

Examples of Corporate Reporting Practices

Disclosing How the SDGs are Linked to Business Strategy



Business Reporting on the SDGs

About This Series

[Integrating the SDGs into Corporate Reporting: A Practical Guide](#) — developed by the United Nations Global Compact, GRI and partners — outlines how businesses can measure and disclose their contribution to and impact on the Sustainable Development Goals (SDGs) through a three-step approach and in alignment with recognized principles and reporting standards. The examples featured in this series help businesses and interested stakeholders identify select current corporate SDG reporting practices. The examples focus on one or a few elements of the broader corporate reporting process and steps outlined in the Practical Guide, which should be consulted for best practices on SDG reporting. The inclusion of company names in this series of examples is intended strictly for information and learning purposes and does not constitute an endorsement of the individual companies by the UN Global Compact or GRI.

This paper showcases how City Developments Limited and AP Moller Maersk disclose SDG-related information in connection with their business strategies.

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EXAMPLE 1

COMPANY: City Developments Limited (CDL)

YEAR OF REPORT: 2019

COUNTRY: Singapore

[LINK TO REPORT](#)

SECTOR: Real estate

City Developments Limited Aligns Its Business Strategy with the SDGs

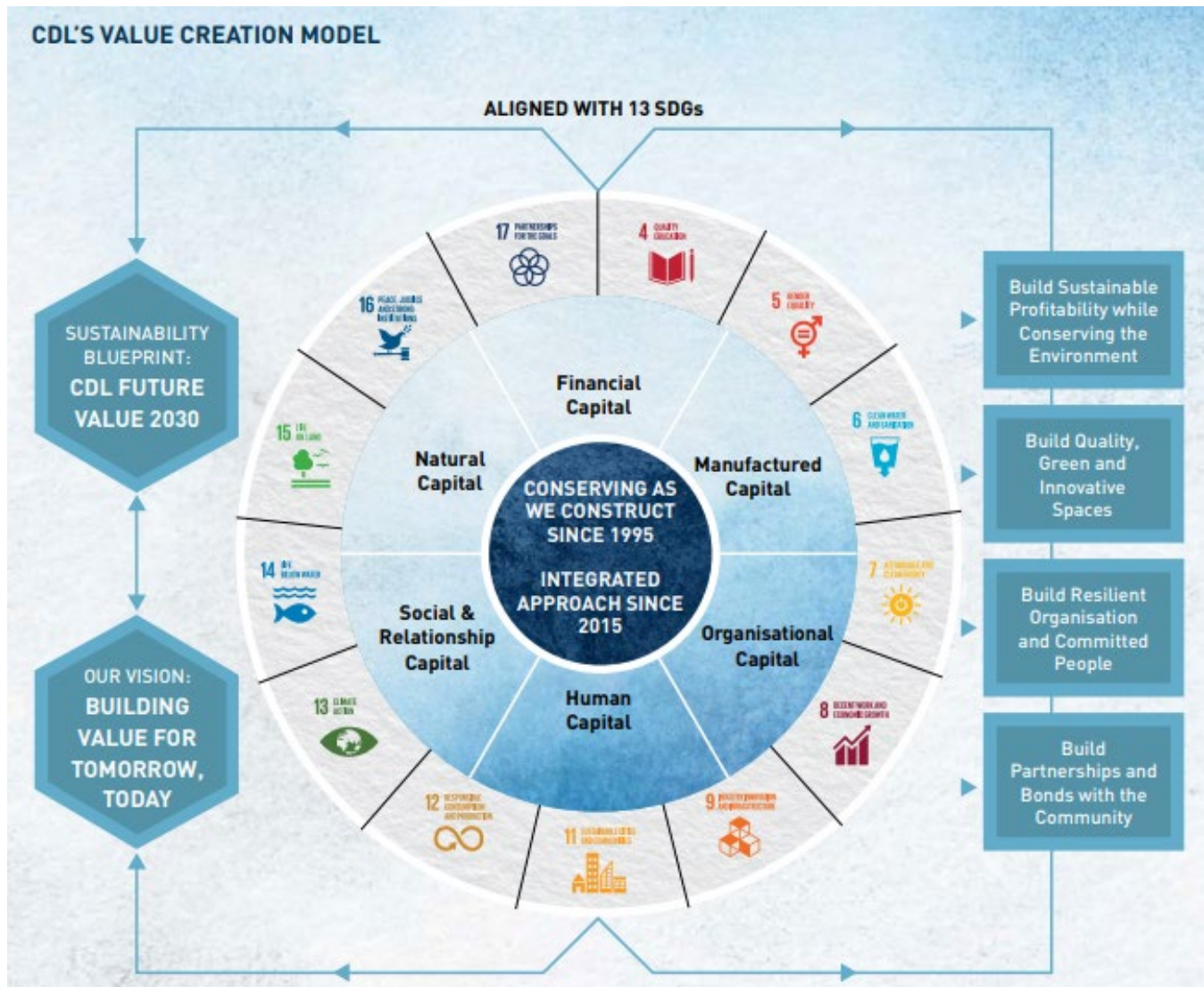
City Developments Limited identifies 13 SDGs where it has assessed that its business strategy can have the most impact while also mitigating risks to the company's operations. [Figure 1](#) shows an infographic from the company's report which presents overview of its "Value Creation Model" and how this aligns with their thirteen prioritized SDGs.

The infographic shows, among others, the connection between the company's inputs or capitals (such as natural or manufactured capitals), their 13 prioritized SDGs and four goals or ambitions that it wants to achieve (such as "Build Quality, Green and Innovative spaces").

City Developments Limited Discloses an Overview of the Impact of Each Theme on the SDGs

Following the overview as outlined in [Figure 1](#), City Developments Limited proceeds to disclose each theme in more detail within its business strategy and related relevant business activities and objectives. [Figure 2](#) illustrates a section of the company's report which focuses on the theme "Reducing Environmental Impact." The company differentiates two levels at which impact is measured for each business process ("Activities" and "Outputs") and the overall "Value Created" as a result of this. The company links the business processes to multiple SDGs where it has assessed that the activities have had the most impact.

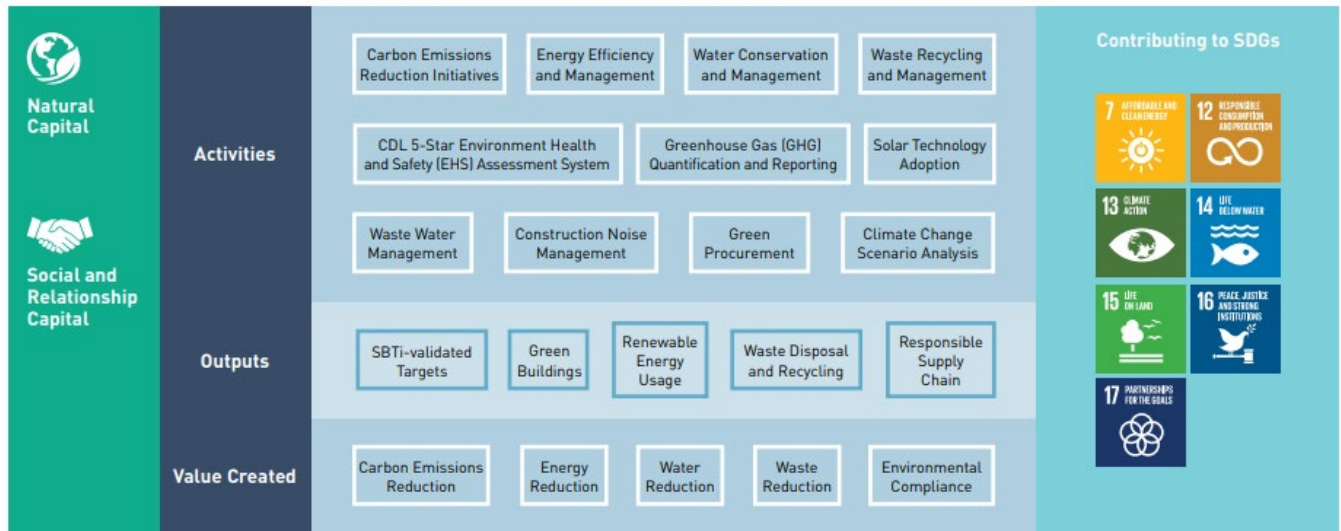
FIGURE 1: INFOGRAPHIC FROM CITY DEVELOPMENTS LIMITED'S REPORT DISCLOSING HOW THE SDGs ARE EMBEDDED WITHIN THE COMPANY'S BUSINESS STRATEGY¹



¹City Developments Limited, Integrated Sustainability Report 2019 (2019), p. 17.

FIGURE 2: INFOGRAPHIC FROM CITY DEVELOPMENTS LIMITED’S REPORT DISCLOSING THE IMPACT OF ACTIVITIES RELATING TO “ENVIRONMENTAL IMPACT”²

REDUCING ENVIRONMENTAL IMPACT



²City Developments Limited, Integrated Sustainability Report 2019 (2019), p. 51.

EXAMPLE 2

COMPANY: A.P. Møller – Mærsk

COUNTRY: Denmark

SECTOR: Conglomerate

YEAR OF REPORT: 2018

[**LINK TO REPORT**](#)

A.P. Møller – Mærsk Discloses the Impact of Its Business Activities on the SDGs

A.P. Møller – Mærsk links the ten sustainability themes it has identified in its sustainability strategy to the SDGs. [Figure 3](#) displays an infographic from the company's report. The top half focuses on four of the sustainability themes under "Shared value projects" which shows where the company can have a positive impact as a part of its business strategy. The company discloses six sustainability themes where it seeks to mitigate potential negative impact and sustainability risks under "Responsible Business Practices."

For each sustainability theme within its business strategy, A.P. Møller – Mærsk links related activities and processes to the SDG where it assesses it will have either a potential positive impact or seeks to mitigate potential risks at the

Goal level. For example, in [Figure 3](#), the company links "Responsible Procurement" to Goal 12 on Responsible Production and Consumption. Where the company evaluates the theme has an impact on more than one SDG, the company interlinks multiple SDGs. In [Figure 3](#) for the theme "Lead change in the ship recycling industry," A.P. Møller – Mærsk links business activities and processes in this area to two SDGs, Goal 8 on Decent Work and Economic Growth and Goal 17 on Partnership for the Goals.

FIGURE 3: INFOGRAPHIC FROM A.P. MØLLER – MÆRSK'S REPORT DISCLOSING HOW THE SDGs CORRESPOND WITH THE COMPANY'S BUSINESS STRATEGY³



Disclaimer: This work has been funded by the Government of Sweden. Responsibility for the content lies entirely with the creator. The Government of Sweden does not necessarily share the expressed views and interpretations.

³A.P. Møller - Mærsk A/S, 2018 Sustainability Report (2018), p. 7.