Examples of Corporate Reporting Practices

Communicating a Company’s Impact on the SDGs Beyond a Report

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 Danone, Iberdrola and PTT Global Chemical disclose additional SDG-related information on their website, complimenting the information of their reports.
EXAMPLE 1

**COMPANY:** Danone  
**COUNTRY:** Switzerland  
**SECTOR:** Food and beverage products  

**YEAR OF REPORT:** 2018

**LINK TO REPORT**

Danone Prioritizes and Ranks the SDGs on Its Website

Danone discloses its contribution and impact towards the Sustainable Development Goals (SDGs) on its website and through a standalone report. On the website, the SDGs are displayed in an infographic that ranks the company’s contribution to them (see Figure 1). The company ranks seven SDGs as “major focus,” namely as the SDGs that the company directly focuses on through its business activities and strategy. It also presents its “commitments” — or the SDGs that the company has made a commitment to contribute to — and “contribution,” referring to the SDGs the company indirectly contributes to.

Danone discloses its contribution to and impact on each goal in relation to its business model under “Level of Danone’s Engagement.” Figure 1 shows how each part of the business model contributes to each individual SDG. Where the company has assessed that a section of its business model contributes to more than one goal, it interlinks them, as in the case of its ambition to “impact people’s health locally,” which is linked to Goal 2 on Zero Hunger and Goal 3 on Good Health and Well-being.

Danone Provides Links to Its Impact on Specific SDGs and Their Targets

The company discloses its impact and contribution to specific SDGs at the target level on dedicated pages. For example, in Figure 2, the company discloses that its business strategy for Goal 2 on Zero Hunger contributes to SDG Targets 2.2, 2.3, 2.4 and 2.5. Under “Related Business Themes Relevant for Danone,” the company discloses the elements of its business that have an impact on Goal 2, such as “access adequate food and healthy diets, for all people, all year round.”
FIGURE 1: SECTION FROM DANONE’S WEBSITE DISCLOSING ITS PRIORITIZED SDGS¹

<table>
<thead>
<tr>
<th>No poverty</th>
<th>Zero Hunger</th>
<th>Good health and well-being</th>
<th>Gender equality</th>
<th>Clean water and sanitation</th>
<th>Affordable and clean energy</th>
<th>Decent work and economic growth</th>
<th>Responsible consumption and production</th>
<th>Climate action</th>
<th>Life below water</th>
<th>Life on land</th>
<th>Peace, justice and strong institutions</th>
<th>Partnerships for the goals</th>
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</thead>
<tbody>
<tr>
<td>Commitments</td>
<td>Major focus</td>
<td>Major focus</td>
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<td>Offer superior food experiences and innovation, always</td>
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<td>Deliver superior, sustainable, profitable growth</td>
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<td>Be certified as a B Corp</td>
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<td>Impact people’s health locally</td>
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<td>Grow Manifesto Brand</td>
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<td>Preserve and renew the planet’s resources</td>
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<td>Enrich Danone’s people to create new future</td>
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<td>Foster inclusive growth</td>
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<td>Sense the food revolution with partners</td>
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FIGURE 2: SECTION FROM THE COMPANY’S WEBSITE DISCLOSING ITS IMPACT ON GOAL 2 ON ZERO HUNGER²

SDG 2: ZERO HUNGER

End hunger, achieve food security and improved nutrition and promote sustainable agriculture

Engagement of Danone: Major Focus

GLOBAL ISSUES

Efforts to combat hunger and malnutrition have advanced significantly since 2000. Ending hunger, food insecurity and malnutrition for all, however, will require continued and focused efforts. The proportion of undernourished people worldwide needs to keep on declining with a particular attention to young children. Indeed, 155 million children under five years of age will suffer from stunted growth. Ending hunger demands sustainable food production systems and resilient agricultural practices.

SDG 2 TARGETS TO WHICH DANONE CONTRIBUTES

Source: United Nations

- Target 2.1: 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 vulnerable groups including, in particular, smallholder farmers, indigenous peoples, families living in rural and urban slums and informal settlements, and people affected by disasters and climate change.
- Target 2.2: 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.
- Target 2.3: By 2030, ensure sustainable food production systems and implement resilient agricultural practices that enhance productivity and productivity, that maintain the genetic diversity of seeds, cultivated plants and farmed and forested animals and that ecosystem services, and that deliver other benefits that are essential for food security and a healthy environment, in particular by ensuring (a) sound perseverance and sustainable use of natural resources, (b) prevent, reduce and control the degradation of natural resources and genetic resources, and (c) manage all ecosystems sustainably and prevent the extinction of species.
- Target 2.5: By 2030, reduce by one-half the proportion of people who suffer from hunger at any time in their lives.

RELATED BUSINESS THEMES RELEVANT FOR DANONE

Source: SDG Compass

- An end to malnutrition in all its forms
- Access to adequate food and healthy diets, for all people, all year round
- An end to malnutrition, double small-scale food producer’s incomes and productivity
- All food systems are sustainable, from production to consumption


Iberdrola Discloses a Ranking System for the SDGs on Its Website

Iberdrola uses both a sustainability report and its website to communicate about its contribution to and impact on the Sustainable Development Goals (SDGs). Figure 3 shows the SDGs that the company has prioritized as part of its business strategy, with a ranking system that helps differentiate how the company contributes to each Goal. This ranges from “Main Focus” — the SDGs that the company has prioritized as part of its business strategy, “Direct Contribution” — SDGs on which the company considers it can have potential positive impact although they are not part of its main focus, and “Indirect Contribution to All Other SDGs,” since the company has evaluated that the SDGs are interlinked and therefore the company’s business activities can contribute indirectly to all of them.

Iberdrola Produces Videos Displaying Information on the SDGs

The company produces videos (see Figure 4 for an example of how the company lists videos) that show the importance of all SDGs, always keeping the main focus on Goal 7 on Affordable and Clean Energy and Goal 13 on Climate Action, and how the company’s business activities contribute to them. Along with each video, the company discloses its commitment to the related SDG. This includes disclosing the company’s impact at the goal and target level, including activities and objectives within its business strategy that contribute to achieving the SDGs. On its webpage, the company also publishes an infographic that shows the connection between the company’s business strategy and the SDGs (see Figure 5).
FIGURE 3: INFOGRAPHIC FROM IBERDROLA’S WEBSITE DISCLOSING THE SDGS IT HAS PRIORITIZED

THE SDGs PART OF THE IBERDROLA’S GROUP BUSINESS STRATEGY

MAIN FOCUS

DIRECT CONTRIBUTION

INDIRECT CONTRIBUTION TO ALL OTHER SDGs

FIGURE 4: SECTION FROM IBERDROLA’S WEBSITE DISCLOSING VIDEOS ON SIX SDGS

SDG: TOP VIDEOS

We protect and conserve the biodiversity of natural ecosystems

Committed to climate action

Supporting sustainable cities and communities of the future

Industry, innovation and infrastructure, pillars of social and economic development

FIGURE 5: INFOGRAPHIC SHOWING THE LINK BETWEEN THE SDGS AND IBERDROLA’S BUSINESS STRATEGY

--- THE SDGs, PART OF THE IBERDROLA’S GROUP BUSINESS STRATEGY ---

1. **No Poverty**
   - Iberdrola has signed agreements with public administrations and NGOs to prevent interrupting power supplies to customers in a situation of risk. The agreements now cover 100% of customers.

2. **Clean Water and Sanitation**
   - Iberdrola has positioned itself as one of the utilities with the best water productivity (water/mwh of electricity produced).
   - The company has implemented a united Nations’ SDG Water Mandate to encourage sustainable practices in the use of water.
   - It has invested COP 5 billion in water since its first edition.
   - The Iberdrola Group makes every effort to use water in a rational and sustainable manner, helping to reduce the risks related to water scarcity.

3. **Good Health and Well-being**
   - The company has set a target of zero accidents. In order to achieve this target, it has a Strategic Occupational Health and Safety Plan.
   - It is the 7th edition of the 2017 Social Audit program of Fundación Iberdrola, with 31 projects for vulnerable groups, with more than 45,000 beneficiaries, to which 1,088,000 euros will be allocated.

4. **Quality Education**
   - Iberdrola pursues over 70 leading practices in its work-life balance policies and an equal opportunity and reconciliation policy.

5. **Gender Equality**
   - Electricity for All program: 4,000 beneficiaries in total (2016).
   - Energy efficiency: 5.6 million tons of CO2 emissions prevented in the last three years.
   - A pioneer in socially responsible investments, it has become the largest corporate issuer of green bonds in the world, with 8 bond issues for over 6,000 million euros, which will be mainly invested in renewable energy projects.

6. **Affordable and Clean Energy**
   - Iberdrola is the most innovative Spanish utility, the third in Europe and the fourth in the world. It invested 2.7 billion euros in 2016, a +54% variation from 2015.
   - World leader in smart grid projects in Spain and in the SMART GR project in the United Kingdom.
   - Iberdrola Sustainable Mobility Plan, with over 20 measures.
   - 2020 Digital Plan: more than 4,000 million euros.

7. **Decent Work and Economic Growth**
   - The global value created by Iberdrola’s strategy and business model leads to social and economic growth.
   - 34,078 direct jobs.
   - 425,000 direct and indirect jobs around the world.
   - €7,990 M of tax contributions in 2018.
   - €7,753 M in purchases in 2018.

8. **Responsible Consumption and Production**
   - 69% of Iberdrola’s energy production uses local energy sources available in the country in which the electricity is generated.
   - Iberdrola was the first company listed in IBEX-35 to certify its General Shareholders’ Meeting as a sustainable event in 2016, in compliance with the ISO 26.001 international standard.

9. **Industry, Innovation and Infrastructure**
   - Iberdrola is the most innovative Spanish utility, the third in Europe and the fourth in the world. It invested 2.7 billion euros in 2016, a +54% variation from 2015.
   - World leader in smart grid projects in Spain and in the SMART GR project in the United Kingdom.
   - Iberdrola Sustainable Mobility Plan, with over 20 measures.
   - 2020 Digital Plan: more than 4,000 million euros.

10. **Climate Action**
    - The company’s CO2 emissions are already 57% below the industry average in the European electrical sector (European assets of the main utilities 2017).
    - Iberdrola has undertaken to reduce its intensity of emissions in 2030 by 50% compared to its 2017 levels and to become carbon neutral by 2050.
    - Iberdrola has set out to close all of its coal-fired power plants.

11. **Life on Land**
    - The company runs biodiversity protection programs in the countries in which it operates.
    - It is a member of the Biodiversity Pact, promoted by the Biodiversity Foundation with the aim of highlighting the Company’s commitment to preserving the environment and the sustainable use of biodiversity.
    - Iberdrola has obtained the first AENOR certificate for its Corporate Environmental Footprint.
    - Iberdrola México receives PROTEPA’s Environmental Excellence award thanks to its effort in the Zapopan, Estrella (Altamira II and IV Combined Cycle Plant) and Frailink support projects (Altamira II and III and Altamira V).

12. **Partnerships for the Goals**
    - Iberdrola is a member of and/or takes part in programs and initiatives both at the global level and in the different countries in which it operates.
    - Corporate volunteering campaign: The SDGs and the Iberdrola Youth Initiative for the Medieval Spanish Heritage program of the Spain’s Heritage Foundation, in support of the Spanish Federation of Children’s Societies. Likewise, the Women, Health and Sport Initiative includes events held in different Spanish cities to promote women’s sport.
    - Iberdrola joins the International Initiative of the UK’s Spanish Sustainable Development Solutions Network (IUSA Youth).

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PTT Global Chemical Discloses How Its Business Operations Impact the SDGs

In addition to its integrated sustainability report, PTT Global Chemical dedicates a section of its website to disclosing its contribution towards the Sustainable Development Goals (SDGs) through its business activities. Figure 6 displays the section from the company’s website titled “Sustainability at Heart,” where the company presents an infographic on its approach to the SDGs. The infographic outlines how the SDGs are prioritized according to the company’s sustainability strategy, with three SDGs categorized as “major SDGs” (Goals 12, 13 and 14) and three SDGs categorized as “supporting SDGs” (Goals 3, 6 and 17). The same infographic is also utilized on the opening pages of the company’s sustainability report.

Alongside the infographic, the company provides an interactive tool that allows users to understand the company’s contribution to each of the seventeen SDGs. When visitors click on each SDG, a drop-down overview is displayed for viewers, allowing them to understand the company’s contribution to the specific SDG. Figure 7 displays the drop-down overview for Goal 14 on Life Below Water. Under “Sustainability Projects and Products” the company discloses examples from its business operations that actively have an impact on the SDG the user is interested in.

FIGURE 6: OVERVIEW FROM PTT GLOBAL CHEMICAL'S WEBSITE DISCLOSING ITS CONTRIBUTION TO THE SDGS

- 1. No Poverty
- 2. Zero Hunger
- 3. Good Health and Well-being
- 4. Quality Education
- 5. Gender Equality
- 6. Clean Water and Sanitation
- 7. Affordable and Clean Energy
- 8. Decent Work and Economic Growth
- 9. Industry, Innovation and Infrastructure
- 10. Reduced Inequality
- 11. Sustainable Cities and Communities
- 12. Responsible Consumption and Production
- 13. Climate Action
- 14. Life Below Water
- 15. Life on Land
- 16. Peace and Justice Strong Institutions
- 17. Partnerships to achieve the Goal

**FIGURE 7: OVERVIEW OF PTT GLOBAL CHEMICAL’S CONTRIBUTION TO GOAL 14 ON LIFE BELOW WATER**

### 14. Life Below Water

**Life Below Water**

The Sustainable Development Goals create a framework to sustainably manage and protect marine and coastal ecosystems from land-based pollution, as well as address the impacts of ocean acidification. Enhancing conservation and the sustainable use of ocean-based resources through international law will also help mitigate some of the challenges facing our oceans.

**Sustainability Project and Products**

- Upcycling the Oceans, Thailand
- Fish Aggregating Devices to Creating Aquatic Animal’s Habitat
- Fish Habitat Restoration
- Coral Reef Restoration
- Releasing Marine Animals Project
- Oil Separation from DOX System Improvement Project
- Water Saving Based on 3Rs
- Water Innovation
  - Waste Water Reverse Osmosis
  - Sea Water Reverse Osmosis
- Water Footprint
- Life Cycle Management
- Life Cycle Assessment

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