FORMAT		
1. Name of resource	**Business Reporting on the SDGs: An Analysis of the Goals and Targets**	
2. Location	https://www.unglobalcompact.org/library/5361	
3. Alternative location	https://knowledge.unccd.int/publications/business-reporting-sdgs-analysis-goals-and-targets	
4. Author[s]	GRI and UNGC	
5. Publisher/producer/host	GRI and UNGC	
6. Year	2017	
7. Suggested citation	GRI and UNGC (2017). Business Reporting and the SDGs: An Analysis of the Goals and Targets. GRI and UNGC, available at https://www.unglobalcompact.org/library/5361.	
8. Languages in which available	English	
9. Geographic area resource relates to	Worldwide	
10. Does the resource relate to a specific time frame?	2015-30	
11. Type	Report	Yes
	Toolkit/Framework/Roadmap	Yes
	Sign-post to other resource (database)	
	Case studies	
	Other	
12. If this is part of an initiative, what is the initiative?	The publication is meant to be used together with other relevant tools released by GRI, the UN Global Compact and their partners as part of a company's regular reporting cycle. ***Integrating the SDGs into Corporate Reporting*** Gives a structured approach to reporting and action, based on the SDG Compass, GRI standards and UN Global Compact Ten Principles. ***In Focus: Addressing Investor Needs in Business Reporting on the SDGs*** provides additional information about investor-relevant aspects of corporate SDG reporting.	
COLLECTIONS AND COLLECTIONS-BASED INSTITUTIONS		
13. Explicit links to collections	No	
14. Explicit links to museums/libraries/archives	No	
15. Types of institutions the resource covers	**Museums**	**X**
	Archives	X
	Libraries	X
	Other	X

<table>
<tr><td rowspan="2">16. Does the resource relate to specific disciplines?</td><td>Arts, humanities and social sciences: philosophy, psychology, religion, social sciences, law, politics, language, arts and recreation, architecture, literature, history, geography and ethnology, anthropology, archaeology</td><td>X</td></tr>
<tr><td>Science, natural history, technology, medicine, engineering, manufacturing</td><td>X</td></tr>
<tr><td>17. If no explicit links to collections, justification for inclusion</td><td colspan="2">The resource can help collecting institutions incorporate sustainability and the SDGs into their planning and reporting.</td></tr>
<tr><td colspan="3">HOW IT CONTRIBUTES TO SUSTAINABLE DEVELOPMENT</td></tr>
<tr><td colspan="3">18. Collections-related activities the resource relates to (mark all that apply)</td></tr>
<tr><td colspan="2">Develop collections to protect and safeguard wider cultural and natural heritage more effectively, and that support sustainable development for example by targeting collecting to threatened forms of heritage in strategic ways</td><td></td></tr>
<tr><td colspan="2">Use collections to promote learning and educational opportunities that contribute to sustainable development more effectively, for example 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 culture’s contribution to sustainable development and/or skills development relating to collections</td><td></td></tr>
<tr><td colspan="2">Use collections to promote cultural participation/social inclusion more effectively, for example by reducing barriers to participation, to ensure no-one is ‘left behind’</td><td></td></tr>
<tr><td colspan="2">Use collections to promote sustainable tourism more effectively, for example by developing new products based on local cultural heritage, and/or considering the rights of stakeholder groups in relation to collections</td><td></td></tr>
<tr><td colspan="2">Use collections to support research that contributes to sustainable development (including all forms of personal and self-directed research at all levels that make use of stored collections) more effectively, for example by providing effective facilities, collections and information to meet researchers’ needs</td><td></td></tr>
<tr><td colspan="2">Make decisions around collections that contribute to sustainable development more effectively</td><td></td></tr>
<tr><td colspan="2">i. employment (recruiting, staff training, staff safety)</td><td>X</td></tr>
<tr><td colspan="2">ii. energy consumption, greenhouse gas emissions, reduction, monitoring and reporting</td><td>X</td></tr>
<tr><td colspan="2">iii. waste management and reduction of waste</td><td>X</td></tr>
<tr><td colspan="2">iv. transport (forms of transport, energy use)</td><td>X</td></tr>
<tr><td colspan="2">v. commercial activities including copyright and IP</td><td>X</td></tr>
<tr><td colspan="2">vi. governance and management</td><td>X</td></tr>
<tr><td colspan="2">vii. security, disaster preparedness and risk reduction</td><td>X</td></tr>
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Direct external leadership, partnerships and collaborations towards sustainable development more effectively, for example by developing impactful partnerships	X
19. Does the resource relate clearly to any international conventions (mark all that apply)?	
Culture conventions:	
1952, 71 Protection of Copyright and Neighbouring Rights	X
1954 Protection of Cultural Property in the Event of Armed Conflict	
1970 Fighting Against the Illicit Trafficking of Cultural Property	
1972 Protection of the World Cultural and Natural Heritage	
2001 Protection of the Underwater Cultural Heritage	
2003 Safeguarding of the Intangible Cultural Heritage	
2005 Protection and Promotion of the Diversity of Cultural Expressions	
Rio Conventions:	
Convention on Biological Diversity (CBD), Convention to Combat Desertification (UNCCD), Framework Convention on Climate Change (UNFCCC)	X
AIMS AND CONTENT	
20. What issues does the resource aim to address?	**“We are at a key moment in the evolution of sustainability. The SDGs have enormous potential to drive corporate action and reporting. With transparency becoming the new paradigm for conducting business, this is the moment to take sustainability reporting to the next level and show the impact of business on the world’s top priorities. This publication “An Analysis of the Goals and Targets” (hereafter: “Analysis”) aims to aid progress towards these global top priorities by helping businesses large or small, all over the world, improve their reporting and performance on the SDGs. This Analysis is an inventory of possible disclosures [actions] per SDG, at the level of the 169 targets. To facilitate transparency, a set of disclosures were developed – both qualitative and quantitative – based on globally accepted disclosure frameworks for business. Any business can use these disclosures to report on their efforts towards achieving the SDGs. And greater transparency leads to better performance. To aid understanding, these disclosures are linked to an illustrative menu of potential actions business can take to contribute to the SDGs. In cases where there are no relevant disclosures for particular targets, the Analysis highlights these gaps, signaling areas where new disclosures need to be developed in the future. As such, this Analysis is the first step towards the greater ambition to develop a harmonized set of disclosures for businesses to report on the SDGs.”**
21. Intended audience of resource	Businesses and organizations of all kinds.
22. Process of development	“Business Reporting on the SDGs: An Analysis of Goals and Targets is the first substantial resource produced as part of a collaborative effort from GRI and the UN Global Compact: Reporting on the SDGs Action Platform, launched in September 2016 (to learn more about the Action Platform, please refer to

	Box 1). PwC provided technical and strategic support for the program, and the Principles for Responsible Investment (PRI) is a partner for the investor dimension of the program. To compile this resource, the Action Platform editorial team: • Reviewed over 80 publications that specifically address the contribution of business to the SDGs in addition to expectations of business action or obligations regarding SDG reporting. • Reviewed UN Conventions and other key international agreements and instruments relevant to the SDGs, in order to explore the consistency of the content listed with existing internationally agreed norms and standards. • Sought input and guidance from a broad variety of organizations and individual experts…" (p.15)
23. Organisation/structure/contents	SECTION 1 (Introduction) 1What is in this document? 1How to use this document Status of corporate reporting on the SDGs SDG targets, disclosures and gap analysis How this document was produced Next steps SECTION 2: BUSINESS DISCLOSURES PER SDG TARGET APPENDICES I. Cross-cutting principles relevant to this publication II. SDG target list III. List of publications and other resources that informed this publication IV. Criteria for selecting the disclosure and indicator sources V. List of disclosure and indicator sources considered VI. Examples of relevant UN Conventions and other key international agreements and other internationally agreed instruments VII. Contributors
FRAMEWORKS	
24. Framework structure	For each SDG target, the following information is presented: • Possible relevant business actions to help achieve this target • Sources (e.g. UN Conventions, publications and other resources) • Available business disclosures [from existing reporting schemes, such as GRI] • Possible gaps • IAEG-SDG indicators [the official set of indicators for each SDG target, for national reporting]
25. Relevant policy considerations	Yes
26. Resources for implementation identified	Yes

27. Specific assessment points/indicators/milestones/action plan for monitoring	Yes
28. ASPECTS OF SUSTAINABILITY COVERED BY RESOURCE (mark all that apply)	
People (social sustainability)	X
Planet (environmental sustainability)	X
Prosperity (economic sustainability)	X
Peace	X
Partnerships	X
29. CROSS-CUTTING CONSIDERATIONS COVERED BY RESOURCE (mark all that apply)	
Gender perspectives	X
North and South perspectives	X
HOW THE RESOURCE CONTRIBUTES TO AGENDA 2030 AND THE SDGs	
HOW AGENDA 2030 AND THE SDGs FEATURE IN THE RESOURCE	
30. SDGs and Agenda 2030 specifically mentioned?	Yes
31. SDGs specifically mentioned?	Yes
32. SDG targets specifically mentioned?	Yes
33. SDG indicators specifically mentioned?	No
SDGs AND SDG TARGETS AND LINKAGES	
34. Comments on SDG linkages	The focus of the resource is incorporating the SDGs into corporate reporting. This is the focus of SDG target 12.6 ('Encourage companies to adopt sustainable practices and sustainability reporting'). This also contributes to SDG 16.6 ('Develop effective, accountable and transparent institutions at all levels') and SDG 16.10 (access to information and protecting fundamental rights and freedoms). The resource is a major source of information and inspiration for implementing action to support all SDG targets.
35. SDGs and SDG targets the resource helps advance	
SDG 12 Ensure sustainable consumption and production patterns 12.6 Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their	Clear visions, strategies and plans in place for all aspects of sustainability – environmental, social and economic (people, planet, prosperity)- across all areas of activity. Visions, strategies and plans relating to sustainability to be publicly available and incorporated into planning documents. Commitments to be in line with local, regional, national and/or

reporting cycle	international targets and ambitions. Incorporation of sustainability into reporting for funders and other stakeholders, including the public. Reporting to include commitments and progress towards targets.
SDG 16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels. 16.6 Develop effective, accountable and transparent institutions at all levels	***16.6.2 Proportion of the population [audience/users/non-users] satisfied with their last experience of public services*** Access to information, and accountability policies and mechanisms, in place. Effective institutional arrangements, both for own working and for working in partnership with other sectors, in place. Plans and arrangements in place for extraordinary circumstances such as natural and human-caused disasters. Effective arrangements in place to fulfil legal and social obligations and responsibilities. Effective arrangements in place for transparent communication and reporting of institutional performance. Effective arrangements in place for transparent decision-making and accountability.
SDG 16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels. 16.10 Ensure public access to information and protect fundamental freedoms, in accordance with national legislation and international agreements	Adopt and implement constitutional, statutory and/or policy guarantees for public access to information. Plans in place, and plans implemented to enhance public access to information relating to collections. Plans in place, and plans implemented to support fundamental freedoms, in line with human rights, national and international agreements and legislation. Plans and procedures in place for public access to information relating to the operation and management of collections-based institutions. Complaint mechanism in place for public to use where public access to information and fundamental freedoms not supported or fulfilled.

1	2	3	4	5	6
7	8	9	10	11	12
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