

# A Better Business, A Better World

An SDG Primer for Businesses

## SUSTAINABLE DEVELOPMENT GOALS



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# What are the SDGs?

The United Nations Sustainable Development Goals (SDGs) were established to address the global challenges we collectively face — including poverty, inequality, climate change, environmental degradation, peace, and justice — and to create a better and more sustainable future for all.

The 17 SDGs and the associated 169 targets were adopted by all UN Member States, including Canada, in 2015 with a commitment to achieve them by 2030.



	<b>SDG 1:</b> End poverty in all its forms everywhere		<b>SDG 10:</b> Reduce inequality within and among countries
	<b>SDG 2:</b> End hunger, achieve food security and improved nutrition and promote sustainable agriculture		<b>SDG 11:</b> Make cities and human settlements inclusive, safe, resilient and sustainable
	<b>SDG 3:</b> Ensure healthy lives and promote well-being for all at all ages		<b>SDG 12:</b> Ensure sustainable consumption and production patterns
	<b>SDG 4:</b> Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all		<b>SDG 13:</b> Take urgent action to combat climate change and its impacts
	<b>SDG 5:</b> Achieve gender equality and empower all women and girls		<b>SDG 14:</b> Conserve and sustainably use the oceans, seas and marine resources for sustainable development
	<b>SDG 6:</b> Ensure availability and sustainable management of water and sanitation for all		<b>SDG 15:</b> Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, halt and reverse land degradation and halt biodiversity loss
	<b>SDG 7:</b> Ensure access to affordable, reliable, sustainable and modern energy for all		<b>SDG 16:</b> Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels
	<b>SDG 8:</b> Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all		<b>SDG 17:</b> Strengthen the means of implementation and revitalize the global partnership for sustainable development
	<b>SDG 9:</b> Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation		

# Why do the SDGs matter for my business?

Businesses cannot thrive in a world with poverty, inequality, unrest, and climate disruptions. Along with governments, civil society, and the general public, businesses have a role to play to ensure we are able to reach the SDGs.

While progress has been made towards the SDGs, we are not advancing at a sufficient rate to achieve them by 2030. World leaders have called for the next 10 years to be a “Decade of Action” to encourage and mobilize all sectors of society to realize these goals.

Linking your business strategy to the SDGs can help your company identify risks and opportunities, and unlock new ways to create shared value. The SDGs also offer a uniform framework for companies to track and share their social and environmental contributions to society, which are increasingly recognized as pillars of economic success.

Aligning your business with advancing the SDGs is more than just “the right thing to do” – it is simply a better way of doing business.

## Build Consumer Trust & Loyalty

- 91% of global consumers expect businesses to operate responsibly to address social and environmental issues.<sup>1</sup>
- The SDGs are a way to communicate credible commitments and action, building consumer trust and loyalty along the way.

## Attract Investors

- Investors are increasingly using the SDGs as a screen to understand the environmental, social, and governance (ESG) impact of businesses and to make investment decisions.
- The BMO SDG Engagement Global Equity Fund, launched in 2019, specifically invests in SMEs aligned with the SDGs.<sup>2</sup>

## Mitigate Risks

- Embracing the SDGs will enable companies to stay ahead of a wide range of business risks – from supply chain to reputation to compliance.
- Companies that actively manage and plan for climate change – one of the most urgent SDGs to address – have an 18% higher return on investment than lower-scoring companies.<sup>3</sup>

## Recruit & Retain Talent

- 76% of Millennials consider a company’s social and environmental commitments when deciding where to work.<sup>4</sup>
- Millennials and Gen Z are seeking companies that make ethical decisions, have responsible supply chains, value human rights, are environmentally conscious, and active in the communities where they do business.

## Catalyze Innovation

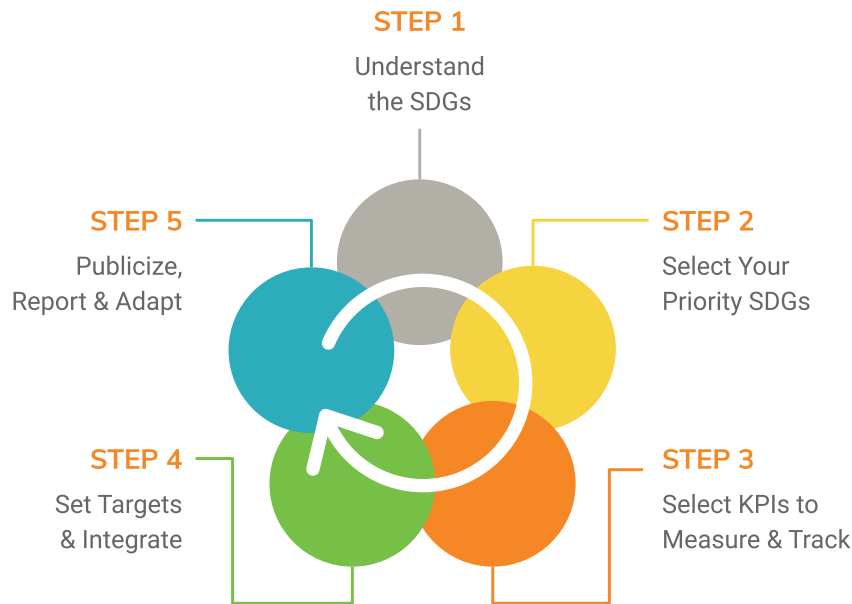
- Achieving the SDGs can create 380 million jobs and help unlock at least \$12 trillion in opportunities for business by 2030.<sup>5</sup>
- Use the SDGs as a value-creating framework that can help you identify new market opportunities to future-proof your business.

# How can I align my business with the SDGs?

A prerequisite for aligning your business with the SDGs is leadership buy-in and support. You should then select a lead person or committee that is responsible for stewarding work on the SDGs. An existing sustainability or green team would be a good place to start. You will want to engage other employees, with representation from diverse functional areas, throughout the process.<sup>6</sup>

With leadership support, a clear SDG lead, and employee participation secured, follow these steps to ensure you are credibly measuring, managing, and reporting your progress towards your selected SDGs.

Get in touch with us at [info@greeneconomy.ca](mailto:info@greeneconomy.ca) if you're looking for more support to align your business with the SDGs. We specifically work with businesses on SDG 6, 7, 11, 12, and 13.



*Inspired by guidance from SDG Compass: The Guide for Business Action on the SDGs and Integrating the SDGs into Corporate Reporting: A Practice Guide.*



## Understand the SDGs

- ☐ You and others on your SDG committee should individually read through and get familiar with the 17 SDGs and the associated targets. While doing so, think about which SDGs are most relevant for your business.
- ☐ The way the SDGs and targets are written are very globally focused. You may also want to review the business themes and examples of business actions for each SDG (Appendix B), to help you assess which ones are a fit.

### Tip:

You can use **Appendix 1: SDGs and Target Identification Worksheet** to read through the SDGs and targets and check off the ones that you feel are most relevant for your business.

# How can I align my business with the SDGs?



## Select Your Priority SDGs

- ☐ Get together as a committee to discuss where you each landed on the potentially relevant SDGs. Considerations to determine priority SDGs:
  - » **SDGs that were commonly picked** – if certain SDGs were identified by nearly everyone, those could be obvious ones to assess further.
  - » **SDGs that are most material to your business** – ones you make a significant contribution to through your products/ services (e.g. providing health services) and the ones you can significantly advance by adjusting an aspect of your business (e.g. using less water). Also think about what your stakeholders care about, where you have a large financial stake, what your sector peers are working on, how action or inaction will impact your brand, and how your activities impact the environment.
  - » **SDGs that you can measure and manage** – think about the time, resources and data availability.
- ☐ Your priority SDGs should be material to your business and measurable.

### Tip:

If you are having a hard time figuring how to identify SDGs for your business, try using the **SDG Action Manager**, an interactive self-assessment tool that can help businesses identify the right SDGs for them, as well as set goals and track progress.



## Select KPIs to Measure & Track

- ☐ Select the key performance indicators (KPIs) you will measure and track to assess your contribution to the SDGs. You should select at least one KPI for each of your priority SDGs.
- ☐ Choose KPIs that are specific, measurable, and relevant for your organization. Approach your KPI selection holistically, thinking about the full impact you want to achieve.
  - » Get feedback from people impacted by the KPIs.
  - » Get sign-off from senior leadership.
- ☐ Collect data to measure your recent performance for each KPI (three years of data recommended).
- ☐ Define the baseline for each KPI – the measurement of the KPI at a point in time that you will reference future progress against. The baseline should come from a year where the data is reliable, complete, and representative of 'business-as-usual' activities.
- ☐ Set up systems to gather data and track your KPI performance moving forward on an annual basis, at minimum.

### Tip:

For KPI ideas, you can refer to **Appendix 2: Business Themes, Actions, and KPIs for the SDGs**, which provides potential indicators for each SDG.

# How can I align my business with the SDGs?



## Set Targets & Integrate

- ☐ Set targets for your KPIs with the following questions in mind.
  - » What is your current performance on the KPI?
  - » What do you know is already possible in your organization?
  - » What are your peers doing?
  - » What are third-party experts saying is needed for the SDG?
  - » What are senior leadership's preferences (keeping pace or being an industry leader)?
- ☐ Set a target for each of your KPIs.
  - » Decide on the type of target – it can be absolute, which takes only the KPI into account, or relative (also called intensity), which compares the KPI to a unit of output.
  - » Make sure your targets are ambitious, but achievable in a defined time frame (typically 5-10 years).
  - » Get sign-off from senior leadership.
- ☐ Embed the KPI targets into your long-term strategic priorities as well as short-term annual plans. This will ensure the SDGs are part of your core business planning and that you will be well set up to make progress towards your priority SDGs.
- ☐ Develop an action plan to achieve your KPI targets, with clear ownership and timelines for implementation.



## Publicize, Report & Adapt

- ☐ Share your SDG-related information (your commitment, priority SDGs, and KPI targets) through a variety of communication channels to demonstrate how action on the SDGs are integrated into your organizational priorities.
- ☐ Publicly report on your progress toward your KPI targets annually (or more frequently).
- ☐ Conduct an annual review of your progress, assess if you are on track to meet your KPI targets, and implement any necessary improvements.
- ☐ When you achieve your KPI targets, repeat the relevant alignment steps and set new ones.

### Tip:

How and what you share depends on where you are in your SDG journey. See **Appendix 3: SDG Milestones and Communications** for some suggested communications goals and content for different milestones along your journey.

## Accompanying SDG Webinars

**Webinar 1** (Steps 1 & 2): A Better Business, A Better World Webinar - <https://vimeo.com/483661003>

**Webinar 2** (Steps 3 & 4): Taking Credible Action on the SDGs - <https://vimeo.com/516903548>

**Webinar 3** (Step 5): Sharing Your Commitment to the SDGs - <https://vimeo.com/542638820>

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## References

- 1 **2015 Cone Communications/Ebiquity Global CSR Study:**  
<https://www.conecomm.com/research-blog/2015-cone-communications-ebiquity-global-csr-study>
- 2 **BMO SDG Engagement Global Equity Fund:**  
<https://www.bmogam.com/gb-en/intermediary/bmo-sdg-engagement-global-equity-xr-acc-usd/>
- 3 **2014 CDP S&P 500 Climate Change Report:**  
<https://www.cdp.net/en/reports/downloads/845>
- 4 **2016 Cone Communications Millennial Employee Engagement Study:**  
<https://www.conecomm.com/research-blog/2016-millennial-employee-engagement-study>
- 5 **2017 Business & Sustainable Development Commission Better Business, Better World Report:**  
<https://sustainabledevelopment.un.org/content/documents/2399BetterBusinessBetterWorld.pdf>
- 6 If you are looking for some guidance to secure leadership buy-in and engage employees, here are a couple of articles that can help you get started: **Get the Boss to Buy In** (Harvard Business Review) and **Engaging Employees to Create a Sustainable Business** (SSIR).

# Appendix 1 (Steps 1 & 2): SDGs and Target Identification Worksheet

Use the following worksheet to review all the SDGs and targets and check off the ones that resonate with you and your business.

<input type="radio"/>	<b>SDG 1: End poverty in all its forms everywhere</b>
<input type="radio"/>	<b>1.1</b> By 2030, eradicate extreme poverty for all people everywhere, currently measured as people living on less than \$1.25 a day
<input type="radio"/>	<b>1.2</b> 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
<input type="radio"/>	<b>1.3</b> Implement nationally appropriate social protection systems and measures for all, including floors, and by 2030 achieve substantial coverage of the poor and the vulnerable
<input type="radio"/>	<b>1.4</b> 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
<input type="radio"/>	<b>1.5</b> 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
<input type="radio"/>	<b>1.a</b> Ensure significant mobilization of resources from a variety of sources, including through enhanced development cooperation, in order to provide adequate and predictable means for developing countries, in particular least developed countries, to implement programmes and policies to end poverty in all its dimensions
<input type="radio"/>	<b>1.b</b> Create sound policy frameworks at the national, regional and international levels, based on pro-poor and gender-sensitive development strategies, to support accelerated investment in poverty eradication actions
<input type="radio"/>	<b>SDG 2: End hunger, achieve food security and improved nutrition and promote sustainable agriculture</b>
<input type="radio"/>	<b>2.1</b> 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
<input type="radio"/>	<b>2.2</b> 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
<input type="radio"/>	<b>2.3</b> 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
<input type="radio"/>	<b>2.4</b> 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
<input type="radio"/>	<b>2.5</b> 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
<input type="radio"/>	<b>2.a</b> Increase investment, including through enhanced international cooperation, in rural infrastructure, agricultural research and extension services, technology development and plant and livestock gene banks in order to enhance agricultural productive capacity in developing countries, in particular least developed countries
<input type="radio"/>	<b>2.b</b> Correct and prevent trade restrictions and distortions in world agricultural markets, including through the parallel elimination of all forms of agricultural export subsidies and all export measures with equivalent effect, in accordance with the mandate of the Doha Development Round
<input type="radio"/>	<b>2.c</b> Adopt measures to ensure the proper functioning of food commodity markets and their derivatives and facilitate timely access to market information, including on food reserves, in order to help limit extreme food price volatility



# SDGs and Target Identification Worksheet

<input type="radio"/>	<b>SDG 3: Ensure healthy lives and promote well-being for all at all ages</b>
<input type="radio"/>	<b>3.1</b> By 2030, reduce the global maternal mortality ratio to less than 70 per 100,000 live births
<input type="radio"/>	<b>3.2</b> 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
<input type="radio"/>	<b>3.3</b> By 2030, end the epidemics of AIDS, tuberculosis, malaria and neglected tropical diseases and combat hepatitis, water-borne diseases and other communicable diseases
<input type="radio"/>	<b>3.4</b> By 2030, reduce by one third premature mortality from non-communicable diseases through prevention and treatment and promote mental health and well-being
<input type="radio"/>	<b>3.5</b> Strengthen the prevention and treatment of substance abuse, including narcotic drug abuse and harmful use of alcohol
<input type="radio"/>	<b>3.6</b> By 2020, halve the number of global deaths and injuries from road traffic accidents
<input type="radio"/>	<b>3.7</b> 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
<input type="radio"/>	<b>3.8</b> 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
<input type="radio"/>	<b>3.9</b> By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination
<input type="radio"/>	<b>3.a</b> Strengthen the implementation of the World Health Organization Framework Convention on Tobacco Control in all countries, as appropriate
<input type="radio"/>	<b>3.b</b> Support the research and development of vaccines and medicines for the communicable and non-communicable diseases that primarily affect developing countries, provide access to affordable essential medicines and vaccines, in accordance with the Doha Declaration on the TRIPS Agreement and Public Health, which affirms the right of developing countries to use to the full the provisions in the Agreement on Trade-Related Aspects of Intellectual Property Rights regarding flexibilities to protect public health, and, in particular, provide access to medicines for all
<input type="radio"/>	<b>3.c</b> Substantially increase health financing and the recruitment, development, training and retention of the health workforce in developing countries, especially in least developed countries and small island developing States
<input type="radio"/>	<b>3.d</b> Strengthen the capacity of all countries, in particular developing countries, for early warning, risk reduction and management of national and global health risks
<input type="radio"/>	<b>SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all</b>
<input type="radio"/>	<b>4.1</b> By 2030, ensure that all girls and boys complete free, equitable and quality primary and secondary education leading to relevant and effective learning outcomes
<input type="radio"/>	<b>4.2</b> 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
<input type="radio"/>	<b>4.3</b> By 2030, ensure equal access for all women and men to affordable and quality technical, vocational and tertiary education, including university
<input type="radio"/>	<b>4.4</b> 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
<input type="radio"/>	<b>4.5</b> 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

## SDGs and Target Identification Worksheet

<input type="radio"/>	<b>4.6</b>	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
<input type="radio"/>	<b>4.7</b>	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
<input type="radio"/>	<b>4.a</b>	Build and upgrade education facilities that are child, disability and gender sensitive and provide safe, non-violent, inclusive and effective learning environments for all
<input type="radio"/>	<b>4.b</b>	By 2020, substantially expand globally the number of scholarships available to developing countries, in particular least developed countries, small island developing States and African countries, for enrolment in higher education, including vocational training and information and communications technology, technical, engineering and scientific programmes, in developed countries and other developing countries
<input type="radio"/>	<b>4.c</b>	By 2030, substantially increase the supply of qualified teachers, including through international cooperation for teacher training in developing countries, especially least developed countries and small island developing States
<input type="radio"/>	<b>SDG 5: Achieve gender equality and empower all women and girls</b>	
<input type="radio"/>	<b>5.1</b>	End all forms of discrimination against all women and girls everywhere
<input type="radio"/>	<b>5.2</b>	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
<input type="radio"/>	<b>5.3</b>	Eliminate all harmful practices, such as child, early and forced marriage and female genital mutilation
<input type="radio"/>	<b>5.4</b>	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
<input type="radio"/>	<b>5.5</b>	Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life
<input type="radio"/>	<b>5.6</b>	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
<input type="radio"/>	<b>5.a</b>	Undertake reforms to give women equal rights to economic resources, as well as access to ownership and control over land and other forms of property, financial services, inheritance and natural resources, in accordance with national laws
<input type="radio"/>	<b>5.b</b>	Enhance the use of enabling technology, in particular information and communications technology, to promote the empowerment of women
<input type="radio"/>	<b>5.c</b>	Adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels
<input type="radio"/>	<b>SDG 6: Ensure availability and sustainable management of water and sanitation for all</b>	
<input type="radio"/>	<b>6.1</b>	By 2030, achieve universal and equitable access to safe and affordable drinking water for all
<input type="radio"/>	<b>6.2</b>	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
<input type="radio"/>	<b>6.3</b>	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
<input type="radio"/>	<b>6.4</b>	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

## SDGs and Target Identification Worksheet

<input type="radio"/>	<b>6.5</b>	By 2030, implement integrated water resources management at all levels, including through transboundary cooperation as appropriate
<input type="radio"/>	<b>6.6</b>	By 2020, protect and restore water-related ecosystems, including mountains, forests, wetlands, rivers, aquifers and lakes
<input type="radio"/>	<b>6.a</b>	By 2030, expand international cooperation and capacity-building support to developing countries in water- and sanitation-related activities and programmes, including water harvesting, desalination, water efficiency, wastewater treatment, recycling and reuse technologies
<input type="radio"/>	<b>6.b</b>	Support and strengthen the participation of local communities in improving water and sanitation management
<input type="radio"/>	<b>SDG 7: Ensure access to affordable, reliable, sustainable and modern energy for all</b>	
<input type="radio"/>	<b>7.1</b>	By 2030, ensure universal access to affordable, reliable and modern energy services
<input type="radio"/>	<b>7.2</b>	By 2030, increase substantially the share of renewable energy in the global energy mix
<input type="radio"/>	<b>7.3</b>	By 2030, double the global rate of improvement in energy efficiency
<input type="radio"/>	<b>7.a</b>	By 2030, enhance international cooperation to facilitate access to clean energy research and technology, including renewable energy, energy efficiency and advanced and cleaner fossil-fuel technology, and promote investment in energy infrastructure and clean energy technology
<input type="radio"/>	<b>7.b</b>	By 2030, expand infrastructure and upgrade technology for supplying modern and sustainable energy services for all in developing countries, in particular least developed countries, small island developing States, and land-locked developing countries, in accordance with their respective programmes of support
<input type="radio"/>	<b>SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all</b>	
<input type="radio"/>	<b>8.1</b>	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
<input type="radio"/>	<b>8.2</b>	Achieve higher levels of economic productivity through diversification, technological upgrading and innovation, including through a focus on high-value added and labour-intensive sectors
<input type="radio"/>	<b>8.3</b>	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
<input type="radio"/>	<b>8.4</b>	Improve progressively, through 2030, global resource efficiency in consumption and production and endeavour to decouple economic growth from environmental degradation, in accordance with the 10-year framework of programmes on sustainable consumption and production, with developed countries taking the lead
<input type="radio"/>	<b>8.5</b>	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
<input type="radio"/>	<b>8.6</b>	By 2020, substantially reduce the proportion of youth not in employment, education or training
<input type="radio"/>	<b>8.7</b>	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
<input type="radio"/>	<b>8.8</b>	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
<input type="radio"/>	<b>8.9</b>	By 2030, devise and implement policies to promote sustainable tourism that creates jobs and promotes local culture and products
<input type="radio"/>	<b>8.10</b>	Strengthen the capacity of domestic financial institutions to encourage and expand access to banking, insurance and financial services for all

# SDGs and Target Identification Worksheet

<input type="radio"/>	<b>8.a</b>	Increase Aid for Trade support for developing countries, in particular least developed countries, including through the Enhanced Integrated Framework for Trade-Related Technical Assistance to Least Developed Countries
<input type="radio"/>	<b>8.b</b>	By 2020, develop and operationalize a global strategy for youth employment and implement the Global Jobs Pact of the International Labour Organization
<input type="radio"/>	<b>SDG 9: Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation</b>	
<input type="radio"/>	<b>9.1</b>	Develop quality, reliable, sustainable and resilient infrastructure, including regional and transborder infrastructure, to support economic development and human well-being, with a focus on affordable and equitable access for all
<input type="radio"/>	<b>9.2</b>	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
<input type="radio"/>	<b>9.3</b>	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
<input type="radio"/>	<b>9.4</b>	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
<input type="radio"/>	<b>9.5</b>	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
<input type="radio"/>	<b>9.a</b>	Facilitate sustainable and resilient infrastructure development in developing countries through enhanced financial, technological and technical support to African countries, least developed countries, landlocked developing countries and small island developing States
<input type="radio"/>	<b>9.b</b>	Support domestic technology development, research and innovation in developing countries, including by ensuring a conducive policy environment for, inter alia, industrial diversification and value addition to commodities
<input type="radio"/>	<b>9.c</b>	Significantly increase access to information and communications technology and strive to provide universal and affordable access to the Internet in least developed countries by 2020
<input type="radio"/>	<b>SDG 10: Reduce inequality within and among countries</b>	
<input type="radio"/>	<b>10.1</b>	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
<input type="radio"/>	<b>10.2</b>	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
<input type="radio"/>	<b>10.3</b>	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
<input type="radio"/>	<b>10.4</b>	Adopt policies, especially fiscal, wage and social protection policies, and progressively achieve greater equality
<input type="radio"/>	<b>10.5</b>	Improve the regulation and monitoring of global financial markets and institutions and strengthen the implementation of such regulations
<input type="radio"/>	<b>10.6</b>	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
<input type="radio"/>	<b>10.7</b>	Facilitate orderly, safe, regular and responsible migration and mobility of people, including through the implementation of planned and well-managed migration policies

# SDGs and Target Identification Worksheet

<input type="radio"/>	<b>10.a</b>	Implement the principle of special and differential treatment for developing countries, in particular least developed countries, in accordance with World Trade Organization agreements
<input type="radio"/>	<b>10.b</b>	Encourage official development assistance and financial flows, including foreign direct investment, to States where the need is greatest, in particular least developed countries, African countries, small island developing States and landlocked developing countries, in accordance with their national plans and programmes
<input type="radio"/>	<b>10.c</b>	By 2030, reduce to less than 3 per cent the transaction costs of migrant remittances and eliminate remittance corridors with costs higher than 5 per cent
<input type="radio"/>	<b>SDG 11: Make cities and human settlements inclusive, safe, resilient and sustainable</b>	
<input type="radio"/>	<b>11.1</b>	By 2030, ensure access for all to adequate, safe and affordable housing and basic services and upgrade slums
<input type="radio"/>	<b>11.2</b>	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
<input type="radio"/>	<b>11.3</b>	By 2030, enhance inclusive and sustainable urbanization and capacity for participatory, integrated and sustainable human settlement planning and management in all countries
<input type="radio"/>	<b>11.4</b>	Strengthen efforts to protect and safeguard the world's cultural and natural heritage
<input type="radio"/>	<b>11.5</b>	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
<input type="radio"/>	<b>11.6</b>	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
<input type="radio"/>	<b>11.7</b>	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
<input type="radio"/>	<b>11.a</b>	Support positive economic, social and environmental links between urban, peri-urban and rural areas by strengthening national and regional development planning
<input type="radio"/>	<b>11.b</b>	By 2020, substantially increase the number of cities and human settlements adopting and implementing integrated policies and plans towards inclusion, resource efficiency, mitigation and adaptation to climate change, resilience to disasters, and develop and implement, in line with the Sendai Framework for Disaster Risk Reduction 2015-2030, holistic disaster risk management at all levels
<input type="radio"/>	<b>11.c</b>	Support least developed countries, including through financial and technical assistance, in building sustainable and resilient buildings utilizing local materials
<input type="radio"/>	<b>SDG 12: Ensure sustainable consumption and production patterns</b>	
<input type="radio"/>	<b>12.1</b>	Implement the 10-year framework of programmes on sustainable consumption and production, all countries taking action, with developed countries taking the lead, taking into account the development and capabilities of developing countries
<input type="radio"/>	<b>12.2</b>	By 2030, achieve the sustainable management and efficient use of natural resources
<input type="radio"/>	<b>12.3</b>	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
<input type="radio"/>	<b>12.4</b>	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
<input type="radio"/>	<b>12.5</b>	By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse

# SDGs and Target Identification Worksheet

<input type="radio"/>	<b>12.6</b>	Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle
<input type="radio"/>	<b>12.7</b>	Promote public procurement practices that are sustainable, in accordance with national policies and priorities
<input type="radio"/>	<b>12.8</b>	By 2030, ensure that people everywhere have the relevant information and awareness for sustainable development and lifestyles in harmony with nature
<input type="radio"/>	<b>12.a</b>	Support developing countries to strengthen their scientific and technological capacity to move towards more sustainable patterns of consumption and production
<input type="radio"/>	<b>12.b</b>	Develop and implement tools to monitor sustainable development impacts for sustainable tourism that creates jobs and promotes local culture and products
<input type="radio"/>	<b>12.c</b>	Rationalize inefficient fossil-fuel subsidies that encourage wasteful consumption by removing market distortions, in accordance with national circumstances, including by restructuring taxation and phasing out those harmful subsidies, where they exist, to reflect their environmental impacts, taking fully into account the specific needs and conditions of developing countries and minimizing the possible adverse impacts on their development in a manner that protects the poor and the affected communities
<input type="radio"/>	<b>SDG 13: Take urgent action to combat climate change and its impacts</b>	
<input type="radio"/>	<b>13.1</b>	Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries
<input type="radio"/>	<b>13.2</b>	Integrate climate change measures into national policies, strategies and planning
<input type="radio"/>	<b>13.3</b>	Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning
<input type="radio"/>	<b>13.a</b>	Implement the commitment undertaken by developed-country parties to the United Nations Framework Convention on Climate Change to a goal of mobilizing jointly \$100 billion annually by 2020 from all sources to address the needs of developing countries in the context of meaningful mitigation actions and transparency on implementation and fully operationalize the Green Climate Fund through its capitalization as soon as possible
<input type="radio"/>	<b>13.b</b>	Promote mechanisms for raising capacity for effective climate change-related planning and management in least developed countries and small island developing States, including focusing on women, youth and local and marginalized communities
<input type="radio"/>	<b>SDG 14: Conserve and sustainably use the oceans, seas and marine resources for sustainable development</b>	
<input type="radio"/>	<b>14.1</b>	By 2025, prevent and significantly reduce marine pollution of all kinds, in particular from land-based activities, including marine debris and nutrient pollution
<input type="radio"/>	<b>14.2</b>	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
<input type="radio"/>	<b>14.3</b>	Minimize and address the impacts of ocean acidification, including through enhanced scientific cooperation at all levels
<input type="radio"/>	<b>14.4</b>	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
<input type="radio"/>	<b>14.5</b>	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

## SDGs and Target Identification Worksheet

<input type="radio"/>	<b>14.6</b>	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
<input type="radio"/>	<b>14.7</b>	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
<input type="radio"/>	<b>14.a</b>	Increase scientific knowledge, develop research capacity and transfer marine technology, taking into account the Intergovernmental Oceanographic Commission Criteria and Guidelines on the Transfer of Marine Technology, in order to improve ocean health and to enhance the contribution of marine biodiversity to the development of developing countries, in particular small island developing States and least developed countries
<input type="radio"/>	<b>14.b</b>	Provide access for small-scale artisanal fishers to marine resources and markets
<input type="radio"/>	<b>14.c</b>	Enhance the conservation and sustainable use of oceans and their resources by implementing international law as reflected in UNCLOS, which provides the legal framework for the conservation and sustainable use of oceans and their resources, as recalled in paragraph 158 of The Future We Want
<input type="radio"/>	<b>SDG 15: Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, halt and reverse land degradation and halt biodiversity loss</b>	
<input type="radio"/>	<b>15.1</b>	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
<input type="radio"/>	<b>15.2</b>	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
<input type="radio"/>	<b>15.3</b>	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
<input type="radio"/>	<b>15.4</b>	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
<input type="radio"/>	<b>15.5</b>	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
<input type="radio"/>	<b>15.6</b>	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
<input type="radio"/>	<b>15.7</b>	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
<input type="radio"/>	<b>15.8</b>	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
<input type="radio"/>	<b>15.9</b>	By 2020, integrate ecosystem and biodiversity values into national and local planning, development processes, poverty reduction strategies and accounts
<input type="radio"/>	<b>15.a</b>	Mobilize and significantly increase financial resources from all sources to conserve and sustainably use biodiversity and ecosystems
<input type="radio"/>	<b>15.b</b>	Mobilize significant resources from all sources and at all levels to finance sustainable forest management and provide adequate incentives to developing countries to advance such management, including for conservation and reforestation
<input type="radio"/>	<b>15.c</b>	Enhance global support for efforts to combat poaching and trafficking of protected species, including by increasing the capacity of local communities to pursue sustainable livelihood opportunities



# SDGs and Target Identification Worksheet

<input type="radio"/>	<b>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</b>
<input type="radio"/>	<b>16.1</b> Significantly reduce all forms of violence and related death rates everywhere
<input type="radio"/>	<b>16.2</b> End abuse, exploitation, trafficking and all forms of violence against and torture of children
<input type="radio"/>	<b>16.3</b> Promote the rule of law at the national and international levels and ensure equal access to justice for all
<input type="radio"/>	<b>16.4</b> By 2030, significantly reduce illicit financial and arms flows, strengthen the recovery and return of stolen assets and combat all forms of organized crime
<input type="radio"/>	<b>16.5</b> Substantially reduce corruption and bribery in all their forms
<input type="radio"/>	<b>16.6</b> Develop effective, accountable and transparent institutions at all levels
<input type="radio"/>	<b>16.7</b> Ensure responsive, inclusive, participatory and representative decision-making at all levels
<input type="radio"/>	<b>16.8</b> Broaden and strengthen the participation of developing countries in the institutions of global governance
<input type="radio"/>	<b>16.9</b> By 2030, provide legal identity for all, including birth registration
<input type="radio"/>	<b>16.10</b> Ensure public access to information and protect fundamental freedoms, in accordance with national legislation and international agreements
<input type="radio"/>	<b>16.a</b> Strengthen relevant national institutions, including through international cooperation, for building capacity at all levels, in particular in developing countries, to prevent violence and combat terrorism and crime
<input type="radio"/>	<b>16.b</b> Promote and enforce non-discriminatory laws and policies for sustainable development
<input type="radio"/>	<b>SDG 17: Strengthen the means of implementation and revitalize the global partnership for sustainable development</b>
<input type="radio"/>	<b>17.1</b> Strengthen domestic resource mobilization, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection
<input type="radio"/>	<b>17.2</b> 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 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
<input type="radio"/>	<b>17.3</b> Mobilize additional financial resources for developing countries from multiple sources
<input type="radio"/>	<b>17.4</b> 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
<input type="radio"/>	<b>17.5</b> Adopt and implement investment promotion regimes for least developed countries
<input type="radio"/>	<b>17.6</b> 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
<input type="radio"/>	<b>17.7</b> 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



## SDGs and Target Identification Worksheet

<input type="radio"/>	<b>17.8</b>	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
<input type="radio"/>	<b>17.9</b>	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
<input type="radio"/>	<b>17.10</b>	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
<input type="radio"/>	<b>17.11</b>	Significantly increase the exports of developing countries, in particular with a view to doubling the least developed countries' share of global exports by 2020
<input type="radio"/>	<b>17.12</b>	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
<input type="radio"/>	<b>17.13</b>	Enhance global macroeconomic stability, including through policy coordination and policy coherence
<input type="radio"/>	<b>17.14</b>	Enhance policy coherence for sustainable development
<input type="radio"/>	<b>17.15</b>	Respect each country's policy space and leadership to establish and implement policies for poverty eradication and sustainable development
<input type="radio"/>	<b>17.16</b>	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
<input type="radio"/>	<b>17.17</b>	Encourage and promote effective public, public-private and civil society partnerships, building on the experience and resourcing strategies of partnerships
<input type="radio"/>	<b>17.18</b>	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
<input type="radio"/>	<b>17.19</b>	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

## Appendix 2 (Steps 3 & 4): Business Themes, Actions, and KPIs for the SDGs

Identifying the right KPIs to help your organization make progress on your priority SDGs can be challenging. See below for business themes, examples of actions, and examples of KPIs for each SDG to help you reflect which KPIs might be right for you. Sourced from the **SDG Compass** and **Business Reporting on the SDGs: An Analysis of the Goals and Targets**.

### SDG 1: End poverty in all its forms everywhere

#### Business themes:

- Availability of products and services for those on low incomes
- Earning, wages and benefits
- Economic development in areas of high priority
- Supply chain capacity building
- Access to land and other resources
- Access to business resources
- Economic inclusion
- Non-discrimination

#### Examples of business actions and solutions:

- Develop products and services tailored for poor customers (e.g. mobile based money transfer services for unbanked consumers).
- Improve access to basic goods and services for people living in poverty (e.g. through core business, policy dialogue, social investment).
- Recruit, train and employ local community members, including those living in poverty, and integrate them in your value chain (as producers, suppliers, distributors, vendors).
- Invest in business-driven poverty eradication activities (e.g. develop living wage policy).
- Partner with civil society networks to provide education and entrepreneurial skills training.

#### Examples of KPIs:

- Average wage of workers (disaggregate by gender)
- Percentage of employees paid at least a living wage - **Target guidance:** 100% by 2030

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

#### Business themes:

- Access to land
- Indigenous rights
- Healthy and affordable food
- Food labeling, safety and prices
- Sustainable sourcing
- Genetic diversity of farmed and domesticated animals
- Labor practices in the supply chain

#### Examples of business actions and solutions:

- Supporting, encouraging and demonstrating the continued viability of small scale farming, sustaining grower communities by developing partnerships with cooperatives and producer organizations supporting many small farmers. For larger businesses, establishing long-term business relationships that support small scale producers.
- Investing in sustainable agricultural technology, intensifying collaboration with academic as well as scientific institutions.
- Demonstrating support to genetic diversity of seeds, plants and animals and report on company's contribution to biodiversity.
- Upholding highest standards of sustainability in sourcing practices, enhancing traceability of commodities and demonstrating transparency in agricultural supply chain.

#### Examples of KPIs:

- Percentage of purchased volume which is verified as being in accordance with credible, internationally recognized responsible production standards, broken down by standard
- Percentage of production volume manufactured in sites certified by an independent third party according to internationally recognized food safety management system standards
- Total number of identified incidents of violations involving the rights of indigenous peoples during the reporting period

# Business Themes and Actions for the SDGs

<b>SDG 3: Ensure healthy lives and promote well-being for all at all ages</b>	<b>SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all</b>
<b>Business themes:</b> <ul style="list-style-type: none"> <li>• Occupational health and safety</li> <li>• Insurance</li> <li>• Employee benefits</li> <li>• Access to medicines</li> <li>• Access to quality essential health care services</li> <li>• Air quality</li> <li>• Water quality</li> </ul>	<b>Business themes:</b> <ul style="list-style-type: none"> <li>• Employee training and education</li> <li>• Education for sustainable development</li> <li>• Availability of a skilled workforce</li> <li>• Capacity building</li> <li>• Youth employment</li> </ul>
<b>Examples of business actions and solutions:</b> <ul style="list-style-type: none"> <li>• Align human resources policies with principles of human rights, including policies for HIV/AIDS. Use already existing resources for guidance (e.g. from the ILO, WHO, etc.).</li> <li>• Partner with health care NGOs and public clinics to raise awareness and increase access to targeted health services for women and men workers and their families.</li> <li>• Make investments in health a priority in business operations.</li> <li>• Facilitate and invest in affordable medicine and health care for low-income populations.</li> <li>• Leverage corporate resources (e.g. R&amp;D, distribution, cold chains) to support health care delivery by public and international organizations.</li> </ul>	<b>Examples of business actions and solutions:</b> <ul style="list-style-type: none"> <li>• Establish relationships with government entities and higher education institutions to improve education curricula to better align with business needs including responsible management.</li> <li>• Create programs (e.g., internships, work-study programs, traineeships, etc.) that give students earlier access to the corporate environment.</li> <li>• Provide employees with continuous opportunities to improve their (job) skills for their current and future employment.</li> <li>• Develop cost-effective education products and services that eliminate barriers to access and improve the quality of learning (e.g., ICT solutions to improve the delivery of education, innovative measurement tools, etc.).</li> <li>• Ensure learning environments are clean and safe for children by mitigating business-related environmental hazards, like pollution and limited water access.</li> </ul>
<b>Examples of KPIs:</b> <ul style="list-style-type: none"> <li>• Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by region and by gender</li> <li>• Percentage of workers who have access to health services for work-related accidents or diseases made available or paid for by the organization</li> <li>• Percentage of workers 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 organization</li> </ul>	<b>Examples of KPIs:</b> <ul style="list-style-type: none"> <li>• Average hours of training per year per employee by gender, and by employee category</li> </ul>

# Business Themes and Actions for the SDGs

## SDG 5: Achieve gender equality and empower all women and girls

### Business themes:

- Equal remuneration and benefits
- Diversity and equal opportunity
- Access to sexual and reproductive health-care services
- Workplace violence and harassment
- Women in leadership
- Childcare services and benefits
- Inclusive supply chain

### Examples of business actions and solutions:

- Assure sufficient participation of women – 30% or greater – in decision-making and governance at all levels and across all business areas.
- Pay equal remuneration, including benefits, for work of equal value and strive to pay a living wage to all women and men.
- Support access to child and dependent care by providing services, resources and information to both women and men.
- Establish a zero-tolerance policy towards all forms of violence at work, including verbal/ and/ or physical abuse and prevent sexual harassment.
- Expand business relationships with women-owned enterprises, including small businesses and women entrepreneurs.

### Examples of KPIs:

- Total number and rates of new employee hires and employee turnover by age group, gender, and region
- Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation
- Percentage of individuals within the organization's governance bodies in each of the following diversity categories: gender, age group, minority group membership, and other indicators of diversity
- Percentage of employees per employee category in each of the following diversity categories: gender, age group, minority group membership, and other indicators of diversity

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

### Business themes:

- Water consumption, savings, and management
- Sustainable water withdrawals
- Improved water quality through wastewater treatment
- Improved water efficiency through application of 5R principles: reduce, reuse, recover, recycle, replenish
- Equal, affordable, and safe, access to water access, sanitation, and hygiene for employees and communities
- Protection of water-related ecosystems and biodiversity

### Examples of business actions and solutions:

- Prioritize water efficiency across operations by installing best practice technologies for water conservation, in particular in water scarce areas.
- Educating employees about the importance of water efficiency, including tying performance bonuses or operations-based incentives to efficient practices.
- Educate consumers about appropriate water behaviors, explaining global water quality and scarcity issues, thus attempting to shift the negative implications of the use phase associated with many consumer products.
- Invest in water and sanitation projects or infrastructure in under-served regions.
- Prohibit the use of chemicals and materials that can be particularly detrimental to water quality if improperly disposed.
- Working with other groups such as governments, community groups, peer companies to improve local water governance or on water projects to address identified challenges.

### Examples of KPIs:

- Water consumption by facility
- Percentage and total volume of water recycled and reused
- Percentage of discharged water treated

# Business Themes and Actions for the SDGs

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

### Business themes:

- Electricity availability and reliability
- Renewable energy
- Energy efficiency
- Energy consumption
- Energy production
- GHG emissions
- Infrastructure and environmental investments

### Examples of business actions and solutions:

- Ensure that all employees and their families have access to a reliable and affordable source of energy by investing in local infrastructure to establish accessible energy services.
- Commit to sourcing 100% of operational electricity needs from renewable sources.
- Reduce the internal demand for transport by prioritizing telecommunications and incentivize less energy intensive modes such as train travel over auto and air travel.
- Invest in R&D related to sustainable energy services, bringing new technologies to the market quickly.
- Integrate renewable energy into employee benefits packages, subsidizing the capital expenditures associated with residential solar or electric vehicle investments.
- As women typically drive much of the energy consumption at the household level, companies have an opportunity to invest and train women to become renewable energy entrepreneurs.
- Prioritize energy efficiency across operations through tools such as the use of an internal carbon price and science-based target setting to reduce overall demand for energy.

### Examples of KPIs:

- Percentage of renewable energy consumed - **Target guidance:** 100% by 2030
- Percentage of renewable energy produced
- Total energy consumption (fuel, electricity, heat, steam and cooling) within and outside the organization

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

### Business themes:

- Labour rights and standards
- Training and education
- Living wage
- Economic inclusion
- Non-discrimination
- Local procurement
- Elimination of forced or compulsory labour

### Examples of business actions and solutions:

- Offer apprenticeship opportunities.
- Foster entrepreneurial culture and invest in or mentor young entrepreneurs.
- Initiate skills development programs moving down company supply chains.
- Put in place mechanisms to identify child labor and forced labor throughout global supply chains, and implement remediation when abuses are discovered.
- Install a firm policy against unfair hiring and recruitment practices, particularly of vulnerable groups such as migrant workers.

### Examples of KPIs:

- Percentage of employees paid at least a living wage - **Target guidance:** 100% by 2030
- Percentage of employees covered by collective bargaining agreements
- Average hours of training per year per employee by gender, and by employee category
- Average working hours per week, including overtime

# Business Themes and Actions for the SDGs

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

### Business themes:

- Infrastructure investments
- Access to financial services
- Environmental investments
- Research and development
- Technological legacies

### Examples of business actions and solutions:

- Invest in new, resilient infrastructure in developing countries or retrofit existing infrastructure to make it more sustainable.
- Expand the geographic reach of research and development facilities, bringing R&D capabilities to developing countries.
- Promote innovation by giving all stakeholders the opportunity to offer creative solutions to sustainability challenges. Further scope out the good ideas and offer awards to the best.
- Consult and engage a wide range of stakeholders, including minority groups, to ensure that infrastructure development benefits and creates opportunities for all.
- Establish standards and promote regulation that ensure company projects and initiatives are sustainably managed.
- Collaborate with NGOs and the public sector to help promote sustainable growth within developing countries.

### Examples of KPIs:

- Dollar value of products and services designed to deliver a specific social benefit for each business line broken down by purpose

## SDG 10: Reduce inequality within and among countries

### Business themes:

- Availability of products and services for those on low incomes
- Access to financial services
- Equal remuneration and benefits
- Training and education
- Diversity and equal opportunity
- Non-discrimination
- Economic inclusion

### Examples of business actions and solutions:

- Develop products and services tailored for poor customers (e.g. mobile based money transfer services for unbanked consumers).
- Improve access to basic goods and services for people living in poverty (e.g. through core business, policy dialogue, social investment).
- Recruit, train and employ local community members, including those living in poverty, and integrate them in your value chain (as producers, suppliers, distributors, vendors).
- Invest in business-driven poverty eradication activities (e.g. develop living wage policy).
- Partner with civil society networks to provide education and entrepreneurial skills training.

### Examples of KPIs:

- Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation
- Total number of employees by age group, gender and region
- Total number and rate of new employee hires by age group, gender and region
- Total number and rate of employee turnover by age group, gender and region
- Average hours of training per year per employee by gender, and by employee category

# Business Themes and Actions for the SDGs

SDG 11: Make cities and human settlements inclusive, safe, resilient and sustainable	SDG 12: Ensure sustainable consumption and production patterns
<p><b>Business themes:</b></p> <ul style="list-style-type: none"> <li>• Access to affordable housing</li> <li>• Infrastructure investments</li> <li>• Sustainable transportation</li> <li>• Access to public spaces</li> <li>• Sustainable buildings</li> </ul>	<p><b>Business themes:</b></p> <ul style="list-style-type: none"> <li>• Sustainable sourcing</li> <li>• Resource efficiency of products and services</li> <li>• Materials recycling</li> <li>• Water, waste, and chemical management</li> <li>• Procurement practices</li> <li>• Product and service information and labeling</li> <li>• Environmental investments</li> </ul>
<p><b>Examples of business actions and solutions:</b></p> <ul style="list-style-type: none"> <li>• Jointly develop and/or participate in a sustainable community that brings together relevant stakeholders through a common and neutral platform to jointly analyze, discuss and act on urban functionality, resilience and sustainable development.</li> <li>• Use technological expertise to help build capacity of building owners to deliver solutions to improve energy efficiency in buildings and enable sound building management practices using good data about a building's performance.</li> <li>• Collaborate with cities and governments to find solutions to future mobility needs that minimize environmental impact while making transportation safer and more affordable for all.</li> <li>• Reform private sector finance investment strategies to support integrated and sustainable urban development like sustainable urban transport, low-carbon buildings, and resilient infrastructure.</li> <li>• Invest in safe and sustainable infrastructure in the community and or city of operation, including lighting, transportation, alarm systems etc.</li> </ul>	<p><b>Examples of business actions and solutions:</b></p> <ul style="list-style-type: none"> <li>• Implement product portfolio analysis tools to understand environmental and social footprint of products within lifestyles as well as production. Innovation must align products and applications to appropriately address sustainability megatrends.</li> <li>• Develop innovative business models such as moving from selling products to selling services, to retain ownership of the products and help close the materials loop.</li> <li>• Enable sustainable consumption by developing innovative solutions can reduce energy need in usage and educate consumers about these benefits.</li> <li>• Reduce manufacturing impacts by substituting virgin raw materials in products with post-consumer materials through recycling and upcycling.</li> <li>• Apply modular design, so products' constituent parts will be easily separated and either re-used without further processing, or easily recycled near the point of disposal.</li> <li>• Significantly reduce waste and ensure that any unavoidable waste is utilized to the fullest degree (e.g. organic waste as fuel or fertilizer).</li> </ul>
<p><b>Examples of KPIs:</b></p> <ul style="list-style-type: none"> <li>• Modes of transport taken by attendees as a percentage of total transportation, and initiatives to encourage the use of sustainable transport options</li> <li>• Type and number of sustainability certification, rating and labeling schemes for new construction, management, occupation and redevelopment</li> <li>• Estimated number of individuals with improved access to housing as a result of an initiative</li> </ul>	<p><b>Examples of KPIs:</b></p> <ul style="list-style-type: none"> <li>• Percentage of procurement that is secured with a sustainable procurement process</li> <li>• Percentage of waste diverted from landfill</li> <li>• Percentage of waste reduced</li> </ul>

# Business Themes and Actions for the SDGs

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

### Business themes:

- Energy efficiency
- Environmental investments
- GHG emissions
- Risks and opportunities due to climate change

### Examples of business actions and solutions:

- Source all electricity the company consumes at its facilities from renewable sources – such as wind, solar or hydro – or install renewable energy generation capacity on-site.
- Retrofit the lighting systems of the company's facilities to energy efficient LED lighting.
- Increase investment in innovation to improve the efficiency of the company's product portfolio, thereby enabling customers to reduce their GHG emissions.
- Invest in CCS (carbon capture & storage) technology to capture emissions produced from the use of fossil fuels in electricity generation and industrial processes, preventing the carbon dioxide from entering the atmosphere.
- Reduce GHG emission from transport operations with abatement levers such as reducing the carbon footprint through greater fuel efficiency, local sourcing, modal shift to lower carbon modalities (e.g. air to sea freight), modular transport, improving container utilization, warehouse optimization, etc.
- Understand climate risk and build resilience into the company's assets and supply chain.
- Expand sustainable forest management through responsible sourcing practices and product substitution.

### Examples of KPIs:

- Total greenhouse gas (GHG) emissions (Scope 1, Scope 2, Scope 3) - **Target guidance:** 50% reduction by 2030; net-zero GHG emissions by 2050
- Percentage of renewable energy consumed - **Target guidance:** 100% by 2030
- Percentage of renewable energy produced

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

### Business themes:

- Marine biodiversity
- Habitat protection or restoration
- Ocean acidification
- Environmental investments
- Spills
- Sustainable sourcing
- Water discharge to oceans

### Examples of business actions and solutions:

- Track the life cycle of products and materials in order to understand how they are disposed and which products could likely find their way into marine environments.
- Record and disclose information on the chemical and material usage within products, packaging, and processing systems to facilitate closing the loop.
- Improve resource efficiency by altering the design, manufacture, or use of products and packaging to reduce the amount of waste that could potentially enter the environment.
- Improve resource efficiency by generating value from waste.
- Replace, limit or prohibit the use of certain chemicals, additives, or materials that could prevent closing the loop or lead to nutrient pollution or chemical and physical hazards if they happen to reach marine ecosystems.
- Prevent waste mismanagement or littering that could pollute the marine environment.
- Raise consumer awareness on effective ways to properly dispose of their waste to discourage littering and promote responsible behavior.
- Prohibit practices that put marine species and resources at further risk of harm, exploitation or depletion.
- Contribute to the development of waste management technologies that minimize the use of clean water.

### Examples of KPIs:

- Total water discharge by quality and destination
- Total number and total volume of recorded significant spills
- 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



# Business Themes and Actions for the SDGs

**SDG 15: Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, halt and reverse land degradation and halt biodiversity loss**

**Business themes:**

- Deforestation and forest degradation
- Genetic diversity of farms and domesticated animals
- Land remediation
- Landscapes forest management and fiber sourcing
- Mountain ecosystems
- Natural habitat degradation
- Terrestrial and inland freshwater ecosystems

**Examples of business actions and solutions:**

- Measure, manage and mitigate impacts on ecosystems and natural resources.
- Scale up best practices for land use planning and management.
- Invest in natural infrastructure as a cost-competitive alternative to grey infrastructure.
- Finance the restoration of degraded land for production and/or conservation purposes.
- Support and apply landscape approaches, based on multi-stakeholder dialogue and collaborative action, to overcome social and environmental fracture lines in landscapes facing deforestation, land and ecosystem degradation.
- Commit to and implement responsible sourcing practices beyond compliance - applying environmental and social safeguards - for all raw materials and commodities.
- Expand markets for responsible forest products and thereby support sustainable forest management.
- Foster product and technology innovation to optimize resource efficiency, reduce impacts on ecosystems and lower carbon emissions.
- Scale up industrial reuse of water and support watershed protection programs.

**Examples of KPIs:**

- Percentage of total volume of wood/fiber/products intake certified
- Total number and total volume of recorded significant spills
- 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

**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**

**Business themes:**

- Effective, accountable and transparent governance
- Compliance with laws and regulations
- Anti-corruption
- Workplace violence and harassment
- Grievance mechanisms
- Public access to information
- Protection of privacy
- Physical and economic displacement
- Inclusive decision making

**Examples of business actions and solutions:**

- Comply with laws and seek to meet international standards; require and support business partners to do the same.
- Commit to and implement conflict-sensitive, lawful and transparent operational policies and practices, including on human resources, public and corporate procurement, and in the value chain more generally.
- Conduct risk and impact assessments to identify and mitigate risks of contributing to corruption, violence and conflict, and weakening of the rule of law and identify opportunities for positive impacts.
- Measure and report on implementation progress, including on operations in high-risk areas.
- Engage in public-private dialogues, partnerships and collective action in conflict prevention, peacekeeping, peacebuilding, anti-corruption and the rule of law.

**Examples of KPIs:**

- Number of board meetings and attendance rate
- Total number and percentage of individuals within the organization's governance bodies by tenure, gender, age group, minority group membership, other indicators of diversity, and competencies relating to economic, environmental, and social topics
- Total number and percentage of governance body members and employees that have received training on anti-corruption, broken down by region

# Business Themes and Actions for the SDGs

## **SDG 17: Strengthen the means of implementation and revitalize the global partnership for sustainable development**

### **Business themes:**

- Tax compliance
- Domestic and international collaboration
- Cross-sector sustainability initiatives
- Financial resources towards sustainable development
- Public, private and civil society partnerships
- Sharing knowledge and best practices

### **Examples of business actions and solutions:**

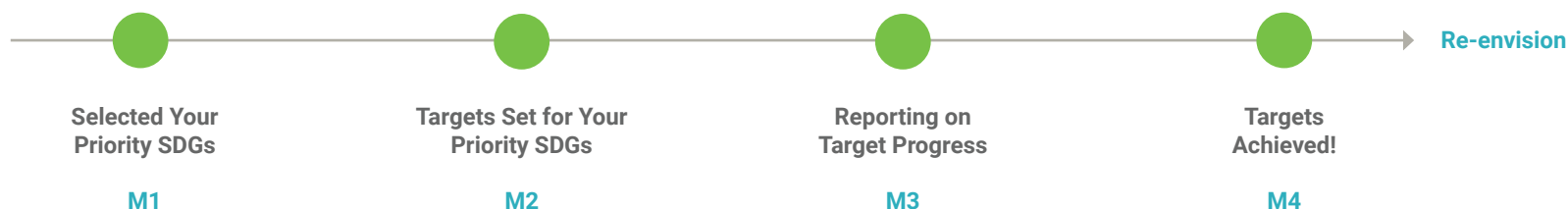
- Reinvesting their share of profits in home countries (companies operating domestically).
- Enabling domestic industries to access international markets, linking them with multinational enterprises in the global value chain (companies operating through foreign investment).
- Focusing on joint development programs that create decent jobs, pay at a minimum the living wage, empower people and restore the environment
- Working with the public sector to provide financial resources for sustainable development.
- Participating in joint development programs implemented by national governments or international organizations, including contributing time, human and financial resources, as well as sector expertise and local knowledge.
- Strengthening local business ecosystems in partner countries through engaging via direct investment, providing in-house capacity, innovation and expertise, collaborating with third-parties including the local private sector, entering into joint ventures.
- Working together with other businesses to support international cross-sector initiatives and to reach global alignment on sustainable business behavior with an aim to make sustainability “business as usual”.
- Promoting and engaging in pre-competitive collaboration with peers around critical issues facing an industry.
- Exchanging knowledge and experiences through public-private partnership projects, to lead to identification and testing of best practices.

### **Examples of KPIs:**

- Dollars invested in sustainability-related partnerships
- Dollars donated to non-profits and charities
- Hours of community volunteering completed by employees as part of organizational initiatives

## Appendix 3 (Steps 5): SDG Milestones and Communications

How and what you share on your commitment to the SDGs depends on where you are in your SDG journey. We have broken the journey down into four milestones to provide a framework for your SDG communications. Below we provide some suggested communications goals and content for each milestone as well as communications channels to use. Over time, as you make more progress on your SDG work, you should utilize more channels and get more publicity.






Milestone	Communications Goals & Content	Communications Channels
<b>M1:</b> Selected Your Priority SDGs	<ul style="list-style-type: none"> <li>Get employees excited, interested, and involved in your SDG efforts (e.g. send out a company-wide internal announcement, add a section to your intranet, include it in relevant presentations)</li> <li>Demonstrate your commitment to the SDGs and creating a vibrant, equitable and sustainable future (e.g. write a blog post, add a section to your website, and amplify via your newsletter and social media channels) <ul style="list-style-type: none"> <li>» Highlight the SDGs you will take action on and why</li> <li>» Show the connection to your organizational values, priorities, or existing social/environmental commitments</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Internal announcement</li> <li>Intranet</li> <li>Presentations</li> <li>Blog post</li> <li>Website</li> <li>Newsletter</li> <li>Social media</li> </ul>
<b>M2:</b> Targets Set for Your Priority SDGs	<ul style="list-style-type: none"> <li>Publicize your ambition and commitments (e.g. through a press release, create a video) <ul style="list-style-type: none"> <li>» Share how you plan to achieve your targets</li> </ul> </li> <li>Demonstrate the values of your organization (e.g. add a section about your commitment to the SDGs on your job postings and in your RFPs)</li> </ul>	<ul style="list-style-type: none"> <li>Press release</li> <li>Video</li> <li>Job postings</li> <li>RFPs</li> </ul>
<b>M3:</b> Reporting on Target Progress	<ul style="list-style-type: none"> <li>Demonstrate transparency and credibility in your SDG work (e.g. through your annual or sustainability report) <ul style="list-style-type: none"> <li>» Share progress and challenges with authenticity</li> <li>» Highlight initiatives or actions taken and impacts</li> <li>» Identify the next steps you will take to meet your targets</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Annual or sustainability reports</li> </ul>
<b>M4:</b> Targets Achieved!	<ul style="list-style-type: none"> <li>Celebrate achievements <ul style="list-style-type: none"> <li>» Explain how your organization (and community) has been impacted</li> <li>» Detail new ambitions and targets for your SDG work</li> </ul> </li> <li>Leverage this milestone to grow awareness for your organization (e.g. try to get media coverage and apply for relevant awards for external recognition)</li> <li>Demonstrate to public and peers what's possible</li> </ul>	<ul style="list-style-type: none"> <li>Media coverage</li> <li>Awards</li> </ul>

# SDG Milestones and Communications

## Example: Target Progress Summary

As you make progress on your SDG work, you should be reporting on it annually at minimum. Below is an example of how you can provide a summary report on progress and the key elements to include. This kind of chart can go in your annual report or on a section of your website.

What's the connection to your strategic or organizational priorities?	What's being measured, what's the target, and when do you plan to achieve it by?	What's the change year-over-year (YOY) or the trend over the last three years?			
Organizational Priorities	Related SDGs	Targets	2020 Performance	YOY Change	Action Highlights
Creating a vibrant workplace	5 GENDER EQUALITY 	By 2030, at least: 50% women executives 50% women board members	40% 20%	Improved by 10% over the last year No change over the last year	<ul style="list-style-type: none"> <li>Formed a board development committee to enhance recruitment practices and reach</li> </ul>
Creating a vibrant workplace	8 DECENT WORK AND ECONOMIC GROWTH 	By 2025: 100% employees paid a living wage at minimum	80%	No change over the last year	<ul style="list-style-type: none"> <li>5 year plan with salary increases created to ensure the remaining 20% of our employees receive a living wage by 2025</li> </ul>
Creating a healthy planet	13 CLIMATE ACTION 	By 2030: 50% reduction in GHG emissions from 2019 baseline	45% reduction	45% reduction over the last year	<ul style="list-style-type: none"> <li>Significant decline in emissions was in large part due to Covid-19, and we're seeing what lessons we can apply to the future</li> </ul>
Which SDG does this work advance?	What's the current performance?	What are the highlights from the past year?			