivalent. b. If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO2 equivalent. c. If available, the gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all. | metric tons of CO2 equivalent | GRI Standard 305-2 |
| GHG emissions | a. Gross other indirect (Scope 3) GHG emissions in metric tons of CO2 equivalent. d. If available, the gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all. e. Biogenic CO2 emissions in metric tons of CO2 equivalent. f. Other indirect (Scope 3) GHG emissions categories and activities included in the calculation. | metric tons of CO2 equivalent and description | GRI Standard 305-3 |

| Business Theme | Available Business Indicators | Units | Source |
|----------------|---|--|----------------------------------|
| GHG emissions | GHG emissions intensity ratio for the organization. | metric tons of CO2e per basic unit | GRI Standard 305-4 |
| GHG emissions | GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO2 equivalent. | metric tons of CO2e | GRI Standard 305-5 |
| Air pollution | 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 | Kilograms or multiples | GRI Standard 305-7 |
| GHG emissions | Please provide your gross global Scope 1 emissions figures in metric tonnes CO2e | metric tonnes CO2e | CDP's 2017 Climate Change CC8.2 |
| GHG emissions | Please describe your approach to reporting Scope 2 emissions | metric tonnes CO2e | CDP's 2017 Climate Change CC8.3 |
| GHG emissions | Please provide your gross global Scope 2 emissions figures in metric tonnes CO2e | metric tonnes CO2e | CDP's 2017 Climate Change CC8.3a |
| GHG emissions | How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to the previous year? | N/A | CDP's 2017 Climate Change CC12.1 |
| GHG emissions | Please describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tonnes CO2e per unit currency total revenue | metric tonnes CO2e per unit currency total revenue | CDP's 2017 Climate Change CC12.2 |
| GHG emissions | Please account for your organization's Scope 3 emissions, disclosing and explaining any exclusions | metric tonnes CO2e | CDP's 2017 Climate Change CC14.1 |
| GHG emissions | Are you able to compare your Scope 3 emissions for the reporting year with those for the previous year for any sources? | metric tonnes CO2e | CDP's 2017 Climate Change CC14.3 |
| GHG emissions | CO2 emissions from gaseous fuel consumption, liquid fuel consumption, and solid fuel consumption | kt and % of total | World Bank WDI (adapted) |
| GHG emissions | CO2 intensity | kg per kg of oil equivalent energy use | World Bank WDI (adapted) |
| GHG emissions | GHG net emissions/removals by LUCF | Mt of CO2 equivalent | World Bank WDI (adapted) |
| GHG emissions | Emission of HFC gas, PFC gas and SF6 gas and other greenhouse gas emissions | thousand metric tons of CO2 | World Bank WDI (adapted) |

| Business Theme | Available Business Indicators | Units | Source |
|----------------|--------------------------------------|---|--------------------------|
| | | equivalent and % change from 1990 | |
| GHG emissions | Methane emissions | kt of CO2 equivalent and % change from 1990 | World Bank WDI (adapted) |
| GHG emissions | Nitrous oxide emissions | thousand metric tons of CO2 equivalent and % change from 1990 | World Bank WDI (adapted) |
| GHG emissions | Total greenhouse gas emissions | kt of CO2 equivalent and % change from 1990 | World Bank WDI (adapted) |
| GHG emissions | Agricultural methane emissions | % of total | World Bank WDI (adapted) |
| GHG emissions | Agricultural nitrous oxide emissions | thousand metric tons of CO2 equivalent | World Bank WDI (adapted) |
| GHG emissions | Energy related methane emissions | % of total methane emissions | World Bank WDI (adapted) |

Gaps

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

Government indicators

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

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

Business that directly depends on marine ecosystem services and marine biodiversity is also responsible for the sustainable use of marine resources. Business is encouraged to prohibit practices that put marine species and resources at further risk of harm, exploitation or depletion and operate fisheries in accordance with marine sustainability stewardship standards and global protocols. Business should build partnerships and share knowledge with stakeholders including the public sector to manage and mitigate the risks in fishing and aquaculture.

Sources

| | |
|---|---|
| UN Conventions and other key international agreements | UNCLOS, CBD, Aichi Biodiversity Targets |
| Publications | 76, 75 |

14.5 By 2020, conserve at least 10 per cent of coastal and marine areas, consistent with national and international law and based on the best available scientific information

Based on our research we were not able to identify sufficient content to formulate a narrative on what this target means for business. This may change in future as SDG business practices and expectations evolve.

Sources

| | |
|---|-----|
| UN Conventions and other key international agreements | N/A |
| Publications | N/A |

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

Business that directly depends on marine ecosystem services and marine biodiversity is also responsible for the sustainable use of marine resources. Business is encouraged to prohibit practices that put marine species and resources at further risk of harm, exploitation or depletion and operate fisheries in accordance with marine sustainability stewardship standards and global protocols. Business should build partnerships and share knowledge with stakeholders including the public sector to manage and mitigate the risks in fishing and aquaculture.

Sources

| | |
|---|---|
| UN Conventions and other key international agreements | UNCLOS, CBD, Aichi Biodiversity Targets |
| Publications | 75 |

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

Business could contribute to sustainable use of marine resources through preventing overfishing, reducing negative environmental impacts of aquaculture farms and wild-capture fisheries, eliminating illegal fishing and prohibiting practices that put marine species and resources at further risk of harm. Business is encouraged to support the

integrated ‘source-to-sea’ approach of coastal management and protect the environmental integrity from watershed to coastal area especially when developing or operating in Small Island Developing States.

Business in the tourism sector could cooperate with the public sector to promote nature-based tourism and ensure waste and wastewater treatment during the construction and use stages of hotels. Business that invest in aquaculture intensification could contribute to this target by engaging in regulated, environmentally and socially responsible production methods.

Sources

| | |
|---|------------------------------|
| UN Conventions and other key international agreements | Rio Declaration, UNCLOS, CBD |
| Publications | 18, 57, 75 |

SDG 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

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

Business should recognize their responsibility for protecting terrestrial and inland freshwater ecosystems and their services. This could be realized through investing in and implementing land remediation and rehabilitation, habitat protection and restoration, protecting biodiversity on operational sites.

Business could understand the benefits and value of ecosystem services and to take into consideration while driving their business activities toward social, environmental and economic stability in growth. Examples of benefits delivered by ecosystem services include materials for human consumption, aesthetic values and recreation and functions supporting ecosystem processes. Business should take responsibility for waste generated and harmful chemicals used in own operations, and in addition they should understand and prevent having a negative impact on soil, wildlife, ecosystems and the food chain. Business should recognize significant 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.

Business is encouraged to integrate their goals and targets for biodiversity and ecosystem services into policies, risks- and opportunity assessments and on supply chain management. Business should work with other parties within the private sector as well as with governments on the conservation of terrestrial and freshwater ecosystems, ensuring that the outcome is aligned with public policy objectives and this target.

Sources

| | |
|---|--|
| UN Conventions and other key international agreements | Rio Declaration, Johannesburg Declaration, Forest Principles, CBD, Ramsar Convention, Rotterdam Convention, Stockholm Convention, Aichi Biodiversity Targets |
| Publications | 5, 6, 48, 57, 86 |

Indicators

| Business Theme | Available Business Indicators | Units | Source |
|---------------------------------------|--|---|--------------------|
| Impact on biodiversity and ecosystems | <p>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:</p> <ul style="list-style-type: none"> 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 km2 (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). | Km2, number of species, and description | GRI Standard 304-1 |
| Impact on biodiversity and ecosystems | <p>Nature of significant direct and indirect impacts on biodiversity with reference to one or more of the following:</p> <ul style="list-style-type: none"> 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 |
| Impact on biodiversity and ecosystems | <p>Significant direct and indirect positive and negative impacts with reference to the following:</p> <ul style="list-style-type: none"> i. Species affected; ii. Extent of areas impacted; iii. Duration of impacts; | N/A | GRI Standard 304-2 |

| Business Theme | Available Business Indicators | Units | Source |
|--|--|--|---|
| | iv. Reversibility or irreversibility of the impacts. | | |
| Impact on biodiversity and ecosystems | a. Water bodies and related habitats that are significantly affected by water discharges and/or runoff, including information on: <ul style="list-style-type: none"> 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. | Km2, number of species and other descriptive information | GRI Standard 306-5 |
| 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: <ul style="list-style-type: none"> i. Critically endangered ii. Endangered iii. Vulnerable iv. Near threatened v. Least concern | Number | GRI Standard 304-4 |
| Impact on biodiversity and ecosystems | Trends in population and extinction risk of utilized species, including species in trade | N/A | Quick guide to the Aichi Biodiversity Targets |
| Impact on biodiversity and ecosystems | 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) |
| Impact on biodiversity and ecosystems | Threatened bird, fish, mammal and plant species | Number of species | World Bank WDI (adapted) |
| Impact on biodiversity and ecosystems | Terrestrial and marine protected areas | % of total land area | World Bank WDI (adapted) |
| Impact on biodiversity and ecosystems | Trends in Ecological Footprint and/or related concepts | N/A | Quick guide to the Aichi Biodiversity Targets |
| Impact on biodiversity and ecosystems | 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 |

| Business Theme | Available Business Indicators | 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. | Km2 and description | GRI Standard 304-3 |
| Habitat protection or restoration | 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 |
| Spills | 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 |
| Spills | 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 |

Gaps

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

Government indicators

| UN IAEG-SDGs 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 |

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

Business could contribute to sustainable management of forests through remediating lands destructed by business operations, and committing to reduce or remove deforestation and forest degradation from direct operations and the supply chain. Business could improve the efficiency with which they use forest-related resources, use reduced-impact harvesting techniques, support restoration and rehabilitation of degraded landscapes and obtain forest

management certifications. Business is encouraged to obtain certifications on forest products and work with other parties within the private sector and/or governments to promote deforestation-free commodities throughout the supply chain. Reducing GHG emissions from deforestation and degradation, related land-based carbon offsetting and certified forest products may all represent market opportunities for business.

Sources

| | |
|---|--|
| UN Conventions and other key international agreements | Rio Declaration, Johannesburg Declaration, Forest Principles, CBD, UNFCCC, Kyoto Protocol, Paris Agreement, Aichi Biodiversity Targets |
| Publications | 5, 6, 19, 57, 86 |

Indicators

| Business Theme | Available Business Indicators | Units | Source |
|----------------------|---|---|---|
| Reduce deforestation | Has your organization made a commitment to reduce or remove deforestation and forest degradation from your direct operations and/or supply chain? | N/A | CDP's 2017 Forests F8.2 |
| Reduce deforestation | Please identify which of the following criteria are specifically stated in your organization's commitment to reduce or remove deforestation and forest degradation from your direct operations and/or supply chain | % of total production/consumption covered by commitment | CDP's 2017 Forests F8.2a |
| Forest management | If 'Consumption data available, disclosing', 'production data available, disclosing', or 'consumption and production data available, disclosing': Please disclose your production and/or consumption data using the table below | N/A | CDP's 2017 Forests F5.2a |
| Forest management | Tree cover loss from 2001-2014 in > 30% tree cover, divided by 2000 levels. | % | Yale University Environmental Performance Index (adapted) |
| Forest management | Trends in area of forest, agricultural and aquaculture ecosystems under sustainable management | N/A | Quick guide to the Aichi Biodiversity Targets |
| 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 |
| GHG emissions | 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 |

| Business Theme | Available Business Indicators | Units | Source |
|----------------|---|---|----------------------------------|
| | <ul style="list-style-type: none"> b. If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO2 equivalent. c. If available, the gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all. | | |
| GHG emissions | <ul style="list-style-type: none"> a. Gross other indirect (Scope 3) GHG emissions in metric tons of CO2 equivalent. b. If available, the gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all. c. Biogenic CO2 emissions in metric tons of CO2 equivalent. d. Other indirect (Scope 3) GHG emissions categories and activities included in the calculation. | metric tons of CO2 equivalent and description | GRI Standard 305-3 |
| GHG emissions | GHG emissions intensity ratio for the organization | metric tons of CO2e per basic unit | GRI Standard 305-4 |
| GHG emissions | GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO2 equivalent. | metric tons of CO2e | GRI Standard 305-5 |
| Air pollution | <ul style="list-style-type: none"> a. Significant air emissions, in kilograms or multiples, for each of the following: <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 b. Source of the emission factors used. c. Standards, methodologies, assumptions, and/or calculation tools used. | Tons of gas or pollutant and description of methodology | GRI Standard 305-7 |
| GHG emissions | Please provide your gross global Scope 1 emissions figures in metric tonnes CO2e | metric tonnes CO2e | CDP's 2017 Climate Change CC 8.2 |
| GHG emissions | Please describe your approach to reporting Scope 2 emissions | N/A | CDP's 2017 Climate Change CC8.3 |
| GHG emissions | Please provide your gross global Scope 2 emissions figures in metric tonnes CO2e | metric tonnes CO2e | CDP's 2017 Climate Change CC8.3a |
| GHG emissions | How do your gross global emissions (Scope 1 and 2 combined) for the reporting year | % and direction of change | CDP's 2017 Climate Change CC12.1 |

| Business Theme | Available Business Indicators | Units | Source |
|---------------------|---|--|----------------------------------|
| | compare to the previous year? (Increase or decrease) | | |
| GHG emissions | Please describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tonnes CO2e per unit currency total revenue | metric tonnes CO2e per unit currency total revenue | CDP's 2017 Climate Change CC12.2 |
| GHG emissions | Please account for your organization's Scope 3 emissions, disclosing and explaining any exclusions | metric tonnes CO2e | CDP's 2017 Climate Change CC14.1 |
| GHG emissions | Are you able to compare your Scope 3 emissions for the reporting year with those for the previous year for any sources? (Yes or no) | Yes or no | CDP's 2017 Climate Change CC14.3 |
| GHG emissions | GHG net emissions/removals by LUCF | Mt of CO2 equivalent | World Bank WDI (adapted) |
| GHG emissions | Energy related methane emissions | % of total methane emissions | World Bank WDI (adapted) |
| Mitigation measures | Do you classify any of your existing goods and/or services as low carbon products or do they enable a third party to avoid GHG emissions? | N/A | CDP's 2017 Climate Change CC3.2 |
| Mitigation measure | Please identify the total number of projects at each stage of development, and for those in the implementation stages, the estimated CO2e savings | Number of projects & metric tonnes CO2e | CDP's 2017 Climate Change CC3.3a |

Gaps

- Land remediation
- Remediating lands destroyed 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

Government indicators

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

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

Business could contribute to this target through restoring degraded land, sustainable forest management and restoration of wetlands.

Sources

| | |
|---|-----------------------------------|
| UN Conventions and other key international agreements | UNCCD, Aichi Biodiversity Targets |
| Publications | 5, 6, 86 |

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

Business should recognize their responsibility for protecting terrestrial and inland freshwater ecosystems and their services, which could be realized through land remediation and rehabilitation, habitat protection and restoration, protecting biodiversity in operational sites and environmental investments. Business is suggested to understand and take benefits and value of ecosystem services, for example materials for human consumption, aesthetic values and recreation and functions supporting ecosystem processes, into consideration when managing the transition to a green economy.

Business should be responsible for waste generated and harmful chemicals used in operation, understand and prevent their impact on soil, wild life, ecosystems and the food chain. Business should recognize material ecosystems or habitats, and identify the sites, scale, risks and impacts of operational activities, product and services on biodiversity, endangered species, waterbodies and related habitats in operating sites.

Business is encouraged to integrate their goals and targets for biodiversity and ecosystem services into policies, opportunities and risks assessment and supply chain management. Business should work with other private sectors and governments on conservation of terrestrial and freshwater ecosystems ensuring that the outcome is aligned with public policy objectives and the sustainability goal.

Sources

| | |
|---|--|
| UN Conventions and other key international agreements | Rio Declaration, Johannesburg Declaration, Forest Principles, CBD, Ramsar Convention, Rotterdam Convention, Stockholm Convention, Aichi Biodiversity Targets |
| Publications | 6, 86 |

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

Business should be aware of the global decline in biodiversity and the threat posed by biodiversity loss. Business can align their biodiversity- and ecosystem-related services through recognizing, measuring and incorporating the value of ecosystem services into business decisions. When measuring impacts on biodiversity and ecosystem services, business is encouraged to consider 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. Business is encouraged to implement circular business models to further reduce their environmental impact, improve resource efficiency as well as increase supply chain and resource security.

Business could contribute to reducing the degradation of natural habitats and loss of biodiversity through protecting and restoring habitats. For example through 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. In addition, they can contribute by reducing persistent organic pollutants (POPs) and mercury releases in own

operations as well as by developing products and services that help their clients reduce their ecological footprint. These measures could also apply to companies in the supply chain, and business is expected to expand their influence on consumer choice and behavior by providing information about the sustainability of their products as well as how to use and dispose of them responsibly.

Sources

| | |
|---|---|
| UN Conventions and other key international agreements | CBD, Ramsar Convention, CITES, Stockholm Convention, Rotterdam Convention, Aichi Biodiversity Targets |
| Publications | 5, 6, 57, 89 |

Indicators

| Business Theme | Available Business Indicators | 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. | Km2 and description | GRI Standard 304-3 |
| Habitat protection or restoration | 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 km2 (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 | Km2, number of species, and description | GRI Standard 304-1 |

| Business Theme | Available Business Indicators | Units | Source |
|---------------------------------------|---|-------------------|--------------------------|
| | Protected Area Management Categories, Ramsar Convention, national legislation). | | |
| Impact on biodiversity and ecosystems | <p>Nature of significant direct and indirect impacts on biodiversity with reference to one or more of the following:</p> <ul style="list-style-type: none"> 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 |
| Impact on biodiversity and ecosystems | <p>Significant direct and indirect positive and negative impacts with reference to the following:</p> <ul style="list-style-type: none"> 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 |
| Impact on biodiversity and ecosystems | <p>a. Water bodies and related habitats that are significantly affected by water discharges and/or runoff, including information on:</p> <ul style="list-style-type: none"> 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 |
| Impact on biodiversity and ecosystems | <p>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:</p> <ul style="list-style-type: none"> i. Critically endangered ii. Endangered iii. Vulnerable iv. Near threatened v. Least concern | Number | GRI Standard 304-4 |
| Impact on biodiversity and ecosystems | Threatened bird, fish, mammal and plant species | Number of species | World Bank WDI (adapted) |

| Business Theme | Available Business Indicators | Units | Source |
|---|---|----------------------|---|
| Impact on biodiversity and ecosystems | Terrestrial and marine protected areas | % of total land area | World Bank WDI (adapted) |
| Impact on biodiversity and ecosystems | Trends in Ecological Footprint and/or related concepts | N/A | Quick guide to the Aichi Biodiversity Targets |
| Impact on biodiversity and ecosystems | Ecological limits assessed in terms of sustainable production and consumption | N/A | Quick guide to the Aichi Biodiversity Targets |
| Impact on biodiversity and ecosystems | 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 |

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

Government indicators

| UN IAEG-SDGs Indicators | Units |
|-------------------------|-------|
| 15.5.1 Red List Index | N/A |

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

Business in development planning and production sectors are expected to integrate biodiversity and environmental considerations into their business activities. Through cooperation with the public sector, business is expected to promote biodiversity-friendly production, support sustainable harvesting and promote benefit-sharing agreements on genetic resources. Business is encouraged to evaluate the impacts of sourcing and packaging practices on ecosystem degradation and biodiversity loss, and to take appropriate mitigation measures such as using cultivated alternatives to ingredients sourced in wild environments.

Business relying heavily on genetic resources should adhere to international and national regulations related to access and equitable benefits-sharing. They are also encouraged to invest in and share benefits with indigenous people and local communities, and commit to reducing bio-piracy.

Sources

| | |
|---|-------------|
| UN Conventions and other key international agreements | CBD, NAGOYA |
| Publications | 48, 57 |

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

Based on our research we were not able to identify sufficient content to formulate a narrative on what this target means for business. This may change in future as SDG business practices and expectations evolve.

Sources

| | |
|---|-----|
| UN Conventions and other key international agreements | N/A |
| Publications | N/A |

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

Based on our research we were not able to identify sufficient content to formulate a narrative on what this target means for business. This may change in future as SDG business practices and expectations evolve.

Sources

| | |
|---|-----|
| UN Conventions and other key international agreements | N/A |
| Publications | N/A |

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

Business is encouraged to integrate their goals and targets for biodiversity and ecosystem services into policies, opportunities and risks assessment and supply chain management, and understand and take benefits and value of ecosystem services into consideration when managing the transition to a green economy. Business could cooperate with the public sector and civil society to reduce conflicting land use in production landscapes, design and implement programs aiming to protect biodiversity and natural habitats and mitigate risks to local ecosystems in the adjacent area of operational sites.

Sources

| | |
|---|---|
| UN Conventions and other key international agreements | CBD, Johannesburg Declaration, Aichi Biodiversity Targets |
| Publications | 57 |

SDG 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

Please note: while it is government responsibility to uphold SDG 16, businesses can support government in this role, and take on additional responsibilities where appropriate.

16.1 Significantly reduce all forms of violence and related death rates everywhere

Business should maintain the notion of “do no harm” and ensure that company operations do not have an adverse effect on the countries or regions where they operate. Business should assess the impact of their operations in the societies where they operate to ensure they do not adversely impact social equality, which could among other activities be a driver for violence.

Depending on the environment, violence can be widespread or limited to particular regions, and it can develop with little or no warning. Risk assessments should examine patterns of violence or potential violence in areas of business operations for educational, predictive, and preventative purposes.

Business can address this target through developing, embedding and enforcing policies on workplace violence, discrimination and/or harassment. This includes having anonymous whistleblowing helplines to report offences, as well as preventing or mitigating potential impacts and having remediation processes in place if incidences occur. Human rights due diligence procedures should be in place for both own operations and the supply chain, for example in procurement processes and supplier management. Labor practices can be part of the screening process for new suppliers.

Business should commit to their responsibility to uphold human rights through a statement of policy and communicate their human rights expectations to employees and business partners. Where applicable, any security personnel used by the business are encouraged to avoid using any form of harmful behavior or punishment. These personnel should be trained on human rights and given specific operating procedures to ensure safety of persons at all times.

Business could publicly and internally reiterate their support for the right to safety, respect of others and non-discrimination, and ensure this is enforced through policies and procedures. Business can report on the ways they contribute to reducing violence and promote peace through respect and support activities.

Sources

| | |
|---|--|
| UN Conventions and other key international agreements | UDHR, ICCPR,, ICESCR, UNGC Pr. 1 & Pr. 2, UNGP, ILO C111, ILO R111, Aichi Biodiversity Targets |
| Publications | 13, 53, 54, 84 |

Indicators

| Available Business Indicators | Units | Source |
|--|-------------------------|--------------------|
| 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 |

| Available Business Indicators | Units | Source |
|--|---------------------|---|
| 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 |
| Promote company's policy/code addressing workplace harassment along the value chain | N/A | UN Global Compact-Oxfam Poverty Footprint |
| Percentage of major employers along the value chain have a policy/code on workplace harassment | % | UN Global Compact-Oxfam Poverty Footprint |
| Incidents of gender-based violence occurring in and around the workplace | Number of incidents | UN Global Compact-Oxfam Poverty Footprint |
| Business policy of zero tolerance towards gender-based violence and harassment | N/A | The Women's Empowerment Principles: Reporting on Progress (aligned with GRI G4) |

Gaps

- Risk assessment on violence

Government indicators

| UN IAEG-SDGs 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 |

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

Business should respect and support children's rights and commit to the elimination and abolition of child labor. Businesses could embed and enforce anti-child labor policies throughout their activities, including in supplier codes

of conduct and in procurement criteria. Robust age verification methods could be developed to ensure children under minimum working age are not recruited and labor inspection should be implemented to identify the existence of child labors and any adverse impacts on children's rights.

Business should be 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 employed in the worst form of child labor (i.e. slavery, prostitution, illicit activities and working condition that is likely to harm children's health, safety or morals), remediation and respectful procedures should put in place to ensure these children's safety as well as for their rehabilitation and social integration.

Business should identify risks of adverse impacts on children's rights throughout their supply chain and are expected to ensure suppliers do not employ children. Business should require suppliers to prove this, through audits or other documentation demonstrating that robust mechanisms are in place for protecting children, respecting their rights and preventing them from entering the workplace.

Business is encouraged to enter into partnerships, and consider becoming signatories of or accredited to child labor organizations and their standards, and support government and community efforts to protect children's rights.

Business could also be mindful of the ways that products and services impact children differently from adults, for instance children's bodies may absorb certain chemicals more easily than adult bodies, and adjust their policies and procedures to ensure that their products and services are safe for children. Business should ensure that business operations, including the use of marketing or communications, do not have any adverse impacts on children's rights. Business should ensure that the workplace does not pose a threat to children, particularly out of hours – for instance a construction site being left unsecured.

Sources

| | |
|---|--|
| UN Conventions and other key international agreements | UDHR, ICCPR, ICESCR, CRC, UNDRIP, CTOC, CAT, Trafficking Convention 1949Palermo Protocol, ILO C087, ILO C098, ILO C138, ILO C146, ILO C182, ILO R190, UNGC Pr. 5, UNGP |
| Publications | 13, 28, 37, 52, 54 |

Indicators

| Available Business Indicators | Units | Source |
|---|-------|---|
| Policy on the prohibited types of client entertainment (e.g. sex industry) | N/A | The Women's Empowerment Principles: Reporting on Progress (aligned with GRI G4) |
| Internal communication about the policy on prohibited types of client entertainment | N/A | The Women's Empowerment Principles: Reporting on Progress (aligned with GRI G4) |
| 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; | N/A | GRI Standard 408-1 |

| Available Business Indicators | Units | Source |
|---|--|--------------------------|
| ii. Countries or geographic areas with operations and suppliers considered at risk. | | |
| 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) |
| Child employment (age 7-14) <ul style="list-style-type: none"> • 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) |

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

Government indicators

| UN IAEG-SDGs 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 |

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

All societal actors, including businesses, [should] respect the rule of law. Not respecting human rights, engaging in corruption, and fueling conflict all undermine the rule of law. Thus modelling responsible business conduct in its corporate values, strategies, policies and processes is fundamental in order for a business to also have the credibility and legitimacy to take action in support of the rule of law.

Business action relevant to the rule of law falls into two categories: respect and support.

“Respect” for universal principles, including human rights and anti-corruption, is the minimum standard for business behavior. It focuses on a business’ compliance and “doing no harm”. It calls attention to the need for businesses not to undermine the rule of law. It is concerned with robust management policies and procedures, mainstreaming principles into a business’ corporate functions, and throughout its value chain, so a business can know, show and address its impacts. “Support” for the rule of law is a complement, not substitute for, “respect” for the rule of law – respect is the “must do” and support is the “optimal”. Support is voluntary action taken by businesses that goes

beyond the responsibility to respect by making a positive contribution to help strengthen legal frameworks and promote more accountable institutions. These fundamental concepts are explained in more depth below.

Internally, business can raise awareness of the relevant laws, codes and regulations that the business and its employees should adhere to, and training can be delivered where needed. Any incidences or misconducts are encouraged to be reported, and the business could consider its impact on stakeholders and shareholders. Business could also facilitate access to legal services for employees through providing services as an employee benefit.

Business are encouraged to establish business models and strategies that incorporate business compliance, credibility, legitimacy and license to operate, and to adopt measures to help them ensure that they are operating ethically and lawfully in all operations, around the world. Business can review codes of conduct and standards of behavior, implement internal and external mechanisms for reporting unlawful behavior, have appropriate escalation methods, and disclose information on legal compliance systems. This information can include the monetary value of fines and non-monetary sanctions for non-compliance with laws and regulations about human rights, environmental issues and in other social and economic area. Further to any reporting requirements imposed by legislation and regulators, business is suggested to report 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, labelling, and marketing communications, including advertising, promotion and sponsorship.

Business should establish or participate in operational-level grievance mechanisms which ensure that all workers have open access to a non-judicial, effective grievance mechanism. They should keep 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. Business should consider the quality of the grievance mechanism and demonstrate awareness of the effectiveness of such a process.

Sources

| | |
|---|---|
| UN Conventions and other key international agreements | UDHR, ICCPR, UNGP, ILO C081, ILOC142 |
| Publications | 13, 28, 40, 7 First three paragraphs directly from UNGC Business for the Rule of Law Framework |

Indicators

| Available Business Indicators | Units | Source |
|--|-------|---|
| Promote company's policy/code addressing workplace harassment along the value chain | N/A | UN Global Compact-Oxfam Poverty Footprint |
| Percentage of major employers along the value chain have a policy/code on workplace harassment | % | UN Global Compact-Oxfam Poverty Footprint |
| A description of the organization's values, principles, standards, and norms of behavior. | N/A | GRI Standard 102-16 |
| A description of internal and external mechanisms for: i. Seeking advice about ethical and lawful behavior, and organizational integrity; | N/A | GRI Standard 102-17 |

| Available Business Indicators | Units | Source |
|---|---|--------------------|
| ii. Reporting concerns about unethical or unlawful behavior, and organizational integrity | | |
| 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: i. Total monetary value of significant fines; ii. Total number of non-monetary sanctions; iii. Cases brought through dispute resolution mechanisms. | \$ currency, number of sanctions and cases, and description | 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: i. Incidents of non-compliance with regulations resulting in a fine or penalty; ii. Incidents of non-compliance with regulations resulting in a warning; iii. 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: i. Incidents of non-compliance with regulations resulting in a fine or penalty; ii. Incidents of non-compliance with regulations resulting in a warning; iii. 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: i. Incidents of non-compliance with regulations resulting in a fine or penalty; ii. Incidents of non-compliance with regulations resulting in a warning; iii. 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: 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 |

| Available Business Indicators | Units | Source |
|--|--|--|
| Significant fines and non-monetary sanctions for non-compliance with laws and/or regulations in the social and economic area in terms of: i. Total monetary value of significant fines; ii. Total number of non-monetary sanctions; iii. Cases brought through dispute resolution mechanisms. | \$ currency, number of sanctions and description | GRI Standard 419-1 |
| Coverage of non-judicial grievance mechanism(s) (GMs) along the value chain- worker | % of workers | UN Global Compact- Oxfam Poverty Footprint |
| Coverage of non-judicial grievance mechanism(s) (GMs) along the value chain- MSMEs and smallholders | % of MSMEs and smallholders | UN Global Compact- Oxfam Poverty Footprint |
| Coverage of non-judicial grievance mechanism(s) (GMs) along the value chain- concerned communities in the country of study | % of communities | UN Global Compact- Oxfam Poverty Footprint |

Gaps

- N/A

Government indicators

| UN IAEG-SDGs 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 Unsensitized detainees as a proportion of overall prison population | % of overall prison population |

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

Internally, business can raise awareness of the relevant laws, codes and regulations that the business and its employees should adhere to, and training can be delivered where needed. Any incidences or misconducts are encouraged to be reported, and the business could consider its impact on stakeholders and shareholders.

Business should ensure that they are compliant with domestic law, and then international regulations and legislation regarding arms, financial conduct and crime. Business should ensure 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 resources or land), business should ensure that such persons have been treated fairly, their human and legal rights are protected and remuneration or compensation procedures should be in place. Business should be adequately and legally insured, both for their own assets as well as for public liability, as per national or international law or regulations (whichever is most stringent).

Business should ensure that illicit flows or trafficking or slavery are not taking place within their business operations or supply chain. This can be done through implementing strong due diligence and audit processes. Where slavery and/or people trafficking are found, grievance mechanisms should be in place. Said persons should be treated with care, and the correct authorities contacted to ensure their human rights, including safe treatment.

Business should co-operate with regulatory bodies with regards to any investigation into their operations, for example tax inspections, audits, or criminal activities, among others. Business could use audited annual reporting (both financial and non-financial) to ensure transparency of activities, identifying and eliminating any illicit flows. Follow up on incidences can entail reporting and taking corrective actions where required.

Sources

| | |
|---|--|
| UN Conventions and other key international agreements | CTOC, UNCAC, OECD Anti-Bribery Convention, Trafficking Convention 1949, Palermo Protocols, OECD Model Tax Convention, OECD Convention on Mutual Administrative Assistance in Tax Matters, Cultural Property Convention, ILO C029, ILO C081 |
| Publications | 1, 23, 47 |

16.5 Substantially reduce corruption and bribery in all their forms

Business should work against corruption and bribery. This includes any other improper advantage, for example when it comes to obtaining or retaining business. Business should ensure that they comply with and enforce anti-corruption laws and international UN Conventions and other key international agreements, including anti-money laundering and anti-bribery laws. Business is encouraged to embed a zero-tolerance approach to corruption and bribery into policy and practice, and to demonstrate this at top management and leadership levels. Business is recommended to develop and adopt adequate internal control, ethics and compliance programs, measures for preventing and detecting bribery, and to communicate the implications of relevant laws to employees through policies and trainings. This includes regular monitoring and re-assessing whether mechanisms are still appropriate.

Businesses should conduct a periodic and meaningful anti-corruption risk assessment as part of their anti-corruption program. Any incidents of corruption or bribery should be recorded, and processes should be in place for resolution and remediation of the situation if incidences occur. Business is encouraged to implement whistleblowing helplines or processes for employees to report (suspected) incidences anonymously. Business could conduct properly documented third party due diligence and risk assessment in their own operations and supply chain to detect potential or actual corruption and bribery. Where applicable, business could disclose 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.

Business could also request that suppliers engage in the above practices, and ensure that anti-bribery and corruption measures are in place during the procurement process and in supplier due diligence and codes of conduct. Transparency and traceability are particularly crucial here, to ensure that these activities are not taking place anywhere in the supply chain. Business can work together with peers and other stakeholders, including governments, to advance collective action against corruption to curb the supply and demand of corruption and to level the playing field.

Sources

| | |
|---|--|
| UN Conventions and other key international agreements | UNCAC, OECD Anti-Bribery Convention, UNGC Pr. 10 |
| Publications | 12, 40, 50, 81, 72, 67 |

Indicators

| Available Business Indicators | Units | Source |
|--|---|---|
| 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 |
| Perceived level of corruption in the community | N/A | UN Global Compact-Oxfam Poverty Footprint |
| Perceived level of corruption for matters related to the Company | N/A | UN Global Compact-Oxfam Poverty Footprint |
| 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 |
| 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 % and description | 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 and description | 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 |

| Available Business Indicators | Units | Source |
|--|------------------------------------|--|
| 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) |
| Firms expected to give gifts in meetings with tax officials | N/A | World Bank WDI (adapted) |
| Informal payments to public officials | \$ currency | World Bank WDI (adapted) |

Gaps

- N/A

Government indicators

| UN IAEG-SDGs 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 |

16.6 Develop effective, accountable and transparent institutions at all levels

Business is encouraged to have effective, accountable and transparent governance structures and this could be reported by clearly 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. Other reports could include 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. The existence of audit committees, and the signed and dated external and internal audit reports could be made available for shareholders and stakeholders where relevant.

External governance bodies and institutions such as courts and tribunals, administrative and regulatory bodies, legislative and political processes are expected to be effective, accountable and transparent. These institutions help to define corporate governance rules (e.g. SEC in the US, ASIC in Australia, IFRS in Japan), so business are encouraged to support those institutions through aligning their reporting practices.

In addition to make cooperate governance more effective, accountable and transparent, business could contribute to improve the effectiveness, accountability and transparency of public institutions by developing innovative solutions for public services, operating system and data management, enhancing the cooperation between the private and public sector.

Businesses can understand their impact outcomes driven by financial inclusion such as access to capital for women, job creation, increased sustainable livelihoods in urban areas, and improved transparency.

Sources

| | |
|---|---|
| UN Conventions and other key international agreements | UNCAC, OECD Anti-Bribery Convention, UNGP, Johannesburg Declaration |
| Publications | 12, 40, 62, 73 |

Indicators

| Available Business Indicators | Units | Source |
|--|---------------------------------------|--|
| 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, % and description | 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 |

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)

Government indicators

| UN IAEG-SDGs 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 |
|---|-----------------|

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

Business could disclose information about the composition of the highest governance body and its committees, including 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 relating to economic, environmental and social impacts, and stakeholder representation.

Governance structure information is encouraged to be reported and this includes the number of board meetings and attendance rates, the highest governance body's role in the identification and management of economic, environmental and social impacts, risks, and opportunities, and can also include the highest governance body's role in the implementation of due diligence processes. Business could report whether stakeholder consultation is used to support the highest governance body's identification and management of economic, environmental and social impacts, risks, and opportunities. Further governance information reported could include the nomination and selection processes for the highest governance body and its committees, and the criteria used for nominating and selecting highest governance body members, including: whether and how diversity is considered, whether and how independence is considered, whether and how expertise and experience relating to economic, environmental and social topics are considered and whether and how stakeholders (including shareholders) are involved. Finally, business could report on stakeholder participation in decision-making processes related to energy planning and infrastructure development and demonstrate that the company has a system in place to incorporate external and local (market) perspectives on access to medicine needs in the development and implementation of access strategies.

Business can impact this target through, for example, promoting or participating in international agreements and promoting social dialogue in supply chains. In the short term, business is encouraged to make their governance and decision making process and structure clear, and to consult with employees, stakeholders and social partners, such as trade unions, when making big decisions to ensure they are inclusive of multiple stakeholders.

Business is encouraged to enter into partnerships, and optionally become signatories of or accredited to child labor organizations and their standards, and support government and community efforts to protect children's rights. Business is encouraged to support the public sector through responsible lobbying.

Sources

| | |
|---|---|
| UN Conventions and other key international agreements | UDHR, CRPD, CRC, ICRMW, UNDRIP, Doha Declaration, Delhi Declaration |
| Publications | 11, 13, 39, 47, 49, 62, 68, 75, 78 |

Indicators

| Available Business Indicators | Units | Source |
|-------------------------------|--------------|--|
| Board members by age range | Number and % | UNCTAD proposed core SDGs reporting indicators D.1.3 |

| Available Business Indicators | Units | Source |
|--|--------|---------------------|
| Composition of the highest governance body and its committees by: i. Executive or non-executive; ii. Independence; iii. Tenure on the governance body; iv. Number of each individual's other significant positions and commitments, and the nature of the commitments; v. Gender; vi. Membership of under-represented social groups; vii. Competencies relating to economic, environmental, and social topics; viii. 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: i. Stakeholders (including shareholders) are involved; ii. Diversity is considered; iii. Independence is considered; iv. 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 |
| a. Processes for consultation between stakeholders and the highest governance body on economic, environmental, and social topics. b. 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 |
| a. How stakeholders' views are sought and taken into account regarding remuneration. b. If applicable, the results of votes on remuneration policies and proposals. | N/A | GRI Standard 102-37 |

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

Government indicators

| UN IAEG-SDGs 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 |

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

Business can create partnerships with other organizations in developing countries and encourage their participation by helping to remove barriers, such as costs of entry or lack of association with existing members. Business should respect the public sector as they uphold global governance.

Sources

| | |
|---|---|
| UN Conventions and other key international agreements | UDHR, Doha Declaration, Delhi Declaration |
| Publications | N/A |

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

Where an employee or potential employee does not have legal identification documentation, business can provide guidance on, or indeed implement the process for, gaining legal identity and documents. Business should pay extra attention to and provide adequate help to the children of migrant workers to have birth registration and nationality in order to prevent them become stateless in accordance.

Business should ensure that they treat all workers with equal rights (for example respecting their human rights). Business can cooperate with governments or other organizations to increase the number of people who have identification. Where employees require identification to become employed, for example where identity checks are necessary, business can advise on how the candidate can access these services and information.

Sources

| | |
|---|---|
| UN Conventions and other key international agreements | UDHR, ICCPR, ICERD, CRC, CRPD, UNDRIP, CEDAW, SSP, RS, ILO C143 |
| Publications | 32 |

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

Business should uphold the human right to freedom of expression and information, and embed it throughout business activities. Business can have an impact on this target by having robust complaint system or grievance mechanism to record, log and resolve issues. This could record expressions of dissent by type, issue, scale and response, and refer to methods based on dialogue and engagement with a view to seek agreed solutions. Business should communicate these information externally where appropriate, but should not compromise the privacy of

complainers nor commercial confidentiality. Publication or release of this information should aim to transfer knowledge of best practices, remediation of complaints and lessons learned. Business can understand the number of substantiated complaints regarding breaches of customer privacy and losses of customer data.

Business is expected to encourage freedom of expression throughout the supply chain by encouraging similar practices in suppliers. A further potential positive impact of these actions, is raised awareness of human and other rights, as well as protection of the rights of employees and stakeholders.

Business is encouraged not to represent or omit information about deceptive, misleading, fraudulent or unfair practices and could provide sufficient information for consumers to make informed decisions. For business involved in collecting personal data from consumers, it is important to prevent violation of consumer privacy, including security breaches.

Sources

| | |
|---|--|
| UN Conventions and other key international agreements | UDHR, ICCPR, ICESCR, ICERD, CRC, ICRMW, UNDRIP |
| Publications | 28, 40, 86, 37 |

Indicators

| Available Business Indicators | Units | Source |
|--|-----------------------------------|--------------------------|
| Total number of substantiated complaints received concerning breaches of customer privacy, categorized by: 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 |
| Secure Internet servers | Number | World Bank WDI (adapted) |

Gaps

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

Government indicators

| UN IAEG-SDGs 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 |

SDG 17. Strengthen the means of implementation and revitalize the Global Partnership for Sustainable Development

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

Considering the dependence of developing countries on corporate income tax, it is important that business pay their tax liabilities timely. At a minimum, businesses should comply with the tax laws and regulations in the countries in which they operate and they are encouraged to be transparent about their tax practices through country-by-country reporting.

Business could improve 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. Business should stop engaging in tax avoidance measures and focus on joint development programs that create decent jobs, pay at a minimum the living wages, empower people and restore the environment.

Sources

| | |
|---|--|
| UN Conventions and other key international agreements | UDHR, ICESCR, Doha Declaration, Delhi Declaration, Addis Ababa Action Agenda |
| Publications | 11, 39, 40, 49 |

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

Business should recognize the right of everyone to an adequate standard of living for himself and his family, including adequate food, clothing and housing, and to the continuous improvement of living conditions. Business should take appropriate steps to ensure the realization of this right, recognizing importance of international co-operation.

Sources

| | |
|---|--------------|
| UN Conventions and other key international agreements | UDHR, ICESCR |
| Publications | 39 |

17.3 Mobilize additional financial resources for developing countries from multiple sources

Business could mobilize and provide additional financial resources through paying tax and investment. Business should comply with the tax laws and regulations in the countries in which they operate, pay their tax liabilities timely and stop engaging in tax avoidance measures. Business is encouraged to mobilize private capital towards supporting sustainable development in developing countries. While domestic companies are expected to reinvest their share of profits in home countries, foreign investments are seen as enabling domestic industries to access international markets, linking them with multinational enterprises in the global value chain.

Business should focus on joint development programs that create decent jobs, pay at a minimum the living wages, empower people and restore the environment. Business is encouraged to respond to climate change issues in developing countries through its mitigation strategies.

Sources

| | |
|---|--|
| UN Conventions and other key international agreements | UDHR, ICESCR, Doha Declaration, Delhi Declaration, Addis Ababa Action Agenda |
| Publications | 11, 39, 49 |

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

Based on our research we were not able to identify sufficient content to formulate a narrative on what this target means for business. This may change in future as SDG business practices and expectations evolve.

Sources

| | |
|---|-----|
| UN Conventions and other key international agreements | N/A |
| Publications | N/A |

17.5 Adopt and implement investment promotion regimes for least developed countries

Business could participate in joint development programs implemented by national governments or international organizations, including contributing time, human and financial resources, and sector expertise and knowledge of local context. Business could provide their feedback on development cooperation programs and help the governments to refine private sector engagement framework.

Sources

| | |
|---|---------------------------|
| UN Conventions and other key international agreements | UDHR, ICCPR, ICESCR, UNGP |
| Publications | 39 |

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

Business should support the right to share in scientific advancement and its benefits. Business is encouraged to refrain from opposing or taking legal action against actions that would allow greater transfer and availability of such technologies. Business could cooperate with national governments to provide capacity building programs, and innovate new technologies, products and services to tackle sustainable development challenges. When business

engage in national or international cooperation, it is encouraged to align these initiatives with core business operations and share knowledge and skills through partnering and measuring impact.

Sources

| | |
|---|---------------------------|
| UN Conventions and other key international agreements | UDHR, ICCPR, ICESCR, CRPD |
| Publications | 26 |

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

Business could promote the availability and access of life-enhancing and environmentally-sound technologies, particularly to poor and marginalized groups. Business could also play a role in the development assistance programs initiated by the developed countries through developing science, technology and innovation in countries their national governments are partnering with. Business should also recognize the right of everyone to enjoy the benefits of scientific progress and its applications. Business could also support and take part in international cooperative mechanism to facilitate diffusion of leading low-carbon technologies, products, systems, services and infrastructure which results in the reduction of GHG emission and contributes to sustainable development in developing countries.

Sources

| | |
|---|-------------------------|
| UN Conventions and other key international agreements | UDHR, ICESCR, CRC, CRPD |
| Publications | 4, 39 |

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

Acknowledging that everyone has the right to share in scientific advancement and its benefits is important for business to consider during the development and diffusion of science and culture. Business could engage in the multi-stakeholder mechanisms dealing with science, technology and innovation established by UN partners to present business interests and support the UN initiative of Technology Bank for Least Developed Countries by becoming a partner to foster joint initiatives or providing financial resources. Business could also play a role in the development assistance programs initiated by the developed countries through providing capital flows, cooperating with governmental and non-governmental partners and developing in science, technology and innovation in countries their national governments are partnering with.

Sources

| | |
|---|----------------------------------|
| UN Conventions and other key international agreements | UDHR, ICCPR, ICESCR, CEDAW, CRPD |
|---|----------------------------------|

| | |
|--------------|------------|
| Publications | 22, 39, 45 |
|--------------|------------|

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

Business could engage through direct investment, providing in-house capacity, innovation and expertise, through collaborating with third-parties including the local private sector, entering into joint ventures, all of which strengthen local business ecosystems in partner countries. Business could also help by developing an enabling environment through improving access to finance and integrating local business into the global value chain. Business could engage in the dialogue between governments and other private sector actors to build multi-stakeholder-based public-private partnership and establish a platform for sharing technology and expertise.

Sources

| | |
|---|---------------------|
| UN Conventions and other key international agreements | UDHR, ICCPR, ICESCR |
| Publications | 26, 39 |

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

Based on our research we were not able to identify sufficient content to formulate a narrative on what this target means for business. This may change in future as SDG business practices and expectations evolve.

Sources

| | |
|---|-----|
| UN Conventions and other key international agreements | N/A |
| Publications | N/A |

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

Business could contribute to this target through direct investment and developing other businesses in the least developed countries by integrating local businesses into the global value chain.

Sources

| | |
|---|--------|
| UN Conventions and other key international agreements | ICESCR |
| Publications | 39 |

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

Based on our research we were not able to identify sufficient content to formulate a narrative on what this target means for business. This may change in future as SDG business practices and expectations evolve.

Sources

| | |
|---|-----|
| UN Conventions and other key international agreements | N/A |
| Publications | N/A |

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

Business should work together to support international cross-sector initiatives and to reach global alignment on sustainable business behavior with an aim to make sustainability “business as usual”. Business could actively participate in the dialogue with governments to co-design partnership initiatives and institutional frameworks for sustainable development. Companies that truly wish to support the spirit of the SDGs should actively support government actions and promote the public interest. It is important to align public and private messages about sustainable development.

Sources

| | |
|---|--------------|
| UN Conventions and other key international agreements | UDHR, ICESCR |
| Publications | 11, 39 |

17.14 Enhance policy coherence for sustainable development

Business should work together to support international cross-sector initiatives and to reach global alignment on sustainable business behavior with an aim to make sustainability “business as usual”. Business could actively engage in dialogue with governments to co-design partnership initiatives and institutional frameworks for sustainable development. Businesses that truly wish to uphold the spirit of the SDGs should actively support government actions to promote the public interest. It is important to align public and private messages about sustainable development.

Sources

| | |
|---|-----------------------|
| UN Conventions and other key international agreements | UDHR, ICCPR, ICESCR |
| Publications | 2, 11, 26, 39, 62, 75 |

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

Business should uphold the right of self-determination. When investing in the developing countries, business could ensure that their investments support government actions to promote the public interest. Business is encouraged to be transparent about its political activities and contribution.

Sources

| | |
|---|---------------|
| UN Conventions and other key international agreements | ICCPR, ICESCR |
| Publications | 2, 47, 86 |

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

Business is seen as a critical partner in the Global Partnership for Sustainable Development. Business could take part in the UN multi-stakeholder mechanisms to share their perspectives and ensure business interests of science, technology and innovation. They can also support joint development initiatives with governments, civil society and international organizations through providing capital flows, direct investment and through advocacy. Business can help to develop local businesses and integrate them into the global value chain.

Business is encouraged to promote and engage in pre-competitive collaboration with peers around critical issues facing an industry. They could also participate in international cooperative mechanisms and work 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. The exchange of knowledge and experiences of public-private partnership projects will lead to the identification and testing of best practices. These guides on best practice, studies and innovative tools can be used in capacity-building programs and training.

Sources

| | |
|---|-------------------|
| UN Conventions and other key international agreements | UDHR, ICESCR |
| Publications | 4, 26, 39, 45, 51 |

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

Business is welcomed to the partnership along with governments, civil society and all actors in development. Business can complement the other parties and provide the full depth of resources, expertise and technological innovation needed to achieve sustainable development.

Business could support joint development initiatives and/or international cooperative mechanisms and work with governmental and non-governmental partners, civil society and international organizations. Exchanging knowledge and experiences through public-private partnership projects will lead to identification and testing of best practices. These existing best practices can be used in capacity-building programs and trainings, together with studies and innovative tools for public-private partnership. Public-private partnerships could embrace the principle of sustainable development, become more accountable, people and planet-centered, integrating social values, economic empowerment and environmental stewardship into these partnerships.

Sources

| | |
|---|---|
| UN Conventions and other key international agreements | Rio Declaration, Johannesburg Declaration |
| Publications | 4, 26, 39, 59 |

Indicators

| Available Business Indicators | Units | Source |
|-------------------------------|-------|--------|
| N/A | | |

Gaps

- Public-private partnerships aligned with core business strategy

Government indicators

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

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

Business could participate in initiatives aiming to measure SDG progress, be transparent about its SDG efforts, and assess their outcomes. In this context, business should provide the (disaggregated) data in such a way that it still upholds the principle of equal treatment and non-discrimination, as well as upholding individual privacy.

Sources

| | |
|---|---|
| UN Conventions and other key international agreements | UDHR, ICESCR, ICCPR, CEDAW, CRPD, ICRMW, UNDRIP |
| Publications | 28 |

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

Business could commit to publicly disclosing corporate sustainability data and to increasing accountability, transparency and data quality. Business is expected to build monitoring and reporting systems against international standards and commonly-agreed indicators. At a minimum, business is encouraged to comply with the reporting requirements in laws and regulations, to adopt reporting guidance from existing frameworks and to support initiatives advocating the use of sustainable development data.

Sources

| | |
|---|---------------|
| UN Conventions and other key international agreements | ICCPR, ICESCR |
| Publications | 2, 29, 39 |

3. Appendices

3.1. SDG target list

| Most relevant business targets | | |
|--------------------------------|------|----|
| Target 1.1 | Page | 6 |
| Target 1.4 | Page | 9 |
| Target 2.3 | Page | 12 |
| Target 3.1 | Page | 15 |
| Target 3.2 | Page | 16 |
| Target 3.3 | Page | 18 |
| Target 3.4 | Page | 19 |
| Target 3.8 | Page | 23 |
| Target 3.9 | Page | 25 |
| Target 4.1 | Page | 29 |
| Target 4.3 | Page | 30 |
| Target 4.4 | Page | 31 |
| Target 4.5 | Page | 33 |
| Target 5.1 | Page | 34 |
| Target 5.2 | Page | 37 |
| Target 5.5 | Page | 40 |
| Target 6.1 | Page | 43 |
| Target 6.2 | Page | 45 |
| Target 6.3 | Page | 47 |
| Target 6.4 | Page | 50 |
| Target 6.6 | Page | 53 |
| Target 7.2 | Page | 56 |
| Target 7.3 | Page | 58 |
| Target 8.1 | Page | 60 |
| Target 8.3 | Page | 62 |
| Target 8.4 | Page | 63 |
| Target 8.5 | Page | 66 |
| Target 8.6 | Page | 71 |
| Target 8.7 | Page | 72 |
| Target 8.8 | Page | 74 |
| Target 9.1 | Page | 81 |
| Target 9.4 | Page | 84 |

| Most relevant business targets | | |
|--------------------------------|------|-----|
| Target 9.5 | Page | 87 |
| Target 10.3 | Page | 91 |
| Target 11.1 | Page | 93 |
| Target 11.2 | Page | 95 |
| Target 12.2 | Page | 99 |
| Target 12.4 | Page | 102 |
| Target 12.5 | Page | 105 |
| Target 12.6 | Page | 107 |
| Target 12.8 | Page | 108 |
| Target 13.1 | Page | 109 |
| Target 13.3 | Page | 115 |
| Target 14.1 | Page | 116 |
| Target 14.2 | Page | 117 |
| Target 14.3 | Page | 120 |
| Target 15.1 | Page | 125 |
| Target 15.2 | Page | 128 |
| Target 15.5 | Page | 132 |
| Target 16.1 | Page | 137 |
| Target 16.2 | Page | 138 |
| Target 16.3 | Page | 140 |
| Target 16.5 | Page | 144 |
| Target 16.6 | Page | 146 |
| Target 16.7 | Page | 148 |
| Target 16.10 | Page | 150 |
| Target 17.17 | Page | 157 |

| Potentially relevant business targets | | |
|---------------------------------------|------|----|
| Target 1.2 | Page | 8 |
| Target 1.3 | Page | 9 |
| Target 1.5 | Page | 11 |
| Target 2.1 | Page | 11 |
| Target 2.2 | Page | 12 |
| Target 2.4 | Page | 14 |
| Target 3.5 | Page | 22 |
| Target 3.6 | Page | 22 |

| Potentially relevant business targets | | |
|---------------------------------------|------|-----|
| Target 3.7 | Page | 23 |
| Target 4.2 | Page | 30 |
| Target 4.6 | Page | 33 |
| Target 4.7 | Page | 34 |
| Target 5.6 | Page | 43 |
| Target 6.5 | Page | 52 |
| Target 7.1 | Page | 56 |
| Target 8.2 | Page | 61 |
| Target 8.10 | Page | 81 |
| Target 9.2 | Page | 83 |
| Target 9.3 | Page | 83 |
| Target 10.1 | Page | 90 |
| Target 10.2 | Page | 90 |
| Target 10.4 | Page | 92 |
| Target 10.5 | Page | 92 |
| Target 10.6 | Page | 93 |
| Target 10.7 | Page | 93 |
| Target 11.3 | Page | 96 |
| Target 11.4 | Page | 96 |
| Target 11.5 | Page | 97 |
| Target 12.1 | Page | 98 |
| Target 12.3 | Page | 101 |
| Target 12.7 | Page | 107 |
| Target 13.2 | Page | 114 |
| Target 14.4 | Page | 123 |
| Target 14.6 | Page | 124 |
| Target 14.7 | Page | 124 |
| Target 15.4 | Page | 132 |
| Target 15.6 | Page | 135 |
| Target 16.4 | Page | 143 |
| Target 17.1 | Page | 152 |
| Target 17.3 | Page | 152 |
| Target 17.9 | Page | 155 |
| Target 17.14 | Page | 156 |
| Target 17.16 | Page | 157 |

| Potentially relevant business targets | | |
|---------------------------------------|------|-----|
| Target 17.19 | Page | 158 |

| Niche relevant business targets | | |
|---------------------------------|------|-----|
| Target 2.5 | Page | 15 |
| Target 5.3 | Page | 39 |
| Target 5.4 | Page | 40 |
| Target 8.9 | Page | 80 |
| Target 11.6 | Page | 97 |
| Target 11.7 | Page | 98 |
| Target 14.5 | Page | 124 |
| Target 15.3 | Page | 131 |
| Target 15.7 | Page | 136 |
| Target 15.8 | Page | 136 |
| Target 15.9 | Page | 136 |
| Target 16.8 | Page | 150 |
| Target 16.9 | Page | 150 |
| Target 17.2 | Page | 152 |
| Target 17.4 | Page | 153 |
| Target 17.5 | Page | 153 |
| Target 17.6 | Page | 153 |
| Target 17.7 | Page | 154 |
| Target 17.8 | Page | 154 |
| Target 17.10 | Page | 155 |
| Target 17.11 | Page | 155 |
| Target 17.12 | Page | 155 |
| Target 17.13 | Page | 156 |
| Target 17.15 | Page | 156 |
| Target 17.18 | Page | 158 |

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3.3. Criteria for selecting the indicator sets against which to map SDGs

A limited number of indicator sets will be selected against which to map the SDGs and related targets as per the criteria set out in these terms of reference. The indicators to analyze may be quantitative or qualitative, outcome-oriented or process-oriented.

The criteria listed in the table below will be 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 will be 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 |

3.4. List of indicators considered

SDG Compass

1. CDP's 2017 Climate Change Information Request (CDP's 2017 Climate Change)
2. CDP's 2017 Forests Information Request (CDP's 2017 Forest)
3. CDP's 2017 Water Information Request (CDP's 2017 Water)
4. CEO Water Mandate's Corporate Water Disclosure Guidelines`
5. GRI G4 Sustainability Reporting Guidelines
6. The Women's Empowerment Principles: Reporting on Progress (aligned with GRI G4)
7. UN Global Compact-Oxfam Poverty Footprint
8. Understanding and Measuring Women's Economic Empowerment, Definition, Framework and Indicators
9. WASH Pledge and Guiding Principles for Implementation
10. GRI Standards

Other Business Indicators

1. UNCTAD, Enhancing the role of reporting in attaining the Sustainable Development Goals: Integration of environmental, social and governance information into company reporting
2. Sustainable Rice Platform, SRP Performance Indicators for Sustainable Rice Cultivation
3. Quick guide to the Aichi Biodiversity Targets
4. Development of Guidance on Extended Producer Responsibility (EPR)
5. Business Call to Action (BCtA) indicators
6. UNGC, Reporting Guidance on the 10th Principle against corruption

Adapted Indicators

1. UNSDSN, Preliminary US Cities Sustainable Development Goals Index
2. World Economic Input-Output Database (WIOD)

3. UN-Water
4. UN Statistical Commission, Report of the Inter-Agency and Expert Group on Sustainable Development Goal Indicators
5. World Bank WDI
6. EMDAT Data, Centre for Research and epidemiology of Disasters
7. UNICEF Data
8. WHO Data
9. Global Innovation Index
10. Global Rights Index, International Trade Union Confederation
11. Environmental Performance Index, Yale University
12. Aquastat, Food and Agriculture Organisation
13. Red List, IUCN

SDG Official Indicators for Government

1. Inter-Agency and Expert Group on SDG Indicators (IAEG-SDGs)

3.5. Relevant International UN Conventions and other key international agreements and other internationally agreed instruments

| Abbreviation | Instrument |
|-----------------------------|---|
| UDHR | Universal Declaration of Human Rights |
| ICCPR | International Covenant on Civil and Political Rights |
| ICESCR | International Covenant on Economic, Social and Cultural Rights |
| ICERD | International Convention on the Elimination of All Forms of Racial Discrimination |
| CRC | Convention on the Rights of the Child |
| CEDAW | Convention on the Elimination of All Forms of Discrimination Against Women |
| CRPD | Convention on the Rights of Persons with Disabilities |
| ICRMW | International Convention on the Protection of the Rights of All Migrant Workers and Members of Their Families |
| UNDRIP | United Nations Declaration on the Rights of Indigenous Peoples |
| DEVAW | Declaration on the Elimination of Violence against Women |
| UNGP | United Nations Guiding Principles on Business and Human Rights |
| CAT | Convention against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment |
| CTOC | United Nations Convention against Transnational Organized Crime |
| 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 |
| Trafficking Convention 1949 | Convention for the Suppression of the Traffic in Persons and of the Exploitation of the Prostitution of Others |
| SSP | Convention relating to the Status of Stateless Persons |
| RS | Convention on the Reduction of Statelessness |

| Abbreviation | Instrument |
|---|--|
| Beijing Declaration | Beijing Declaration and Platform for Action, the Fourth World Conference on Women |
| FCTC | WHO Framework Convention on Tobacco Control |
| IHR | International Health Regulations |
| Declaration of Alma-Ata | Declaration of Alma-Ata, International Conference on Primary Health Care, Alma-Ata, USSR, 6-12, September 1978 |
| Ottawa Charter | Ottawa Charter for Health Promotion |
| 1961 Single Convention | Single Convention on Narcotic Drugs of 1961 |
| Psychotropic Convention | Convention on Psychotropic Substances of 1971 |
| WHO/OCH/94.1 | WHO Occupational Health for All Declaration |
| ICPD 1994 | International Conference on Population and Development (right to sexual and reproductive health) |
| A/RES/64/292 | Resolution adopted by the General Assembly on 28 July 2010, 64/292. The human right to water and sanitation |
| A/HRC/RES/15/9 | Resolution adopted by the Human Rights Council 15/9 Human rights and access to safe water and sanitation |
| Right to Food Guidelines | Voluntary Guidelines to support the progressive realization of the right to adequate food in the context of national food security |
| 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 |
| UNESCO EFA | UNESCO World Declaration on Education for All & Dakar Framework |
| The Monterrey Consensus | Financing for development |
| Addis Ababa Action Agenda | Financing for development |
| Delhi Declaration | Delhi Declaration of 4th BRICS Summit |
| Doha Declaration | International trade |
| UNCAC | United Nations Convention against Corruption |
| OECD Anti-Bribery Convention | Convention on Combating Bribery of Foreign Public Officials in International Business Transactions |
| MAATM | OECD Convention on Mutual Administrative Assistance in Tax Matters |
| OECD Model Tax Convention | Model Tax Convention on Income and on Capital |
| The FATF Recommendations | International Standards on Combating Money Laundering and the Financing of Terrorism & Proliferation: The FATF Recommendations |
| Revised GPA | Revised Agreement on Government Procurement |
| Rio Declaration | Rio declaration on Environment and development |

| Abbreviation | Instrument |
|--------------------------------------|---|
| Johannesburg Declaration | Johannesburg Declaration on Sustainable Development |
| New Urban Agenda | New Urban Agenda, 2016 |
| CBD | Convention on Biological Diversity |
| 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 |
| Aichi Biodiversity Targets | Strategic Plan for Biodiversity 2011-2020, including Aichi Biodiversity Targets |
| CITES | Convention on International Trade in Endangered Species of Wild Fauna and Flora, 1973 |
| Ramsar Convention | Convention on Wetlands of International Importance especially as Waterfowl Habitat, 1994 |
| Water Convention | Convention on the Protection and Use of Transboundary Watercourses and International Lakes |
| Montreal Protocol | Montreal Protocol on Substances that Deplete the Ozone Layer, 1987 |
| Stockholm Convention | Stockholm Convention on Persistent Organic Pollutants |
| 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. |
| UNFCCC | United Nations Framework Convention on Climate Change |
| Kyoto Protocol | Kyoto Protocol to the United Nations Framework Convention on Climate Change, 1998 |
| Paris Agreement | Paris Agreement |
| Sendai Framework | Sendai Framework for Disaster Risk Reduction |
| Rotterdam Convention | Rotterdam Convention on the Prior Informed Consent Procedure for Certain Hazardous Chemicals and Pesticides in International Trade |
| Basel Convention | Basel Convention: Control of Transboundary Movements of Hazardous Wastes and their Disposal, 1995 |
| London Convention | Convention on the Prevention of Marine Pollution by Dumping of Wastes and Other Matter, 1972 |
| MARPOL | International Convention for the Prevention of Pollution from Ships, 1973 |
| UNCLOS | United Nations Convention on the Law of the Sea, 1982 |
| Dublin Principles | Dublin Statement on Water and Sustainable Development |
| Manado Ocean Declaration | Manado Ocean Declaration |
| UNCCD | United Nations Convention to Combat Desertification in those Countries Experiencing Serious Drought and/or Desertification, Particularly in Africa, 1994 |
| 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 |
| UNESCO Cultural Diversity Convention | Convention on the Protection and Promotion of the Diversity of Cultural Expressions |
| UDCD | Universal Declaration on Cultural Diversity |

| Abbreviation | Instrument |
|---------------------------|--|
| World Heritage Convention | Convention Concerning the Protection of the World Cultural and Natural Heritage, 1972 |
| Cultural Property | Convention on the Means of Prohibiting and Preventing the Illicit Import |
| HR Council A/HRC/20/26 | HR Council A/HRC/20/26: The right to benefit from scientific progress and its applications |
| 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 |
| 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) |
| MNE Declaration | Tripartite declaration of principles concerning multinational enterprises and social policy |
| UNGC | Global Compact Guiding Principles |
| 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) |
| 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) |

| Abbreviation | Instrument |
|--------------|---|
| 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) |
| 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) |

| Abbreviation | Instrument |
|---|---|
| ILO R202 | Social Protection Floors Recommendation, 2012 (No. 202) |
| ILO R203 | Forced Labour (Supplementary Measures) Recommendation, 2014 (No. 203) |
| Fundamental Principles and Rights at Work | ILO Declaration on Fundamental Principles and Rights at Work and its Follow-up |
| ILO Report IV | Report IV Decent work in global supply chains, 105th Session, International Labour Conference |

3.6. Partners and contributors

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

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Developed by UN Global Compact and GRI, with the support of PwC, this analysis document incorporates feedback received through three consultation rounds from a multi-stakeholder advisory committee comprising Business (including SMEs), Academia, International Institutions, National Statistical Offices, Governments, Civil Society, Business Associations, Investors, Data Users, Statistical Offices, and regional presences of GRI and the UN Global Compact organizations worldwide.

About UN Global Compact

The UN Global Compact is a call to companies to align strategies and operations with universal principles on human rights, labour, environment and anti-corruption, and take actions that advance UN goals. It is the world's largest corporate sustainability initiative, with over 9,000 companies participating in 160 countries.
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.

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Where can I find out more?

You can find resources on our website to help you report on the SDGs.

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UNCTAD and UN Environment guidance on SDG reporting

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 Sustainable Development Goals (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 in order to gather the views of all stakeholders in an inclusive way. The two organizations are represented in the Business Reporting on the SDG project to ensure alignment.

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3. Financial Accounting Standards Board
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