

## Examples of Corporate Reporting Practices

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# Integrating the SDGs into the Company's Report Content



## 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 PTT Global Chemical disclose their processes to define SDG-related report content for their reports.

See steps 1.3 in the [Practical Guide](#) for further information on this part of the reporting process: "Integrating the SDGs into the Company's Report Content."

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## EXAMPLE 1

**COMPANY:** City Developments Limited

**YEAR OF REPORT:** 2019

**COUNTRY:** Singapore

[LINK TO REPORT](#)

**SECTOR:** Real estate

### City Developments Limited Discloses How it Determined Relevant Report Content

[Figure 1](#) displays the opening part of the section where City Developments Limited discloses its internal processes for defining the report content, stating, for instance, that the company's Sustainability Committee reviews the content of the report and determines its relevance to the business. This section also includes the certifications relevant to the company's business activities, such as different ISO (International Standards of Certifications) management systems.

Under "Reporting Boundaries and Standards," City Developments Limited outlines its Reporting Principles for defining report content. Within the report, these principles include "Stakeholder Inclusiveness", "Sustainability Context", "Materiality and Completeness". This also involves the company undertaking the GRI SDG Mapping Service to ensure that the prioritized SDGs are "correctly mapped against the relevant GRI disclosures." The company provides a page reference where readers can find the GRI content index which displays an overview of the results of the SDG Mapping Service.

**FIGURE 1: SECTION FROM THE CITY DEVELOPMENTS LIMITED'S REPORT DISCLOSING ITS REPORT CONTENT<sup>1</sup>****Report Content**

In each reporting cycle, CDL's Sustainability Committee reviews the content of the Report to determine its relevance to our business. Efforts are also made to ensure that current and emerging material issues pertaining to sustainability and the interests of our stakeholders are addressed.

Other operational committees oversee existing management systems and certifications such as the ISO 14001 Environmental Management System, ISO 50001 Energy Management System, OHSAS 18001 Occupational Health and Safety Assessment System and Singapore Quality Class. Relevant targets and key performance indicators are established, tracked, and disclosed within this Integrated Sustainability Report. In line with our steadfast commitment to align CDL's environmental practices with international best practices, CDL became the first Singapore developer in 2016 to validate our GHG emissions data against the stringent ISO 14064 for GHG verification. In addition, CDL has released the carbon intensity disclosure report for our flagship building Republic Plaza, in which the carbon metric calculations have been externally assured to have been performed in accordance with ISO 16745-1 requirements.

Our Report continues to integrate ISO 26000:2010 Guidance on social responsibility, and the Company actively promotes compliance with internationally adopted standards and regulations in the fields of occupational standards, environmental protection, and the fight against corruption.

**Reporting Boundaries and Standards**

This report has been prepared in accordance with the GRI Standards: Comprehensive option. Its Reporting Principles for defining reporting content are:

- **Stakeholder Inclusiveness:** Beyond identifying our stakeholders and responding to their expectations and interests, we engage our builders and suppliers in the rigorous reporting process in line with the new GRI Standards. This helps to raise accountability of stakeholders along our supply chain.
- **Sustainability Context:** Presenting performance in the wider context of sustainability;
- **Materiality:** Focusing on issues that impact business growth and of utmost importance to our stakeholders;
- **Completeness:** Including full coverage of material topics and boundaries that are of significant economic, environmental, and social impact to enable stakeholders to assess CDL's performance in the reporting period

The Report is also aligned with the Construction & Real Estate Sector Supplement and has undergone **GRI SDG Mapping Service** to ensure that the SDGs, based on the SDG Compass Annex: Linking the SDGs and GRI Standards, are correctly mapped against the relevant GRI disclosures, and that these disclosures are easily traceable in the report via the GRI Content Index. The GRI Content Index can be found on [pages 124 to 130](#).

This Report also adopts the International Integrated Reporting Council's (IIRC) Integrated Reporting Framework by connecting ESG performance with

business and financial impact for a more meaningful and all-rounded corporate reporting. Centered around six capitals – Financial, Organisational, Natural, Manufactured, Human, and Social and Relationship – this approach aims to present a holistic picture to our investors and stakeholders on how the interrelation between our business and sustainability performance leads to value creation in the long-term. CDL's value creation model is outlined on [page 17](#).

Since 2005, CDL has been a signatory to the UNGC and we are committed to its 10 principles. This Report also serves as our Communication on Progress (COP) addressing the areas of human rights, labour, environment and anti-corruption. Our COP is available at [www.unglobalcompact.org](http://www.unglobalcompact.org).

Our carbon footprint is calculated in accordance with the World Business Council for Sustainable Development and World Resources Institute's (WBCSD/WRI) Greenhouse Gas (GHG) Protocol, a corporate accounting and reporting standard. This protocol is considered the current best practice for corporate or organisational emissions reporting, and we measure our emissions in three 'scopes':

- Scope 1 — Direct GHG emissions from sources that are owned, such as company-owned vehicles and refrigerants
- Scope 2 — Indirect emissions from purchased electricity using the location-based and market-based methods
- Scope 3 — Indirect emissions such as our business travel, staff commute, and outsourced services

<sup>1</sup>City Developments Limited, Integrated Sustainability Report 2019 (2019), p. 31.

## EXAMPLE 2

**COMPANY:** PTT Global Chemical  
Public Company Limited (PLC)

**COUNTRY:** Thailand

**SECTOR:** Chemicals

**YEAR OF REPORT:** 2018

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

### **PTT Global Chemical Discloses Its Process for Defining Report Content**

PTT Global Chemical's report uses a step-by-step infographic to display the four-part process for defining report content. [Figure 2](#) illustrates step 1 of this process, disclosing the company's method for "Identification of material issues and definition of the reporting scope." This section focuses on differentiating between internal and external factors that define the contents of the company's report. The column for internal factors focuses on the processes within the company used to determine report content including the "Strategic direction of the company," "Sustainability framework," and "Data collection" methods.

In conjunction, the company reports on the external factors that shape the content of its report, broadly categorized in two areas: stakeholder expectations and relevant reporting frameworks, indexes and organizations. The company discloses that it uses the SDGs as one of the external framework for defining the content of its report. The culmination of the process is a materiality matrix (page 42 of the report) in which PLC reports on its priority material topics and links them to their prioritized SDGs, shown on pages (pages 43–45).

**FIGURE 2: INFOGRAPHIC FROM PTT GLOBAL CHEMICAL'S REPORT DISCLOSING "STEP 1" FROM ITS REPORT CONTENT PROCESS<sup>2</sup>**

