Business reporting on the SDGs

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72% of companies in study mention the SDGs in their annual corporate or sustainability report.

50% of companies in study have identified priority SDGs.

54% of those that prioritised the Goals, mention them in their business strategy.

*PwC - SDG Reporting Challenge 2018* (study of 729 companies from 21 countries and territories and six broad industry sectors)
CHALLENGES RELATED TO CORPORATE SDG REPORTING

• Lack of harmonization and consistency (comparability)

• ‘SDG-washing and cherry-picking’

• Disclosures not relevant to governments, investors and other stakeholders

• Measuring actual impact / Setting ambitious goals and targets (context-based)

• Digitization / data presentation and collection

• …
THREE CONNECTED GUIDES ON BUSINESS REPORTING ON THE SDGs

Find them in the UN Global Compact Library: https://www.unglobalcompact.org/library
### Target 3.9

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

Possible relevant business actions to help achieve this target:

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

### Sources and relevant publications

Examples of relevant UN Conventions
- UNECE, ILO, WHO, ILO C161, Montreal Protocol, Basi Protocol, Rotterdam Convention, and other key international agreements
- MINPOL, Arche Biodiversity Targets

Publications and other resources on
- ILO, 12, 180, 190, 216, 216

### Disclosures 3.9

**Business Theme**

<table>
<thead>
<tr>
<th>Available Business Disclosures</th>
<th>Units</th>
<th>Source</th>
</tr>
</thead>
<tbody>
<tr>
<td>Air quality</td>
<td></td>
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</tr>
<tr>
<td>a. Gross direct (Scope 1) GHG emissions in metric tons of CO₂ equivalent</td>
<td>Metric tons of CO₂ equivalent</td>
<td>GRI Standard 305-1</td>
</tr>
<tr>
<td>b. Gross indirect (Scope 1) GHG emissions in metric tons of CO₂ equivalent</td>
<td>Metric tons of CO₂ equivalent</td>
<td>GRI Standard 305-2</td>
</tr>
<tr>
<td>c. Biogenic CO₂ emissions in metric tons of CO₂ equivalent</td>
<td>Metric tons of CO₂ equivalent</td>
<td>GRI Standard 305-3</td>
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<tr>
<td>d. Production, imports, and exports of ODS in metric tons of CFC-11 (metric tons of CFC-11 equivalent)</td>
<td>Metric tons of CFC-11 equivalent</td>
<td>GRI Standard 305-5</td>
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**SDG Target highly likely to be relevant to general business**

**Illustrative business actions (non-sector specific)**

**Sources and relevant publications**

**Available business indicators listed per business theme**