

# Examples of Corporate Reporting Practices

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## Disclosing How to Prioritize the SDGs



### 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 A.P. Møller – Mærsk, CEMEX and Nutresa identify and disclose their SDG priorities.

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## EXAMPLE 1

**COMPANY:** A.P. Møller – Mærsk

**YEAR OF REPORT:** 2018

**COUNTRY:** Denmark

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

**SECTOR:** Conglomerate

### Disclosing Prioritized SDGs in Connection with Positive and Negative Impacts

A.P. Møller – Mærsk's 2018 sustainability report features four "Shared Value Projects": 'Help multiply the benefits of trade'; 'Help decarbonize logistics'; 'Contribute to halving food loss'; and 'Lead change in the ship recycling industry.' The company believes it can use its business to develop large-scale solutions that can alleviate some of the world's major sustainability challenges (drive positive impact at scale), while supporting the development of its business. A.P. Møller – Mærsk matches these four value projects with the Sustainable Development Goals (SDGs) that it believes it can contribute to in a more transformative way, namely Goal 8 on Decent Work and Economic Growth; Goal 9 on Industry, Innovation and Infrastructure; Goal 12 on Responsible Consumption and Production; Goal 13 on Climate Action; and Goal 17 on Partnerships for the Goals.

In addition, the company identifies six SDGs to which it may further positively contribute and areas where it sees it has a responsibility to mitigate potential negative impacts on people and the environment (e.g. ocean health and responsible procurement) and connects these areas to the relevant SDGs. These six SDGs represent the other set of the company's SDG priorities, and they are related to the mitigation of risks to people and the environment. These areas partially overlap with the SDG priorities connected to the "Shared Value Projects." Two charts in the company's report present these SDG priorities and their connection to the sustainability strategy (see below in [Figure 1](#)). [The Practical Guide](#) presents additional information on how business can identify SDG priorities based on both a) an assessment of risk to people and the planet and b) beneficial SDG-related products, services and investments.

**FIGURE 1: INFOGRAPHIC FROM A.P. MØLLER – MÆRSK’S REPORT DISCLOSING ITS RANKING OF THE PRIORITIZED SDGS<sup>1</sup>**



<sup>1</sup>A.P. Møller – Mærsk, 2018 Sustainability Report (2018), p. 6.

## EXAMPLE 2

**COMPANY:** CEMEX

**COUNTRY:** Mexico

**SECTOR:** Construction

**YEAR OF REPORT:** 2018

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

### **Based on its Materiality Assessment, CEMEX Discloses Its SDG Priorities**

CEMEX reports that in 2017 it prioritized the Sustainable Development Goals by analyzing their underlying targets and indicators and linking them to the company's materiality assessment. By identifying key indicators and targets to measure progress, the company identified eleven SDGs which it contributes to directly. In 2018, the company connected stakeholders' objectives, risks, and financial and non-financial indicators to the SDGs at the target level. The result of this analysis was a set of five priority SDGs: Goal 8 on Decent Work and Economic Growth; Goal 9 on Industry, Innovation and Infrastructure; Goal 11

on Sustainable Cities and Communities; Goal 13 on Climate Action; and Goal 15 on Life on Land, as seen in [Figure 2](#).

In addition, the company developed "CEMEX 2030," a sustainability strategy aligned with the time horizon of the 2030 Agenda for Sustainable Development. As part of this strategy, the company lists focus areas (e.g. climate change and communities), defines KPIs to address these focus areas, and links them to the relevant prioritized SDG (pages 25 and 26 of the company's report).

**FIGURE 2: TSECTION FROM CEMEX'S REPORT DISCLOSING ITS RANKING OF PRIORITIZED SDGS<sup>2</sup>**

Building upon our commitment to the United Nations Sustainable Development Goals (SDGs), we continue our journey to contribute even more to these global goals and unlock business opportunities for our company by creating shared value for society.

Since 2015, we made a clear commitment to tackle the world's greatest challenges and identified those goals that are more connected to our company's impacts, risks, and opportunities.

In 2017, we prioritized the SDGs by analyzing their underlying targets and indicators, and linked them to our materiality assessment, taking into consideration our stakeholders' expectations. By identifying key indicators and targets to measure progress, we identified 11 SDGs to which CEMEX contributes directly.

During 2018, in collaboration with a multidisciplinary group within CEMEX we connected stakeholders' objectives, risks, and financial and non-financial indicators to the SDGs on a target level in a connectivity table that supported

the identification of the focus goals. The result of this analysis is our set of focus SDGs (8, 9, 11, 13, and 15), upon which we can contribute even further to achieving the United Nations' established 2030 goals.

These SDGs are connected to our company's strategy and are reflected in our company's 2030 Sustainability targets. We will continuously track and measure our progress toward these goals through key indicators and disclosures.

We are convinced that, by engaging in these global goals through our day-to-day activities, we are building a better future by tackling global challenges such as poverty, inequalities, climate change, environmental changes, and lack of proper education and capability development, among others.

We selected **FIVE SDGs** that represent our greatest opportunities to contribute further and to identify new business opportunities connected with our business strategy.



<sup>2</sup>CEMEX, 2018 Integrated Report (2018), p. 23.

## EXAMPLE 3

**COMPANY:** Grupo Nutresa

**COUNTRY:** Colombia

**SECTOR:** Food and beverage products

**YEAR OF REPORT:** 2018

[LINK TO REPORT](#)

### Grupo Nutresa Discloses Business Activities on Its Prioritized SDGs

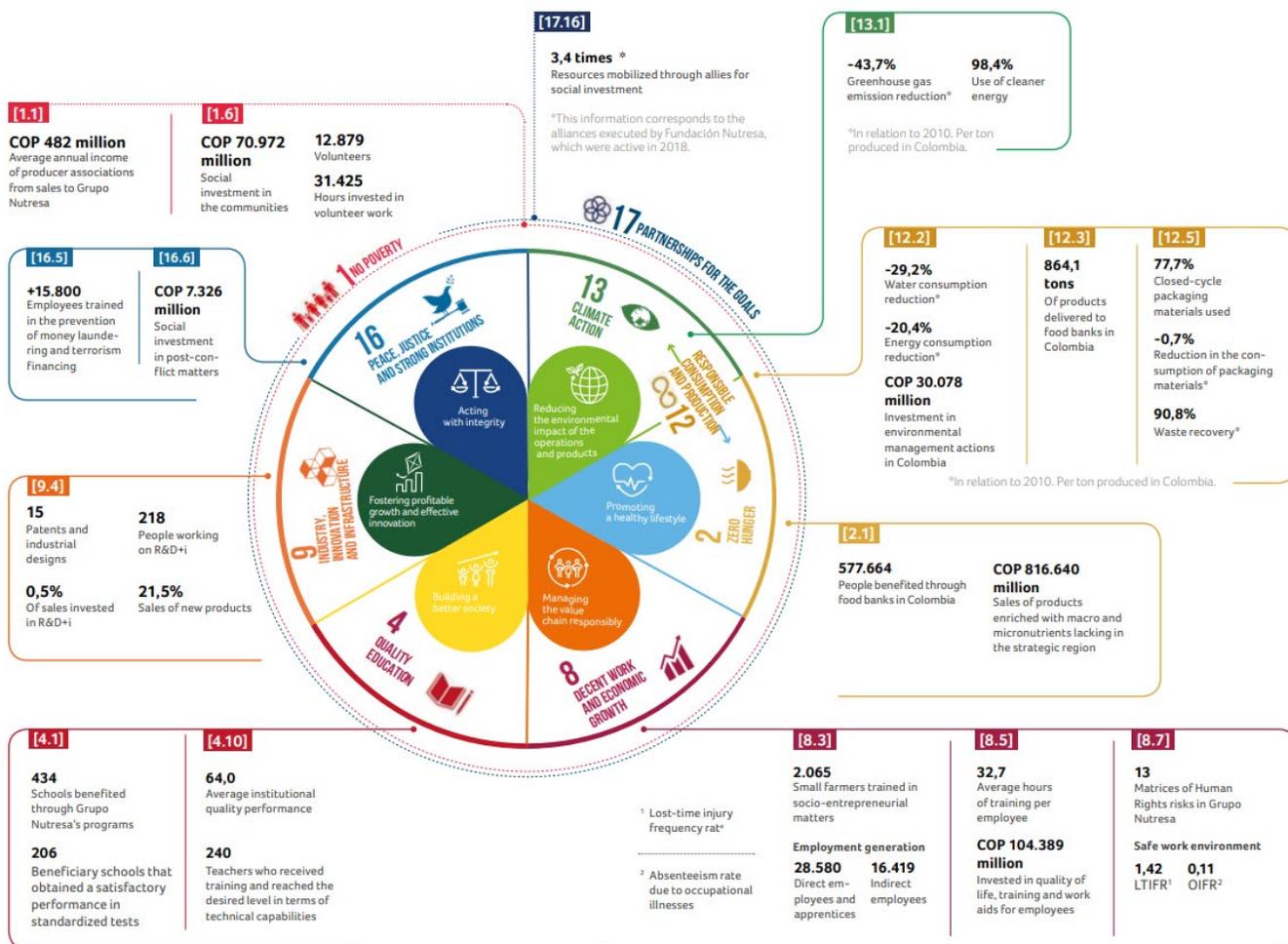
Based on its materiality assessment, Grupo Nutresa identified 23 relevant topics grouped into six strategic priorities, including acting with integrity; fostering profitable growth and effective innovation; promoting a healthy lifestyle; managing the value chain responsibly; building a better society; and reducing the environmental impact of the operations and products.

The company discloses how it analyzed the risks and impacts related to its material issues in both its own operations and across its value chain. Following this, the six strategic priorities the company identified were connected to the relevant Sustainable Development Goals (nine out of the 17). Furthermore, for each prioritized SDG, Grupo Nutresa identified the targets under which the company has the greatest capacity for impact and action. For example, targets

12.2, 12.3 and 12.5 were selected for Goal 12 on Responsible Consumption and Production.

To measure its progress towards achieving the prioritized SDG targets, Grupo Nutresa identified specific KPIs, which are reported on annually in its integrated report. For example, in “reducing the environmental impact of the operations and products,” the company identifies the KPIs “greenhouse gas emission reduction per ton of product (%)” and “use of cleaner energy (%)” which are specifically connected to SDG target 13.1 ([Figure 3](#)). The company discloses business activities that have both a potential positive or negative impact on the SDGs, and links them to risks and opportunities for the company. The company discloses the impact at both the goal and target level.

**FIGURE 3: INFOGRAPHIC FROM GRUPO NUTRESA'S REPORT DISCLOSING AN OVERVIEW OF ITS PRIORITIZED SDGS<sup>3</sup>**



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<sup>3</sup>Grupo Nutresa, 2018 Integrated Report (2018), p. 16.