End poverty in all its forms everywhere

The role of business
Despite progress under the MDGs, approximately 17% of the world’s population – more than 1 billion people – still lives at or below $1.25 per day. Over the past decade, markets in developing countries have expanded dramatically, and the volume of funds flowing from the private sector to these countries now dwarfs that of foreign aid, making the private sector one of the most significant influencers of global poverty.

Certain groups are disproportionately represented among the poor, and face additional constraints – such as limited access to productive resources and markets – in escaping poverty. These include women, persons with disabilities, children, and indigenous peoples.

Businesses should ensure that they meet their responsibility to respect human rights, including the rights of these groups. Businesses also have the opportunity to proactively take measures to address constraints faced by these groups, such as through inclusive business models, innovative products and/or services that better meet the needs of such groups, and by leveraging the unique perspectives of these groups as consumers, employees, suppliers and distributors in the value-chain, and community-members.

Beyond income, business can influence other dimensions of poverty, such as limited opportunities and capabilities. These inter-linked dimensions include food/nutrition insecurity, lack of access to basic, quality services such as health care, education and sanitation, and low empowerment and personal security. Several of these dimensions, especially for the poor, are closely related to the environment – for example health is directly affected by declining environmental quality in ways that the poor may find harder to address individually. These multiple dimensions of poverty – when suitably measured – convey a more complete picture than provided by the income indicator alone. Business’ role in poverty eradication also should address framework conditions of poverty, for example, by engaging in policy dialogue for the provision of basic goods and services where they operate.

Key business themes addressed by this SDG
- Availability of products and services for those on low incomes
- Earning, wages and benefits
- Economic development in areas of high priority
- Access to quality essential health care services
- Access to WASH
- Electricity availability and reliability
- Non-discrimination

Examples of key business actions and solutions
The below examples are non-exhaustive and some may be more relevant to certain industries than to others.
- Develop products and services tailored for poor customers (e.g. mobile based money transfer services for unbanked consumers).
- Improve access to basic goods and services for people living in poverty (e.g. through core business, policy dialogue, social investment).
- Recruit, train and employ local community members, including those living in poverty, and integrate them in your value chain (as producers, suppliers, distributors, vendors).
- Invest in business-driven poverty eradication activities (e.g. develop living wage policy).
- Partner with civil society networks to provide education and entrepreneurial skills training.
Examples of key business indicators

- UN Global Compact-Oxfam Poverty Footprint, PF-1.2: Average wage of workers (disaggregate data by gender, type of contract, e.g., permanent, contractual or piece-rate, and report difference between low and high season for temporary workers)
- UN Global Compact-Oxfam Poverty Footprint, PF-1.12: Do major employers along the value chain and the wider company system negotiate wage and benefits standards through collective agreement?
- GRI G4 Sustainability Reporting Guidelines, G4-EC8: Report the measures taken to develop and enhance the highest governance body’s collective knowledge of economic, environmental and social topics
- GRI G4 Sustainability Reporting Guidelines, GRI G4-DMA-b, Guidance for Procurement Practices: Describe policies and practices used to promote economic inclusion when selecting suppliers
- Access to Medicine Index, D.III.2: Does the company take into consideration needs-based affordability when making pricing decisions for relevant products targeted at the poorest population segments in relevant countries?

The complete overview of business indicators can be found at [www.sdgcompass.org](http://www.sdgcompass.org)

Examples of key business tools

- UN Global Compact-Oxfam Poverty Footprint Tool
- UN Guiding Principles of Business and Human Rights Reporting Framework
- Women’s Empowerment Principles
- Inclusive business primer

The complete overview of business tools can be found at [www.sdgcompass.org](http://www.sdgcompass.org)

The SDG targets

1.1 By 2030, eradicate extreme poverty for all people everywhere, currently measured as people living on less than $1.25 a day
1.2 By 2030, reduce at least by half the proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions
1.3 Implement nationally appropriate social protection systems and measures for all, including floors, and by 2030 achieve substantial coverage of the poor and the vulnerable
1.4 By 2030, ensure that all men and women, in particular the poor and the vulnerable, have equal rights to economic resources, as well as access to basic services, ownership and control over land and other forms of property, inheritance, natural resources, appropriate new technology and financial services, including microfinance
1.5 By 2030, build the resilience of the poor and those in vulnerable situations and reduce their exposure and vulnerability to climate-related extreme events and other economic, social and environmental shocks and disasters
1.a Ensure significant mobilization of resources from a variety of sources, including through enhanced development cooperation, in order to provide adequate and predictable means for developing countries, in particular least developed countries, to implement programs and policies to end poverty in all its dimensions
1.b Create sound policy frameworks at the national, regional and international levels, based on pro-poor and gender-sensitive development strategies, to support accelerated investment in poverty eradication actions
End hunger, achieve food security and improved nutrition and promote sustainable agriculture

The role of business
Food and agriculture are at the heart of civilization and prosperity. Yet, agriculture faces multiple challenges: a world population expected to grow to 9 billion by 2050, smaller rural labor force, soil quality degradation, climate change, food wastage, water scarcity, biofuel production and changing lifestyles leading to urbanization and more protein-intensive diets. Furthermore, agricultural productivity increases would ensure food security for everyone only if access to safe, nutritious and sufficient food is secured. The growing pressure on global food systems constitutes a critical development challenge and creates an increasing risk for businesses, governments, communities and the environment. In this context, business has become a critical partner for governments and other stakeholders to design and deliver effective, scalable and practical solutions for secure and sustainable food and agriculture system.

Business can contribute to solving these challenges, eradicating hunger and improving food and agriculture systems. Implementing sustainable practices and working in partnership with other actors throughout the agricultural value chain (including input, production, distribution and retail) will be key to the implementation of SDG2. In particular, empowering small farmers, increasing agricultural productivity and farmers’ livelihoods, rising consumers’ awareness and increasing agricultural investment as well as knowledge sharing will be necessary elements of better functioning food and agriculture systems.

Key business themes addressed by this SDG
- Healthy and affordable food
- Food labeling, safety and prices
- Sustainable sourcing
- Genetic diversity of farmed and domesticated animals
- Labor practices in the supply chain

Examples of key business actions and solutions
The below examples are non-exhaustive and some may be more relevant to certain industries than to others.
- Supporting, encouraging and demonstrating the continued viability of small scale farming, sustaining grower communities by developing partnerships with cooperatives and producer organizations supporting many small farmers. For larger businesses, establishing long-term business relationships that support small scale producers.
- Investing in sustainable agricultural technology, intensifying collaboration with academic as well as scientific institutions.
- Demonstrating support to genetic diversity of seeds, plants and animals and report on company’s contribution to biodiversity.
- Fostering knowledge, experience and data sharing among businesses and other actors, contributing to global data platforms collecting and sharing agricultural information and statistics with all actors along the agricultural value chain including farmers.
- Upholding highest standards of sustainably in sourcing practices, enhancing traceability of commodities and demonstrating transparency in agricultural supply chain.

Examples of key business indicators
- GRI G4 Food Processing Sector Disclosures, FP2: Percentage of purchased volume which is verified as being in accordance with credible, internationally recognized responsible production standards, broken down by standard
- GRI G4 Food Processing Sector Disclosures, FP5: Percentage of production volume manufactured in sites certified by an independent third party according to internationally recognized food safety management system standards
- GRI G4 Food Processing Sector Disclosures, former FP4: Nature, scope and effectiveness of any programs and practices (in-kind contributions, volunteer initiatives, knowledge transfer, partnerships and product development) that promote access to
healthy lifestyles; the prevention of chronic disease; access to healthy, nutritious and affordable food; and improved welfare for communities in need

- UN Global Compact: Oxfam Poverty Footprint, PF-16.5: i) Approximate percentage of rural farming households (headed by men/ by women) with sustained access to land, including commons where relevant ii) Trend in recent years (increasing, decreasing, stable) iii) Approximate proportions of smallholders (m/w) in value chain which has secured legal title to land

*The complete overview of business indicators can be found at [www.sdgcompass.org](http://www.sdgcompass.org)*

**Examples of key business tools**

- IGD Impact Measurement Framework
- Human Rights Impact Assessment and Management (HRIAM)
- Human Rights Compliance Assessment (HRCA)
- Human Rights and Business Country Guide

*The complete overview of business tools can be found at [www.sdgcompass.org](http://www.sdgcompass.org)*

**The SDG targets**

2.1 By 2030, end hunger and ensure access by all people, in particular the poor and people in vulnerable situations including infants, to safe, nutritious and sufficient food all year round

2.2 By 2030, end all forms of malnutrition, including achieving by 2025 the internationally agreed targets on stunting and wasting in children under five years of age, and address the nutritional needs of adolescent girls, pregnant and lactating women, and older persons

2.3 By 2030, double the agricultural productivity and the incomes of small-scale food producers, particularly 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

2.4 By 2030, ensure sustainable food production systems and implement resilient agricultural practices that increase productivity and production, that help maintain ecosystems, that strengthen capacity for adaptation to climate change, extreme weather, drought, flooding and other disasters, and that progressively improve land and soil quality

2.5 By 2020, maintain genetic diversity of seeds, cultivated plants, farmed and domesticated animals and their related wild species, including through soundly managed and diversified seed and plant banks at national, regional and international levels, and ensure access to and fair and equitable sharing of benefits arising from the utilization of genetic resources and associated traditional knowledge as internationally agreed

2.a. Increase investment, including through enhanced international cooperation, in rural infrastructure, agricultural research and extension services, technology development, and plant and livestock gene banks to enhance agricultural productive capacity in developing countries, in particular in least developed countries

2.b. Correct and prevent trade restrictions and distortions in world agricultural markets including by the parallel elimination of all forms of agricultural export subsidies and all export measures with equivalent effect, in accordance with the mandate of the Doha Development Round

2.c. Adopt measures to ensure the proper functioning of food commodity markets and their derivatives, and facilitate timely access to market information, including on food reserves, in order to help limit extreme food price volatility
The role of business

Health is a fundamental human right and a key indicator of sustainable development. Poor health threatens the rights of children to education, limits economic opportunities for men and women and increases poverty within communities and countries around the world. In addition to being a cause of poverty, health is impacted by poverty and strongly connected to other aspects of sustainable development, including water and sanitation, gender equality, climate change and peace and stability.

In recent years, notable progress has been made, but significant challenges remain. Women around the world continue to lack access to sexual and reproductive health care; thousands of new cases of HIV/AIDS continue to occur each day, billions of people are left without access to essential medicines, millions of adults and children will suffer from undernourishment this year, and the global amount of waste is estimated to triple in the coming year, with severe effects on health. Further, with an increase in economic integration, mobility and political instability new health challenges and risks are emerging, threatening livelihoods in both the global North and South.

In order to accelerate progress and address new health challenges, all actors, including the private sector need to partner to develop health care solutions that work for people, families, communities and nations. At minimum business has a responsibility to respect all human rights, including the right to health. Small, medium and large companies can both benefit from and contribute to achieving healthy societies. The SDGs provide a new opportunity for the private sector to support the delivery of health needs around the world through their products, services and business activities including value chains and distribution networks, communication activities, occupational health and safety practices and provision of employee benefits. By ensuring that workers have safe working conditions and access to health services, companies establish healthier staff and better relationships which in many cases has positive effects on productivity.

Key business themes addressed by this SDG

- Occupational health and safety
- Access to medicines
- Access to quality essential health care services
- Air quality
- Water quality

Examples of key business actions and solutions

The below examples are non-exhaustive and some may be more relevant to certain industries than to others.

- Align human resources policies with principles of human rights, including policies for HIV/AIDS. Use already existing resources for guidance (e.g. from the ILO, WHO, etc.).
- Partner with health care NGOs and public clinics to raise awareness and increase access to targeted health services for women and men workers and their families.
- Make investments in health a priority in business operations.
- Facilitate and invest in affordable medicine and health care for low-income populations.
- Leverage corporate resources (e.g. R&D, distribution, cold chains) to support health care delivery by public and international organizations.
Examples of key business indicators

- Access to Medicine Index, C.III.1: Portion of financial R&D investments dedicated to Index Diseases out of the company’s total R&D expenditures
- CEO Water Mandate’s Corporate Water Disclosure Guidelines: % of facilities adhering to relevant water quality standard(s)
- GRI G4 Sustainability Reporting Guidelines, G4-LA6: Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by region and by gender
- Oxfam Poverty Footprint, PF - 14.4 (B): Where the Company has set up health services for workers, does it make the service available to the family and community members? If yes, how many people have benefited from this service?

The complete overview of business indicators can be found at www.sdgcompass.org

Examples of key business tools

- Social Hotspots Database/Portal (SHDB)
- UN Global Compact-Oxfam Poverty Footprint Tool
- Corporate Human Rights Benchmark (CHRB)

The complete overview of business tools can be found at www.sdgcompass.org

The SDG targets

3.1 By 2030, reduce the global maternal mortality ratio to less than 70 per 100,000 live births
3.2 By 2030, end preventable deaths of newborns and under-five children
3.3 By 2030, end the epidemics of AIDS, tuberculosis, malaria, and neglected tropical diseases and combat hepatitis, water-borne diseases, and other communicable diseases
3.4 By 2030, reduce by one-third pre-mature mortality from non-communicable diseases (NCDs) through prevention and treatment, and promote mental health and wellbeing
3.5 Strengthen prevention and treatment of substance abuse, including narcotic drug abuse and harmful use of alcohol
3.6 By 2020, halve global deaths and injuries from road traffic accidents
3.7 By 2030, ensure universal access to sexual and reproductive health care services, including for family planning, information and education, and the integration of reproductive health into national strategies and programs
3.8 Achieve universal health coverage (UHC), including financial risk protection, access to quality essential health care services, and access to safe, effective, quality, and affordable essential medicines and vaccines for all
3.9 By 2030 substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water, and soil pollution and contamination
3.10 Strengthen implementation of the Framework Convention on Tobacco Control in all countries as appropriate
3.11 Support research and development of vaccines and medicines for the communicable and non-communicable diseases that primarily affect developing countries, provide access to affordable essential medicines and vaccines, in accordance with the Doha Declaration which affirms the right of developing countries to use to the full the provisions in the TRIPS agreement regarding flexibilities to protect public health and, in particular, provide access to medicines for all
3.12 Support research and development of vaccines and medicines for the communicable and non-communicable diseases that primarily affect developing countries, provide access to affordable essential medicines and vaccines, in accordance with the Doha Declaration which affirms the right of developing countries to use to the full the provisions in the TRIPS agreement regarding flexibilities to protect public health and, in particular, provide access to medicines for all
3.13 Support research and development of vaccines and medicines for the communicable and non-communicable diseases that primarily affect developing countries, provide access to affordable essential medicines and vaccines, in accordance with the Doha Declaration which affirms the right of developing countries to use to the full the provisions in the TRIPS agreement regarding flexibilities to protect public health and, in particular, provide access to medicines for all
3.14 Support research and development of vaccines and medicines for the communicable and non-communicable diseases that primarily affect developing countries, provide access to affordable essential medicines and vaccines, in accordance with the Doha Declaration which affirms the right of developing countries to use to the full the provisions in the TRIPS agreement regarding flexibilities to protect public health and, in particular, provide access to medicines for all
3.15 Support research and development of vaccines and medicines for the communicable and non-communicable diseases that primarily affect developing countries, provide access to affordable essential medicines and vaccines, in accordance with the Doha Declaration which affirms the right of developing countries to use to the full the provisions in the TRIPS agreement regarding flexibilities to protect public health and, in particular, provide access to medicines for all
3.16 Support research and development of vaccines and medicines for the communicable and non-communicable diseases that primarily affect developing countries, provide access to affordable essential medicines and vaccines, in accordance with the Doha Declaration which affirms the right of developing countries to use to the full the provisions in the TRIPS agreement regarding flexibilities to protect public health and, in particular, provide access to medicines for all
3.17 Support research and development of vaccines and medicines for the communicable and non-communicable diseases that primarily affect developing countries, provide access to affordable essential medicines and vaccines, in accordance with the Doha Declaration which affirms the right of developing countries to use to the full the provisions in the TRIPS agreement regarding flexibilities to protect public health and, in particular, provide access to medicines for all
3.18 Support research and development of vaccines and medicines for the communicable and non-communicable diseases that primarily affect developing countries, provide access to affordable essential medicines and vaccines, in accordance with the Doha Declaration which affirms the right of developing countries to use to the full the provisions in the TRIPS agreement regarding flexibilities to protect public health and, in particular, provide access to medicines for all
3.19 Support research and development of vaccines and medicines for the communicable and non-communicable diseases that primarily affect developing countries, provide access to affordable essential medicines and vaccines, in accordance with the Doha Declaration which affirms the right of developing countries to use to the full the provisions in the TRIPS agreement regarding flexibilities to protect public health and, in particular, provide access to medicines for all
3.20 Support research and development of vaccines and medicines for the communicable and non-communicable diseases that primarily affect developing countries, provide access to affordable essential medicines and vaccines, in accordance with the Doha Declaration which affirms the right of developing countries to use to the full the provisions in the TRIPS agreement regarding flexibilities to protect public health and, in particular, provide access to medicines for all
3.21 Increase substantially health financing and the recruitment, development and training and retention of the health workforce in developing countries, especially in LDCs and SIDS
3.22 Strengthen the capacity of all countries, particularly developing countries, for early warning, risk reduction, and management of national and global health risks

The 2-pagers do not reflect any GRI position but are recommendations by UN Global Compact and the WBCSD
Ensure inclusive and equitable quality education and promote life-long learning opportunities for all

The role of business
Education is a fundamental human right and is indispensable for the achievement of sustainable development. We are only able to empower girls, combat climate change, fight inequality and end extreme poverty if all stakeholders, including business, commit themselves to advancing the education goal. While education needs globally are immense, companies can leverage their resources and core competencies to support governments in delivering on their promise of education for all. Strong leadership by business can help unlock the necessary investments to ensure quality learning opportunities for all children and adults.

The business case to invest in education can range from improving brand leadership to developing the capacity of future employees and building a more diverse employee pipeline. Education can help address the mismatch between skills of the available workforce and job vacancies, which is a key problem in many markets. Business can make long-term strategic investments in education that will lead to a larger, more talented pool of future employees. Investing in education can be a source of innovation and facilitate access to new markets.

Education is often a local issue, which will require businesses to work within local education systems and in communities to determine the best utilization of resources. Business should apply best practices to engage responsibly in education, including promoting sustainable development topics in higher education, and support the public sector’s ability to provide inclusive and equitable quality learning opportunities for all.

Key business themes addressed by this SDG
- Education for sustainable development
- Availability of a skilled workforce
- Capacity Building
- Indirect Impact on Job Creation
- Youth Employment

Examples of key business actions and solutions
The below examples are non-exhaustive and some may be more relevant to certain industries than to others.
- Establish relationships with government entities and higher education institutions to improve education curricula to better align with business needs including responsible management.
- Create programs (e.g., internships, work-study programs, traineeships, etc.) that give students earlier access to the corporate environment.
- Provide employees with continuous opportunities to improve their (job) skills for their current and future employment.
- Develop cost-effective education products and services that eliminate barriers to access and improve the quality of learning (e.g., ICT solutions to improve the delivery of education, innovative measurement tools, etc.).
- Ensure learning environments are clean and safe for children by mitigating business-related environmental hazards, like pollution and limited water access.
Examples of key business indicators

- The Women’s Empowerment Principles: What is the business’ policy and provision of childcare facilities and how many employees, if any, use this facility?
- GRI G4 Construction and Real Estate Sector Disclosures, CRE8: Type and number of sustainability certification, rating and labeling schemes for new construction, management, occupation and redevelopment
- UN Global Compact-Oxfam Poverty Footprint, PF-4.1: i) Approximate proportion of workers (m/w) along the value chain who receive training per year. ii) Average number of hours (or days) of training(s) provided to workers (m/w). iii) Provide details on the type(s) of training(s) provided
- GRI G4 Sustainability Reporting Guidelines, G4-LA9: Average hours of training per year per employee by gender, and by employee category
- GRI G4 Sustainability Reporting Guidelines, G4-43: Report the measures taken to develop and enhance the highest governance body’s collective knowledge of economic, environmental and social topics

The complete overview of business indicators can be found at www.sdgcompass.org

Examples of key business tools

- Corporate Human Rights Benchmark (CHRB)
- Impact Reporting & Investment Standards (IRIS)
- UN Global Compact- Oxfam Poverty Footprint

The complete overview of business tools can be found at www.sdgcompass.org

The SDG targets

4.1 By 2030, ensure that all girls and boys complete free, equitable and quality primary and secondary education leading to relevant and effective learning outcomes
4.2 By 2030, ensure that all girls and boys have access to quality early childhood development, care and pre-primary education so that they are ready for primary education
4.3 By 2030, ensure equal access for all women and men to affordable quality technical, vocational and tertiary education, including university
4.4 By 2030, substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship
4.5 By 2030, eliminate gender disparities in education and ensure equal access to all levels of education and vocational training for the vulnerable, including persons with disabilities, indigenous peoples, and children in vulnerable situations
4.6 By 2030, ensure that all youth and a substantial proportion of adults, both men and men, achieve literacy and numeracy
4.7 By 2030, ensure all learners acquire knowledge and skills needed to promote sustainable development, including among others through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship, and appreciation of cultural diversity and of cultures contribution to sustainable development
4.a Build and upgrade education facilities that are child, disability and gender sensitive and provide safe, non-violent, inclusive and effective learning environments for all
4.b By 2020, substantially expand globally the number of scholarships for developing countries in particular least developed countries, small island developing States and African countries for enrolment in higher education, including vocational training, and communications technology, technical, engineering and scientific programs in developed countries and other developing countries
4.c By 2030, substantially increase the supply of qualified teachers, including through international cooperation for teacher training in developing countries, especially least developed countries, small island developing States

The 2-pagers do not reflect any GRI position but are recommendations by UN Global Compact and the WBCSD
Achieve gender equality and empower all women and girls

The role of business
Gender equality is a fundamental and inviolable human right and women’s and girls’ empowerment is essential to expand economic growth, promote social development and enhance business performance. The full incorporation of women’s capacities into labor forces would add percentage points to most national growth rates – double digits in many cases. Further, investing in women’s empowerment produces the double dividend of benefiting women and children, and is pivotal to the health and social development of families, communities and nations.

Empowering women and girls and achieving gender equality requires the concerted efforts of all stakeholders, including business. All companies have baseline responsibilities to respect human rights, including the rights of women and girls. Beyond these baseline responsibilities, companies also have the opportunity to support the empowerment of women and girls through core business, social investment, public policy engagement and partnerships. As the engine for 90 percent of jobs in developing countries, technological innovation, capital creation and investment, responsible business is critical to the advancement of women’s and girls’ empowerment around the world. With a growing business case, private sector leaders are increasingly developing and adapting policies and practices, and implementing cutting edge initiatives, to advance women’s empowerment within their workplaces, marketplaces and communities. The launch of the SDGs in September provides a tremendous opportunity for companies to further align their strategies and operations with global priorities by mainstreaming gender equality into all areas of corporate sustainability and systematically and strategically scaling up actions which support the development and livelihoods of women and girls.

Key business themes addressed by this SDG
- Equal remuneration for women and men
- Diversity and equal opportunity
- Access to sexual and reproductive health-care services
- Workplace violence and harassment
- Women in leadership
- Childcare services and benefits

Examples of key business actions and solutions
The below examples are non-exhaustive and some may be more relevant to certain industries than others.
- Assure sufficient participation of women – 30% or greater – in decision-making and governance at all levels and across all business areas.
- Pay equal remuneration, including benefits, for work of equal value and strive to pay a living wage to all women and men.
- Support access to child and dependent care by providing services, resources and information to both women and men.
- Establish a zero-tolerance policy towards all forms of violence at work, including verbal/ and/ or physical abuse and prevent sexual harassment.
- Expand business relationships with women-owned enterprises, including small businesses and women entrepreneurs.

Examples of key business indicators
- The Women’s Empowerment Principles - Reporting on Progress: What is the business’ policy on maternity, paternity and family leave length and entitlements and to what extent does this go above the statutory provisions in the regulatory regime where the business is operating? Do these policies apply throughout the operations in each country? Are sex-disaggregated statistics kept and tracked?
The 2-pagers do not reflect any GRI position but are recommendations by UN Global Compact and the WBCSD

- The Women’s Empowerment Principles- Reporting on Progress: Does the business have an explicit, well-publicized policy of zero tolerance towards gender-based violence and harassment? Is there a confidential complaint procedure?
- GRI G4 Sustainability Reporting Guidelines, G4-LA1: Total number and rates of new employee hires and employee turnover by age group, gender, and region
- GRI G4 Sustainability Reporting Guidelines, G4-LA12: Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity
- GRI G4 Sustainability Reporting Guidelines, G4-LA13: Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation
- GRI G4 Sustainability Reporting Guidelines, G4-DMA-b Guidance for Procurement Practices: Describe policies and practices used to promote economic inclusion when selecting suppliers. Forms of economic inclusion may include: suppliers owned by women; suppliers owned or staffed by members of vulnerable, marginalized or underrepresented social groups; and small and medium sized suppliers

The complete overview of business indicators can be found at www.sdgcompass.org

Examples of key business tools
- Corporate Human Rights Benchmark (CHRB)
- Gender Equality Principles self-assessment
- Impact Reporting & Investment Standards (IRIS)
- Social Hotspots Database/ Portal (SHDB)
- UN Global Compact: Oxfam Poverty Footprint
- Understand and Measuring Women’s Economic Empowerment

The complete overview of business tools can be found at www.sdgcompass.org

The SDG targets
5.1 End all forms of discrimination against all women and girls everywhere
5.2 Eliminate all forms of violence against all women and girls in public and private spheres, including trafficking and sexual and other types of exploitation
5.3 Eliminate all harmful practices, such as child, early and forced marriage and female genital mutilations
5.4 Recognize and value unpaid care and domestic work through the provision of public services, infrastructure and social protection policies, and the promotion of shared responsibility within the household and the family as nationally appropriate
5.5 Ensure women’s full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic, and public life
5.6 Ensure universal access to sexual and reproductive health and reproductive rights as agreed in accordance with the Program of Action of the ICPD and the Beijing Platform for Action and the outcome documents of their review conferences
5.a. Undertake reforms to give women equal rights to economic resources, as well as access to ownership and control over land and other forms of property, financial services, inheritance, and natural resources in accordance with national laws
5.b. Enhance the use of enabling technologies, in particular ICT, to promote women’s empowerment
5.c. Adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels
Ensure availability and sustainable management of water and sanitation for all

The role of business
Access to water and sanitation are basic human rights and are critical sustainable development challenges. These challenges will only worsen and the impacts on people will only increase as competing demands for clean fresh water (agriculture, households, energy generation, industrial use, ecosystems) are exacerbated by the effects of climate change putting more pressure on water quality and availability. These conditions will create increasing risk for businesses, governments, communities and the environment.

Business can contribute to the alleviation of these water challenges by adopting a water stewardship strategy that addresses the economic, environment, and social dimensions of water. By adopting stewardship, companies are able to make a positive contribution to improved water and sanitation management and governance that addresses their risks while contributing to sustainable development. This means adopting values and practices that aim to safeguard long-term availability of clean water and the provision of sanitation for all stakeholders in a watershed.

Key business themes addressed by this SDG
- Sustainable water withdrawals
- Improved water quality through effluent treatment
- Improved water efficiency through application of 5R principles: reduce, reuse, recover, recycle, replenish
- Equal, affordable, and safe, access to water access, sanitation, and hygiene for employees and communities
- Protection of water-related ecosystems and biodiversity

Examples of key business actions and solutions
The below examples are non-exhaustive and some may be more relevant to certain industries than to others.
- Prioritize water efficiency across operations by installing best practice technologies for water conservation, in particular in water scarce areas.
- Educating employees about the importance of water efficiency, including tying performance bonuses or operations-based incentives to efficient practices.
- Mitigating against water pollution with state-of-the-art wastewater treatment processes for effluent discharge.
- Development of innovative manufacturing processes such that substances with high water contamination potential are eliminated and substituted with materials that are easier to remove from water systems.
- Invest in water treatment so that municipal treatment facilities are not overburdened by industrial waste-water.
- Collect and treat agricultural run-off and use as fresh water source.
- Integrate gray water back into building operations, reducing the amount of potable water needed to flush toilets.
- Reduce the likelihood of groundwater contamination by treating and processing all waste with exceptional precaution, according to local and federal guidelines.
- Invest in clean-up when necessary, restoring sites to pre-spill quality levels.
- Educate consumers about appropriate water behaviors, explaining global water quality and scarcity issues, thus attempting to shift the negative implications of the use phase associated with many consumer products.
- Invest in water and sanitation projects or infrastructure in under-served regions.
- Ensure that all employees and their families have ample access to safe drinking water and adequate sanitation, and raise awareness about hygiene practices.
- Invest in clean-ups and restoration of water ecosystems to ensure sustainable water withdrawals.
- Prohibit the use of chemicals and materials that can be particularly detrimental to water quality if improperly disposed.
• Working with other groups such as governments, community groups, peer companies to improve local water governance or on water projects to address identified challenges.
• Ensure that the voices of women and girls, who are disproportionately impacted by inadequate WASH facilities, are included in water and sanitation management strategies.

Examples of key business indicators
• CEO Water Mandate’s Corporate Water Disclosure Guidelines: Average water intensity in water-stressed or water-scarce areas
• GRI G4 Sustainability Reporting Guidelines, G4-EN8: Total water withdrawal by source
• GRI G4 Sustainability Reporting Guidelines, G4-EN9: Water sources significantly affected by withdrawal of water
• GRI G4 Sustainability Reporting Guidelines, G4-EN10: Percentage and total volume of water recycled and reused
• GRI G4 Sustainability Reporting Guidelines, G4-EN22: Total water discharge by quality and destination
• GRI G4 Sustainability Reporting Guidelines, G4-EN26: Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the organization’s discharges of water and runoff
• WASH Pledge and Guiding Principles for Implementation, WH4.4: Number of employees receiving hygiene training and awareness raising

The complete overview of business indicators can be found at [www.sdgcompass.org](http://www.sdgcompass.org)

Examples of key business tools
• WBCSD Global Water Tool
• Water Footprint Network (WFN) Assessment Tool
• Water use assessment within LCA

The complete overview of business tools can be found at [www.sdgcompass.org](http://www.sdgcompass.org)

The SDG targets
6.1 By 2030, achieve universal and equitable access to safe and affordable drinking water for all
6.2 By 2030, achieve access to adequate and equitable sanitation and hygiene for all, and end open defecation, paying special attention to the needs of women and girls and those in vulnerable situations
6.3 By 2030, improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials, halving the proportion of untreated wastewater and substantially increasing recycling and safe reuse globally
6.4 By 2030, substantially increase water-use efficiency across all sectors and ensure sustainable withdrawals and supply of freshwater to address water scarcity, and substantially reduce the number of people suffering from water scarcity
6.5 By 2030, implement integrated water resources management at all levels, including through transboundary cooperation as appropriate
6.6 By 2020, protect and restore water-related ecosystems, including mountains, forests, wetlands, rivers, aquifers and lakes
6.a By 2030, expand international cooperation and capacity-building support to developing countries in water and sanitation related activities and programs, including water harvesting, desalination, water efficiency, wastewater treatment, recycling and reuse technologies
6.b Support and strengthen the participation of local communities in improving water and sanitation management

The 2-pagers do not reflect any GRI position but are recommendations by UN Global Compact and the WBCSD
Ensure access to affordable, reliable, sustainable, and modern energy for all

The role of business
Modern society depends on reliable and affordable energy services to function smoothly and to develop equitably. A well-established energy system supports all sectors from medicine and education to agriculture, infrastructure, communications and high-technology. Intensive development patterns have historically relied on inexpensive and energy-dense fossil fuels, which also happen to be the primary source of greenhouse gas emissions contributing to climate change. However, new, clean technologies are available that can reorient development along a more sustainable trajectory.

Business can accelerate the transition to an affordable, reliable and sustainable energy system by investing in renewable energy resources, prioritizing energy efficient practices, and adopting clean energy technologies and infrastructure. Also, with investment in R&D, businesses can innovate and pioneer new technologies that change the status quo of the global energy system, becoming the center of climate change solutions.

Key business themes addressed by this SDG
- Electricity access
- Electricity availability and reliability
- Renewable energy
- Energy efficiency
- Infrastructure investments
- Environmental investments

Examples of key business actions and solutions
The below examples are non-exhaustive and some may be more relevant to certain industries than to others.
- Ensure that all employees and their families have access to a reliable and affordable source of energy by investing in local infrastructure to establish accessible energy services.
- Commit to sourcing 100% of operational electricity needs from renewable sources.
- Reduce the internal demand for transport by prioritizing telecommunications and incentivize less energy intensive modes such as train travel over auto and air travel.
- Invest in R&D related to sustainable energy services, bringing new technologies to the market quickly.
- Integrate renewable energy into employee benefits packages, subsidizing the capital expenditures associated with residential solar or electric vehicle investments.
- As women typically drive much of the energy consumption at the household level, companies have an opportunity to invest and train women to become renewable energy entrepreneurs.
- Prioritize energy efficiency across operations through tools such as the use of an internal carbon price and science-based target setting to reduce overall demand for energy.
Examples of key business indicators

- GRI G4 Electric Utilities Sector Disclosures, EU10: Planned capacity against project electricity demand over the long term, broken down by energy source and regulatory regime
- GRI G4 Electric Utilities Sector Disclosures, EU26: Percentage of population unserved in licensed distribution or service areas
- CDP’s Climate Change Information Request, CC11.2: How much fuel, electricity, heat, steam and cooling in MWh your organization has purchased and consumed during the reporting year
- GRI G4 Sustainability Reporting Guidelines, G4-EN3: Energy consumption within the organization
- GRI G4 Sustainability Reporting Guidelines, G4-EN4: Energy consumption outside of the organization

*The complete overview of business indicators can be found at [www.sdgcompass.org](http://www.sdgcompass.org)*

Examples of key business tools

- Impact Reporting & Investment Standards (IRIS)
- ISO14000 Series

*The complete overview of business tools can be found at [www.sdgcompass.org](http://www.sdgcompass.org)*

The SDG targets

7.1 By 2030, ensure universal access to affordable, reliable, and modern energy services
7.2 Increase substantially the share of renewable energy in the global energy mix by 2030
7.3 Double the global rate of improvement in energy efficiency by 2030
7.a By 2030, enhance international cooperation to facilitate access to clean energy research and technologies, including renewable energy, energy efficiency, and advanced and cleaner fossil fuel technologies, and promote investment in energy infrastructure and clean energy technologies
7.b By 2030, expand infrastructure and upgrade technology for supplying modern and sustainable energy services for all in developing countries, particularly LDCs and SIDS

*The 2-pagers do not reflect any GRI position but are recommendations by UN Global Compact and the WBCSD*
The role of business
Roughly half the world’s population still lives on the equivalent of about US$2 a day. And in too many places, having a job doesn’t guarantee the ability to escape from poverty. Substandard working conditions are often related to poverty, inequality and discrimination. In many contexts, certain groups – such as workers with disabilities, women workers, youth, and migrants, among others – face particular obstacles in accessing decent work and may be especially vulnerable to abuses.

- Employment growth since 2008 has averaged only 0.1% annually, compared with 0.9% between 2000 and 2007
- Over 60 per cent of all workers lack any kind of employment contract
- Fewer than 45 per cent of wage and salaried workers are employed on a full-time, permanent basis, and even that share is declining.
- By 2019, more than 212 million people will be out of work, up from the current 201 million
- 600 million new jobs need to be created by 2030, just to keep pace with the growth of the working age population

Businesses are engines for job creation and economic growth and foster economic activity through their value chain. Decent work opportunities are good for business and society. Companies that uphold labor standards across their own operations and value chains face lower risk of reputational damage and legal liability. Instituting non-discriminatory practices and embracing diversity and inclusion will also lead to greater access to skilled, productive talent.

Key business themes addressed by this SDG
- Employment
- Economic inclusion
- Non-discrimination
- Capacity Building
- Availability of a skilled workforce
- Elimination of forced or compulsory labor

Examples of key business actions and solutions
The below examples are non-exhaustive and some may be more relevant to certain industries than to others.
- Offer apprenticeship opportunities.
- Foster entrepreneurial culture and invest in or mentor young entrepreneurs.
- Initiate skills development programs moving down company supply chains.
- Put in place mechanisms to identify child labor and forced labor throughout global supply chains, and implement remediation when abuses are discovered.
- Install a firm policy against unfair hiring and recruitment practices, particularly of vulnerable groups such as migrant workers.
Examples of key business indicators

- GRI G4 Sustainability Reporting Guidelines, G4-11: Report the percentage of total employees covered by collective bargaining agreements.
- GRI G4 Sustainability Reporting Guidelines, G4-LA2: Benefits provided to full-time employees that are not provided to temporary or part-time employees, by significant locations of operation.
- GRI G4 Sustainability Reporting Guidelines, G4-LA9: Average hours of training per year per employee by gender, and by employee category.
- UN Global Compact - Oxfam Poverty Footprint, PF-3.2: Average working hours per week, including overtime.
- Women’s World Banking Gender Performance Indicators.

The complete overview of business indicators can be found at [www.sdgcompass.org](http://www.sdgcompass.org).

Examples of key business tools

- WBCSD Measuring Socio-Economic Impact
- Corporate Human Rights Benchmark (CHRB)
- Human Rights Compliance Assessment (HRCA)
- UN Global Compact - Oxfam Poverty Footprint

The complete overview of business tools can be found at [www.sdgcompass.org](http://www.sdgcompass.org).

The SDG targets

8.1 Sustain per capita economic growth in accordance with national circumstances, and in particular at least 7% per annum GDP growth in the least-developed countries.
8.2 Achieve higher levels of productivity of economies through diversification, technological upgrading and innovation, including through a focus on high value added and labor-intensive sectors.
8.3 Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage formalization and growth of micro-, small- and medium-sized enterprises including through access to financial services.
8.4 Improve progressively through 2030 global resource efficiency in consumption and production, and endeavor to decouple economic growth from environmental degradation in accordance with the 10-year framework of programs on sustainable consumption and production with developed countries taking the lead.
8.5 By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value.
8.6 By 2020, substantially reduce the proportion of youth not in employment, education or training.
8.7 Take immediate and effective measures to secure the prohibition and elimination of the worst forms of child labor, eradicate forced labor, and by 2025 end child labor in all its forms including recruitment and use of child soldiers.
8.8 Protect labor rights and promote safe and secure working environments of all workers, including migrant workers, particularly women migrants, and those in precarious employment.
8.9 By 2030, devise and implement policies to promote sustainable tourism which creates jobs, promotes local culture and products.
8.10 Strengthen the capacity of domestic financial institutions to encourage and to expand access to banking, insurance and financial services for all.
8.a. Increase Aid for Trade support for developing countries, particularly LDCs, including through the Enhanced Integrated Framework for LDCs.
8.b. By 2020, develop and operationalize a global strategy for youth employment and implement the ILO Global Jobs Pact.
The role of business
Aging, degraded or non-existent infrastructure makes conducting good business challenging. Business relies on materials, resources, labor and service support from all corners of the world and the ability to access them efficiently is key to establishing new markets. Computing and technology-based skills are of significant value to most businesses today, and consumers of common goods and services live on every continent. However, basic infrastructure supporting technologies, communications, transportation, and sanitation that business relies on is not universally available, hindering economic growth and societal progress.

This presents an opportunity for business. By committing to sustainable industrialization and promoting innovation across company operations, businesses can contribute to development efforts in the regions in which they operate through upgrading local infrastructure, investing in resilient energy and communications technologies, and making these technologies available to all people, including marginalized groups, who might not have access otherwise. Global companies can also promote inclusive infrastructure development by bringing valuable financial services and employment opportunities to smaller and/or minority-owned businesses.

Key business themes addressed by this SDG
- Infrastructure investments
- Access to financial services
- Environmental investments
- Research and development
- Technological legacies

Examples of key business actions and solutions
The below examples are non-exhaustive and some may be more relevant to certain industries than to others.
- Invest in new, resilient infrastructure in developing countries or retrofit existing infrastructure to make it more sustainable.
- Expand the geographic reach of research and development facilities, bringing R&D capabilities to developing countries.
- Promote innovation by giving all stakeholders the opportunity to offer creative solutions to sustainability challenges. Further scope out the good ideas and offer awards to the best.
- Consult and engage a wide range of stakeholders, including minority groups, to ensure that infrastructure development benefits and creates opportunities for all.
- Establish standards and promote regulation that ensure company projects and initiatives are sustainably managed.
- Collaborate with NGOs and the public sector to help promote sustainable growth within developing countries.
Examples of key business indicators
- Access to Medicine Index, F.III.2: Is there evidence that the company participants in local partnerships with public sector research institutes or universities in the Index countries with the aim of increasing local capacity for health research (including clinical trials capacity and product development)
- GRI G4 Sustainability Reporting Guidelines, G4-EC7: Development and impact of infrastructure investments and services supported
- GRI G4 Financial Services Sector Disclosures, FS7: Monetary value of products and services designed to deliver a specific social benefit for each business line broken down by purpose
- GRI G4 Electric Utilities Sector Disclosures, former EU8: Research and development activity and expenditure aimed at providing reliable electricity and promoting sustainable development

The complete overview of business indicators can be found at www.sdgcompass.org

Examples of key business tools
- Impact Reporting & Investment Standards (IRIS)

The complete overview of business tools can be found at www.sdgcompass.org

The SDG targets
9.1 Develop quality, reliable, sustainable and resilient infrastructure, including regional and trans-border infrastructure, to support economic development and human well-being, with a focus on affordable and equitable access for all
9.2 Promote inclusive and sustainable industrialization, and by 2030 raise significantly industry’s share of employment and GDP in line with national circumstances, and double its share in LDCs
9.3 Increase the access of small-scale industrial and other enterprises, particularly in developing countries, to financial services including affordable credit and their integration into value chains and markets
9.4 By 2030, upgrade infrastructure and retrofit industries to make them sustainable, with increased resource use efficiency and greater adoption of clean and environmentally sound technologies and industrial processes, all countries taking action in accordance with their respective capabilities
9.5 Enhance scientific research, upgrade the technological capabilities of industrial sectors in all countries, particularly developing countries, including by 2030 encouraging innovation and increasing the number of R&D workers per one million people by x% and public and private R&D spending
9.a Facilitate sustainable and resilient infrastructure development in developing countries through enhanced financial, technological and technical support to African countries, LDCs, LLDCs and SIDS
9.b Support domestic technology development, research and innovation in developing countries including by ensuring a conducive policy environment for inter alia industrial diversification and value addition to commodities
9.c Significantly increase access to ICT and strive to provide universal and affordable access to internet in LDCs by 2020
Reduce inequality within and among countries

The role of business

Inequalities in income and wealth are severe and have been widening globally. The richest 1% of the world’s population now control up to 40% of global assets, while the poorest half owns just one per cent. Income equality between countries is higher than that within a large majority of countries, such that individual incomes are still largely associated with a person’s citizenship and location. Wide and often mutually reinforcing disparities are also evident within countries, including disparity in terms of: rural/urban disparities, household wealth, gender, ethnic minorities and indigenous people, migrant status, and disability.

Businesses are engines for economic growth, having the potential to create jobs, foster economic activity through their value chain, and contribute tax revenues for public services and infrastructure. However, business can also exacerbate inequality, and its structural drivers, including by being complicit in perpetuating biases and discrimination. All businesses have the responsibility to respect human rights. This includes adopting and implementing policies on respect for human rights including worker’s rights (collective bargaining, decent work conditions, etc.). In supply chains, one area to pay particular attention to is when third parties, such as recruitment agencies, are used to source labor. Such activity may place migrant workers at risk of exploitation such as forced labor and human trafficking, including where recruitment fees are charged to workers and where identity documents are retained. Thus, in addition to addressing their own impacts, businesses should use leverage to try to address adverse impacts with which they may be involved through third parties such as suppliers. Such leverage can also be used to encourage changes in policies and practices that may exclude workers based on factors such as age, gender, religious beliefs, national origin, or ethnicity.

Companies should engage governments in a transparent and accountable way, and disclose payments to governments. Whether through public policy dialogue or tax revenue, relationships between companies and governments are increasingly recognized as having a significant impact on human rights, which may exacerbate or improve inequality outcomes.

In addition to avoiding contributing to inequality, companies can also have a positive impact on addressing inequality through inclusive business models that provide empowerment for marginalized groups in the workplace, marketplace and community.

Key business themes addressed by this SDG

- Availability of products and services for those on low incomes
- Access to financial services
- Equal remuneration for women and men
- Capacity Building
- Diversity and equal opportunity
- Economic inclusion

Examples of key business actions and solutions

The below examples are non-exhaustive and some may be more relevant to certain industries than to others.

- Develop products and services tailored for poor customers (e.g. mobile based money transfer services for unbanked consumers).
- Improve access to basic goods and services for people living in poverty (e.g. through core business, policy dialogue, social investment).
- Recruit, train and employ local community members, including those living in poverty, and integrate them in your value chain (as producers, suppliers, distributors, vendors).
- Invest in business-driven poverty eradication activities (e.g. develop living wage policy).
- Partner with civil society networks to provide education and entrepreneurial skills training.
Examples of key business indicators

- UN Global Compact-Oxfam Poverty Footprint, PF- 20.10: Does the Company system have policies/programs promoting equal opportunities (regardless of gender and other diversities) that explicitly extends to the entire value chain?
- GRI G4 Sustainability Reporting Guidelines, G4-LA13: Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation
- GRI G4 Sustainability Reporting Guidelines, G4-EC8: Significant indirect economic impacts, including the extent of impacts
- GRI G4 Sustainability Reporting Guidelines, G4-LA13: Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation
- Women’s World Banking Gender Performance Indicators: Percent of women clients accessing two or more distinct types of voluntary financial products

The complete overview of business indicators can be found at www.sdgcompass.org

Examples of key business tools

- UN Global Compact-Oxfam Poverty Footprint Tool
- Progress out of Poverty Index
- Corporate Human Rights Benchmark (CHRB)

The complete overview of business tools can be found at www.sdgcompass.org

The SDG targets

10.1 By 2030, progressively achieve and sustain income growth of the bottom 40% of the population at a rate higher than the national average.
10.2 By 2030, empower and promote the social, economic and political inclusion of all irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status.
10.3 Ensure equal opportunity and reduce inequalities of outcome, including through eliminating discriminatory laws, policies and practices and promoting appropriate legislation, policies and actions in this regard.
10.4 Adopt policies especially fiscal, wage, and social protection policies and progressively achieve greater equality.
10.5 Improve regulation and monitoring of global financial markets and institutions and strengthen implementation of such regulations.
10.6 Ensure enhanced representation and voice of developing countries in decision making in global international economic and financial institutions in order to deliver more effective, credible, accountable and legitimate institutions.
10.7 Facilitate orderly, safe, regular and responsible migration and mobility of people, including through implementation of planned and well-managed migration policies.
10.a. Implement the principle of special and differential treatment for developing countries, in particular least developed countries, in accordance with WTO agreements.
10.b. Encourage ODA and financial flows, including foreign direct investment, to states where the need is greatest, in particular LDCs, African countries, SIDS, and LLDCs, in accordance with their national plans and programs.
10.c. By 2030, reduce to less than 3% the transaction costs of migrant remittances and eliminate remittance corridors with costs higher than 5%.
The role of business

By 2050, 70% of the world’s population will live in cities, making cities critical in achieving a sustainable future for the world. Businesses, together with Governments at various levels, and civil society organizations and citizens are collectively engaged in pursuing ambitious objectives to make cities more competitive, safe, resource-efficient, resilient and inclusive. Key areas of need in achieving progress on Goal 11 are: 1) identifying and agreeing the most sustainable ways to achieve the targets—what activities should be ceased and which ones accelerated; 2) building appropriate capacity and skills across these stakeholder groups to deliver; 3) attracting/securing finance, innovative designs and delivery models and projects for integrated city infrastructure—including buildings, energy, mobility, telecommunications, water, sanitation and waste management services; and; 4) ensuring practical processes for multi-stakeholder engagement in all stages of urban development that build consensus, inclusion, resilience and sustainability.

Businesses can help cities navigate these challenges and turn a high-level vision into practical and implementable action plans. Business can play a vital role not only in providing specific infrastructure, technology, services and financing solutions, but also in contributing to the strategy that will support the overall optimization of urban systems to create inclusive, safe, sustainable and disaster resilient cities. Cities seeking to realize their sustainability objectives can benefit from engaging with business early in the planning and strategy development process, leveraging the capability of business to identify innovative and cost-effective solutions to complex, cross-cutting urban sustainability challenges.

Key business themes addressed by this SDG

- Access to affordable housing
- Infrastructure investments
- Sustainable transportation
- Access to public spaces
- Sustainable buildings

Examples of key business actions and solutions

The below examples are non-exhaustive and some may be more relevant to certain industries than to others.

- Jointly develop and/or participate in a sustainable community that brings together relevant stakeholders through a common and neutral platform to jointly analyze, discuss and act on urban functionality, resilience and sustainable development.
- Use technological expertise to help build capacity of building owners to deliver solutions to improve energy efficiency in buildings and enable sound building management practices using good data about a building’s performance.
- Collaborate with cities and governments to find solutions to future mobility needs that minimize environmental impact while making transportation safer and more affordable for all.
- Reform private sector finance investment strategies to support integrated and sustainable urban development like sustainable urban transport, low-carbon buildings, and resilient infrastructure.
- Invest in safe and sustainable infrastructure in the community and or city of operation, including lighting, transportation, alarm systems etc.
Examples of key business indicators

- GRI G4 Sustainability Reporting Guidelines, G4-EC7: Development and impact of infrastructure investments and services supported
- GRI G4 Event Organizers Sector Disclosures, EO2: Modes of transport taken by attendees as a percentage of total transportation, and initiatives to encourage the use of sustainable transport options
- GRI G4 Airport Operators Sector Disclosures, AO7: Number and percentage change of people residing in areas affected by noise
- GRI G4 Oil and Gas Sector Disclosures, OG12: Operations where involuntary resettlement took place, the number of households resettled in each and how their livelihoods were affected in the process
- GRI G4 Construction and Real Estate Sector Disclosures, CRE8: Type and number of sustainability certification, rating and labeling schemes for new construction, management, occupation and redevelopment

The complete overview of business indicators can be found at www.sdgcompass.org

Examples of key business tools

- Impact Reporting & Investment Standards (IRIS)
- Corporate Human Rights Benchmark (CHRB)

The complete overview of business tools can be found at www.sdgcompass.org

The SDG targets

11.1 By 2030, ensure access for all to adequate, safe and affordable housing and basic services, and upgrade slums
11.2 By 2030, provide access to safe, affordable, accessible and sustainable transport systems for all, improving road safety, notably by expanding public transport, with special attention to the needs of those in vulnerable situations, women, children, persons with disabilities and older persons
11.3 By 2030 enhance inclusive and sustainable urbanization and capacities for participatory, integrated and sustainable human settlement planning and management in all countries
11.4 Strengthen efforts to protect and safeguard the world’s cultural and natural heritage
11.5 By 2030, significantly reduce the number of deaths and the number of affected people and decrease by y% the economic losses relative to GDP caused by disasters, including water-related disasters, with the focus on protecting the poor and people in vulnerable situations
11.6 By 2030, reduce the adverse per capita environmental impact of cities, including by paying special attention to air quality, municipal and other waste management
11.7 By 2030, provide universal access to safe, inclusive and accessible, green and public spaces, particularly for women and children, older persons and persons with disabilities
11.a Support positive economic, social and environmental links between urban, peri-urban and rural areas by strengthening national and regional development planning
11.b By 2020, increase by x% the number of cities and human settlements adopting and implementing integrated policies and plans towards inclusion, resource efficiency, mitigation and adaptation to climate change, resilience to disasters, develop and implement in line with the forthcoming Hyogo Framework holistic disaster risk management at all levels
11.c Support least developed countries, including through financial and technical assistance, for sustainable and resilient buildings utilizing local materials

The 2-pagers do not reflect any GRI position but are recommendations by UN Global Compact and the WBCSD
The role of business
More people globally are expected to join the middle class over the next two decades. These socioeconomic and demographic changes are good for individual prosperity but will increase demand for already constrained natural resources. Societies need to find just and equitable ways to meet individual needs and aspirations within the ecological limits of the planet. Sustainable practices in the production phase of products and services will not provide sufficient responses to meet science-based emissions reduction targets, natural resource constraints or the growing demand for basic needs such as food, water and sanitation, and access to energy. Furthermore, demand for materials will likely outpace efficiency gains in supply chains as well as overwhelm already stretched ecosystem services. Consumption patterns need to be made sustainable, particularly lifestyles in industrialized societies, and reduce their ecological footprint to allow for the regeneration of natural resources on which human life and biodiversity depend.

It is in the interest of business to find new solutions that enable sustainable consumption and production patterns. A better understanding of environmental and social impacts of products and services is needed, both of product life cycles and how these are affected by use within lifestyles. Identifying “hot spots” within the value chain where interventions have the greatest potential to improve the environmental and social impact of the system as a whole is a crucial first step. Business can use its innovative power to then design appropriate solutions that can both enable and inspire individuals to lead more sustainable lifestyles, reducing impacts and improving well-being.

Key business themes addressed by this SDG
- Sustainable sourcing
- Resource efficiency of products and services
- Materials recycling
- Procurement practices
- Product and service information and labeling

Examples of key business actions and solutions
The below examples are non-exhaustive and some may be more relevant to certain industries than to others.
- Implement product portfolio analysis tools to understand environmental and social footprint of products within lifestyles as well as production. Innovation must align products and applications to appropriately address sustainability megatrends.
- Develop innovative business models such as moving from selling products to selling services, to retain ownership of the products and help close the materials loop.
- Enable sustainable consumption by developing innovative solutions can reduce energy need in usage and educate consumers about these benefits.
- Reduce manufacturing impacts by substituting virgin raw materials in products with post-consumer materials through recycling and upcycling.
- Apply modular design, so products’ constituent parts will be easily separated and either re-used without further processing, or easily recycled near the point of disposal.
- Significantly reduce waste and ensure that any unavoidable waste is utilized to the fullest degree (e.g. organic waste as fuel or fertilizer).
Examples of key business indicators

- CDP’s Water Questionnaire, W1.2c: Water consumption: for the reporting year, please provide total water consumption data, across your operations
- CEO Water Mandate’s Corporate Water Disclosure Guidelines: Water performance in the value chain
- GRI G4 Sustainability Reporting Guidelines, G4-EN2: Percentage of materials used that are recycled input materials
- GRI G4 Sustainability Reporting Guidelines, G4-EN27: Extent of impact mitigation of environmental impacts of products and services
- GRI G4 Sustainability Reporting Guidelines, G4-EN28: Percentage of products sold and their packaging materials that are reclaimed by category

The complete overview of business indicators can be found at www.sdgcompass.org

Examples of key business tools

- Think.Eat.Save Guidance version 1.0
- Impact Reporting & Investment Standards (IRIS)
- Global Protocol on Packaging Sustainability 2.0
- Food Loss and Waste Protocol
- Eco-Synergy
- Corporate Ecosystem Services Review

The complete overview of business tools can be found at www.sdgcompass.org

The SDG targets

12.1 Implement the 10-Year Framework of Programs on sustainable consumption and production (10YFP), all countries taking action, with developed countries taking the lead, taking into account the development and capabilities of developing countries
12.2 By 2030, achieve sustainable management and efficient use of natural resources
12.3 By 2030, halve per capita global food waste at the retail and consumer level, and reduce food losses along production and supply chains including post-harvest losses
12.4 By 2020, achieve environmentally sound management of chemicals and all wastes throughout their life cycle in accordance with agreed international frameworks and significantly reduce their release to air, water and soil to minimize their adverse impacts on human health and the environment
12.5 By 2030, substantially reduce waste generation through prevention, reduction, recycling, and reuse
12.6 Encourage companies, especially large and trans-national companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle
12.7 Promote public procurement practices that are sustainable in accordance with national policies and priorities
12.8 By 2030, ensure that people everywhere have the relevant information and awareness for sustainable development and lifestyles in harmony with nature
12.a Support developing countries to strengthen their scientific and technological capacities to move towards more sustainable patterns of consumption and production
12.b Develop and implement tools to monitor sustainable development impacts for sustainable tourism which creates jobs, promotes local culture and products
12.c Rationalize inefficient fossil fuel subsidies that encourage wasteful consumption by removing market distortions, in accordance with national circumstances, including by restructuring taxation and phasing out those harmful subsidies, where they exist, to reflect their environmental impacts, taking fully into account the specific needs and conditions of developing countries and minimizing the possible adverse impacts on their development in a manner that protects the poor and the affected communities
Take urgent action to combat climate change and its impacts

The role of business

Climate change is caused by anthropogenic emissions of CO2 and other greenhouse gases. Climate change impacts natural and human systems globally through the increase globally averaged surface temperature, extreme weather events, changing precipitation patterns, rising sea levels and ocean acidification. These risks will ultimately impact people’s livelihoods, particularly marginalized groups such as women, children, and the elderly, as resources, food and water become more scarce. Those effects impact the other SDGs and often make it more difficult to achieve them. To achieve the UNFCCC goal of limiting global temperature rise to well below 2°C above pre-industrial levels and to pursue efforts to limit the temperature increase to 1.5°C above pre-industrial levels, the world must transform its energy, industry, transport, food, agriculture and forestry systems to ensure that cumulative net emissions do not exceed one trillion tonnes of cumulative carbon, which implies global net zero emissions by the second half of the century.

Simultaneously the world needs to anticipate, adapt and become resilient to the current and expected future impacts of climate change.

Companies can contribute to this SDG by decarbonizing their operations and supply chains through continuously improving energy efficiency, reducing the carbon footprint of their products, services and processes, and setting ambitious emissions reductions targets in line with climate science, as well as scaling up investment in the development of innovative low-carbon products and services. In addition, companies should build resilience in their operations, supply chains and the communities in which they operate.

Key business themes addressed by this SDG

- Energy efficiency
- Environmental investments
- GHG emissions
- Risks and opportunities due to climate change

Examples of key business actions and solutions

The below examples are non-exhaustive and some may be more relevant to certain industries than to others.

- Source all electricity the company consumes at its facilities from renewable sources – such as wind, solar or hydro – or install renewable energy generation capacity on-site.
- Retrofit the lighting systems of the company’s facilities to energy efficient LED lighting.
- Increase investment in innovation to improve the efficiency of the company’s product portfolio, thereby enabling customers to reduce their GHG emissions.
- Invest in CCS (carbon capture & storage) technology to capture emissions produced from the use of fossil fuels in electricity generation and industrial processes, preventing the carbon dioxide from entering the atmosphere.
- Reduce GHG emission from transport operations with abatement levers such as reducing the carbon footprint through greater fuel efficiency, local sourcing, modal shift to lower carbon modalities (e.g. air to sea freight), modular transport, improving container utilization, warehouse optimization, etc.
- Understand climate risk and build resilience into the company’s assets and supply chain.
- Expand sustainable forest management through responsible sourcing practices and product substitution.
Examples of key business indicators
- GRI G4 Sustainability Reporting Guidelines, G4-EN15: Director greenhouse gas (GHG) emissions (Scope 1)
- GRI G4 Sustainability Reporting Guidelines, G4-EN16: Energy indirect greenhouse gas (GHG) emissions (Scope 2)
- GRI G4 Sustainability Reporting Guidelines, G4-EN17: Other indirect greenhouse gas (GHG) emissions (Scope 3)
- UN Global Compact- Oxfam Poverty Footprint, PF- 17.13: Engagement in initiatives that promote resilient practices and/or upgrade value chain procedures in order to address climate change

The complete overview of business indicators can be found at www.sdgcompass.org

Examples of key business tools
- The Greenhouse Gas Protocol
- Impact Reporting & Investment Standards (IRIS)
- Building a Resilient in Power Sector

The complete overview of business tools can be found at www.sdgcompass.org

The SDG targets
13.1 Strengthen resilience and adaptive capacity to climate related hazards and natural disasters in all countries
13.2 Integrate climate change measures into national policies, strategies, and planning
13.3 Improve education, awareness raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction, and early warning
13.a Implement the commitment undertaken by developed country Parties to the UNFCCC to a goal of mobilizing jointly USD100 billion annually by 2020 from all sources to address the needs of developing countries in the context of meaningful mitigation actions and transparency on implementation and fully operationalize the Green Climate Fund through its capitalization as soon as possible
13.b Promote mechanisms for raising capacities for effective climate change-related planning and management, in LDCs, including focusing on women, youth, local and marginalized communities

The 2-pagers do not reflect any GRI position but are recommendations by UN Global Compact and the WBCSD
Conserve and sustainably use the oceans, seas and marine resources for sustainable development

The role of business
Oceans face the threats of marine and nutrient pollution, resource depletion and climate change, all of which are caused primarily by human actions. These threats place further pressure on environmental systems, like biodiversity and natural infrastructure, while creating global socio-economic problems, including health, safety and financial risks. In order to combat these issues and promote ocean sustainability, innovative solutions that prevent and mitigate detrimental impacts to marine environments are essential. World leaders must also work to protect marine species and support the people who depend on oceans, whether it be for employment, resources, or leisure.

Businesses have a role to play in the area of ocean management as their practices and operations can greatly affect marine life and resources as well as generate waste and pollution. Beyond those industries that directly depend on marine ecosystem services and its biodiversity (e.g. aquaculture, food and beverage, tourism and hospitality, extractives and energy), all businesses share some responsibility for the conservation and sustainable use of ocean and marine resources.

At the same time, oceans greatly contribute to the global economy. As estimated recently by the World Wildlife Fund, the total value of the oceans as an asset is at least 24 trillion USD, which includes direct outputs such as fishing, services such as tourism, trade and transport, as well as other ecosystem services such as carbon sequestering.

Key business themes addressed by this SDG
- Marine biodiversity
- Ocean acidification
- Environmental investments
- Spills
- Sustainable sourcing
- Water discharge to oceans

Examples of key business actions and solutions
The below examples are non-exhaustive and some may be more relevant to certain industries than to others.
- Track the life cycle of products and materials in order to understand how they are disposed and which products could likely find their way into marine environments.
- Record and disclose information on the chemical and material usage within products, packaging, and processing systems to facilitate closing the loop.
- Improve resource efficiency by altering the design, manufacture, or use of products and packaging to reduce the amount of waste that could potentially enter the environment.
- Improve resource efficiency by generating value from waste.
- Replace, limit or prohibit the use of certain chemicals, additives, or materials that could prevent closing the loop or lead to nutrient pollution or chemical and physical hazards if they happen to reach marine ecosystems.
- Prevent waste mismanagement or littering that could pollute the marine environment.
- Raise consumer awareness on effective ways to properly dispose of their waste to discourage littering and promote responsible behavior.
- Prohibit practices that put marine species and resources at further risk of harm, exploitation or depletion.
- Contribute to the development of waste management technologies that minimize the use of clean water.
- Utilize a value-chain approach to create connections between the design, packaging, marketing and recycling of materials with the goals of reducing their environmental impact at the end of their lifecycle.
Examples of key business indicators

- GRI G4 Sustainability Reporting Guidelines, G4-EN22: Total water discharge by quality and destination
- GRI G4 Sustainability Reporting Guidelines, G4-EN26: Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the organization's discharge of water and runoff
- GRI G4 Mining and Metals Sector Disclosures, MM1: Amount of land (owned or leased, and managed for production activities or extractive use distributed or rehabilitated)
- GRI G4 Electric Utilities Sector Disclosures, EU13: Biodiversity of offset habitats compared to the biodiversity of affected areas
- CDP’s Climate Change Information Request, CC3.3a: Total number of projects at each stage of development, and for those in the implementation stages, the estimated CO2e savings
- CDP’s Water Questionnaire, W1.2b: Water discharges for the reporting year, total water discharge data by destination, across your operations

The complete overview of business indicators can be found at www.sdgcompass.org

Examples of key business tools

- Integrated Biodiversity Assessment Tool (IBAT for Business)
- Impact Reporting & Investment Standards (IRIS)

The complete overview of business tools can be found at www.sdgcompass.org

The SDG targets

14.1 By 2025, prevent and significantly reduce marine pollution of all kinds, particularly from land-based activities, including marine debris and nutrient pollution
14.2 By 2020, sustainably manage and protect marine and coastal ecosystems to avoid significant adverse impacts, including by strengthening their resilience, and take action for their restoration, to achieve healthy and productive oceans
14.3 Minimize and address the impacts of ocean acidification, including through enhanced scientific cooperation at all levels
14.4 By 2020, effectively regulate harvesting, and end overfishing, illegal, unreported and unregulated (IUU) fishing and destructive fishing practices and implement science-based management plans, to restore fish stocks in the shortest time feasible at least to levels that can produce maximum sustainable yield as determined by their biological characteristics
14.5 By 2020, conserve at least 10 per cent of coastal and marine areas, consistent with national and international law and based on best available scientific information
14.6 By 2020, prohibit certain forms of fisheries subsidies which contribute to overcapacity and overfishing, and eliminate subsidies that contribute to IUU fishing, and refrain from introducing new such subsidies, recognizing that appropriate and effective special and differential treatment for developing and least developed countries should be an integral part of the WTO fisheries subsidies negotiation
14.7 By 2030, increase the economic benefits to SIDS and LDCs from the sustainable use of marine resources, including through sustainable management of fisheries, aquaculture and tourism
14.a Increase scientific knowledge, develop research capacities and transfer marine technology taking into account the Intergovernmental Oceanographic Commission Criteria and Guidelines on the Transfer of Marine Technology, in order to improve ocean health and to enhance the contribution of marine biodiversity to the development of developing countries, in particular SIDS and LDCs
14.b Provide access of small-scale artisanal fishers to marine resources and markets
14.c Ensure the full implementation of international law, as reflected in UNCLOS for states parties to it, including, where applicable, existing regional and international regimes for the conservation and sustainable use of oceans and their resources by their parties
The 2-pagers do not reflect any GRI position but are recommendations by UN Global Compact and the WBCSD

Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss

The role of business
Business and ecosystems are linked. Companies affect ecosystems because they rely on the provisioning services (e.g. freshwater, fiber, food) and regulatory services (e.g. climate regulation, flood control, water purification) ecosystems provide.

60% of the world’s ecosystem services have been degraded over the past 50 years and we continue devaluing our natural resources at an alarming rate. Estimates indicate that 2-5 trillion USD of ecosystem services are lost each year from deforestation alone. While many of the effects are felt locally first, the long-term consequences are global and the scale is highly relevant to business, presenting risks and opportunities.

To retain the integrity and vitality of natural resources today and for future generations and to ensure long-term socio-economic growth and prosperity, sustainable management of land is key. Business can directly contribute to this SDG by measuring, managing and mitigating its impact and dependence on land and ecosystems. Companies can implement strategies to incentivize sustainable land use, responsible forest management and environmental stewardship. To secure supply of natural resources and raw material in the future, companies will also have to increase efforts to restore degraded land. By scaling up research and development in innovation, investing in natural infrastructure and implementing responsible sourcing policies, companies play an integral part in preserving and restoring vital ecosystems, promoting the sustainable use of land and forests, while retaining consumer confidence in their product offerings.

Key business themes addressed by this SDG
- Deforestation and forest degradation
- Genetic diversity of farms and domesticated animals
- Land remediation
- Landscapes forest management and fiber sourcing
- Mountain ecosystems
- Natural habit degradation
- Terrestrial and inland freshwater ecosystems

Examples of key business actions and solutions
The below examples are non-exhaustive and some may be more relevant to certain industries than to others.
- Measure, manage and mitigate impacts on ecosystems and natural resources.
- Scale up best practices for land use planning and management.
- Invest in natural infrastructure as a cost-competitive alternative to grey infrastructure.
- Finance the restoration of degraded land for production and/or conservation purposes.
- Support and apply landscape approaches, based on multi-stakeholder dialogue and collaborative action, to overcome social and environmental fracture lines in landscapes facing deforestation, land and ecosystem degradation.
- Commit to and implement responsible sourcing practices beyond compliance - applying environmental and social safeguards - for all raw materials and commodities.
- Expand markets for responsible forest products and thereby support sustainable forest management.
- Foster product and technology innovation to optimize resource efficiency, reduce impacts on ecosystems and lower carbon emissions.
- Scale up industrial reuse of water and support watershed protection programs.
Examples of key business indicators

- GRI G4 Sustainability Reporting Guidelines, EN13: Habitats protected or restored
- CDP's Forests Information Request, F8.2: Commitment to reduce or remove deforestation and forest degradation from direct operations and/or supply chain
- WBCSD Forest Solutions Group KPI: % of total volume of wood/fiber/products intake certified
- GRI G4 Sustainability Reporting Guidelines, G4-EN12: Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas
- GRI G4 Sustainability Reporting Guidelines, G4-EN13: Habitats protected or restored

The complete overview of business indicators can be found at www.sdgcompass.org

Examples of key business tools

- Eco4Biz
- Sustainable Procurement Guide for Wood and Paper-based Products
- WBCSD Global Water Tool
- Guide to Investing in Locally Controlled Forestry

The complete overview of business tools can be found at www.sdgcompass.org

The SDG targets

15.1 By 2020, ensure conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands, in line with obligations under international agreements
15.2 By 2020, promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests, and increase afforestation and reforestation by x% globally
15.3 By 2020, combat desertification, and restore degraded land and soil, including land affected by desertification, drought and floods, and strive to achieve a land-degradation neutral world
15.4 By 2030, ensure the conservation of mountain ecosystems, including their biodiversity, to enhance their capacity to provide benefits which are essential for sustainable development
15.5 Take urgent and significant action to reduce degradation of natural habitat, halt the loss of biodiversity, and by 2020 protect and prevent the extinction of threatened species
15.6 Ensure fair and equitable sharing of the benefits arising from the utilization of genetic resources, and promote appropriate access to genetic resources
15.7 Take urgent action to end poaching and trafficking of protected species of flora and fauna, and address both demand and supply of illegal wildlife products
15.8 By 2020, introduce measures to prevent the introduction and significantly reduce the impact of invasive alien species on land and water ecosystems, and control or eradicate the priority species
15.9 By 2020, integrate ecosystems and biodiversity values into national and local planning, development processes and poverty reduction strategies, and accounts
15.a Mobilize and significantly increase from all sources financial resources to conserve and sustainably use biodiversity and ecosystems
15.b Mobilize significantly resources from all sources and at all levels to finance sustainable forest management, and provide adequate incentives to developing countries to advance sustainable forest management, including for conservation and reforestation
15.c Enhance global support to efforts to combat poaching and trafficking of protected species, including by increasing the capacity of local communities to pursue sustainable livelihood opportunities

The 2-pagers do not reflect any GRI position but are recommendations by UN Global Compact and the WBCSD
Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels

The role of business
Business thrives in peaceful environments with effective institutions where operating costs are predictable and working environments are stable. Failure to implement responsible business practices can result in additional costs and risks (financial, legal, reputational) to the business itself, and can exacerbate tensions and instability in society and undermine the rule of law. Corruption causes inefficiencies in markets because it renders transaction costs uncertain, is anti-competitive, and hampers businesses’ ability to comply with human rights and other obligations.

By contrast, a responsible business can through its core business, strategic social investment, public policy engagement and collective action make meaningful contributions to lasting peace, development and prosperity while ensuring long-term business success. Among other things, businesses can commit to working with governments and civil society to eliminate corruption in all its forms and to support strengthening of the rule of law. By focusing on the ways responsible business contributes to advancing these three dimensions of sustainable development; conducting business responsibly in high-risk areas, fighting corruption, and respect and support for the rule of law- business can contribute to more peaceful and inclusive societies, and support effective and accountable institutions.

Key business themes addressed by this SDG
- Effective, accountable and transparent governance
- Compliance with laws and regulations
- Anti-corruption
- Public access to information
- Physical and economic displacement
- Inclusive decision making

Examples of key business actions and solutions
The below examples are non-exhaustive and some may be more relevant to certain industries than to others.
- Comply with laws and seek to meet international standards; require and support business partners to do the same.
- Commit to and implement conflict-sensitive, lawful and transparent operational policies and practices, including on human resources, public and corporate procurement, and in the value chain more generally.
- Conduct risk and impact assessments to identify and mitigate risks of contributing to corruption, violence and conflict, and weakening of the rule of law and identify opportunities for positive impacts.
- Measure and report on implementation progress, including on operations in high-risk areas.
- Engage in public-private dialogues, partnerships and collective action in conflict prevention, peacekeeping, peacebuilding, anti-corruption and the rule of law.
Examples of key business indicators

- UN Global Compact-Oxfam Poverty Footprint, PF-6.19: Does the company publically state it will work against corruption in all its forms, including bribery and extortion?
- Access to Medicine Index, A.III.4: The company has a system in place to incorporate external and local (market) perspectives on access to medicine needs in the development and implementation of access strategies
- The Women’s Empowerment Principles, Reporting on Progress: Does the business have an explicit, well-publicized policy of zero tolerance towards gender-based violence and harassment? Is there a confidential complaint procedure?
- GRI G4 Sustainability Reporting Guidelines, G4-56: Describe the organization’s values, principles, standards and norms of behavior such as codes of conduct and codes of ethics

_The complete overview of business indicators can be found at_ www.sdgcompass.org

Examples of key business tools

- UN Global Compact-Oxfam Poverty Footprint
- The Bribe Payers Index
- The Anti-Bribery Checklist
- Social Hotspots Database/Portal (SHDB)
- Impact Reporting & Investment Standards (IRIS)
- Human Rights Compliance Assessment

_The complete overview of business tools can be found at_ www.sdgcompass.org

The SDG targets

16.1 Significantly reduce all forms of violence and related death rates everywhere
16.2 End abuse, exploitation, trafficking and all forms of violence against and torture of children
16.3 Promote the rule of law at the national and international levels and ensure equal access to justice for all
16.4 By 2030, significantly reduce illicit financial and arms flows, strengthen the recovery and return of stolen assets and combat all forms of organized crime
16.5 Substantially reduce corruption and bribery in all their forms
16.6 Develop effective, accountable and transparent institutions at all levels
16.7 Ensure responsive, inclusive, participatory and representative decision-making at all levels
16.8 Broaden and strengthen the participation of developing countries in the institutions of global governance
16.9 By 2030, provide legal identity for all, including birth registration
16.10 Ensure public access to information and protect fundamental freedoms, in accordance with national legislation and international agreements
16.a Strengthen relevant national institutions, including through international cooperation, for building capacity at all levels, in particular in developing countries, to prevent violence and combat terrorism and crime
16.b Promote and enforce non-discriminatory laws and policies for sustainable development