Measuring progress on the SDGs:  
A mapping of the SDG Indicators and the GRI Standards

*Summary of results*
Background

The United Nations Sustainable Development Goals (SDGs) have ushered in a new era of global development objectives, aimed at addressing the world’s most pressing problems. Since the adoption of the SDGs in 2015, all UN Member States have taken action towards the 2030 Agenda for Sustainable Development. At the High Level Political Forum (HLPF) 2016, the first national voluntary reviews took place and both the governments and UN have started assessing progress on the SDGs.

The ambitious SDGs require dedication and commitment from all stakeholders around the world, with the active participation of business being a principle driver in achieving the goals. The Inter Agency and Expert Group (IAEG) has been working hard to develop an SDG global indicator framework—a set of SDG Indicators—to measure progress on the SDGs. To make a good assessment of progress, the national reviews as well as the global progress report made by the United Nations Statistics Division (UNSD) should harness the data produced by business.

Businesses everywhere not only create the conditions and economic foundation for growth, but they can impact the social, environmental and economic landscapes around them. Many companies already disclose their sustainable development impacts, and some have already started mapping their activities and impacts against the SDGs.

GRI embarked on an analysis to map the GRI Standards—the world’s most widely used standards for corporate sustainability reporting—against the new SDG Indicators developed by the IAEG. This mapping is a first step in determining if and how these two reporting frameworks can be aligned. This paper summarizes the findings of the mapping.

Main results from GRI’s analysis

The SDG Indicators have been designed for governments to measure impacts and progress across all areas of society, and not only the impacts from individual businesses. Contrastingly, the GRI Standards are designed specifically for organizations to measure their own impacts. Therefore, it is not possible for both frameworks to completely align with one another. However, there are certain linkages between the two, which will be explained below.

- 60% of the SDG Indicators (137 in total) do not relate to corporate and, specifically to GRI disclosures, but rather to governments and national statistical offices. In particular, the SDG indicators include:
  - Government-related indicators: those indicators that refer directly to governments, and governments can therefore be considered as the ‘data owners’, such as 1.a.2 Proportion of total government spending on essential services (education, health and social protection)

1 The process established at UN High Level Political Forum to assess progress on the SDGs https://sustainabledevelopment.un.org/hlpf/follow-up
2 For a mapping of the SDGs and targets against available business indicators, see www.sdgcompass.org
3 Please consider that the SDG Indicators used for the analysis are those developed by the Inter Agency and Expert Group on SDG Indicators (IAEG-SDGs) and agreed to as a practical starting point at the 47th session of the UN Statistical Commission held in March 2016. The total number of indicators is 230, but nine indicators are repeated under two or three different targets. For the calculations included in this summary we always consider 230 as the total number.
Indicators that cannot be calculated mainly based on private sector data, such as
13.1.2 Number of deaths, missing persons, and persons affected by disaster per 100,000 people

- 40% of the SDG Indicators (93 in total) are directly and/or indirectly\(^4\) linked to GRI disclosures (including GRI Standards and/or G4 Sector Disclosures).

![chart]

Even when there is a direct link to the GRI disclosures, the information companies disclose can represent just one component of the total figure required by the SDG Indicator. This is because the SDG Indicators aim at providing a broad, global picture, e.g.:

1.1.1 Proportion of population below the international poverty line, by sex, age, employment status, and geographical location (urban/rural)
10.4.1 Labor share of GDP, comprising wages and social protection transfers

When companies are not the only actors responsible for the impacts, then the data provided by these companies is not sufficient to fulfill the requirements of the SDG Indicators. For instance, SDG Indicator 7.3.1 measures Energy intensity measured in terms of primary energy and GDP, whereas GRI 302-3 measures energy intensity, but only in relation to business activities. The SDG Indicator also considers energy consumed by other actors, such as individuals. It is therefore necessary to assess whether private companies represent a good sample that can be used as a proxy for the business contributions in that jurisdiction.\(^5\)

- A higher number of GRI disclosures relate to the topic represented by each SDG Indicator. In fact, the results indicate that 87 SDG Indicators (38% of the total number of SDG Indicators) are indirectly linked to GRI Standards and/or G4 Sector Disclosures. In other words, GRI disclosures have an expert-level connection with a higher number of topics for which statistics should be

\(^4\) For each SDG Indicator, the mapping lists the direct or indirect links with GRI disclosures. The difference between direct and indirect links is related to measurement. A direct link between an SDG Indicator and GRI disclosure means that the GRI disclosure measures (a part of) the business contribution to the SDG Indicator. An indirect link between an SDG Indicator and GRI disclosure means that business action relating to the GRI disclosure can impact the SDG Indicator (both positively and negatively); however, this GRI disclosure does not measure (a part of) the business contribution to that SDG Indicator. Please consider that the indicators directly linked to GRI disclosures also include SDG Indicator “12.6.1 Number of companies publishing sustainability reports”, that is not linked to a GRI Disclosure, but to the GRI Sustainability Disclosure Database.

\(^5\) Please consider that 75% of the users of the GRI Framework in 2015 were private companies.
gathered. Usually, GRI disclosures examine a more detailed or focused part of the topics covered by the corresponding SDG Indicator, from the point of view of reporting organizations.

- When we identified a link to the GRI disclosures, in most cases, we identified more than one GRI disclosure that can be directly and/or indirectly linked (considering both the GRI Standards and the G4 Sector Disclosures) to each SDG Indicator.

- Some of the disclosures of the GRI Standards that have been linked to the SDG Indicators (e.g. GRI 203-2 Significant indirect economic impacts; GRI 203-1 Infrastructure investments and services supported) are quite ‘generic’ and the information that is practically disclosed by the reporting company depends on its business model/sector. Therefore, it could be that the actual information reported by companies is not linked to the identified corresponding SDG Indicator.

Conclusions and recommendations

While the findings above show some (limited) correlation between GRI Standards and the SDG Indicators, GRI disclosures are highly useful with respect to the SDG Indicators, in the following ways:

- GRI disclosures shed light on the statistics: they provide context to the statistical information captured by the SDG Indicator. GRI disclosures can help governments understand different aspects related to the overall statistics they collect – e.g., which companies in their territory contribute more to the proportion of pollutants that they identified?

- GRI disclosures provide details on different aspects of each topic represented by an SDG Indicator – this is useful for future breakdown of information, for example, or as input to any proposed actions (by governments).

- GRI disclosures provide valuable insights into how to create further SDG Indicators, or how to get more detail on specific areas in the future.

- GRI disclosures provide valuable topic-related expertise and perspectives.

In order to allow for meaningful use of private sector data, it is crucial that the SDG Indicators reflect the contribution of businesses to the relevant SDG targets. The new Action Platform6 for Reporting on the SDGs, developed by GRI and the UN Global Compact, is crucial to this aim and will map out a validated list of business disclosures across the SDGs.

This fundamental interim step will not solve the issue of the aggregation, as business data could be an element of the SDG Indicator. Hence, it will be crucial to identify modalities for reflecting the business dimension within each SDG Indicator.

Contacts
Pietro Bertazzi, Deputy Director Policy and Global Affairs GRI (bertazzi@globalreporting.org) and Charlotte Portier, Senior Coordinator of the SDGs and Sustainable Development (portier@globalreporting.org).

6 https://www.globalreporting.org/information/SDGs/Pages/Reporting-on-the-SDGs.aspx