

**Intergovernmental Working Group of Experts on International  
Standards of Accounting and Reporting  
(ISAR)**

**37<sup>th</sup> SESSION  
2 – 6 November 2020**

Tuesday, 3 November 2020

**Agenda item 3. Practical implementation, including  
measurement, of core indicators for entity reporting on the  
contribution towards the attainment of the Sustainable  
Development Goals: Review of case studies**

Presented by

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**UNCTAD GCI Case**

**Study**

**SAPPI**

# SAPPI'S ALIGNMENT WITH THE SDGS GLOBALLY



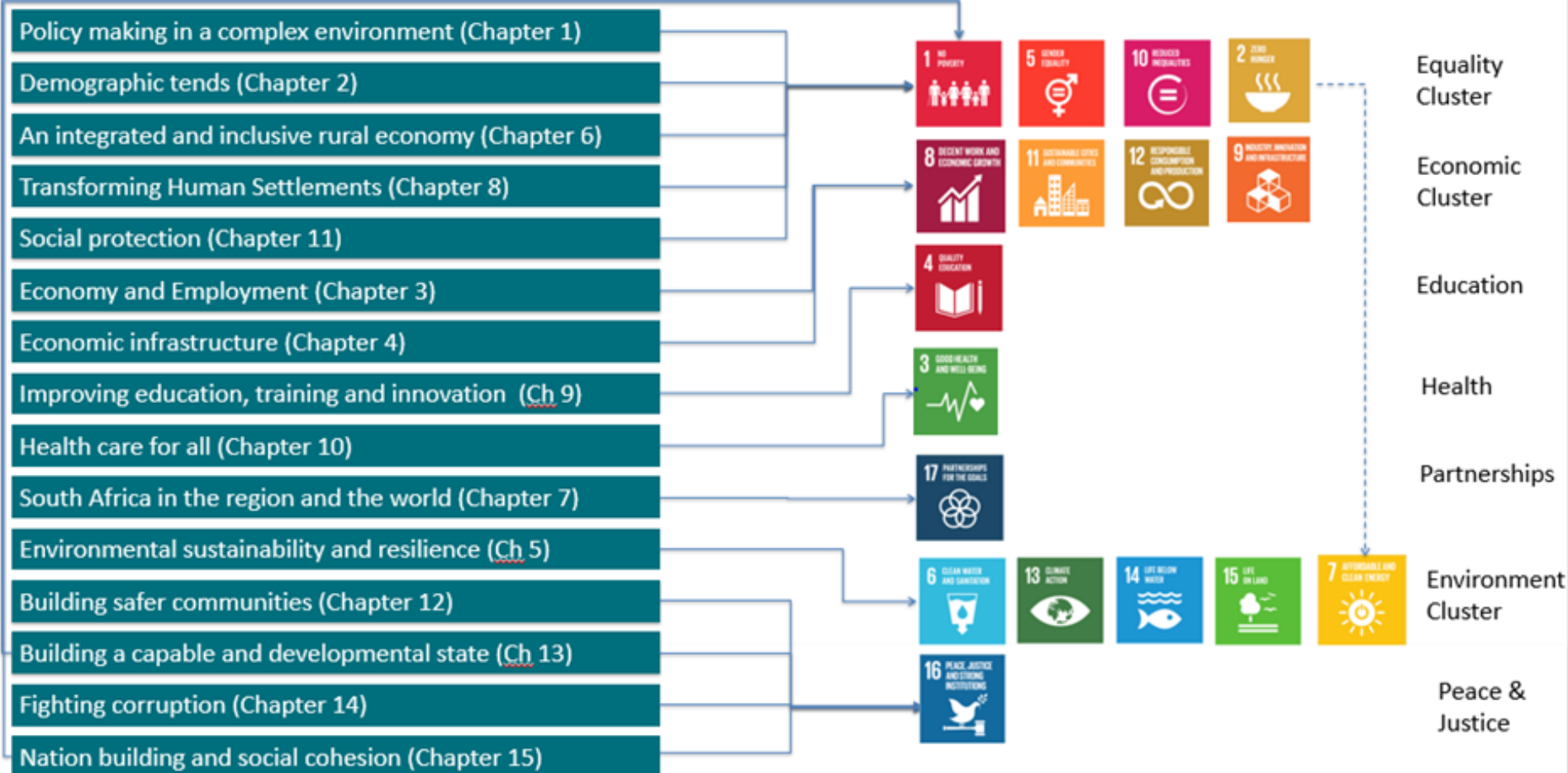
# SUMMARY OF CURRENT STATUS OF REPORTING

<b>Area</b>	<b>Number of GCI Indicators</b>	<b>Indicators Fully Reported</b>	<b>Indicators Partially Reported</b>	<b>Indicators Not Reported</b>
<b>A. Economic</b>	8	8		
<b>B. Environment</b>	11	10		1
<b>C. Social</b>	7	5	1	1
<b>D. Institutional</b>	7	6		1
<b>Total</b>	33	29	1	3

# KEY FINDINGS

## SDG REPORTING IN SOUTH AFRICA

### An example of how the NBI clusters SDGs in relation to the NDP



### Mapping the SDG Targets and NDP Objectives



The NDP & UN's Sustainable Development Goals have a similar purpose and timeline



### The SDG targets and NDP objectives align:

Sustainable Development Goals	No. of Targets	No. of Objectives	National Development Plan	Sustainable Development Goals	No. of Targets	No. of Objectives	National Development Plan
<b>1 NO POVERTY</b>	7	2	2 NDP objectives from Chapter 11: Social Protection	<b>10 REDUCED INEQUALITIES</b>	10	3	1 NDP objective from Chapter 9: Economic Infrastructure; 1 NDP objective from Chapter 11: Social Protection; 1 NDP objective from Chapter 15: Nation Building and Social Cohesion
<b>2 ZERO HUNGER</b>	8	4	2 NDP objectives from Chapter 9: Economic Infrastructure and Resilience; 2 NDP objectives from Chapter 12: Building Safer Communities	<b>11 SUSTAINABLE CITIES AND COMMUNITIES</b>	10	8	1 NDP objective from Chapter 9: Economic Infrastructure; 4 NDP objectives from Chapter 9: Economic Infrastructure, Environmental Sustainability and Resilience; 2 NDP objectives from Chapter 12: Building Safer Communities
<b>3 GOOD HEALTH AND WELL-BEING</b>	13	6	4 NDP objectives from Chapter 10: Health Care for All	<b>12 RESPONSIBLE CONSUMPTION AND PRODUCTION</b>	11	2	1 NDP objective from Chapter 9: Economic Infrastructure, Environmental Sustainability and Resilience
<b>4 QUALITY EDUCATION</b>	10	13	11 NDP objectives from Chapter 9: Improving Education, Training and Innovation	<b>13 CLIMATE ACTION</b>	5	3	4 NDP objectives from Chapter 9: Economic Infrastructure, Environmental Sustainability and Resilience
<b>5 GENDER EQUALITY</b>	9	3	2 NDP objectives from Chapter 11: Social Protection; 2 NDP objectives from Chapter 15: Building Safer Communities	<b>14 LIFE BELOW WATER</b>	10	1	1 NDP objective from Chapter 9: Economic Infrastructure, Environmental Sustainability and Resilience
<b>6 CLEAN WATER AND SANITATION</b>	8	3	2 NDP objectives from Chapter 9: Economic Infrastructure; 2 NDP objectives from Chapter 9: Economic Infrastructure, Environmental Sustainability and Resilience	<b>15 LIFE ON LAND</b>	12	1	1 NDP objective from Chapter 9: Economic Infrastructure, Environmental Sustainability and Resilience
<b>7 AFFORDABLE AND CLEAN ENERGY</b>	5	3	2 NDP objectives from Chapter 9: Economic Infrastructure; 2 NDP objectives from Chapter 9: Economic Infrastructure, Environmental Sustainability and Resilience	<b>16 PEACE AND JUSTICE STRONG INSTITUTIONS</b>	12	6	6 NDP objectives from Chapter 13: Building a Capable and Developmental State; 1 NDP objective from Chapter 15: Fighting Corruption
<b>8 DECENT WORK AND ECONOMIC GROWTH</b>	12	7	7 NDP objectives from Chapter 9: Economic Infrastructure	<b>17 PARTNERSHIPS FOR THE GOALS</b>	19	2	1 NDP objective from Chapter 7: South Africa in the Region and the World; 1 NDP objective from Chapter 15: Nation Building and Social Cohesion
<b>9 INDUSTRY, INNOVATION AND INFRASTRUCTURE</b>	8	1	1 NDP objective from Chapter 9: Economic Infrastructure				

Key: Top Performer; Good; Needs Attention

# KEY FINDINGS CONTD

- Alignment between SAPPI's global priority SDGs and material issues and the SDGs covered by the GCI's
- Normalised/specific data
- Consistency of wording used for "Reporting by Country"
- Wider engagement with the private sector required to make companies aware of the GCI as this will assist with the private sector reporting on implementation of the SDGs and will also enable companies to measure progress in attaining SDGs and support government in collection of data for reporting on SDG 12.6.1.

# CHALLENGES

## **NORMALISED DATA**

## **EXCEPTION REPORTING**

e.g. hazardous waste in SAPPI's case

## **INDICATORS THAT COMPANIES MIGHT FIND DIFFICULTY TO REPORT**

C.3: Indicator C.3.1. Expenditures on employee health & safety as a proportion of revenue: Consideration could be given to adding more clarity or better aligning it to the relevant SDG Indicator, 3.8: Ensure universal access to medical assistance. Alternatively, based on the collective outcome of the other case studies and whether companies are able to report this data or not, consideration could be given to an alternative source of data to track performance against this target, e.g. percentage of workforce covered by a medical insurance or employee medical insurance company contributions as a percentage of revenue.

## **CONSISTENCY OF TERMINOLOGY USED**

Reporting by region



**THANK  
YOU**

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