

Turning the Sustainable Development Goals into a reporting advantage

17 global goals. 169 targets. One vision: “to free the human race from the tyranny of poverty and want and to heal and secure our planet.”

Six months into the countdown to 2030, are we seeing the ambitions of the UN Sustainable Development Goals carry in corporate reporting? Do the Global Goals have the potential to become a common language, or yet another reporting burden? This op-ed gives an early insight into how they may be turned into a source of reporting advantage.

Why we need them

It's that time of year again. Outlook telling us that another best-in-class CR report is out; award podiums adorned with logos that shout “we work together”; a year's work packaged up into one slick Powerpoint and five minutes of fame for the oft-overlooked CR manager. But this year just might be different.

As KPMG^[1] points out, while 90 per cent of the world's largest companies now report on aspects of their sustainable development performance, there is no common reference point for meaningful comparison. However, with a refreshed universal agenda designed to be relevant to all seven billion of the world's inhabitants, the SDGs are far broader (and more complex) than the bygone aid-era Millennium Development Goals. In other words, because they are more relevant to business, they are likely to become visible in sustainability reporting.

More than 35 companies^[2] made commitments at the launch of the Global Goals in September 2015. PwC^[3] reports that 41% of businesses say they will embed SDGs into strategy (and presumably therefore reporting) within five years. Already, decisive application of the Goals in reporting can be seen by Ericsson^[4], SABMiller^[5] and ARM^[6], while Unilever^[7] even has a 10-point manifesto on them.

And yet – the noise from the business community remains confined to a handful. From the 2015 reports I've scanned so far, references to the SDGs have been at best cursory. The 17 Goals themselves do little to point us in the right direction – there is one target (12.6) dedicated to encourage multinationals to integrate sustainability information into reporting cycles – this is old news for most.

Starting the conversation

So, we know that business will need to be proactive and creative to get the most from the Goals – and this begins with being transparent about them through reporting. Below are some suggestions around how the SDGs can strengthen your reporting, without being an onerous add-on.

1. **See them as a common language to build bridges with stakeholders** – for example, convening your peers around the table to talk about sustainable cities and communities (SDG 11), or your suppliers around responsible consumption and production (SDG 12). Use the UN Sustainable

Development Summit to talk about your work, as GlaxoSmithKline did in September 2015, or join multi-stakeholder initiatives relevant to your sector, like the Global Alliance for Improved Nutrition (GAIN)^[8].

2. **Start small** – select the goals that are most relevant to your business (your material issues) and where you think you can make progress (e.g. Coca Cola^[9] has focused on SDG 6 – water and sanitation, while Tesco, Nestle and Unilever^[10] are homing in on target 3 – food waste – within SDG 12). Don't be overwhelmed by 169 targets – pick the ones that inform the type of performance disclosures you make. But do try to keep all goals on the long-term radar.
3. **Reframe your narrative** – Goals 8, 9 and 12^[11] deal with economic growth, employment, industrialisation, innovation, and production and consumption patterns. These are hot topics when it comes to CR reporting and there is a chance to reframe the tired models of ‘people/community’ against these issues that resonate more with the wider world.
4. **Use them to enhance your business case** – there's nothing like mentioning the word ‘UN’ to get your Board and investors to listen, or your customers to buy.
5. **Make the links** – instead of seeing the goals in isolation, try to make connections. For example, the gender equality Goal (5) includes a target for women's use of technology to achieve empowerment – linking to Goal 9, innovation and infrastructure.
6. **Use the design assets** – there is little doubt that the bright, striking icons of the 17 Goals offer a quick-win to create a red thread through any report. Use the open-sourced icons to link individual stories to a bigger picture, or create low-cost infographics.
7. **Make them work with, not against, other frameworks** – while the jury is out on whether the SDGs muddy other UN reporting initiatives like the Global Compact, Principles for Responsible Investment / Sustainable Insurance etc, try to see them as umbrella principles that inform your sector-specific frameworks. Add a column to your GRI Content Index, mapping the relevant GRI disclosures against relevant SDGs.

The reaction to the SDGs in the business world may be lukewarm but one thing is clear. The SDGs are here for the next 14 years – there's no point ignoring them and certainly no point fighting them. At the very least, your business should be publishing its position on the Goals. The last SDG calls for a “global partnership for sustainable development” – recognising that complex challenges require integrated responses. With a positive approach, the Goals can be turned into reporting advantage; in so doing showcasing responsible business as part of the solution to sustainable development. This could open many doors.

Useful tools

SDG Compass^[12] is a tool built in partnership with the UN Global Compact and the World Business Council for Sustainable Development.

GRI Sustainable Development Goals Target 12.6 Tracker^[13]

The Partnering Initiative^[14] sets out practical actions that governments and businesses can take to build more effective partnerships and drive more investment into developing countries.

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Referencias

- 1.^KPMG (www.iisd.org)
 - 2.^More than 35 companies (www.undp.org)
 - 3.^PwC (www.pwc.com)
 - 4.^Ericsson (www.ericsson.com)
 - 5.^SABMiller (www.sabmiller.com)
 - 6.^ARM (www.arm.com)
 - 7.^Unilever (www.unilever.com)
 - 8.^the Global Alliance for Improved Nutrition (GAIN) (www.gainhealth.org)
 - 9.^Coca Cola (www.coca-colacompany.com)
 - 10.^Tesco, Nestle and Unilever (www.sustainablebrands.com)
 - 11.^Goals 8, 9 and 12 (sustainabledevelopment.un.org)
 - 12.^SDG Compass (sdgcompass.org)
 - 13.^Target 12.6 Tracker (database.globalreporting.org)
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