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

37th 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
# Summary of Current Status of Reporting

<table>
<thead>
<tr>
<th>Area</th>
<th>Number of GCI Indicators</th>
<th>Indicators Fully Reported</th>
<th>Indicators Partially Reported</th>
<th>Indicators Not Reported</th>
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<td>A. Economic</td>
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<td>B. Environment</td>
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<tr>
<td>C. Social</td>
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<td>D. Institutional</td>
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SDG REPORTING IN SOUTH AFRICA

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

Policy making in a complex environment (Chapter 1)
Demographic trends (Chapter 2)
An integrated and inclusive rural economy (Chapter 6)
Transforming Human Settlements (Chapter 8)
Social protection (Chapter 11)
Economy and Employment (Chapter 3)
Economic Infrastructure (Chapter 4)
Improving education, training and innovation (Ch 9)
Health care for all (Chapter 10)
South Africa in the region and the world (Chapter 7)
Environmental sustainability and resilience (Ch 5)
Building safer communities (Chapter 12)
Building a capable and developmental state (Ch 13)
Fighting corruption (Chapter 14)
Nation building and social cohesion (Chapter 15)

KEY FINDINGS

Mapping the SDG Targets and NDP Objectives

The NDB project, `Sustainable Development Goals` have a similar purpose and timeline.

The SDG targets and NDP objectives align:

- **1. No Poverty:**
  - **SDG 1.1:** End poverty in all its forms everywhere
  - **NDP Objective:** Poverty

- **2. Zero Hunger:**
  - **SDG 2.2:** Zero hunger
  - **NDP Objective:** Food security and nutrition

- **3. Good Health and Well-being:**
  - **SDG 3.8:** Improved health and well-being
  - **NDP Objective:** Health

- **4. Quality Education:**
  - **SDG 4.1:** Quality education
  - **NDP Objective:** Education

- **5. Gender Equality:**
  - **SDG 5.1:** Gender equality
  - **NDP Objective:** Gender equality

- **6. Clean Water and Sanitation:**
  - **SDG 6.1:** Clean water and sanitation
  - **NDP Objective:** Water and sanitation

- **7. Affordable and Clean Energy:**
  - **SDG 7.2:** Affordable and clean energy
  - **NDP Objective:** Energy

- **8. Decent Work and Economic Growth:**
  - **SDG 8.2:** Decent work and economic growth
  - **NDP Objective:** Employment

- **9. Industry Innovation and Infrastructure:**
  - **SDG 9.5:** Industry innovation and infrastructure
  - **NDP Objective:** Infrastructure

- **10. Reduced Inequalities:**
  - **SDG 10.1:** Reduced inequalities
  - **NDP Objective:** Income distribution

- **11. Sustainable Cities and Communities:**
  - **SDG 11.1:** Sustainable cities and communities
  - **NDP Objective:** Urbanization

- **12. Responsible Consumption and Production:**
  - **SDG 12.1:** Responsible consumption and production
  - **NDP Objective:** Environmental protection

- **13. Climate Action:**
  - **SDG 13.3:** Climate action
  - **NDP Objective:** Climate change

- **14. Life Below Water:**
  - **SDG 14.6:** Life below water
  - **NDP Objective:** Marine and coastal resources

- **15. Life on Land:**
  - **SDG 15.2:** Life on land
  - **NDP Objective:** Biodiversity

- **16. Peace and Justice:**
  - **SDG 16.6:** Peace and justice
  - **NDP Objective:** Governance

- **17. Partnerships for the Goals:**
  - **SDG 17.3:** Partnerships for the goals
  - **NDP Objective:** Partnership
• 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

INDICATORS THAT COMPANIES MIGHT FIND DIFFICULY 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.

EXCEPTION REPORTING
e.g. hazardous waste in SAPPI’s case

CONSISTENCY OF TERMINOLOGY USED

Reporting by region
THANK YOU

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