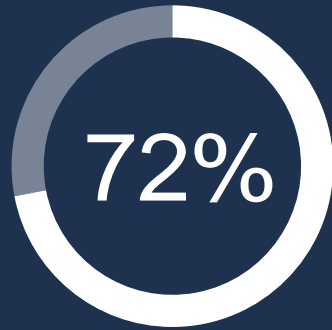




Business reporting on the SDGs

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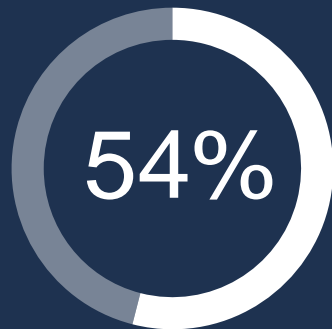
CORPORATE SDG REPORTING TODAY – SOME FIGURES



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



of companies in study have identified priority SDGs

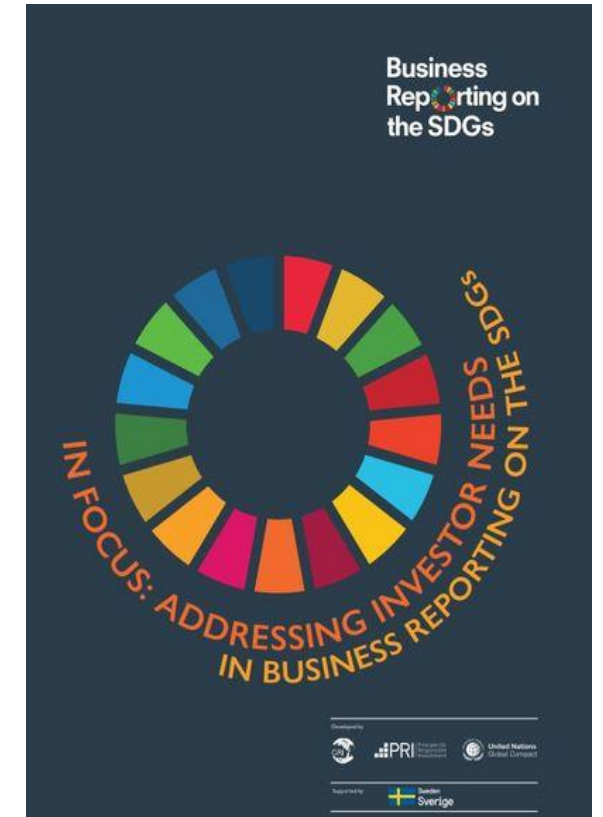
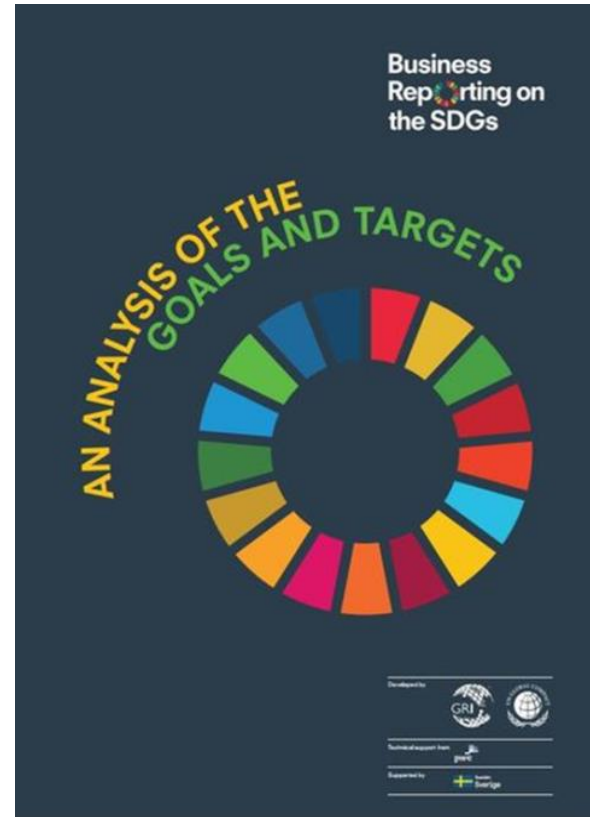
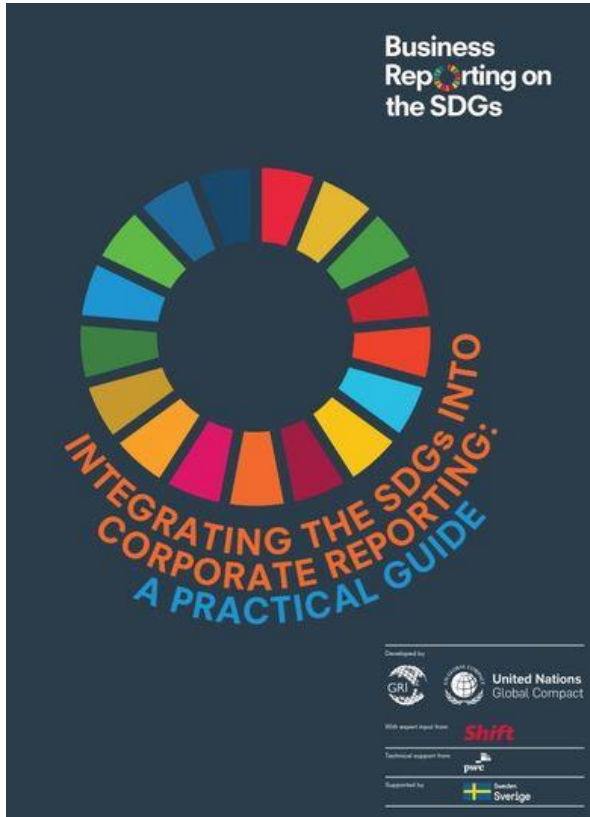


of those that prioritised the Goals, mention them in their business strategy

CHALLENGES RELATED TO CORPORATE SDG REPORTING

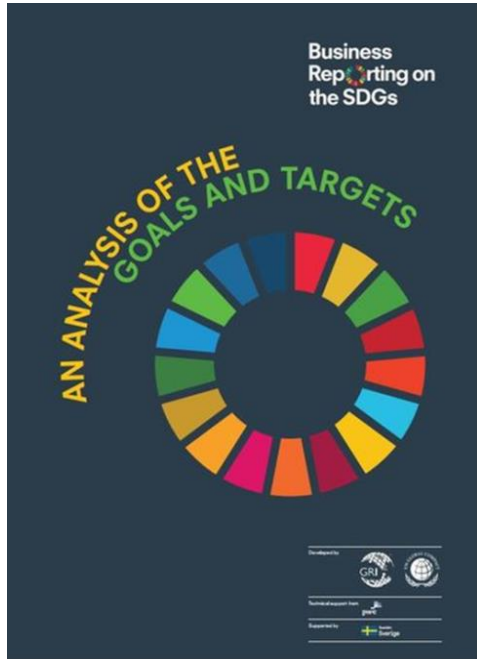
- Lack of harmonization and consistency (comparability)
- ‘SDG-washing and cherry-picking’
- Disclosures not relevant to governments, investors and other stakeholders
- Measuring actual impact / Setting ambitious goals and targets (context-based)
- Digitization / data presentation and collection
- ...

THREE CONNECTED GUIDES ON BUSINESS REPORTING ON THE SDGs



Find them in the UN Global Compact Library: <https://www.unglobalcompact.org/library>

A COMPENDIUM OF RELEVANT INDICATORS (AND MORE)



Target 3.9

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

SDG Target highly likely to be relevant to general business

Possible relevant business actions to help achieve this target:

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

Illustrative business actions (non-sector specific)

Sources

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

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

Sources and relevant publications

Disclosures 3.9

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

Available business indicators listed per business theme





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