



*Associazione nazionale
per la ricerca scientifica sul Bilancio Sociale*

THE SDGs IN THE REPORTS OF THE ITALIAN COMPANIES

RESEARCH DOCUMENT N. 16



Consiglio Nazionale
dei Dottori Commercialisti
e degli Esperti Contabili



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PREFACE

On 25th September 2015, the United Nations General Assembly approved Agenda 2030 for Sustainable Development (entitled “Transforming our World. Agenda 2030 for sustainable development”), an action programme comprising 17 (macro) objectives (Sustainable Development Goals – SDGs) with a total of 169 specific targets, which the 193 signatory Member States have committed themselves to pursuing by 2030.

The SDGs follow the Millennium Development Goals (MDGs) which, between 2000 and 2015, have guided the action of states, government institutions and other actors of international cooperation on the path towards economic, social and environmental sustainability. Unlike the MDGs, which are mainly aimed at developing countries, the SDGs have a universal scope and are closely linked, with a view to facilitating the identification of effective solutions to a wide range of problems relating to economic and social progress, including: the persistent spread of poverty and hunger, the acceleration and unpredictability of climate change, the intensity of the use of energy and water resources, the imbalance in the processes of economic and urban development, the stagnation in the increase in levels of education and health in different areas of the planet, gender inequalities in social and economic behavior, the inability to ensure decent working conditions for all, the reluctance to adopt sustainable patterns of production and consumption, the difficulty of preserving the ecosystem and protecting biological diversity.

The process that has enabled the United Nations to identify the 17 SDGs of Agenda 2030 is a keystone in the collaboration between States in pursuing two common, imperative preconditions for peaceful coexistence between peoples: a harmonious and inclusive society and a fair and sustainable economy. This process was translated into the “National Strategy for Sustainable Development 2017-2030”, which identified 52 strategic objectives related to

the 5 areas “People”, “Planet”, “Prosperity”, “Peace” and “Partnership”, including, in the area “Prosperity” (economic), the strategic objective III.4 “Promote social and environmental responsibility in businesses and administrations” under Axis III “Affirm sustainable models of production and consumption”.

Our experience as scholars, professionals and operators has always confirmed our “normal” intuition, transforming it into full awareness that the assumption and attribution of responsibilities are, together, circumstances, better, essential prerequisites for the proper implementation of economic processes, for the improvement of legal relations and, therefore, for the development of social and cultural relations; on the other hand, there can be no effectiveness in the control of responsibilities where the actions carried out by economic subjects are not associated with processes suitable for measuring their effects, or in any case for keeping track of them (a lack included among the main objections to the effectiveness of the action programme “MDGs Framework”).

In this perspective, several international organizations, operators and professionals, are providing a considerable boost to the study and reporting on SDGs by organizations: among the most interesting results I would like to highlight the approach to the topic proposed by the International Federation of Accountants (IFAC) which, in a document of 2016, “The 2030 Agenda for sustainable development: a snapshot of the accountancy profession contribution”, identified a specific relationship between the different SDGs and certain specific guidelines for action where professionals can have a significant impact on the Agenda 2030 system as a whole.

In a nutshell, with respect to the promotion of social and environmental responsibility in companies and administrations, economic professionals, but also company managers, public officials, lawyers, engineers, government bodies, working within production organizations and / or service providers, or in close contact with them, are performing functions (and make decisions), with different levels of impact on specific SDGs: a) identifying strategies oriented towards the adoption of sustainable management models (with specific regard to corporate vision, strategic approach, planning, accountability and risk management); b) carrying out internal operating processes (in the broad spectrum of activities relating to operational management, accounting, disclosure and the adoption of information tools for the adoption of corporate decisions); c) reporting (with a view to building an integrated and coherent system of detection and sustainability disclosure suitable for implementing, in parallel, effective processes of asseveration and control aimed at increasing the image and social legitimacy).

Aware of our role on the national scene with respect to the analysis of topics and critical issues relevant to CSR reporting, as a study group for the Social Report we would like to provide a contribution to the deepening and articulation of adequate and effective practices for the measurement of SDGs and targets of Agenda 2030, through the analysis of the behavior of organizations and companies, subjects who play a decisive role among the actors of the system in the reference scenario of Agenda 2030.

This is the framework in which the present work is based and of which it constitutes a first step, in the awareness that many of the areas just described need to be addressed our skills and our energies, considering that, from the results of this study, there is evidence of unsatisfactory behavior on the part of companies, in reporting and/or disclosure on the results generated with regard to SDGs of Agenda 2030.

Massimo Miani
President of the National Council
of Chartered Accountants
and Accounting Experts

INTRODUCTION

The results achieved by the introduction of the Millennium Development Goals (MDGs) has been fundamental to have activated a process of political awareness that at the international level, has invested, in various ways, civil society and economic institutions, leading to the active participation of different stakeholders.

The main criticism that, however, was leveled at the MDG Framework was, as is well known, that it did not provide for an accountability mechanism capable of empowering the 193 UN member countries with respect to the 8 MDGs (Donald and Way, 2016).

The Sustainable Development Goals (SDGs), set out in Agenda 2030, have, therefore, the undisputed advantage of having introduced, in addition to an extension of the concept of sustainability no longer focused solely on the environmental dimension, an effective control action towards those countries that have signed the agreement, through a complex system of measurement based on 17 objectives, 169 targets and over 240 indicators (ASVIS, 2017).

In this process of international convergence, Italy has defined a National Strategy for Sustainable Development 2017-2030 that assigns a leading role to companies regardless of their size and type.

In order to contribute to the process of creating sustainable development, it is necessary that companies, through their work, guide citizens and other types of stakeholders towards a sharing of principles and models of behavior oriented not only to social and environmental responsibility but more specifically to the objectives of sustainable development.

To do this, companies need to set a good example to customers, other stakeholders and, in general, to public opinion through:

- the definition of business strategies oriented towards business models converted into a sustainable key,

- a transparent governance process managed by people increasingly focused on SDGs,
- the implementation of operations within a traceability system that rewards the achievement of specific shared SDGs through a multistakeholder approach.

In other words, in order to approach the 17 goals as effectively as possible, it would be necessary to implement a real accountability process at the level of the company system rather than an accounting process.

In this sense, the Italian case can constitute a privileged investigation observatory within the entire international context, since, more than in other EU countries, the pressure exerted by policymakers and regulators on non-financial disclosure is high (CSR Europe and GRI, 2017). The regulation (for Italy similar to Legislative Decree 254/16) could represent a discriminating factor able to give significant impetus to the reporting of voluntary information, such as those relating to the 17 SDGs.

The results of the study could also be the starting point for a first reflection on the “state of the art” of SDGs Reporting in large companies in our country, thus enriching the elements of interest already emerged from other studies conducted in a different perspective, but always on the subject of SDGs, by other authoritative organizations such as: ISTAT (2018), ASVIS (2018) and the ENI Enrico Mattei Foundation (2018).

In paragraph 1.3. is included some references to these documents, providing in the position paper the presence of hypertext links that can lead the reader into the deepening of specific information contained on the official websites of national and international organizations.

1. Purpose of the document

The document represents the first result of the study conducted by the research group “SDGs and corporate reporting” and is intended to be the starting point for a process of corporate awareness towards the objectives of sustainable development.

The document, therefore, has a twofold objective:

- to provide a reliable survey of the level of reporting on sustainable development objectives in the financial statements of large Italian companies¹;

¹ Large companies understood – as will be explained in more detail below – in the sense of Legislative Decree no. 254/2016, i.e. public interest entities with at least 500 employees.

- to verify whether Italian companies highlight, with regard to sustainable development objectives, a rhetorical approach, as has often emerged from some empirical research carried out in the field of sustainability reporting, or, rather, an approach devoted to transparency that combines aspects of form with aspects of substance.

2. Recipients

The empirical evidence reported in the document is aimed at understanding whether large Italian companies are actually ready to take up the difficult challenge that the European Commission has posed by providing, first, the application of Directive 2014/95/EU on non-financial information, and then asking them to respond to the requests provided in the “Action Plan to finance sustainable growth” and in the “Reflection paper on SDGs”.

What the document seeks to capture, therefore, is whether the large Italian companies, as early adopters, have correctly interpreted the spirit that moves Agenda 2030, consciously communicating their commitment to SDGs.

Awareness is crucial, in fact, to allow large companies to “get hold” of their stakeholders (supply chain, consumers, investors and banks, the community, the public administration, the country system, etc.), acting according to responsibility, i.e. highlighting the commitment made with respect to the objectives, communicating how they are compatible with the business model and the corporate development plan, and also reporting on the results achieved.

Therefore, the document aims, through the analysis of the contribution given to SDGs by large companies, to provide an “orientation map” for all those who, for various reasons, are involved in the corporate reporting process, or rather:

- entrepreneurs – as bearers of a medium-long term strategic vision that cannot disregard the consideration of sustainability as a pillar of their own way of doing business and, therefore, of creating value,
- the members of the governing bodies – actors of an inclusive reporting process in which the SDGs and the related material issues to be reported are of strategic importance,
- managers – as technicians who understand, before other company figures, the opportunities to use a transparent reporting approach that expresses a sustainable footprint that, today more than ever, is reflected in a highly differentiated and competitive market,

- the members of the control bodies – who, while taking the opportunity of the SDGs, cannot ignore the correctness of the non-financial reporting process and the reliability of the quantitative and qualitative information subject to reporting,
- consultants – who can seize important business opportunities, providing professional specialization courses aimed at improving the use of data and information in communicating a company’s commitment to the 17 goals.

3. Research group “SDGs and company reporting”

The research group that started its activities in October 2018 came to the drafting of the document in question in May 2019, subsequently approved by the Scientific Committee of GBS in the meeting of June 28, 2019.

The members of the research group listed below wrote the position paper:

- Prof. Andrea Venturelli – Coordinator;
- Carlo Luison – Coordinator;
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- Dr. Ruggiero Bodo;
- Prof. Fabio Caputo;
- Prof. Antonio Corvino;
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- Prof. Sara Moggi;
- Prof. Oriana Perrone;
- Prof. Gianfranco Rusconi;
- Prof. Lara Tarquinio;
- Prof. Carlo Vermiglio.

A special acknowledgment to Dr. Simone Pizzi for his contribution.

1. FRAMING ELEMENTS

1.1. Agenda 2030 and the 17 Sustainable Development goals

The United Nations endorsed the Global Agenda for Sustainable Development (Agenda 2030) and its 17 sustainable development goals to be achieved by 2030 on 25th September 2015.

Agenda 2030 derives, in fact, from the acknowledgment of the limits of a development model mainly focused on the environmental dimension.

The United Nations document introduced, in fact, an element of strong discontinuity from the Kyoto agreement, overcoming the idea that sustainability is only an environmental issue, but also covers different dimensions of development.

The role of all countries in the world is, therefore, to contribute proactively to the process of sustainable development, each managing the problems related to its own level of development achieved (developed, emerging and developing countries).

In other words, each country has the obligation to commit itself to defining its own sustainable development strategy to achieve the SDGs, reporting the results to the UN, which has the task of coordinating and monitoring the achievement of these objectives.

The complexity of the Agenda 2030 project has obviously required a strong involvement not only of multinationals but in general of all components of society, from the smallest enterprises to those in the public sector, from civil society to philanthropic institutions, from universities and research centers to information and culture operators.

UN monitoring for each country is taking place through a complex measurement system, based on 17 objectives, 169 targets and over 240 indicators. The 17 objectives are strongly interlinked and it is therefore likely that

intervention within a given SDG could have a significant impact on other objectives related to it.

Despite the progress made in recent years, Italy could risk not meeting either the targets to be reached by 2020 (the Kyoto Protocol targets) or those set for 2030.

In order to implement this plan, it is necessary to involve civil society on an ongoing basis, going beyond aspects of strategic importance, such as

- education for sustainable development, through the training of the new generations, from kindergarten to university and post-graduate education,
- raising the awareness of the business and financial world through the strengthening of accounting tools and analysis activities,
- the commitment of local authorities and metropolitan cities, through policies aimed at sustainability and improving the quality of life of citizens.

The process of strategic orientation that Agenda 2030 has triggered on the subject of sustainable development has imposed, therefore, the need to increase the level of knowledge and dissemination of SDGs in the business environment, through the support not only of the entire academic community, but also of the different actors that fall within the wide panorama of the accounting profession (standard setters, professional bodies, big four, professional networks, etc.).

A lack of openness towards the UN's 17 objectives on the part of companies, which should approach the issue on several levels: strategic planning, governance, administration, finance and control, communication and reporting, could have non-positive impacts on stakeholders.

To remedy this problem, please refer to the content of the document GRI – UNGC – WBCSD *SDG Compass, 2017, The guide for business action on the SDGs*, a document in which the United Nations and the World Business Council for Sustainable Development participated.

The document provided a first guide for companies to understand how SDGs impact on business and how business strategies should focus on how to contribute to the achievement of the 17 objectives.

The guide, organized into five steps, provides:

- understanding of SDGs, assessing convergence points in terms of business;
- the choice of priorities, i.e. the internal implementation of an assessment of positive and negative externalities that leads the company to decide which priorities to pursue in strategic terms;

- the definition of objectives, i.e. the alignment between priorities and SDGs in such a way that the contribution made by the company to sustainable development can be perceived;
- the implementation of integration, i.e. the activation of a process of sharing SDGs objectives, not only internally, between the components of governance and the different organisational units, but also externally, along the supply chain and within the sector in which the company operates, interacting with an extended social community;
- reporting and communication, i.e. the last moment in which the company must be able, through the use of a system of KPIs, to inform the stakeholder on the results and performance achieved and to be achieved in terms of SDGs.

1.2. Scientific literature

The role and potential of SDGs in guiding governments, businesses and civil society towards shared and sustainable development has been widely recognized in governance and accounting studies (Hajer et al., 2015).

Numerous contributions have fed into the scientific debate on sustainable development (Lozano, 2015) and Corporate Social Responsibility (CSR), concepts that, although they take on different meanings (Ebner and Baumgartner, 2006), recall the role of companies in the advancement of the Sustainable Development Agenda 2030.

The pursuit of SDGs, when integrated into business strategies, can facilitate the development of innovative solutions to address global challenges and innovate the business model (Boons and Lüdeke-Freund, 2013).

The prevailing studies on SDGs and sustainable development, although transversal to different disciplines, were mostly focused on management (Annan-Diab and Molinari, 2017; Storey et al., 2017), accounting and accountability (Gray, 2010).

In particular, since the Brundtland Report (UNWCED, 1987), these studies have had the task of supporting the implementation of SDGs at the political and managerial level both at company and context level (Bebbington et al., 2017; Bebbington and Unerman, 2018), raising awareness among practitioners and regulators, starting with professional bodies and large companies, of the issues in question and the potential inherent in the declination of SDGs. In responding to this challenge, two main strands of study have emerged, a summary of which is provided below.

A first body of studies focused on contingent factors that influence the implementation of sustainable development objectives and related SDG reporting (Håk et al. 2016), investigating exogenous and endogenous variables, i.e. external and internal (organizational) contingent factors that hinder or facilitate the decision of organizations to pursue and report on sustainability objectives (Moggi et al, 2018; Hahn and Kühnen, 2013; Liu and Anbumozhi, 2009).

Among the exogenous variables, the institutional factors (country-level institutional factors) that influenced the reporting choices of the SDGs in the voluntary reports (Rosati and Faria, 2019) are summarized in Figure 1.1.

Fig. 1.1 – Institutional factors influencing the SDG reporting



Source: Rosati and Faria, 2019, p. 1315

In countries where the legal-political system is attentive to social needs (including employment conditions) and environmental needs (such as pollution reduction), public intervention and the legal system have put more pressure on companies to pay attention to sustainability performance and to implement disclosure and transparency tools.

These reporting practices have also been more widespread in contexts characterized by higher levels of economic development and social and institutional maturity in which the orientation of organizations and companies to pursue *CSR-oriented* strategies prevails even in the face of increased pressure and demand for public disclosure.

Among the factors described above was also the level of social evolution of a country, expressed in terms of cultural development, civic commitment, low corruption and high participation of women in the workforce, a factor

that positively influenced the level of corporate responsibility and the consequent reporting of performance in a multidimensional perspective.

However, the theoretical framework described above has only been partially confirmed on an empirical level. The results of a study conducted on more than 2000 “fastest adopter” companies belonging to 90 countries, which were the first to implement the reporting of SDGs in sustainability reports (Rosati and Faria, 2019), found light and shadow.

The results confirmed the importance of sustainability reporting in promoting the advancement of SDGs (Lozano, 2015; Siebenhüner and Arnold, 2007; Global Reporting Initiative, 2018), acting as a driver for the implementation of sustainability-oriented investments and strategies (Adams, 2017), as well as the contribution of SDGs to the advancement of sustainability reporting (Bebbington et al., 2017), disclosure and dissemination of an action-oriented disclosure framework (Garcia-Torres et al., 2017).

What, however, has not emerged clearly from this evidence is which institutional factors have stimulated disclosure on SDGs (Schramade, 2017).

The hypotheses regarding the influence of the political and legal system, the economic-financial system, the level of technological development and the innovative tension present in the various countries have not been confirmed (Halkos and Skouloudis, 2018). Conversely, the reporting SDGs was affected (Rosati and Faria, 2019):

- the socio-cultural system (it is more widespread in countries with a lower level of power distance);
- the education/training and labour system (companies that have adopted the SDGs reporting belong to countries with high investments in tertiary education and academic knowledge);
- the level of individualism and short-term orientation (Vachon, 2010);
- from a marked orientation by the policy markers to social responsibility;
- the level of vulnerability to climate change, which has led to greater political and social pressure on companies (Horn and Grugel, 2018).

Turning to internal factors, the focus shifted to the company’s structural and organisational characteristics (company size, endowment of resources, level of skills and intangibles, level of commitment and sustainability performance, presence of external assurance), which, in one case to individual motivations (personal variables), influenced the choice of companies to report SDGs (Fig. 1.2).

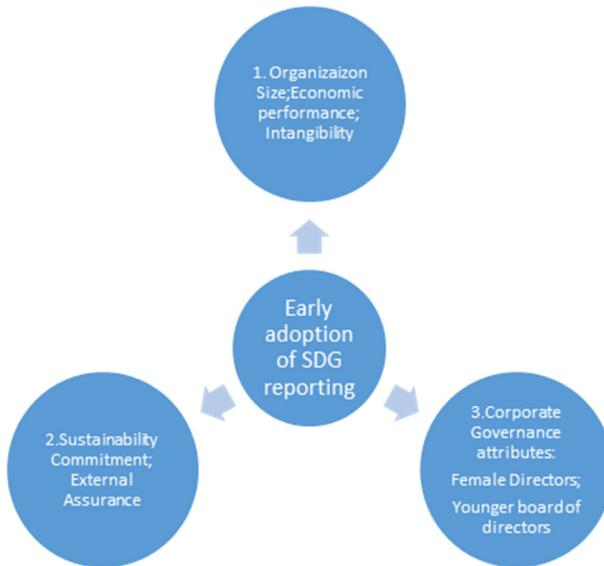
Empirical studies, conducted through qualitative approaches aimed at analysing cases of voluntary reporting on SDGs, have provided useful insights into interpretation.

In particular, the research that was conducted by Rosati and Faria (2018) on a sample of over 400 companies from different countries, showed in the reports published in 2016, a positive correlation between SGDs reporting and the factors identified above.

The first adopters were large companies that:

- have submitted their reports to external assurance,
- had a high level of intangibility,
- have shown a greater commitment to sustainability,
- were characterized by governance with significant shares of female councilors and a younger board more inclined to consider “core” environmental and social aspects.

Fig. 1.2 – Theoretical framework and related research hypotheses



Source: Rosati and Faria, 2018, p. 2

A second body of studies has developed a thematic analysis on SDGs, full of critical points, thus fuelling a debate on the need to achieve integration between the different objectives.

Part of the literature has shown, in fact, that the list of objectives has provided an indication of the relevant aspects, but has not clarified how they can be related to each other, nor specified the drivers underlying the related impacts that SDGs seek to mitigate (Griggs et al., 2017).

On the other hand, other contributions have tried to investigate elements of connectivity between specific SDGs identifying levels of integration between them, as in the case of Objectives 8 and 12 (Le Blanc, 2015), Objectives 9 and 11 (Storey et al, 2017), Objectives 2 and 12 (Moggi et al, 2018) or macro-themes around which more SDGs converge (e.g. the link between climate, land, energy and water) through the elaboration of thematic interpretation schemes (Hajer et al., 2015; Rockström et al. , 2009).

Equally interesting were the analyses carried out on a sample of experts (266), belonging to different countries, in order to identify the most frequently dealt with issues (Salvia et al., 2019) (Tab. 1.1) and the possible correlations that emerged between the specific problems that afflict the individual areas of the planet and the priorities for action (in Africa, for example, the themes of poverty, access to water and health resources prevailed, while in Europe themes such as: education, industry, infrastructural innovation) (Horn and Grugel, 2018) were considered as priorities.

The relationship between local problems and global challenges is, in this perspective, a research front whose implications are important for the regional implementation of SDGs, as well as to deepen comparative analysis around the problems that limit the spread of some goals in different countries.

Tab. 1.1 – SDGs more or less sought after globally

Most searched SDGs	4, 6, 11, 12, 13 e 15
Less searched SDGs	1, 2, 3, 5, 7, 8, 9, 10, 14, 16 e 17

Source: Salvia et al., 2019, Table 3 p. 846

Also in the field of research that has found which SDGs are most reported in company reports, among the many contributions produced by accounting scholars, we mention those studies that have the following objectives:

- SDG 6: (Hazelton, 2013, 2015; Jenkins et al., 2014; Larrinaga-González and Pérez-Chamorro, 2008);
- SDG 5, 10 and 16 focusing on human rights and the elimination of inequalities; Haller et al., 2018; McPhail et al., 2016; McPhail and McKernan, 2011; Tweedie and Hazelton, 2015);
- SDG 13 (Ascui and Lovell, 2011, Bebbington and Larrinaga-Gonzalez, 2008; Brander, 2017; Kolk et al., 2008; Stechemesser and Guenther, 2012);
- SDGs 14 and 15 (Bebbington et al., 2015; Cuckston, 2013; Georgakopoulos and Thomson, 2005, 2008; Jones, 2014; Siddiqui; 2013; Van Liempd and Busch, 2013).

The incentive for field research has been particularly felt in the area of accounting and accountability (Bebbington and Unerman, 2018), where the role and responsibility of companies and the accounting profession in contributing to the implementation of SDGs have been highlighted (Godemann et al., 2014).

This awareness has also been confirmed by the content of documents published in the last three years by international accounting bodies and big four, which will be dealt with in the following paragraph.

Still on the subject of accounting and accountability, Bebbington and Unerman (2018) confirmed the usefulness of analyzing business cases aimed at investigating the methods and subject matter of business reporting on SDGs (Bebbington and Unerman, 2018). Among the best-practices are, by way of example, the 2016 report “Delivering Our Purpose” (BT, 2016), a BT telecommunications group that has incorporated SDGs into its GRI Content Index, or the “Sustainable Living Plan” of Unilever that has provided a development plan for SDGs considered most relevant (SDGs 2, 6 and 15) on the theme of “mainstreaming sustainable agriculture” (Unilever, 2016, p.18).

The process of implementing the SDGs reporting was also deepened through the analysis of the case “Novozymes’ strategic journey” (Pedersen, 2018), which showed how effective was the use of a step-by-step approach, designed to avoid specific risks and costs arising from the lack of alignment between the stated objectives and those actually pursued.

At the end of this analysis, it is necessary to mention the future lines of research aimed at promoting knowledge in the field of SDGs orientation and the implementation of SDGs reporting.

In this perspective, the “future research agenda”, outlined by Bebbington and Unerman (2018), identified as priority areas for investigation:

- the use of accounting technologies to monitor the pursuit of SDGs, individually and in combination (Kumar et al., 2017);
- the use of social media and big data for the collection and processing of relevant information for the analysis of SDGs and the construction of specific performance indicators, also making use of the experience of scholars from areas other than accounting;
- the role of SDG education and awareness-raising and the development of new conceptual frameworks to promote social and environmental sustainability (Unerman and Chapman, 2014; Ferguson et al., 2017);
- the importance of synergy between different levels of governance (local, national and global) for the achievement of objectives (including, in particular, SDGs 16 and 17) whose implementation is subject to the adoption of a variety of instruments (Kumar et al., 2017);

- the centrality of ecology and ecological responsibilities (Scheyvens et al., 2016; Sterling, 2016; Caprani, 2016).

Still on the subject of future research, Gusmão Caiado et al. (2018) have focused their attention on the need to:

- disseminate education on 4.0 technologies especially in the poorest countries and encourage collaboration and use of creative practices between developed and non developed countries;
- propose a circular economy through networks that include countries with different levels of development;
- develop the analysis of application case studies involving teams composed of researchers, companies, policymakers, belonging to different cultures and geographical areas.

A further area of research on which we want to focus attention and in respect of which this document would like to provide a tangible contribution is that which assigns a critical judgment on the opportunistic or manipulative use of reporting on SDGs.

This approach, stigmatized as *impression management* (Hooghiemstra 2000), denotes a type of attitude on the part of large companies in the use of sustainability as a “tool of rhetoric”, rather than as an expression of virtuous actions, an attitude that ends up by crossing into phenomena of greenwashing, decoupling and camouflaging, condemned by numerous studies conducted in the field of sustainability reporting and integrated reporting (Mon-eva et al., 2006; Diouf and Boiral, 2017).

This research can, therefore, offer an important support in facing the problems and challenges of the company in terms of orientation to SDGs, encouraging, through an analysis of the interconnections between the 17 objectives, a more active and aware collaboration not only between large companies, but also between a network of operators involving universities, small and medium enterprises, governments, NGOs, workers, and citizens.

1.3. Guidelines and main international surveys

Since the date of publication of Agenda 2030, there have been numerous contributions that have animated the international debate on SDGs reporting, coming not only from the academic world, but also from accounting and professional practice.

Below is a summary overview of some of the main international documents, mainly related to the guidelines and research reports, which, from 25 September 2015 to the date of publication of the document under review,

have addressed, in different ways, the topic of metrics and reporting on SDGs, by private companies and public organizations.

The purpose of this systematization is certainly not to carry out an exhaustive analysis of the SDGs reporting at the international level, but more simply to provide an informative guide to the reader who intends to approach the subject according to an operational approach.

2015

- Kroll C. (2015), *Sustainable Development Goals: Are the rich countries ready?* – The document provides the first system of SDGs scoring, based on 34 indicators linked to the 17 goals, for OECD countries, among which Italy ranks twenty-sixth.
- GRI – UNGC – WBCSD (2017), *SDG Compass. The guide for business action on the SDGs* – The document, as already specified in paragraph 1.1, illustrates the step by step path to be followed by companies to approach the topic of reporting on SDGs.

2016

- Global Reporting Initiative, (2016), *GRI's Contribution to Sustainable Development* – the document defines the GRI's sustainable development strategy through four pillars: sustainable development policy (including SDGs), growth and development of reporting in developing countries, capacity building and innovation in emerging issues.
- IFAC, (2016). *The 2030 Agenda for sustainable development: a snapshot of the accountancy profession contribution* – In addition to defining the three perspectives (strategic, operational and reporting) through which the accounting professional can play a driving role in the process of corporate convergence towards SDGs, the document clearly sets out eight objectives that have direct implications for the accounting profession (goals 4 – 5 – 8 – 9 – 12 – 13 – 16 – 17).

2017

- WBCSD (2016), *CEO Guide to Sustainable Development Goals* – the document, starting from the consideration that a CEO attentive to SDGs enjoys the confidence of investors, proposes some examples of business solutions to implement in terms of sustainable development.
- PWC (2017), *SDG Reporting Challenge 2017. Exploring business communication on the global goals* – the document provides a first survey of the status of SDG reporting on corporate reports (annual

reports, integrated reports and sustainability reports) of 729 multinational companies operating in 21 countries and six macro-sectors.

- ERNST & YOUNG (2017), *How do you fund a sustainable tomorrow?* – The document analyses the contribution of the financial sector to SDGs and does so by placing the strategic relevance of Objectives 5, 8, 10, 13 and 16 for the same sector under review.
- GRI – UNGC – PWC (2017), *Business Reporting on SDGs* – the document is the first operational guideline on SDGs reporting that links the GRI Content Index with the 169 targets of Agenda 2030.
- Adams C. (2017), *The Sustainable Development Goals, integrated thinking and the integrated report The Sustainable Development Goals*, – a document aimed at illustrating how SDGs targets can be reconciled with value creation through integrated thinking. To do this, the IIRC has used the same “step-by-step approach” adopted by the GRI, identifying five phases with respect to which an organization must, in advance, understand and identify issues relevant in terms of sustainable development for the external context in which it operates (step 1) and for its value creation process (step 2), must then define strategies to contribute to SDGs through its business model (step 3), must develop internal integration in terms of organization, governance and management control (step 4), and then conclude the process with the drafting and publication of the integrated report (step 5).
- KPMG (2017), *The road ahead. The Kpmg survey of corporate responsibility reporting 2017* – the document provides a global overview of the status of non-financial reporting (sample of N100 and G250 companies), putting the recent trend in SDGs reporting under perspective.
- ACCA (2017), *The Sustainable Development Goals: redefining context, risk and opportunity* – the document shows how the current configuration of the IFRS international accounting standards on non-financial risks can certainly promote a better understanding of issues related to SDGs.

2018

- KPMG (2018), *How to report on the SDGs* – the document, after having declined nine areas of action (related to the three macro-themes – identification, prioritization and measurement of the 17 objectives to define an adequate business strategy in the field of SDG reporting,

- shows that only 40% of the largest companies in the world report explicit references to sustainable development objectives in their reports.
- WBCSD (2018), *Sdg Sector Roadmaps* – This document provides analysts with a logical framework to help them understand what contributions specific industry sectors can make to SDGs (representation, measurement and understanding of non-financial performance).
 - United States Council for International Business (2018), *Leveraging the business sector for a sustainable future* – the document offers a critical review of the status of SDG reporting at the international level, highlighting how on a sample of 40 multinationals, despite established socially responsible practices and adequate reporting tools, the degree of integration of SDGs into reports is still not satisfactory.
 - ISTAT (2018), *SDGs Report 2018. Statistical information for Agenda 2030 in Italy. First analysis* – the document represents the first annual Istat report on sustainable development and provides a detailed examination of a set of separate indicators for each of the 17 goals (a total of 117 UN-IAEG-SDGs indicators and, for these, 235 national measures). In addition to providing an analysis of the trends in indicators and the information framework for monitoring progress towards a sustainable development model in line with the expectations of the global community, the document contains a proposal to systematize the interdependent links between objectives, sub-objectives and indicators.
 - CGMA (2018), *The role of the accountant in implementing the Sustainable Development Goals* - the document provides a conceptual approach in steps (7 phases) to converge the process of strategic orientation towards SDGs with management accounting activities.
 - ASVIS (2018), *ASVIS Report 2018. Italy and the Sustainable Development Goals* – The document reports a detailed review of the results achieved by our country in terms of SDGs, according to a territorial approach, based on a scoring system, emphasizing the high discrepancy that is recorded in terms of results by comparing the 17 goals.
 - OXFAM (2018), *Walking the talk* – the report published by this non-governmental organisation, which operates in more than 90 countries worldwide, analyses the content of SDGs information in the financial statements of 76 large companies, from which 5 basic criticalities emerge that can essentially be traced: lack of a coherent approach in prioritizing SDGs, low impact of SDGs in sustainability strategies and plans, reduced linkage between human rights policies and risks and SDGs, fragmented and often inconsistent budget reporting on SDGs.

- Deloitte – SDA Bocconi (2018), *Osservatorio Nazionale sulla Rendicontazione non Finanziaria ex d.lgs. n. 254/2016* – The document analyzing the degree of transposition of d.lgs. n. 254/2016 in Italy highlights how only 21% of the EIPs (Public Interest Entities as defined by art. 16 d.lgs. n. 39/2010) included in the sample include SDGs within their non-financial declarations.
- EUROSTAT (2018), *Monitoring report on progress towards the SDGs in an EU context* – the document of the European Statistical Office is the first report on the monitoring of the progress of EU countries towards SDGs and provides a comprehensive set of indicators from which it emerges overall that Europe records high performance in terms of health and well-being and low performance in terms of reducing inequalities.
- Fondazione Eni Enrico Mattei (2018), *For a sustainable Italy: the SDSN Italia SDGs City Index 2018* – the document is the first report to assess the contribution of Italian urban centers to the 17 objectives of sustainable development through a set of 39 indicators.

2019

- UNDP (2019), *Gender Equality as an Accelerator for Achieving the SDGs* – the position paper in highlighting the central character of gender equality within Agenda 2030, relates goal 5 to the other 16 objectives and in more detail to 45 targets and 54 indicators.

2. METHODOLOGICAL REFERENCES

2.1. Companies analysed

The analysis was carried out on a total number of 202 companies that identify the entire population of Italian PIEs, falling within the scope of application of Legislative Decree 254/2016, and which, therefore, have published on their website the non-financial information referred to in the decree in question (source: <http://www.consob.it>).

This list also includes companies that, pursuant to art. 7 of Legislative Decree no. 254/16, have chosen to opt for the voluntary membership of the standard.

The choice to use this discretionary criterion for the selection of the sample was essentially derived from the fact that the standard in question may have been a factor that gave impetus to the reporting of information relating to non-financial aspects and, presumably, to issues related to the objectives of sustainable development.

2.2. Information to be analysed

The proposed methodology was based on the interpretation of any quantitative and qualitative content (declined on the 17 goals) in DNF 2017 drawn up by the EIP falling within the scope of application of Legislative Decree no. 254/16, regardless of how companies have chosen to allocate the non-financial information required, pursuant to Article. 5 of the same decree.

The subject of analysis was, therefore, the DNFs that, in compliance with current regulations, have been reported in the management report or that

represent stand-alone documents such as *stand-alone* reports and integrated reports.

The decision not to adopt a content analysis software (such as, for example, Wordstat 7, Nvivo, TLab), but essentially a methodology of manual content analysis, is derived from a precise choice linked, for the most part, to the absence of consolidated frameworks on SDGs. In this sense, the possibility of adopting different methods of reporting in terms of form and content has made it difficult to use specific software.

As regards, more specifically, the search for content, it should be noted that it concerned, exclusively, the processing of official documents with the extension .pdf. The information associated with each of the 17 objectives was analyzed in those excerpts of text and images (figures, tables, graphs), where there were the official wording of the same objectives reported on the site of Asvis (Source: asvis.it). It follows, therefore, that synonyms have not been considered, nor has a specific taxonomy been created for each of the 17 objectives.

In addition to defining which sustainable development objectives the EIPs chose to report on, the analysis sought to identify which types of information were associated with the same 17 objectives.

To do this, nine subgroups within the Research Group were given a checklist (in the appendix) for the analysis of the 202 distinct DNFs, based on the ICB (Industry Classification Benchmark) taxonomy, in the following macro-sectors: basic materials, bank, consumer goods, consumer services, health care, industrials, insurance, oil&gas and telecommunications.

The checklist, divided into 11 issues, after examining more general information related to aspects such as: company name, previous experience in non-financial reporting, type of document published, reporting standards and process used, was focused on more specific aspects related to the reporting of SDGs.

In particular, it should be noted that the analysis of disclosure on SDGs did not lead to the definition of a scoring system, widespread in almost all of the surveys published on the subject and reported in paragraph 2.1, but concerned the definition of a metric that took into account two aspects: quantitative and qualitative.

The quantitative aspect was measured by the number of observations on the information associated with the respective SDGs present within each DNF in the following sections:

- letter from the CEO,
- materiality analysis,
- business model,

- strategic plan,
- stakeholders/Capitals (depending on the type of report),
- correlation table SDGs-GRI and SDGs-D.lgs. 254/16,
- other unspecified parts.

The qualitative aspect of the disclosure under analysis was evaluated, instead, by categorizing the information content as proposed by Beck et al. (2010), ie providing for a system of coding at five levels, which can be defined as follows:

- level 1 – generic-narrative disclosure,
- level 2 – narrative disclosure with details,
- level 3 – quantitative disclosure,
- level 4 – quantitative-narrative disclosure,
- level 5 – quantitative-narrative-comparative disclosure.

Document collection activities were concentrated in November 2018, while information analysis activities were carried out in December 2018 and January 2019. Data entry and data processing activities were carried out in February 2019, followed in March 2019 by a critical analysis of the results and their sharing.

2.3. Examples of information

Along with the description of the methodological aspects, it should be noted that, in the section of the document relating to the analysis of the detailed results, there is, for each SDG, an example of information extracted from DNF 2017 or other types of reports (mostly sustainability reports).

The aim is to provide elements of inspiration and usefulness for a practitioner who wants to approach for the first time, as a novice, the non-financial reporting and the not properly known topic of SDGs reporting or who, despite having previous experience in non-financial reporting, wants to introduce elements of differentiation to their reporting model.

The choice of examples of information is entirely discretionary and not exhaustive.

3. RESULTS

3.1. Analysis of 17 goals

The sample, as specified in paragraph 2.1, is made up of a total of 202 companies of which about 17% report specific information on SDGs (Table 3.1).

Such a low percentage, on the one hand, is a cause for concern considering that Agenda 2030 and its objectives, targets and indicators were already published at the end of 2015, on the other hand, it is not surprising considering that only in 2017 were guidelines published on the subject of SDGs reporting by the GRI.

This figure is not in line with the evidence from other recently published reports (CSR Manager Network – Disag, 2019, Deloitte-SDA Bocconi, 2018) because, in the present case, those companies that have formulated generic references to SDGs in their reports without linking them to specific objectives have not been taken into consideration.

Moreover, 17% is the average of very different values in different sectors (tab. 3.1): it ranges from 0% for Basic Materials to 36% for Oil & Gas. In fact, companies in some sectors reveal a proactive approach to the reporting of SDGs in line with what emerges from international studies and reports on the subject of sustainability and non-financial reporting.

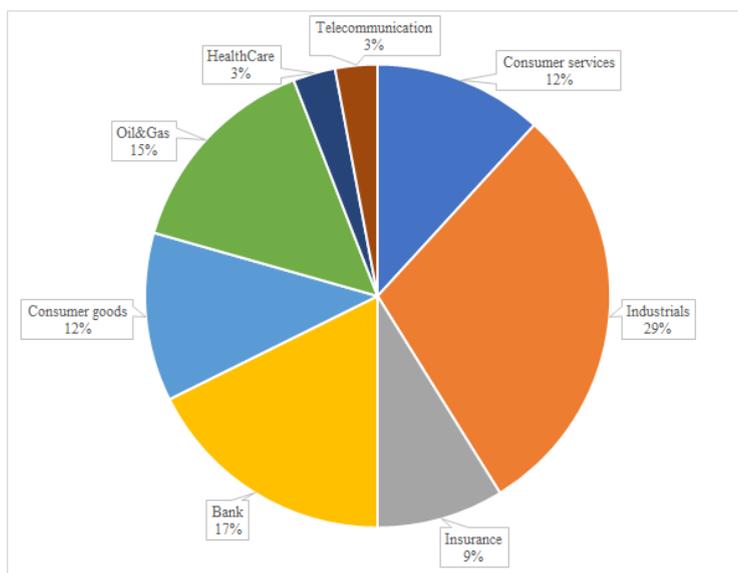
Tab. 3.1 – The impact of the sample EIPs they report on the SDGs

Sector	SDG Adopter	Sample	% of SDG Adopter
Bank	6	40	15,00%
Basic Materials	0	5	0,00%
Consumer Goods	4	18	22,22%
Consumer Services	4	25	16,00%
Health & Care	1	6	16,67%
Industrials	10	68	14,71%
Insurance	3	11	27,27%
Oil & Gas	5	14	35,71%
Telecommunication	1	15	6,67%
Full Sample	34	202	16,83%

*data related to PIEs that publish their DNF before 31.08.2018

If we dwell on the sector data relating to the number of companies in the sample (Graph 3.1), it emerges, quite clearly, the highest percentage of industrial companies (29%).

Graph. 3.1 – Sectoral distribution of the companies in the sample

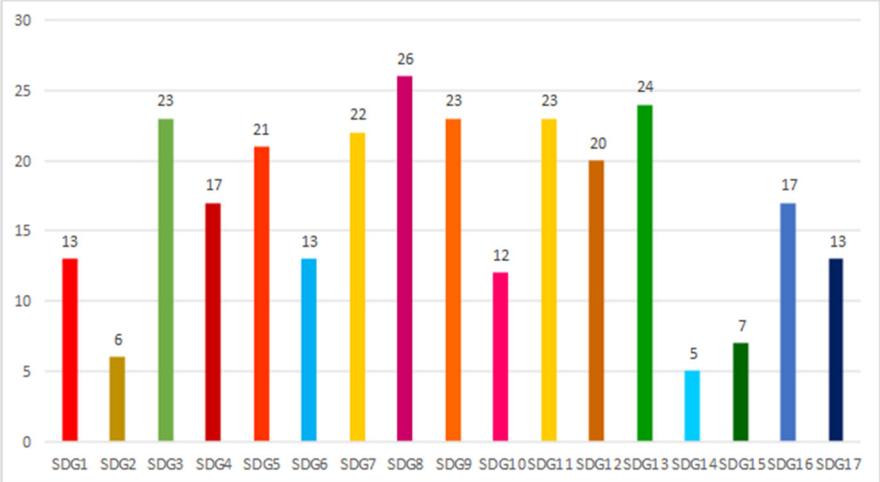


Going into the detail of the reporting of the 17 objectives, the explicit references to the SDGs identified within the 202 DNF are 285 in total.

Graph 3.2 shows that the objectives most reported by companies are: goal 8 (with about 9% of observations), goal 13 (with about 8.4%) and goals 3, 9 and 11 (with about 8%). Objectives 14 (about 1.8%), 2 (2.1%) and 15 (2.5%) are the least reported.

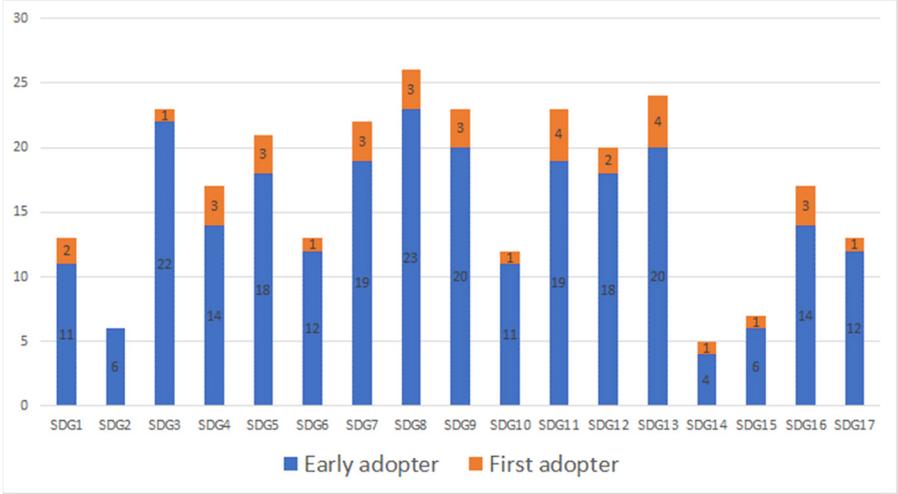
These findings also confirm the findings of other international reports (OXFAM, 2018; KPMG, 2018; PWC, 2017).

Graph. 3.2 – Number of explicit references to each SDG



Graph 3.3. highlights a rather important aspect, namely that the ability of EIPs to report non-financial information on a voluntary basis (i.e. before 2017, *first time adoption* of Legislative Decree 254/16) is a distinctive factor also in the case of SDGs reporting.

Graph. 3.3 – Number of explicit references to each SDG by first adopters and early adopters

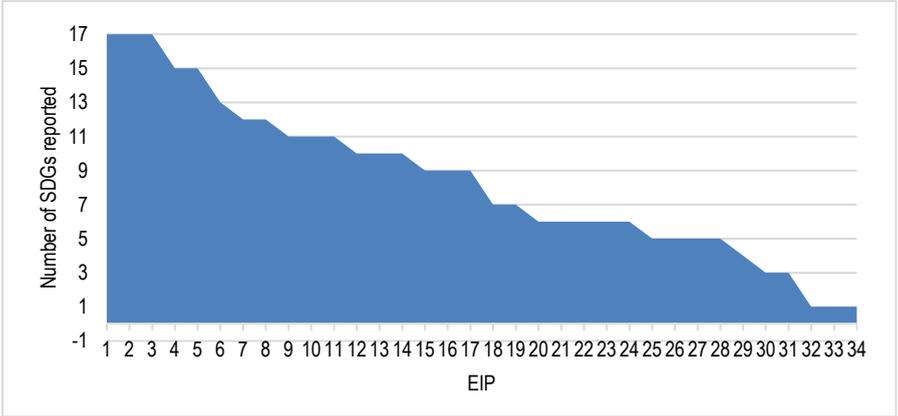


Of further interest is the figure that emerges from the distribution shown in the graph (Graph. 3.4) below, in which the number of SDGs reported per individual EIP is represented.

Only four companies from the entire sample chose to commit to all 17 goals, providing information about them.

This result helps to understand how the approach that moves large companies towards Agenda 2030 is not an expression of a totalizing commitment to SDGs but is more related to a choice of strategic positioning and impact in terms of business.

Graph. 3.4 – Number of SDGs reported per EIP



Tables 3.2 and 3.3 instead focus on the types of reports and standards associated with the observations under investigation.

The first table shows a number of observations mainly found in sustainability reports (about 65%); this figure is followed, by number of observations, by the integrated report (about 15%) and the combined report (about 9%)¹.

Tab. 3.2 – References to SDGs by type of report used

Sector	Combined report	Sustainability Report	Social Report	Integrated Report	Other	Total
Bank	15	31	0	12	0	58
Consumer goods	12	17	0	0	0	29
Consumer services	0	10	15	12	0	37
HealthCare	0	1	0	0	0	1
Industrials	0	48	0	0	17	65
Insurance	0	4	0	18	0	22
Oil&Gas	0	62	0	0	0	62
Telecommunication	0	11	0	0	0	11
Total	27	184	15	42	17	285
Percentage	9,5%	64,6%	5,3%	14,6%	6%	100%

Table 3.3, in line with the figure in table 3.2, shows that the number of most recurrent observations are expected in the presence of the GRI standard, in the core options (about 57%) and in the comprehensive options (about 22%).

This is not surprising given that the GRI standard is certainly the most widely used national and international standard for non-financial reporting.

¹ For more information on the differences between integrated and combined reports, see <https://www.sinzer.org/blog/2018/7/24/the-crucial-difference-between-combined-and-integrated-reporting>.

Tab. 3.3 – References to SDGs by type of standard used

Sector	GRI	GRI Referenced	GRI Core	GRI Comprehensive	GBS	IIRC	Other	Total
Bank	0	0	48	10	0	0	0	58
Consumer goods	0	0	29	0	0	0	0	29
Consumer services	0	0	10	9	15	3	0	37
HealthCare	0	1	0	0	0	0	0	1
Industrials	0	0	48	0	0	0	17	65
Insurance	13	9	0	0	0	0	0	22
Oil&Gas	0	0	28	34	0	0	0	62
Telecommunication	0	0	0	11	0	0	0	11
Total	13	10	163	64	15	3	17	285
Percentage	4,6%	3,5%	57,2%	22,4%	5,3	1%	6%	100%

Going into more detail of the analysis of disclosure, graph 3.5 focuses on the location of the same within the sections defined in the analysis of DNF. The presence of sectional information in the comparison between SDGs is uneven in this case.

Chiefly, the sections “sustainability plan” and “other unspecified parts” are those in which, for all 17 goals, a higher number of observations are recorded.

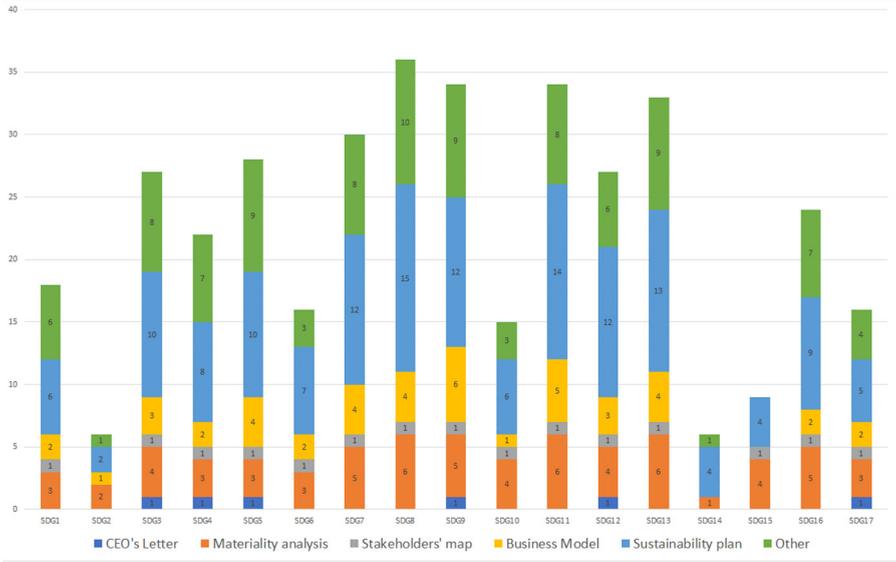
The first figure can be easily explained since companies that choose to commit to SDGs are doing so by choosing a medium to long-term perspective that can find clear points of contact with a business plan and a sustainable investment plan.

The second figure could be justified by an unclear orientation of Italian companies towards sustainable development objectives.

In this direction, rather eloquent is also the fact that there are few specific references to SDGs in the letter to stakeholders, which may lead to the conclusion that the issue does not represent a strategic pillar for top management.

The following are the numerous observations made in the sections “business model” and “materiality analysis”, sections whose presence of information shows, on the other hand, that companies are aware of the importance that SDGs have for the market and for strategic stakeholders.

Graph. 3.5 – SDGs reported by sections of the DNF



Graph 3.6 gives a representation of the quantitative data by sector, confirming a higher number of observations in the ‘Industrials’ sector (65 observations), followed by the ‘Oil & Gas’ and ‘Bank’ sectors.

The most frequently used objectives in the macro sectors are:

- Bank – goal 8;
- Consumer goods – goals 3 and 8;
- Consumer services – goals 9 and 13;
- Industrials – goal 9;
- Insurance – goal 3;
- Oil & Gas – goals 5, 7 and 8.

The objectives that, on the other hand, recur less frequently are:

- Bank – goals 2 and 14;
- Consumer goods – goals 9, 14 and 16;
- Consumer services – goal 15;
- Industrials – goal 2;
- Insurance – goals 2, 10, 14 and 15;
- Oil & Gas – goals 1 and 14.

In the case of the “Health Care” and “Telecommunication” sectors, both findings are of little use, given the small number of observations.

Graph. 3.6 – Number of SDGs reported by sector

SDGs	Bank	Consumer goods	Consumer services	Health & Care	Industrials	Insurance	Oil&Gas	Telecommunication	Total
1 POVERTY	5	1	1	0	2	2	2	0	13
2 HUNGER	0	1	1	0	1	0	3	0	6
3 GOOD HEALTH AND WELL-BEING	3	4	2	1	5	3	4	1	23
4 QUALITY EDUCATION	5	2	2	0	2	1	4	1	17
5 GENDER EQUALITY	5	1	2	0	5	2	5	1	21
6 CLEAN WATER AND SANITATION	1	2	3	0	2	1	4	0	13
7 AFFORDABLE AND CLEAN ENERGY	5	3	3	0	4	1	5	1	22
8 DECENT WORK AND ECONOMIC GROWTH	6	4	3	0	5	2	5	1	26
9 INDUSTRY, INNOVATION AND INFRASTRUCTURE	5	0	4	0	7	2	4	1	23
10 REDUCED INEQUALITIES	3	1	1	0	3	0	3	1	12
11 SUSTAINABLE CITIES AND COMMUNITIES	5	2	3	0	7	2	3	1	23
12 RESPONSIBLE CONSUMPTION AND PRODUCTION	2	3	3	0	6	1	4	1	20
13 CLIMATE ACTION	5	3	4	0	5	2	4	1	24
14 LIFE BELOW WATER	0	0	1	0	2	0	2	0	5
15 LIFE ON LAND	1	1	0	0	2	0	3	0	7
16 PEACE, JUSTICE AND STRONG INSTITUTIONS	5	0	2	0	3	2	4	1	17
17 PARTNERSHIPS FOR GOAL ACHIEVEMENT	2	1	2	0	4	1	3	0	13
17 PARTNERSHIPS FOR GOAL ACHIEVEMENT	58	29	37	1	65	22	62	11	285

Moving the analysis to the qualitative aspects of the information, please refer to the content of Graph. 3.7 where the evaluations are reported on a determined scale.

Graph 3.7 shows the qualitative evaluations associated with SDGs and their macro-sectors.

As far as SDGs are concerned, the quantitative data shown in graph 3.6 were used and, therefore, it was possible to determine the relationship between the quality of disclosure by specific objective and the relative number of observations relating to that objective, on the basis of the following formulation:

$$QualSDG_i = \frac{\sum SDG_i \text{ disclosure quality}}{\sum \text{observations number for } SDG_i}$$

For example, in the case of SDG1, the figure of 2.85 (Graph 3.7) is determined by the ratio between 37, i.e. the quality of disclosure associated with goal 1, and 13, i.e. the number of observations shown in Graph 3.6, relating to the same objective.

The qualitative assessment of the macro-sectors was, on the other hand, determined on the basis of the ratio between the quality of the disclosure of the specific sector and the relative number of observations relating to the same sector, i.e. by applying the following formula:

$$Qual_{sector} = \frac{\sum \text{sector disclosure quality}}{\sum \text{observations number for sector}}$$

If we want to give an example for the “Bank” sector, the figure of 3.40 (Graph 3.7) is determined by the ratio between 197, i.e. the quality of disclosure associated with the banks, and 58, i.e. the number of observations, shown in Graph 3.6, relating to the same sector.

Graph. 3.7 – Quality of information on SDGs reported by sector

SDGs	Bank	Consumer goods	Consumer services	Health & Care	Industrials	Insurance	Oil&Gas	Telecommunication	Totale
 1	3,40	1,00	4,00	-	3,50	2,50	1,50	-	2,85
 2	-	2,00	4,00	-	3,00	-	1,67	-	2,33
 3	4,00	1,75	4,00	1,00	2,80	3,33	3,25	1,00	2,87
 4	3,40	1,50	4,00	-	2,00	4,00	3,25	1,00	2,94
 5	3,40	1,00	2,50	-	2,80	4,50	3,00	1,00	2,95
 6	4,00	1,50	2,33	-	3,50	4,00	2,00	-	2,54
 7	4,00	1,67	3,33	-	2,50	4,00	3,20	1,00	3,00
 8	3,50	1,75	4,00	-	2,80	2,50	3,20	1,00	2,92
 9	2,33	1,00	5,00	-	3,00	-	3,00	1,00	2,67
 10	2,80	2,00	4,33	-	2,43	3,00	2,67	1,00	2,74
 11	2,50	1,67	4,00	-	2,00	4,00	3,50	1,00	2,65
 12	3,80	1,67	3,50	-	2,80	4,00	3,50	1,00	3,13
 13	-	-	5,00	-	2,50	-	1,50	-	2,60
 14	4,00	2,00	-	-	2,00	-	2,67	-	2,57
 15	3,40	-	2,00	-	3,00	3,00	2,50	1,00	2,76
 16	3,00	1,00	2,00	-	2,50	4,00	2,67	-	2,54
 17	3,40	-	3,25	-	2,29	4,00	1,75	1,00	2,70
 17	3,40	1,62	3,46	1,00	2,60	3,50	2,74	1,00	2,81

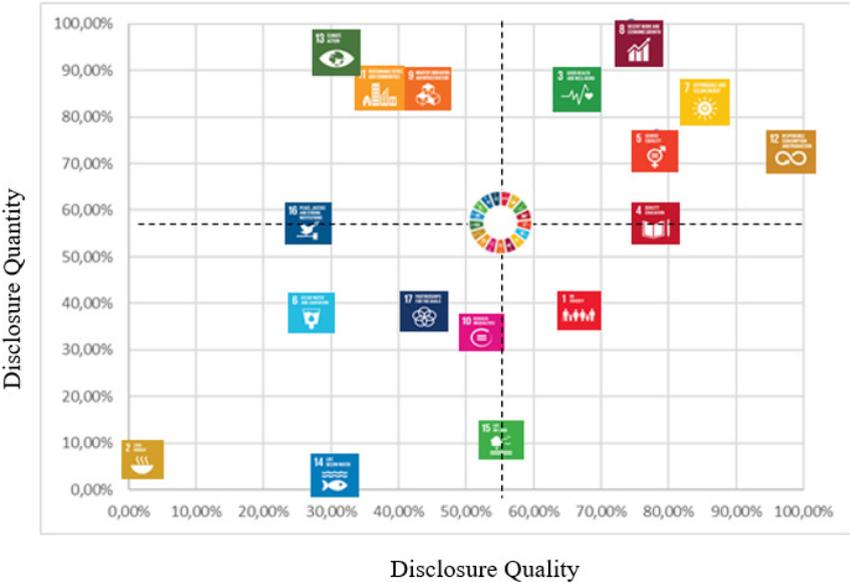
On the basis of the results of graphs 3.6 and 3.7, it was therefore possible to represent a positioning matrix (Graph 3.8).

The data reported on the axis of the abscissae and the ordinates of the matrix have been normalized and, therefore, expressed in percentage terms through the following formulas:

$$x = \frac{x-\min}{\max-\min} \% \quad y = \frac{y-\min}{\max-\min} \%$$

Simplifying once again, if we dwell, for example, on goal 12, the positioning on the matrix is given by the value on the axis of the abscissae equal to 100%, or $[(3,13-2,33)/(3,13-2,33)]*100$, while on the axis of the ordinates by the value equal to about 71%, or $[(20-5)/(26-5)]*100$.

Graph. 3.8 – The evaluation matrix of the SDGs information



3.2. Analysis of individual goals

The content of the results in this paragraph is structured by objective in a standard way.

In other words, the position paper presents the following information for each goal:

- official logo of the sustainable development objective;
- declaratory of universally recognized targets;
- sinking links;
- number of observations by sector;
- number of observations per first adopter and early adopter;
- number of observations by type of report;
- number of observations by sections of the report;
- matrix of evaluation of the specific information;
- stakeholders referred to in the specific disclosure;
- example of information.

To make it easier for the reader to understand the graphs below, it should be noted that the information in points (d) to (g) reflects the content of the figures already proposed under section 3.1.

The information relating to point (h), on the other hand, relates to an analytical assessment of the quantity and quality of disclosure by specific information section of the DNFs.

Finally, point (i) provides a mapping of the number and types of stakeholders mentioned in the information subject to analysis.

As stated in paragraph 2.3, letter j) refers to an example of disclosure taken from the DNFs (or other types of reports) under analysis.



Goal: “Defeating Poverty”

Target:

1.1 By 2030, eliminate extreme poverty for all people around the world, currently measured as people living on less than \$1.25 per day.

1.2 By 2030, reduce by at least 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 at national level adequate social protection systems and measures for all, including minimum levels, and by 2030 achieve substantial coverage of the poor and vulnerable.

1.4 By 2030, ensure that all men and women, especially the poor and vulnerable, have equal rights with regard to economic resources, as well as access to basic services, land ownership and control and other forms of property, inheritance, natural resources, adequate new technologies and financial services, including microfinance.

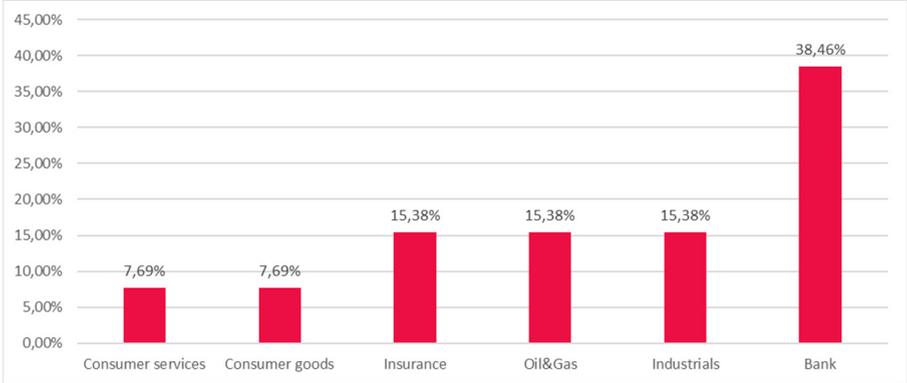
1.5 By 2030, build the resilience of poor and vulnerable people and reduce their exposure and vulnerability to extreme events related to climate and other economic, social and environmental shocks and disasters.

1.to Ensure significant mobilisation 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 the least developed countries, to implement programmes and policies to end poverty in all its dimensions.

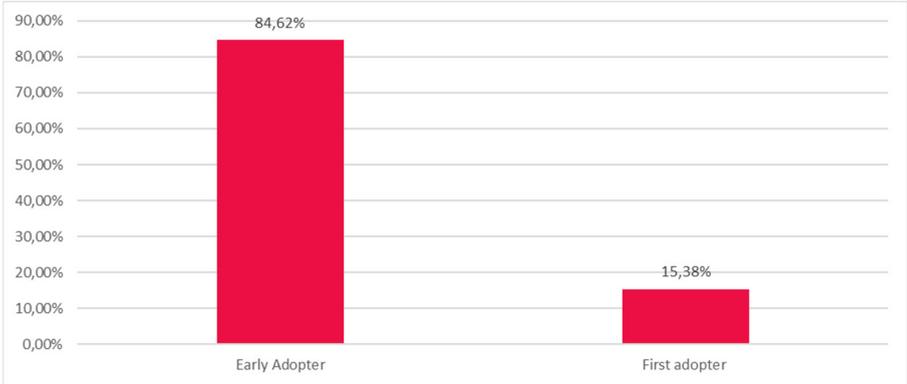
1.b Establish strong national, regional and international policy frameworks, based on pro-poor and gender-sensitive development strategies, to support accelerated investment in poverty reduction efforts.

In-depth links

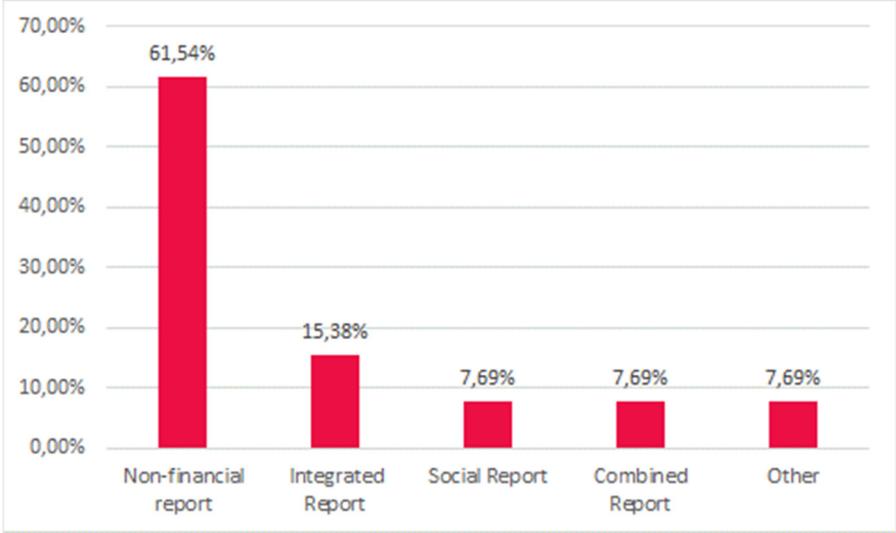
Graph. 3.9 – Distribution of % of references to goal 1 among sectors



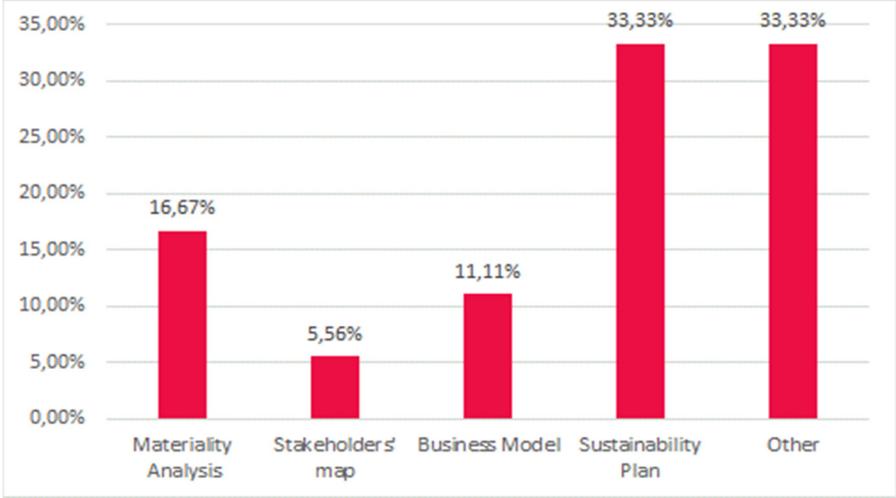
Graph. 3.10 – Distribution of % of references to goal 1 between first adopter and early adopter



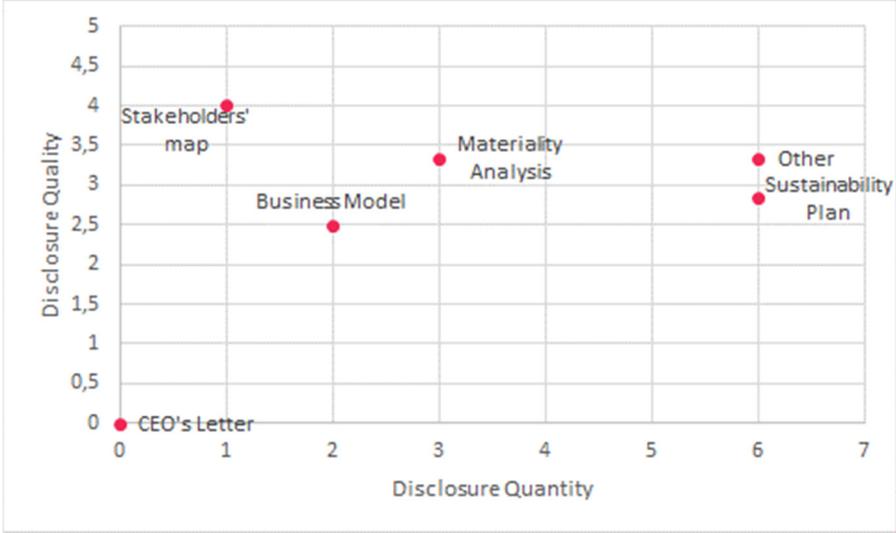
Graph. 3.11 – Distribution of references by type of report (goal 1)



Graph. 3.12 – Distribution of references by sections of the report (goal 1)



Graph. 3.13 – Evaluation matrix of the specific information (goal 1)



Graph. 3.14 – Stakeholders referred to in the specific information (goal 1)

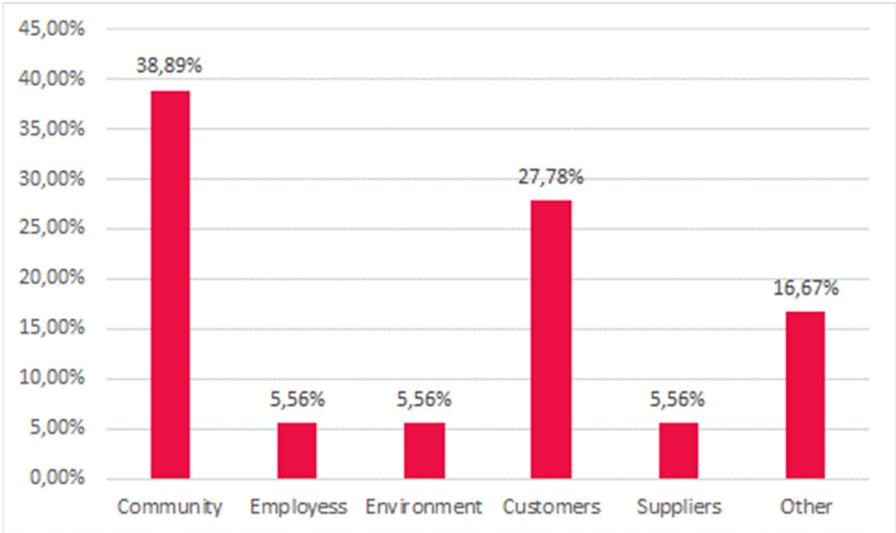
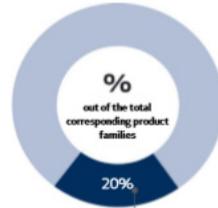


Fig. 3.1 – Example of information (goal 1)

The Group's commitment to supporting the SDGs (Sustainable Development Goals) takes shape first and foremost in its offering of products with a particular environmental and social slant, as seen in the following table where premiums from the sale these types of policies are allocated on the basis of the goal they are expected to reach. In addition, the guarantees underlying such premiums are associated with emerging trends identified for the Group, in that they represent an initial and partial Group response to these risks to transform them into business opportunities. In 2017, premiums from these types of policies reached €1,776m, 20% of total premiums from the corresponding product families (up one percentage point on 2016). The underlying products respond to immigration and multi-cultural trends, as well as the evolving composition of nuclear families, loss of spending power of the most vulnerable segments of our society, unemployment and unstable employment.



	 INSTABILITY AND POLARISATION HUMAN SOCIETY 2.0 SHARING ECONOMY	52.8% €937m		 HUMAN SOCIETY 2.0 WELL BE	29.2% €518m
	 CLIMATE CHANGE	0.5% €9.7m		 INSTABILITY AND POLARISATION HUMAN SOCIETY 2.0 NEW SKILLS	0.2% €4.2m
	 INSTABILITY AND POLARISATION HYBRID CONSUMER CLIMATE CHANGE	12.6% €224m		 INSTABILITY AND POLARISATION HUMAN SOCIETY 2.0 NEW SKILLS	0.2% €3m
	 WELL BE	4.4% €77.9m		 INSTABILITY AND POLARISATION NEW FRONTIERS	0.1% €1.7m

Source: Unipol Group. Integrated report 2017, p. 31



Goal: “Defeat the Hunger”

Target:

2.1 By 2030, eradicate hunger and ensure that all people, especially the poor and vulnerable, including children, have access to safe, nutritious and sufficient food throughout the year.

2.2 By 2030, eliminate all forms of malnutrition, including the achievement by 2025 of internationally agreed targets for halting the growth and decay of children under 5 years of age, and meet the nutritional needs of adolescent girls, pregnant girls, breastfeeding girls and elderly people.

2.3 By 2030, double agricultural productivity and income for small-scale food producers, in particular women, indigenous peoples, farming families, herders and fishermen, including through safe and fair access to land, other productive resources and stimuli, knowledge, financial services, markets and opportunities that create added value and non-agricultural employment.

2.4 By 2030, ensure sustainable food production systems and resilient farming practices that increase productivity and production, help conserve ecosystems, enhance adaptive capacity to climate change, extreme weather conditions, droughts, floods and other disasters, and progressively improve soil and soil quality.

2.5 By 2020, ensure genetic diversity of seeds, cultivated plants and farm and domestic animals and their related wild species, including through nationally, regionally and internationally managed and diversified seed and plant banks, and promote access to and fair and equitable sharing of the benefits arising from the use of genetic resources and related traditional knowledge, as agreed at the international level.

2.to increase investment, including through enhanced international cooperation, in rural infrastructure, agricultural research and extension services, technological development and plant and livestock gene banks, with a view to improving agricultural production capacity in developing countries, particularly the least developed countries.

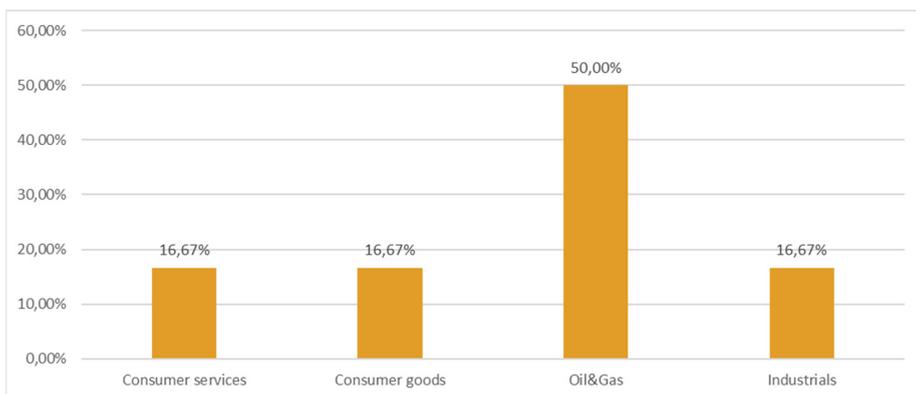
2.b To correct and prevent trade restrictions and distortions in world agricultural markets, including through the parallel elimination of all forms of agricultural export subsidies and

all export measures with equivalent effect, in accordance with the Doha Development Round mandate.

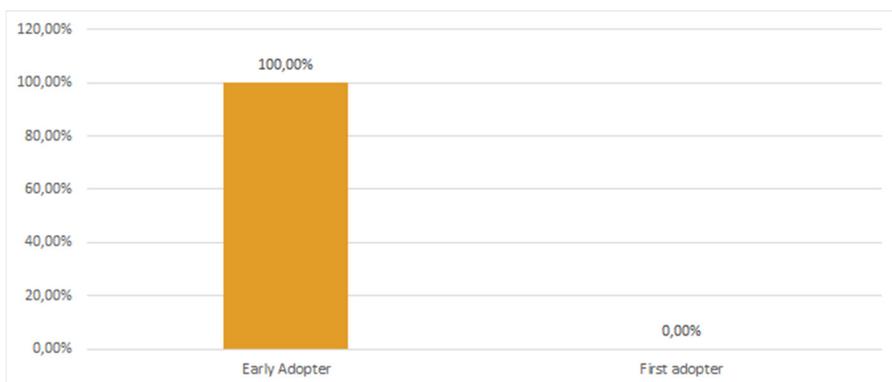
2.c Take measures to ensure the proper functioning of the markets for food commodities and their derivatives and facilitate timely access to market information, including on food stocks, in order to help limit extreme food price volatility.

In-depth links

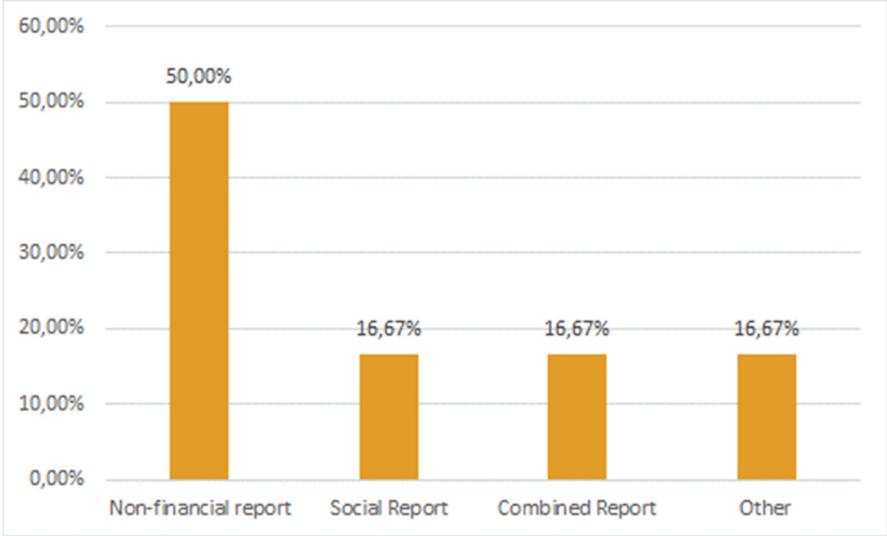
Graph. 3.15 – Distribution of % of references to goal 2



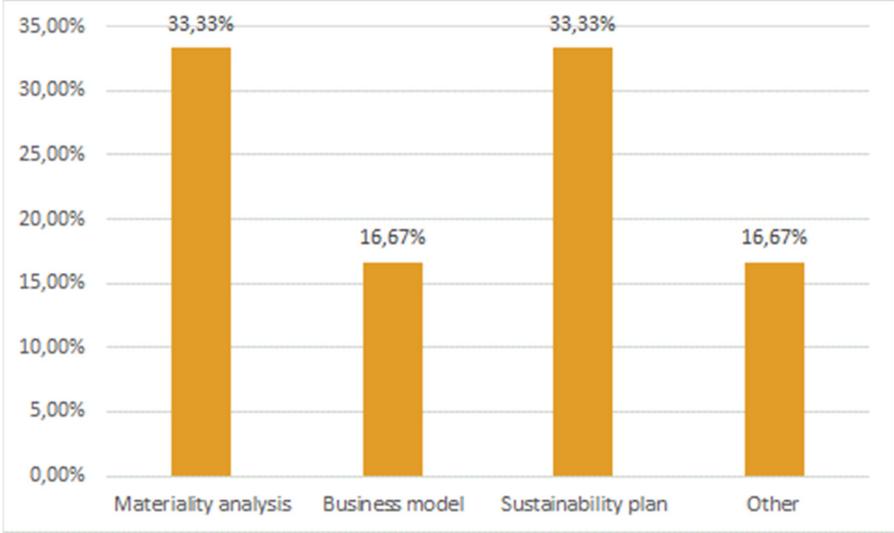
Graph. 3.16 – Distribution of % of references to goal 2 between first adopter and early adopter



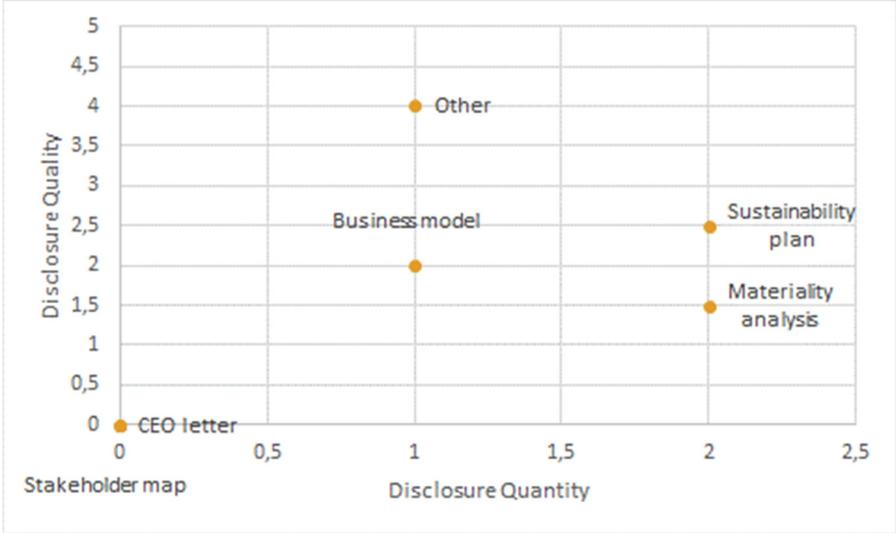
Graph. 3.17 – Distribution of references by type of report (goal 2)



Graph. 3.18 – Distribution of references by sections of the report (goal 2)



Graph. 3.19 – Evaluation matrix of the specific information (goal 2)



Graph. 3.20 – Stakeholders referred to in the specific information (goal 2)

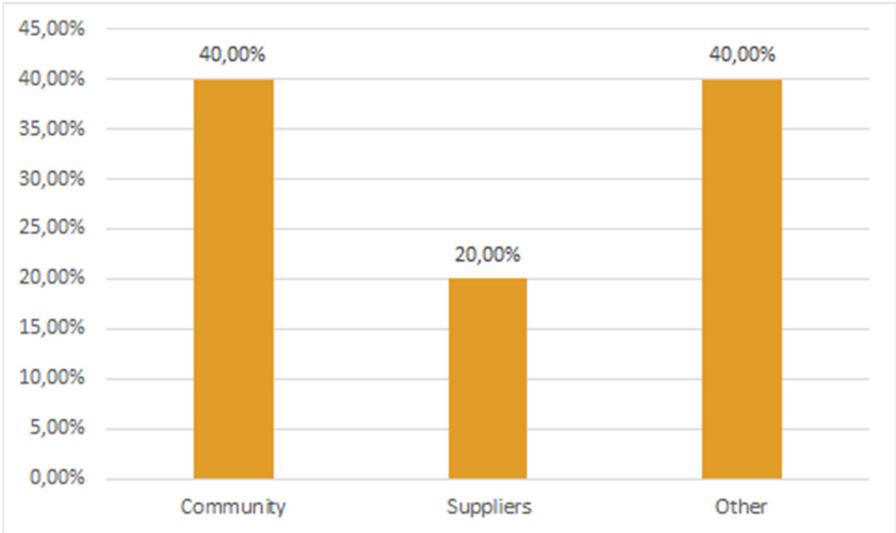


Fig. 3.2 – Example of information (goal 2)

Product quality and safety

[64-FPS]

2 **QUALITY**
3 **SAFETY**

The utmost quality and safety of our products is imperative for us, and for this reason we are constantly raising our standards.

In addition to complying with all applicable regulations, all our facilities have ISO 9001 certified quality management systems and are certified to at least one of the main food safety standards (IFS, BRC).

Such certifications and the constant monitoring of our products ensure the very highest levels of quality and safety.

FACILITIES CERTIFICATIONS
Certifications at our facilities
ISO 9001, BRC, IFS

THE 3 STEPS TO OUR QUALITY:

1. Carefully select
2. Support our agricultural suppliers
3. Constantly invest

FOOD SAFETY
All our production facilities are certified according to the food safety standards.

33 | Land, commitment and passion
Sustainability Report 2017

Source: La Doria. Sustainability Report 2017, p. 33



Title: SDG3- “Health and Well-being. To ensure health and well-being for all and for all ages”.

Target:

3.1 By 2030, reduce the global maternal mortality rate to less than 70 per 100,000 live births.

3.2 By 2030, end avoidable deaths of infants and young children under 5 years of age, with the objective for all countries to reduce infant mortality to no more than 12 per 1,000 live births and, for children under 5 years of age, reduce mortality to no more than 25 per 1,000 live births.

3.3 By 2030, end the epidemics of AIDS, tuberculosis, malaria and neglected tropical diseases and combat hepatitis, water-related diseases and other communicable diseases.

3.4 By 2030, reduce premature mortality from non-communicable diseases by one third through prevention and treatment, and promote mental health and well-being.

3.5 Strengthening prevention and treatment of substance abuse, including drug abuse and harmful alcohol use.

3.6 Halving the number of global fatalities and road injuries by 2020.

3.7 By 2030, ensure universal access to sexual and reproductive health care services, including family planning, information and education, and the integration of reproductive health into national strategies and programmes.

3.8 Achieving universal health coverage, including protection from financial risks, 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 dangerous chemicals and from air, water and soil pollution and contamination.

3.a Strengthen the implementation of the ‘World Health Organisation Framework Convention’ on Tobacco Control in all countries, as appropriate.

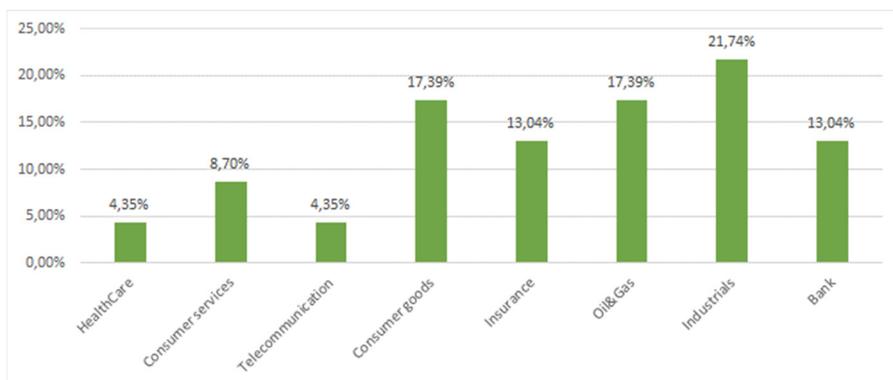
3.b Supporting research and development of vaccines and drugs for communicable and non-communicable diseases that mainly affect developing countries, providing access to essential medicines and vaccines at affordable prices, in accordance with the Doha Declaration on the TRIPS Agreement and Public Health, which affirms the right of developing countries to make full use of the provisions of the Agreement on Trade-Related Aspects of Intellectual Property Rights on Flexibility to protect public health and, in particular, to provide access to medicines for all.

3.c To substantially increase health financing and the recruitment, development, training and retention of health workers in developing countries, especially in least developed countries and small island developing states.

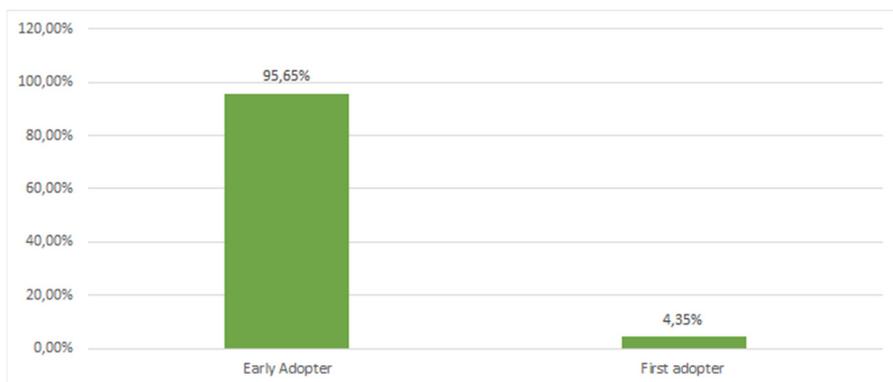
3.d Strengthen the capacity of all countries, in particular developing countries, to prevent, reduce and manage national and global health risks.

In-depth links

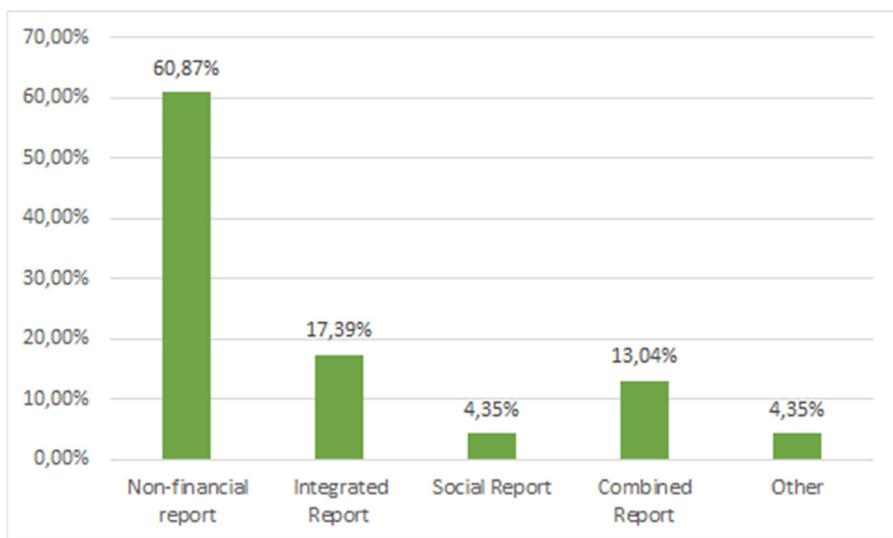
Graph. 3.21 – Distribution of % of references to goal 3



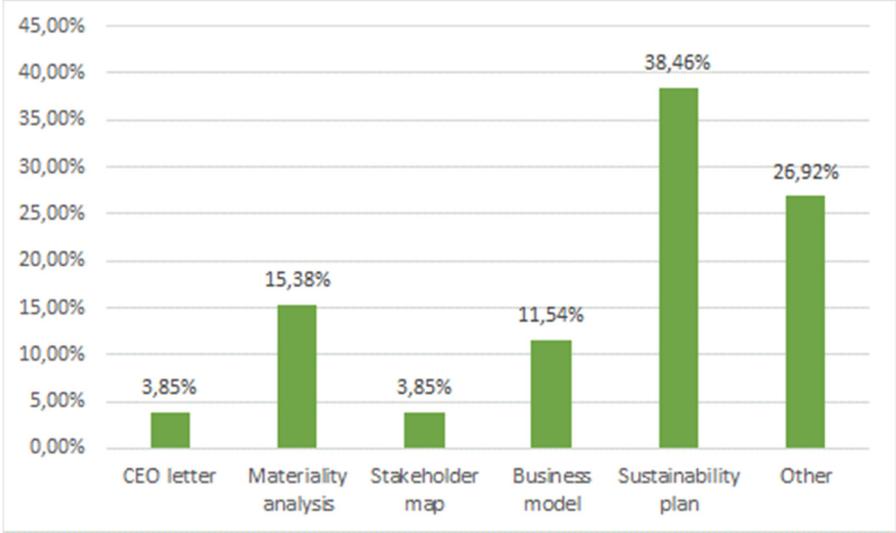
Graph. 3.22 – Distribution of % of references to goal 3 between first adopter and early adopter



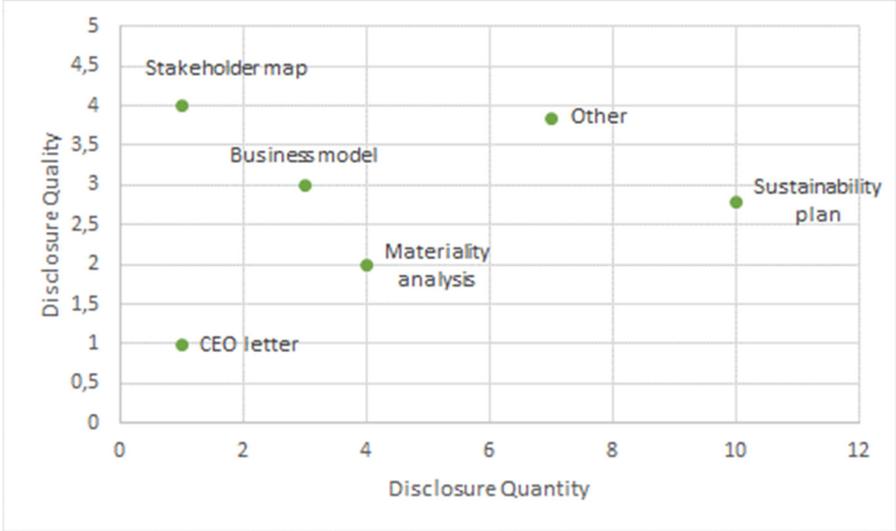
Graph. 3.23 – Distribution of references by type of report (goal 3)



Graph. 3.24 – Distribution of references by sections of the report (goal 3)



Graph. 3.25 – Evaluation matrix of the specific information (goal 3)



Graph. 3.26 – Stakeholders referred to in the specific disclosure (goal 3)

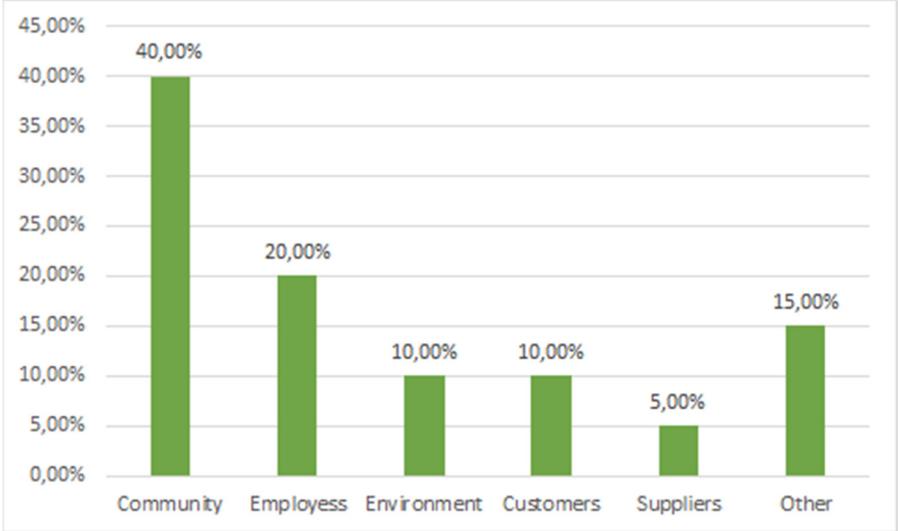


Fig. 3.3 – Example of information (goal 3)

2017-2019 Plan: Engaging local communities

SDGs: 1, 2, 3, 5, 10, 17

Activities: Implementation of new projects in support of the communities in which Enel operates in order to create shared value (CSV) and to foster the energy culture

Categories: S Community relations, G Partnerships

2020 targets: (represented by a grid of icons)

Source: Enel. Sustainability report 2017, p. 83



Title: SDG4 - “Quality education. To ensure quality, equitable and inclusive education and to promote lifelong learning opportunities for all”.

Target:

4.1 By 2030, ensure that all boys and girls complete free, fair 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, necessary care and access to pre-school, so that they are ready for primary education.

4.3 By 2030, ensure equal access for all women and men to affordable, high-quality technical education, vocational and tertiary education, including the university.

4.4 By 2030, substantially increase the number of young people and adults with the necessary skills, including technical and professional skills, for employment, decent work and entrepreneurship.

4.5 By 2030, eliminate gender inequalities in education and ensure equal access to all levels of vocational education and training for the most vulnerable, including people with disabilities, indigenous peoples and children in vulnerable situations.

4.6 By 2030, ensure that all young people and a substantial proportion of adults, men and women, achieve literacy and numeracy.

4.7 By 2030, ensure that all students acquire the necessary knowledge and skills to promote sustainable development through, inter alia, education for sustainable development and sustainable lifestyles, human rights, gender equality, the promotion of a culture of peace and non-violence, global citizenship and the enhancement of cultural diversity and culture’s contribution to sustainable development.

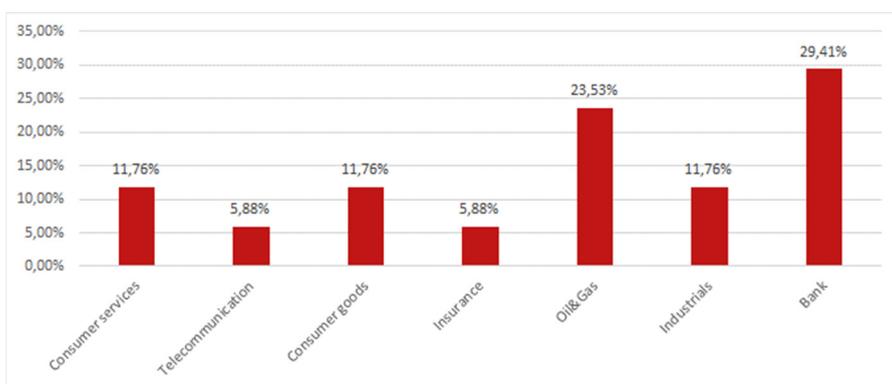
4.a Build and adapt school facilities to suit children’s needs, disability and gender differences and provide safe, non-violent, inclusive and effective learning environments for all.

4.b By 2020, substantially expand globally the number of scholarships available to developing countries, in particular least developed countries, small island developing states and African countries, for enrolment in higher education, including programmes for vocational training and information and communication technology, technical, engineering and scientific, in developed and other developing countries.

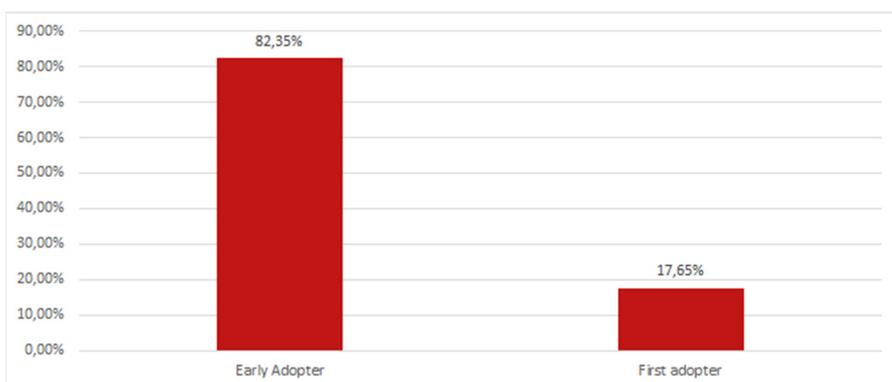
4.c By 2030, significantly increase the supply of qualified teachers, including through international cooperation for teacher training in developing countries, particularly in the least developed countries and small island developing states.

In-depth links

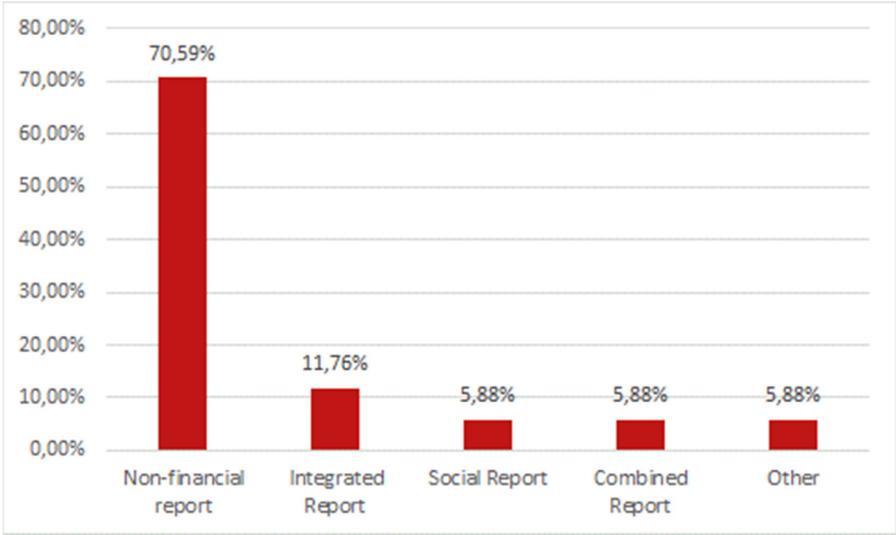
Graph. 3.27 – Distribution of % of references to goal 4



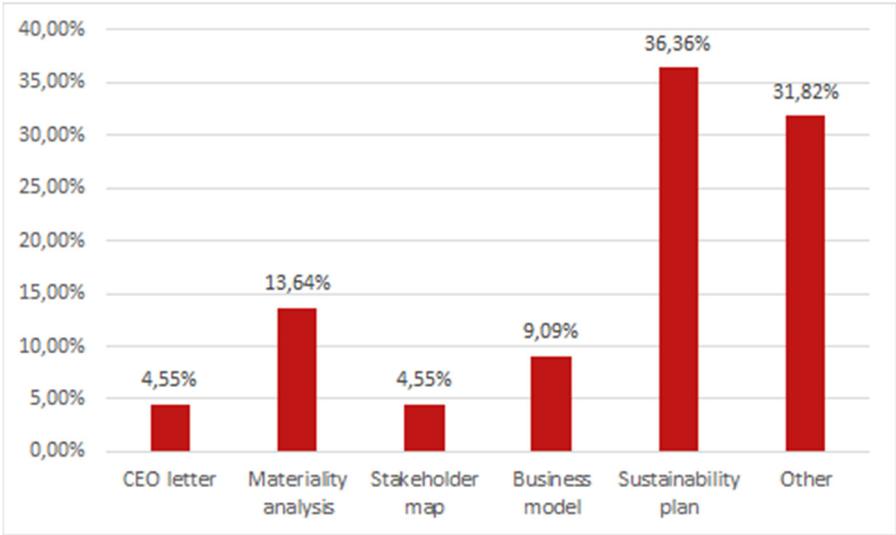
Graph. 3.28 – Distribution of % of references to goal 4 between first adopter and early adopter



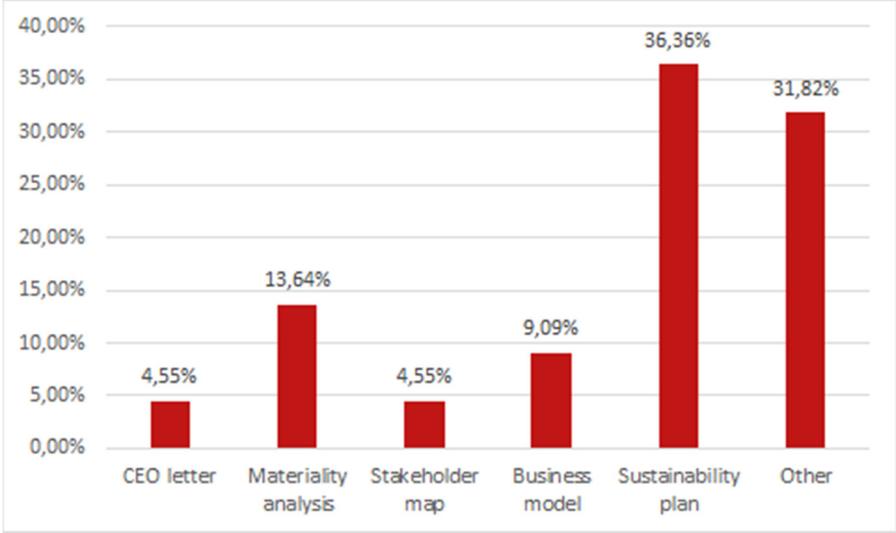
Graph. 3.29 – Distribution of references by type of report (goal 4)



Graph. 3.30 – Distribution of references by sections of the report (goal 4)



Graph. 3.31 – Evaluation matrix of specific information (goal 4)



Graph. 3.32 – Stakeholders referred to in the specific disclosure (goal 4)

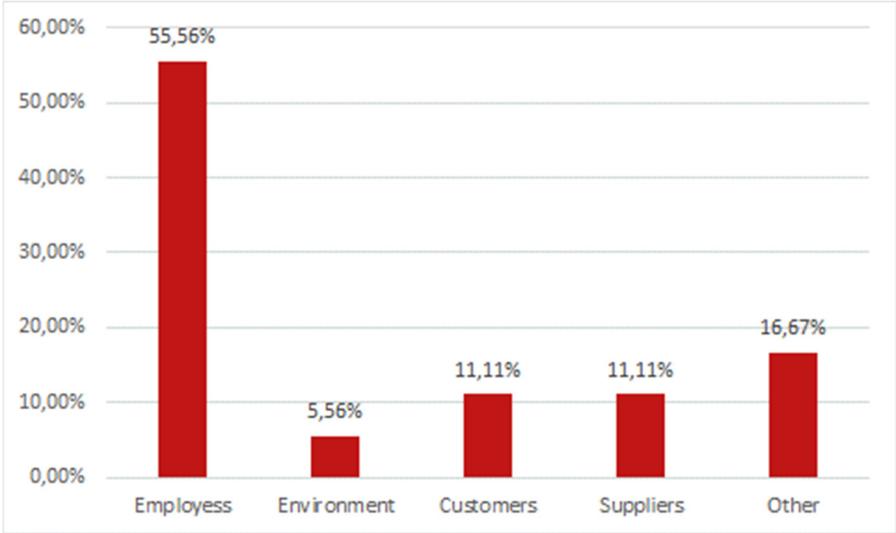


Fig. 3.4 – Example of information (goal 4)



Source: Hera. Sustainability Report 2017, p. 331



Title: SDG5 - “Gender equality. Achieving gender equality and empowerment of all women and girls”.

Target:

5.1 Ending all forms of discrimination against all women, girls and girls in all parts of the world.

5.2 Eliminate all forms of violence against all women, girls and girls in the public and private sphere, including trafficking for prostitution, sexual exploitation and other forms of exploitation.

5.3 Eliminate all harmful practices, such as forced and combined child marriage and female genital mutilation.

5.4 Recognising and valuing unpaid care work and domestic work through the provision of public services, infrastructure and social protection policies and the promotion of shared responsibility within the household, according to national characteristics.

5.5 Ensuring 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 Ensuring universal access to sexual and reproductive health and rights, as agreed under the ‘Programme of Action of the International Conference on Population and Development’ and the ‘Beijing Platform for Action’ and the final documents of the Review Conferences.

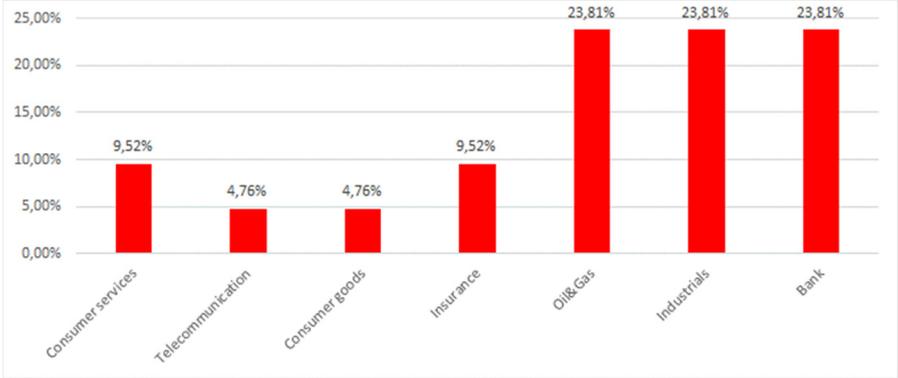
5.a Initiate reforms to give women equal rights of access to economic resources, such as access to and control of land and other forms of property, financial services, inheritance and natural resources, in accordance with national laws.

5.b Improving the use of technology that can help women’s work, in particular information and communication technology, to promote empowerment, i.e. women’s strength, self-esteem and awareness.

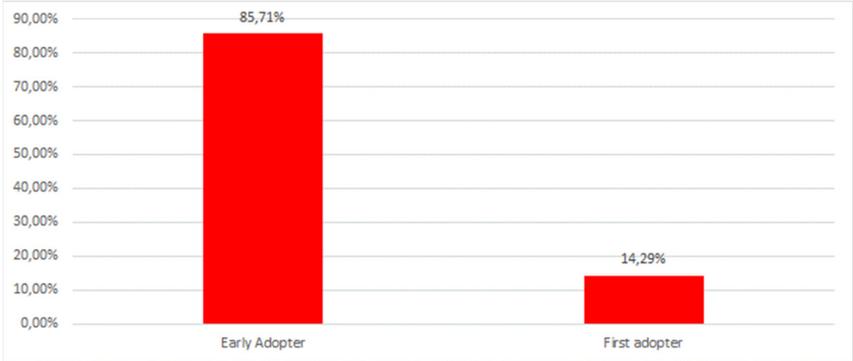
5.c Adopt and strengthen concrete policies and applicable laws for the promotion of gender equality and empowerment of all women, girls and girls at all levels.

In-depth links

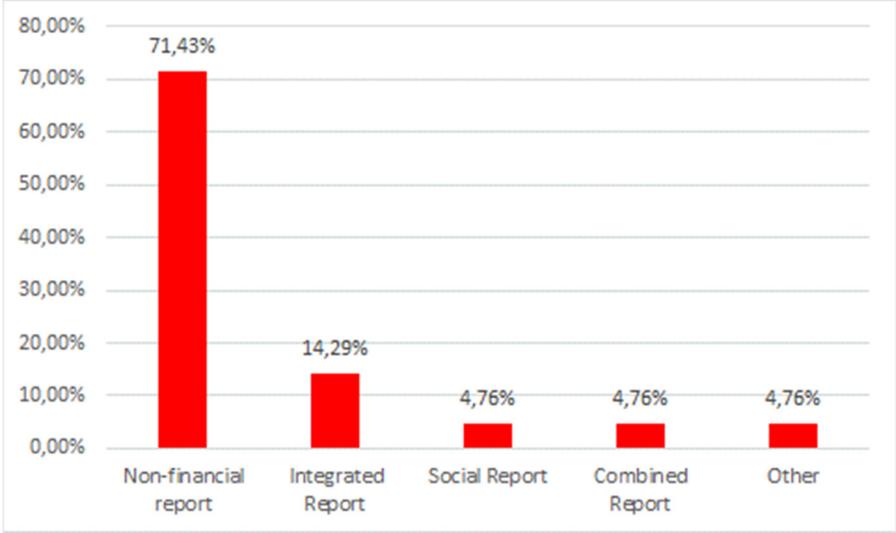
Graph. 3.33 – Distribution of % of references to goal 5



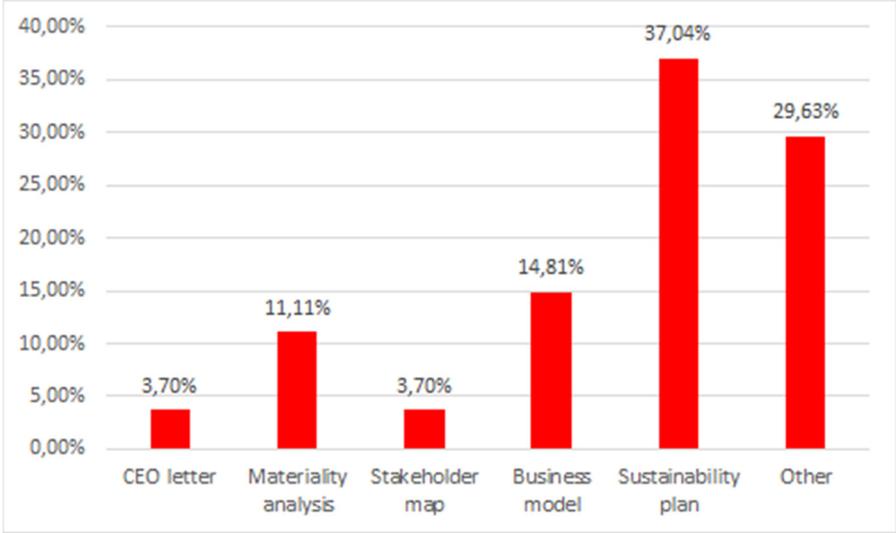
Graph. 3.34 – Distribution of % of references to goal 5 between first adopter and early adopter



Graph. 3.35 – Distribution of references by type of report (goal 5)



Graph. 3.36 – Distribution of references by sections of the report (goal 5)



Graph. 3.37 – Evaluation matrix of the specific information (goal 5)



Graph. 3.38 – Stakeholders referred to in the specific disclosure (goal 5)

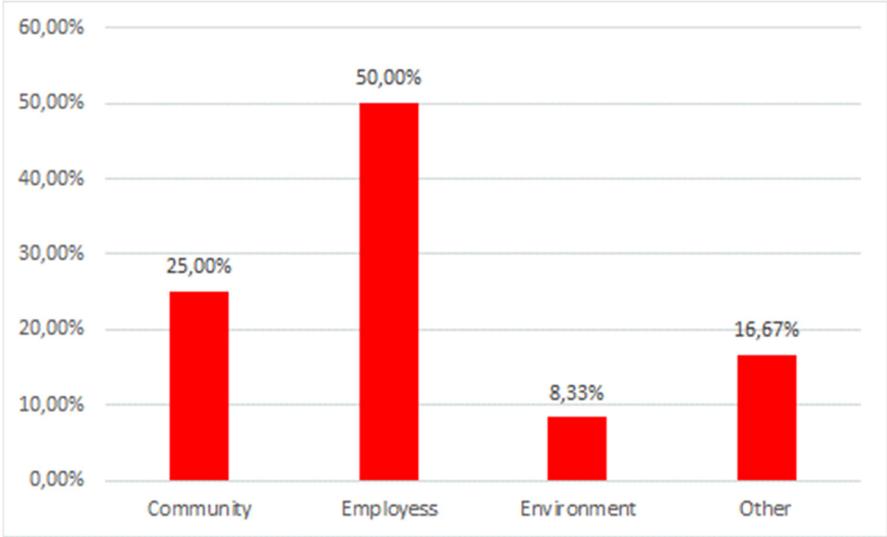


Fig. 3.5 – Example of information (goal 5)

Snam Diversity

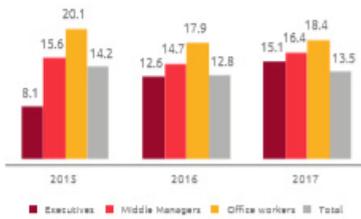
Snam respects the dignity of everyone, and offers equal opportunities in every step and aspect of the employment relationship, avoiding all forms of discrimination based on sex, age, health, nationality, political opinion or religious views. For Snam the diversity is a value and gender diversity is especially regarded as a resource for the company



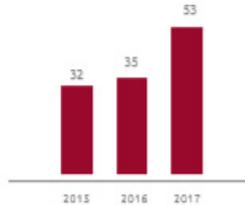
development. This is proved by the fact that the Female component in 2017 grew compared with the previous year (+6.5%) notwithstanding a large portion of the business activities, in particular the operational ones, requires a technical training which on the market is owned by candidates which are mostly male. At the end of the year, the Company's female population consisted of 393 personnel equal to the 13.5% of all

the employees (12.8% in 2016) and 36 women have a part-time contract (out of the 42 currently rolling). The focus on the gender diversity is a corporate objective for 2018 also, turning into a commitment to recruiting at least 50% of women for staff positions and to increase the average training hours (from 15.8 hours in 2017 to 20 hours in 2018).

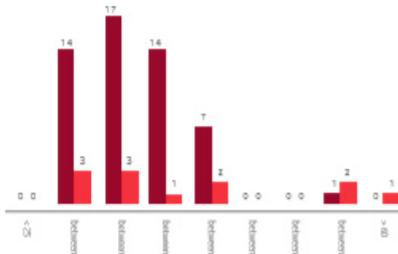
Female presence (%)



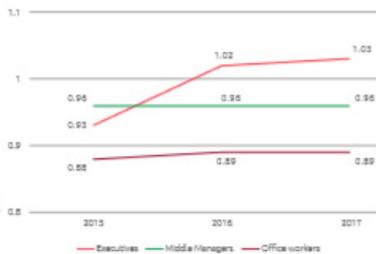
Women hired from the market (n)



Entrance from the market and departures for Female gender (no.)



Pay gap (women/men)



Source: Snam. Sustainability Report 2017, p. 66



Title: SDG6 - “Clean water and sanitation. Ensuring the availability and sustainable management of water and sanitation for all”.

Target:

6.1 By 2030, achieving universal and equitable access to safe and affordable drinking water for all.

6.2 By 2030, achieve adequate and equitable access to sanitation and hygiene for all and eliminate outdoor defecation, with particular attention to the needs of women and girls and those in vulnerable situations.

6.3 By 2030, improve water quality by reducing pollution, eliminating uncontrolled discharge practices and minimising the release of chemicals and hazardous materials, halving the proportion of untreated waste water and substantially increasing recycling and safe re-use globally.

6.4 By 2030, substantially increase water efficiency for use in all sectors and ensure fresh-water abstraction and supply to address water scarcity and substantially reduce the number of people suffering from water scarcity.

6.5 By 2030, implementing integrated water resource management at all levels, including through cross-border cooperation as appropriate.

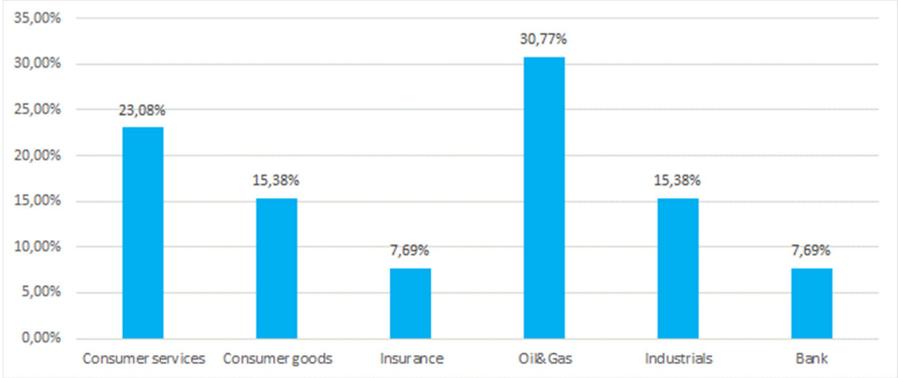
6.6 By 2020, protecting and restoring water-related ecosystems, including mountains, forests, wetlands, rivers, aquifers and lakes.

6.a By 2030, expand international cooperation and capacity building in support of developing countries on water and related sanitation, including water collection systems, desalination, water efficiency, wastewater treatment, recycling and re-use technologies.

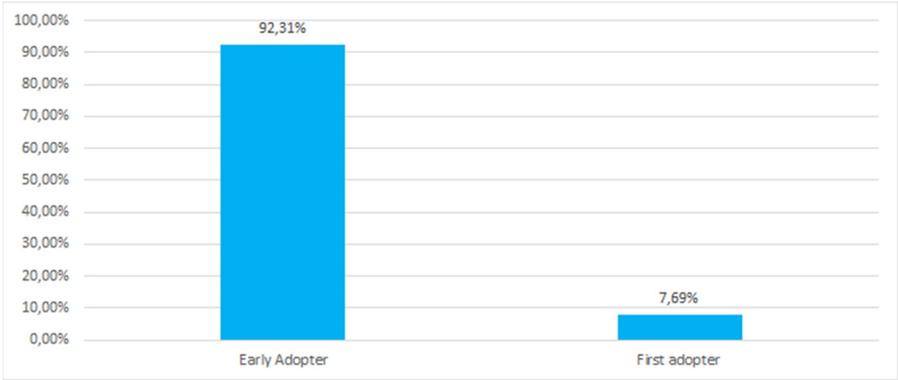
6.b Support and strengthen local community participation in improving water and sanitation management.

In-depth links

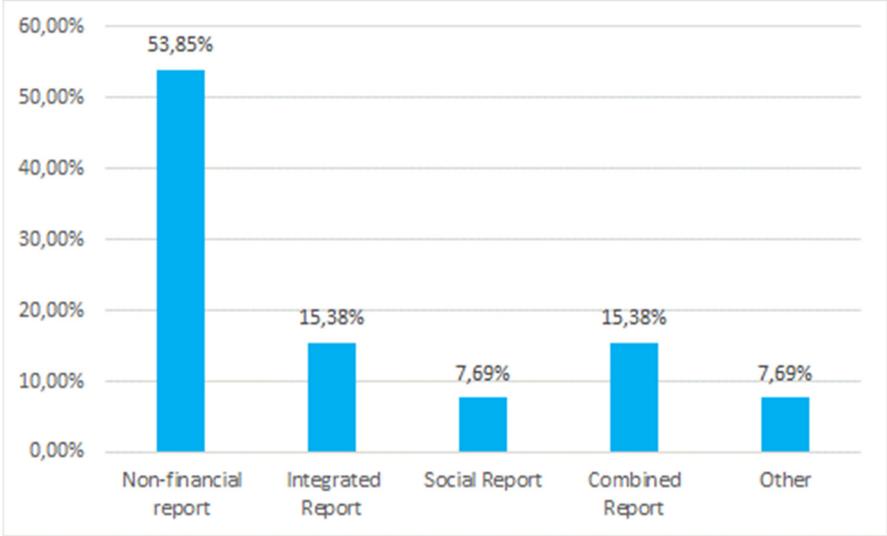
Graph. 3.39 – Distribution of % of references to goal 6



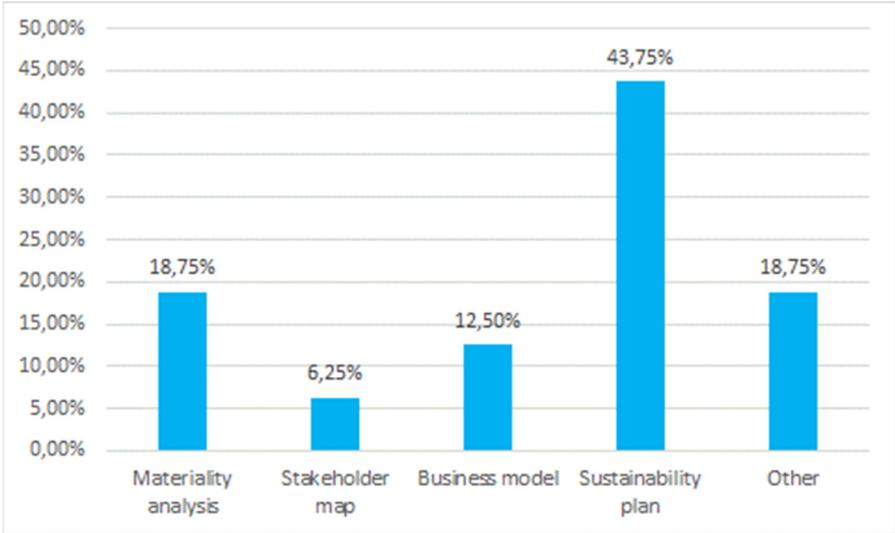
Graph. 3.40 – Distribution of % of references to goal 6 between first adopter and early adopter



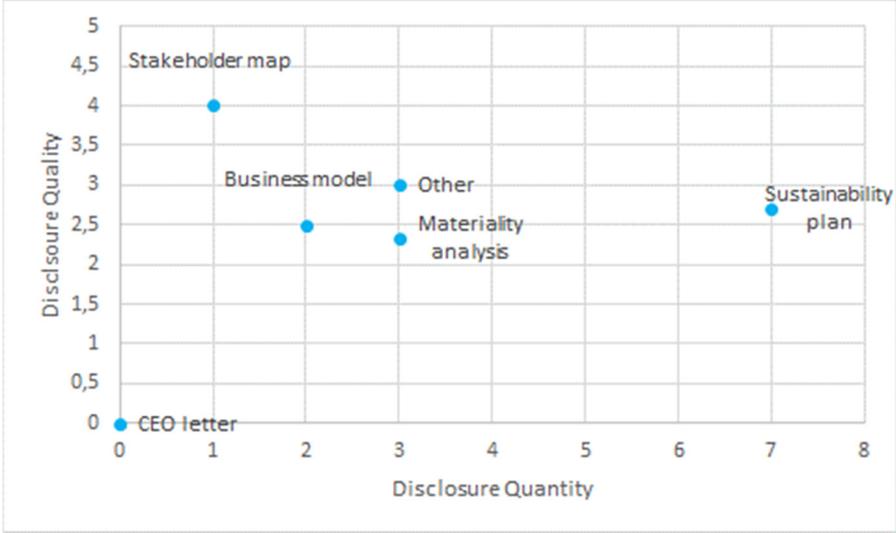
Graph. 3.41 – Distribution of references by type of report (goal 6)



Graph. 3.42 – Distribution of references by sections of the report (goal 6)



Graph. 3.43 – Evaluation matrix of specific information (goal 6)



Graph. 3.44 – Stakeholders referred to in the specific disclosure (goal 6)

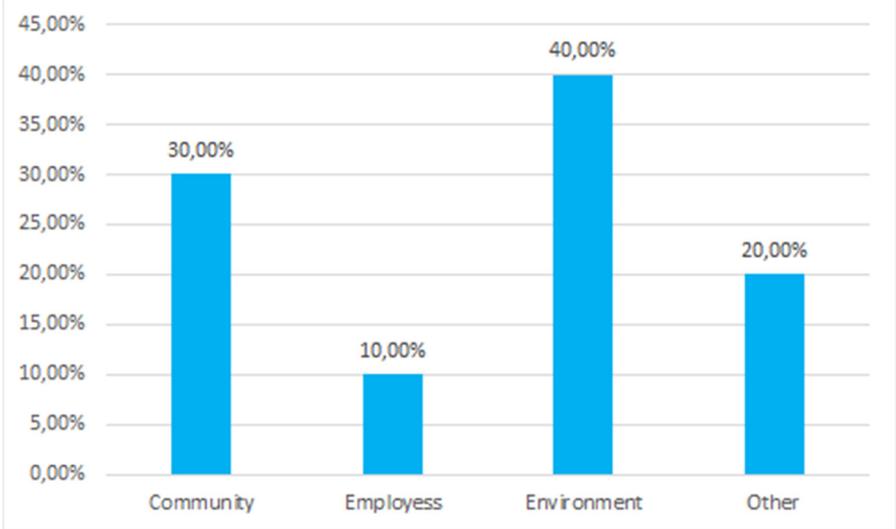


Fig. 3.6 – Example of information (goal 6)

ENVIRONMENT

Long Term Goals	Actions	Specifications	Perimeter	Target
Mitigate noise pollution in the territories covered by the Company's infrastructures	Autostade per Italka Noise Reduction Plan	Investments totaling euro 1 bn (baseline 2008)	ASPI	2022
	Noise reduction actions at Fiumicino and Ciampino	Reduced use of Runway 1 and launch of an optimization process for takeoff and landing procedures at FCO. Continuation of the approval process for the noise reduction plan at Ciampino airport	ADR	2019
Reduce carbon footprint	Reduction of direct CO ₂ emissions generated by Autostade per Italka	6% reduction in 2015 carbon footprint (like for like 2020 2015 assessment)	ASPI	2020
	ACA ("Airport Carbon Accreditation") Certifications	Confirmation of max Level 3+ for the ACA Certification for FCO and achievement of the same level for CIA	ADR	2018
Reduce environmental impact	Energy efficiency	Reduce energy consumption by passenger/ square meter in airports by 45% vs 2009	ADR	2019
	Rationalization of water consumption	Confirmation of the excellence levels relative to drinking water consumption per passenger by further optimizing the management of the distribution network and maximizing the use of industrial water	ADR	2019
		Development of a plan for the development of water collection systems and rain water storage	ASPI	2019
	Material optimization	Segregated waste collection at the airport: 85% target of waste sent to recycling for Fiumicino. Activation of an integrated audit system for operators' waste collection and delivery criteria	ADR	2018
		Efficiency and ongoing improvement in the optimization and management of materials during the construction of new infrastructures, favoring material re-use in full accordance with the environmental resources	ASPI	2022
	Certifications	Development of new infrastructures in compliance with the LEED GOLD level standards: Fiumicino boarding area A, business city, Office Tower 3 and completion of Ciampino general aviation based on the same standard	ADR	2021
		Development of a quality environment Integrated Management System based on ISO9001/ ISO14001 through the implementation of Project Management processes and the Environmental Management Plan regarding investments in the General Co Direction New Infrastructures	ASPI	2019



Source: Atlantia. Integrated budget 2017, p. 47



Title: SDG7 - “Clean and accessible energy. Ensuring access for all to affordable, reliable, sustainable and modern energy systems

Target:

7.1 By 2030, ensuring universal access to affordable, reliable and modern energy services.

7.2 By 2030, significantly increase the share of renewables in the overall energy mix.

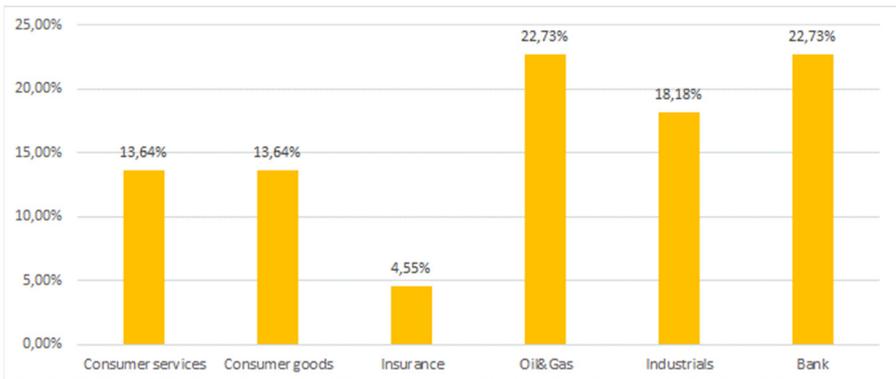
7.3 By 2030, doubling the overall rate of energy efficiency improvement.

7.a By 2030, strengthen international cooperation to facilitate access to clean energy technology and research, including renewables, energy efficiency and advanced and cleanest fossil fuel technology, and promote investment in energy infrastructure and clean energy technologies.

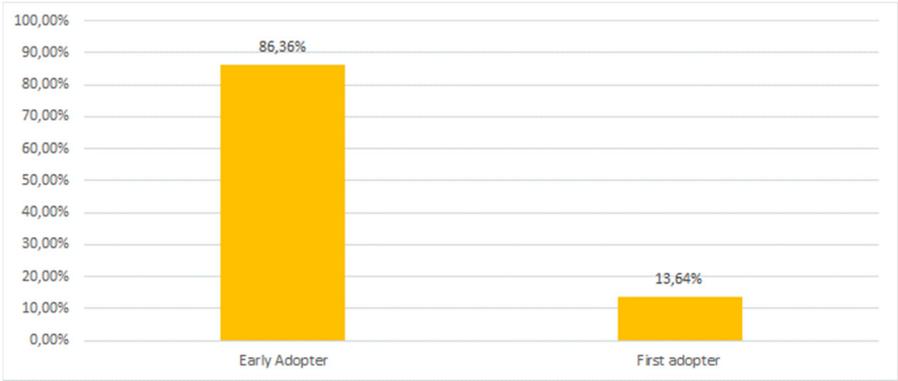
7.b By 2030, expand infrastructure and upgrade technology for the provision of modern and sustainable energy services for all developing countries, in particular the least developed countries, small island states, and landlocked developing countries, in accordance with their respective support programmes.

In-depth links

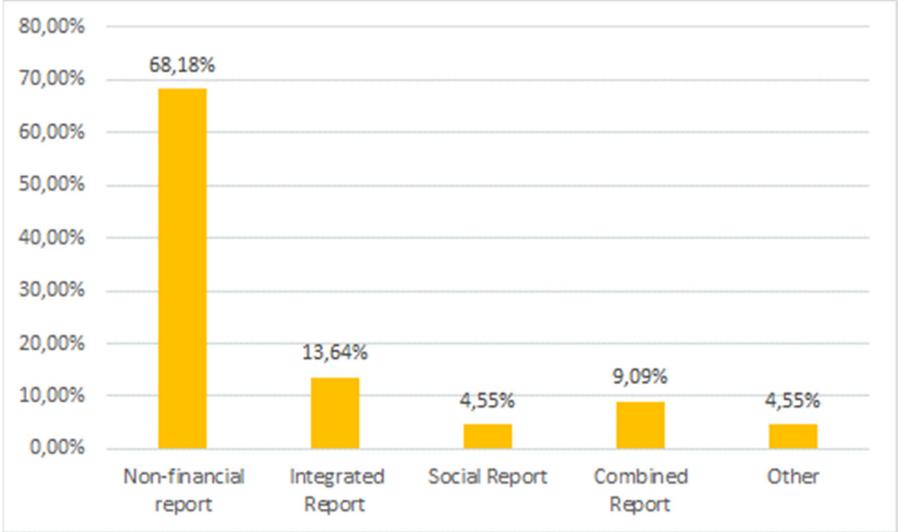
Graph. 3.45 – Distribution of % of references to goal 7



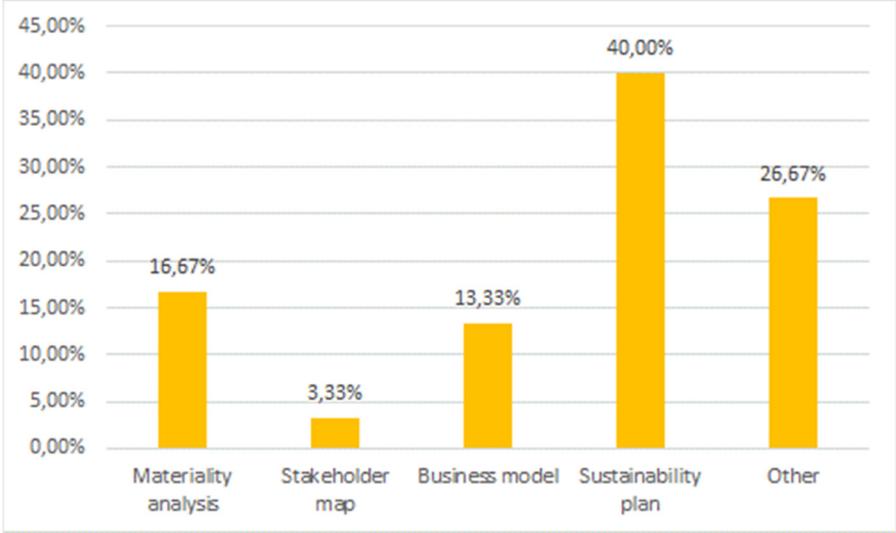
Graph. 3.46 – Distribution of % of references to goal 7 between first adopter and early adopter



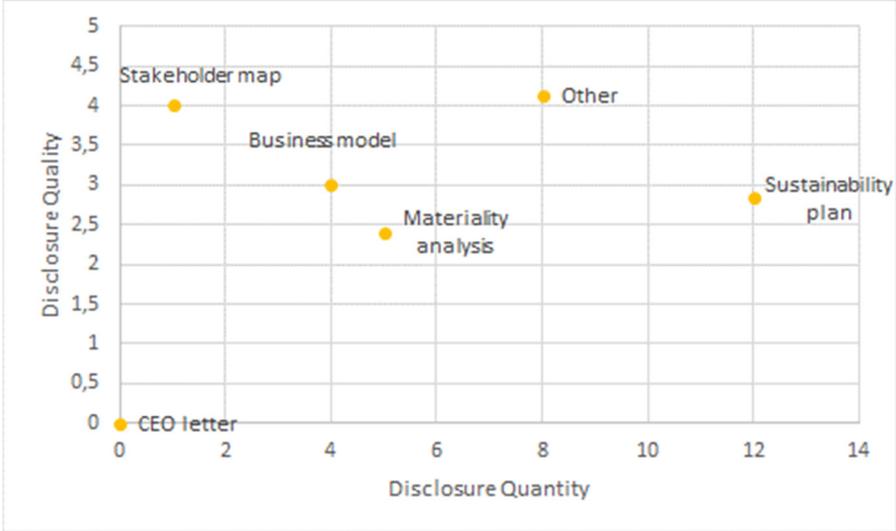
Graph. 3.47 – Distribution of references by type of report (goal 7)



Graph. 3.48 – Distribution of references by sections of the report (goal 7)



Graph. 3.49 – Evaluation matrix of specific information (goal 7)



Graph. 3.50 – Stakeholders referred to in the specific information (goal 7)

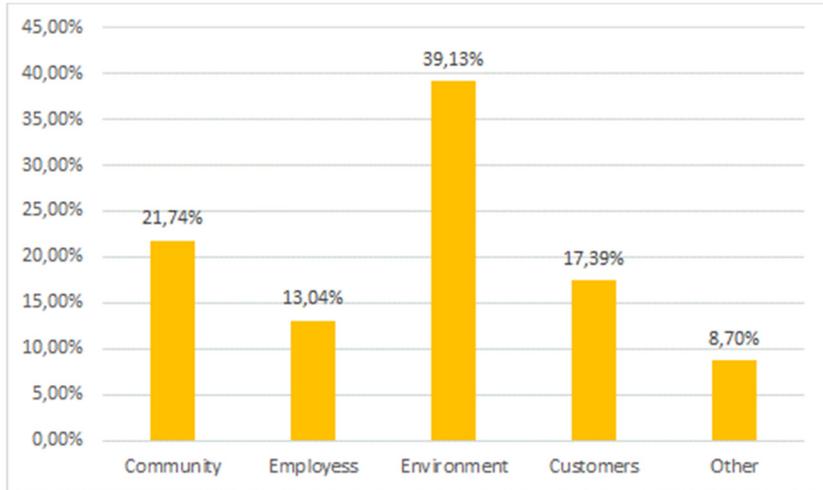
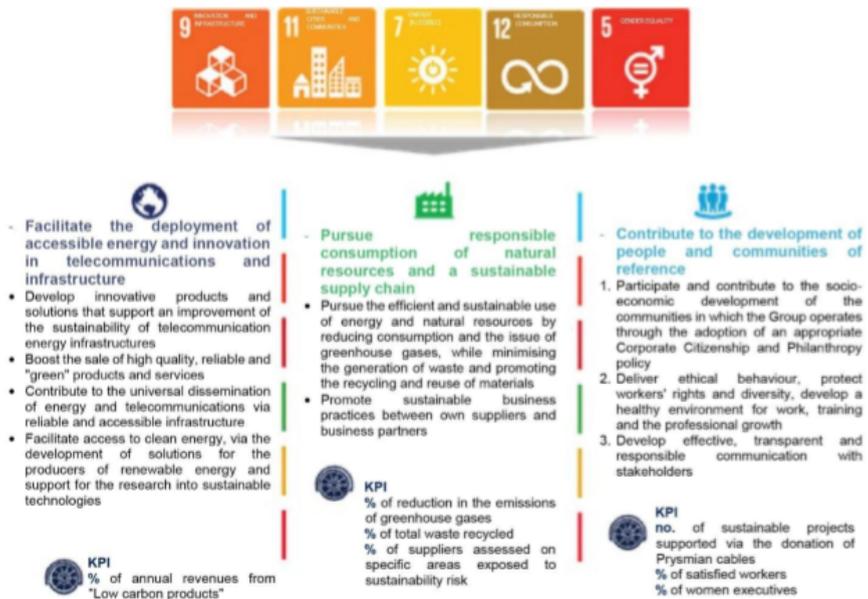
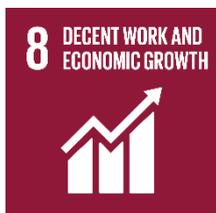


Fig. 3.7 – Example of information (goal 7)

STRATEGIC APPROACH THROUGH THE SUSTAINABLE DEVELOPMENT GOALS (SDGs)



Source: Prysmian. Sustainability Report 2017, p. 29



Title: SDG8 - “Decent work and economic growth. Stimulating sustainable, inclusive and sustainable economic growth, full and productive employment and decent work for all

Target:

8.1 Support per capita economic growth according to national circumstances and, in particular, at least 7 percent annual growth of gross domestic product in the least developed countries.

8.2 Achieving higher levels of economic productivity through diversification, technological upgrading and innovation, including through a focus on high value-added and labour-intensive sectors.

8.3 Promoting development-oriented policies that support productive activities, the creation of decent work, entrepreneurship, creativity and innovation, and promoting the formalisation and growth of micro, small and medium-sized enterprises, including through access to financial services.

8.4 Progressively improve global resource efficiency in consumption and production by 2030 in an effort to decouple economic growth from environmental degradation, in line with the 10-year framework of programmes on sustainable consumption and production, with developed countries taking the initiative.

8.5 By 2030, achieve full and productive employment and decent work for all women and men, including young people and people with disabilities, and equal pay for work of equal value.

8.6 By 2020, substantially reduce the proportion of young unemployed people not in education or training.

8.7 Take immediate and effective measures to eliminate forced labour, end modern slavery and human trafficking, and ensure the prohibition and elimination of the worst forms of child labour, including the recruitment and employment of child soldiers, and, by 2025, end child labour in all its forms.

8.8 Protecting labour rights and promoting a safe and secure working environment for all workers, including migrant workers, especially migrant women, and those in precarious employment.

8.9 By 2030, develop and implement policies to promote sustainable tourism that creates jobs and promotes local culture and products.

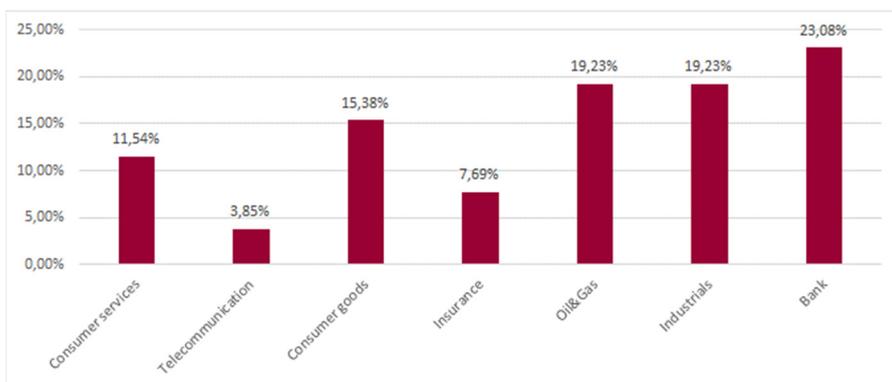
8.10 Strengthening the capacity of national financial institutions to encourage and broaden access to banking, insurance and financial services for all.

8.a Increase aid for trade support to developing countries, in particular the least developed countries, including through the “Enhanced Integrated Framework for Trade in Technical Assistance to the Least Developed Countries”.

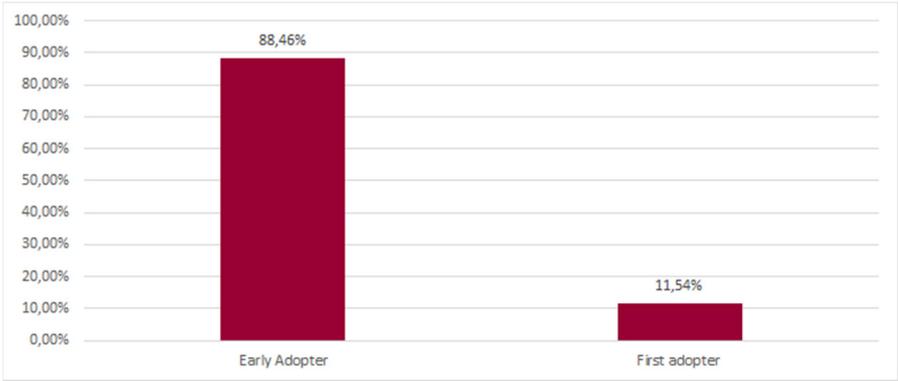
8.b By 2020, develop and implement a comprehensive strategy for youth employment and the implementation of the “Global Compact of the International Labour Organization”.

In-depth links

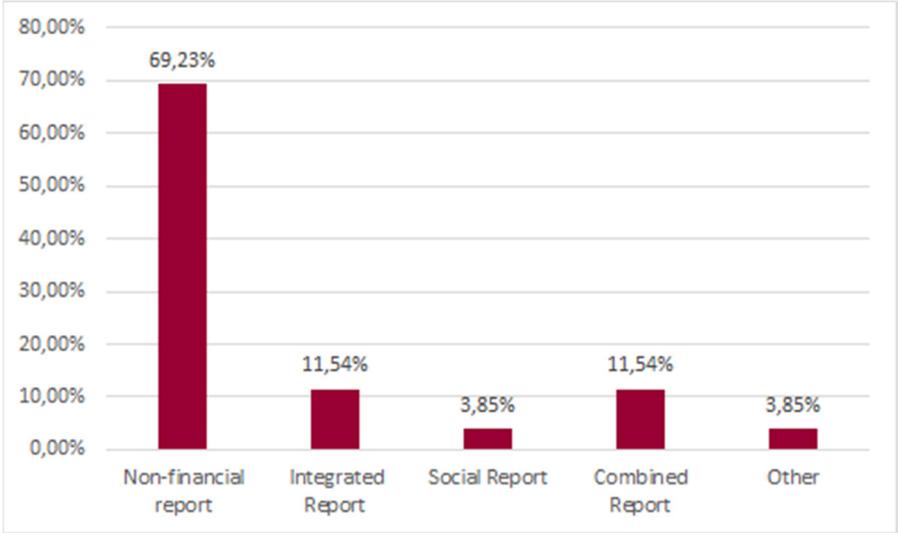
Graph. 3.51 – Distribution of % of references to goal 8



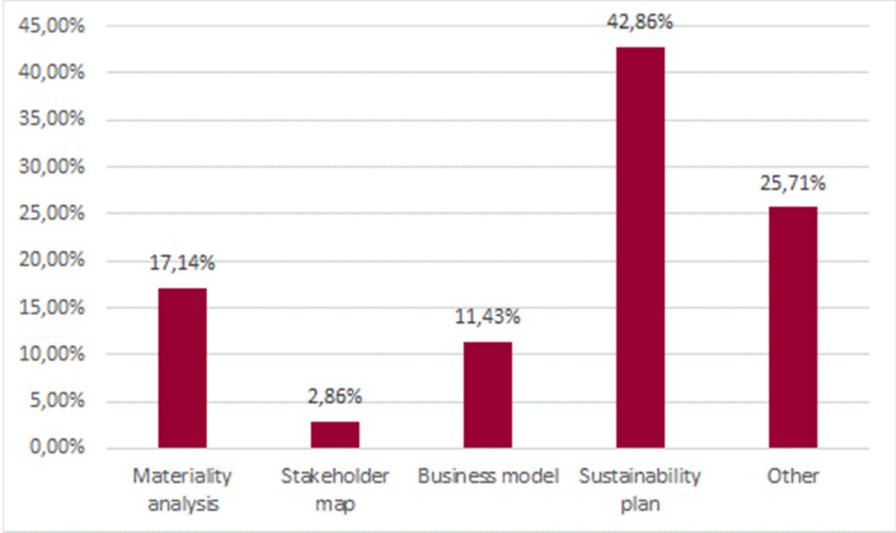
Graph. 3.52 – Distribution of % of references to goal 8 between first adopter and early adopter



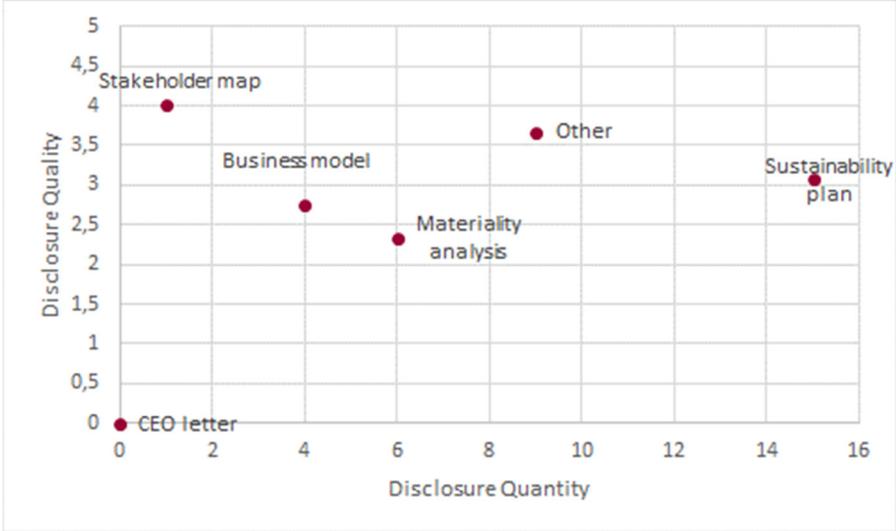
Graph. 3.53 – Distribution of references by type of report (goal 8)



Graph. 3.54 – Distribution of references by sections of the report (goal 8)



Graph. 3.55 – Evaluation matrix of specific information (goal 8)



Graph. 3.56 – Stakeholders referred to in the specific disclosure (goal 8)

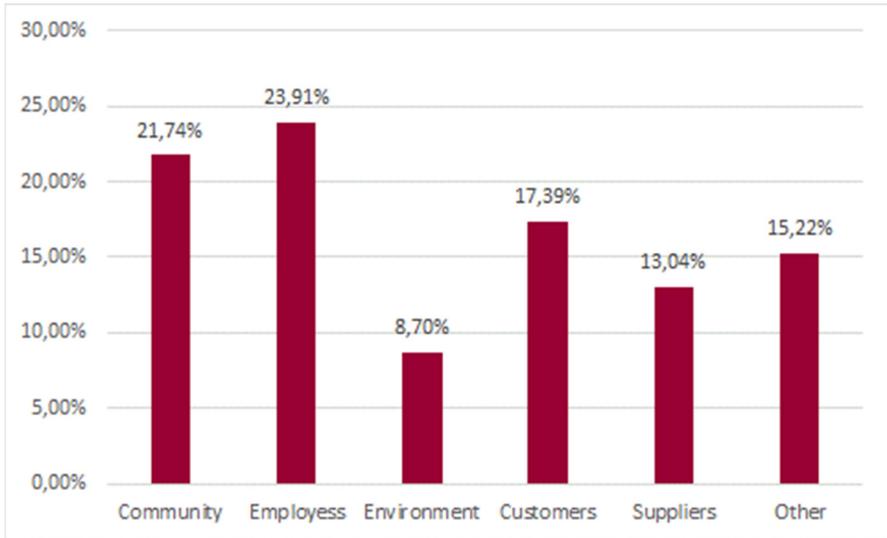
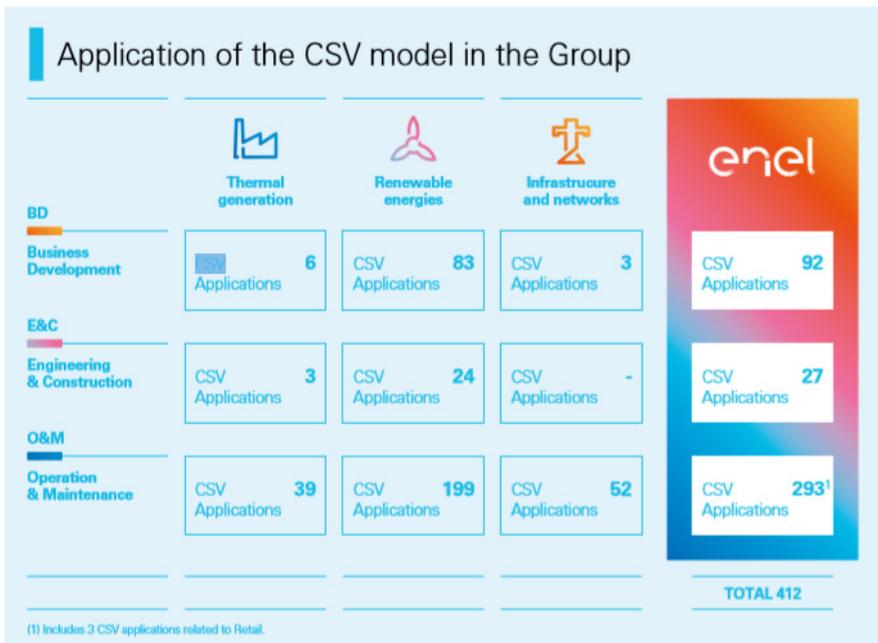


Fig. 3.8 – Example of information (goal 8)



Source: Enel. Sustainability Report 2017, p. 54



Title: SDG9 - “Enterprise, Innovation and Infrastructure. Building a resilient infrastructure and promoting innovation and equitable, responsible and sustainable industrialisation”.

Target:

9.1 Developing quality, reliable, sustainable and resilient infrastructure, including regional and cross-border infrastructure, to support economic development and human well-being, with a focus on equitable access for all.

9.2 Promoting inclusive and sustainable industrialisation and, by 2030, significantly increasing the employment sector’s share and gross domestic product, in line with the national situation, and doubling its share in the least developed countries.

9.3 Increasing access to financial services, including affordable credit, for small businesses and other businesses, particularly in developing countries, and their integration into value chains and markets.

9.4 By 2030, upgrade infrastructure and modernise industries to make them sustainable, with greater resource efficiency and greater uptake of clean and environmentally friendly technologies and industrial processes, so that all countries take action in accordance with their respective capabilities.

9.5 Strengthening scientific research, promoting the technological capacities of industrial sectors in all countries, in particular in developing countries, including by encouraging innovation by 2030 and substantially increasing the number of R&D workers per million people and public and private expenditure on research and development.

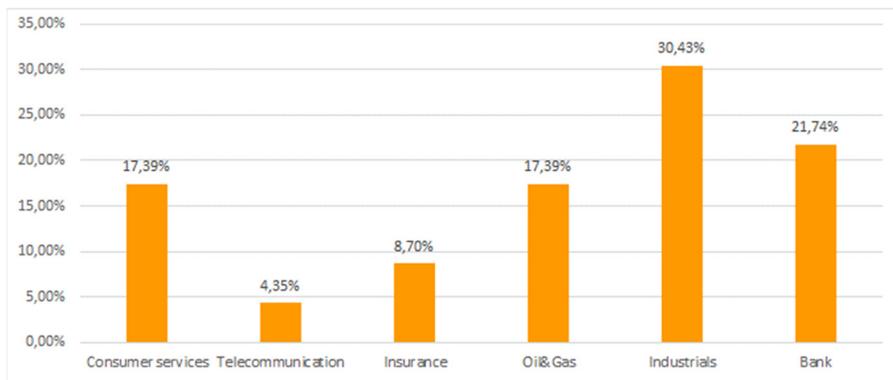
9.a Facilitating the sustainable and resilient development of infrastructure in developing countries through increased financial, technological and technical support to African countries, least developed countries, landlocked developing countries and small island developing states.

9.b Supporting the development of domestic technology, research and innovation in developing countries, including by ensuring a policy environment conducive to, inter alia, industrial diversification and adding value to raw materials.

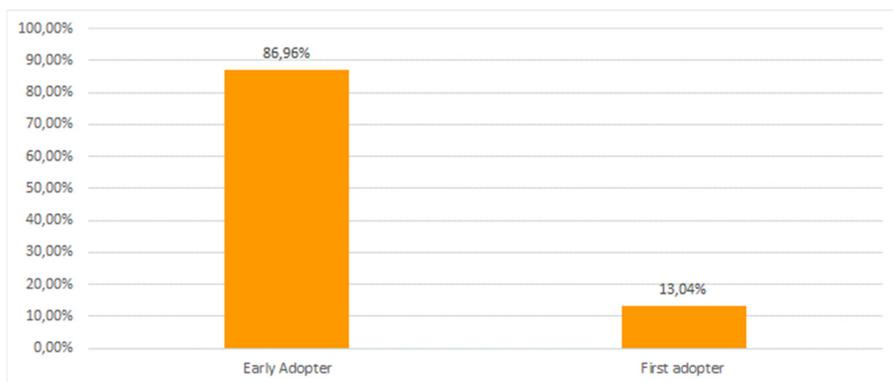
9.c Significantly increase access to information and communication technologies and strive to provide universal and low-cost access to the Internet in the least developed countries by 2020.

In-depth links

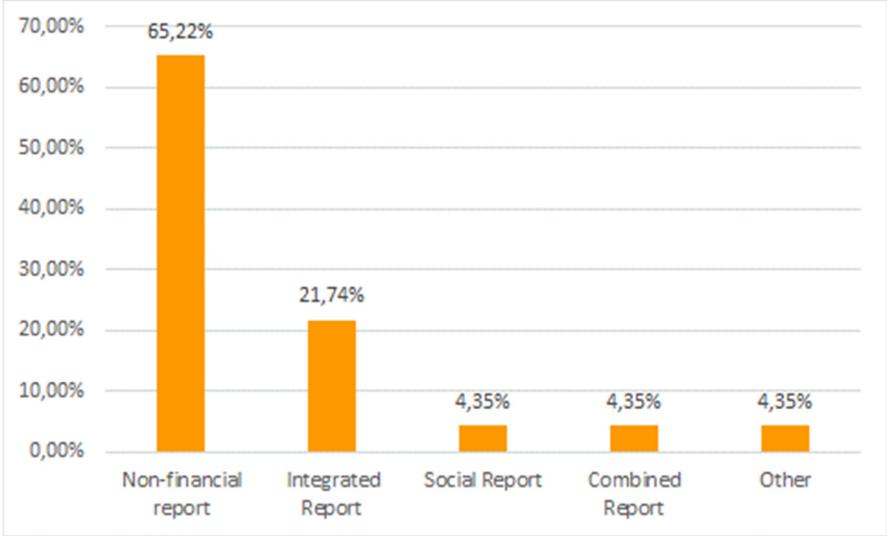
Graph. 3.57 – Distribution of % of references to goal 9



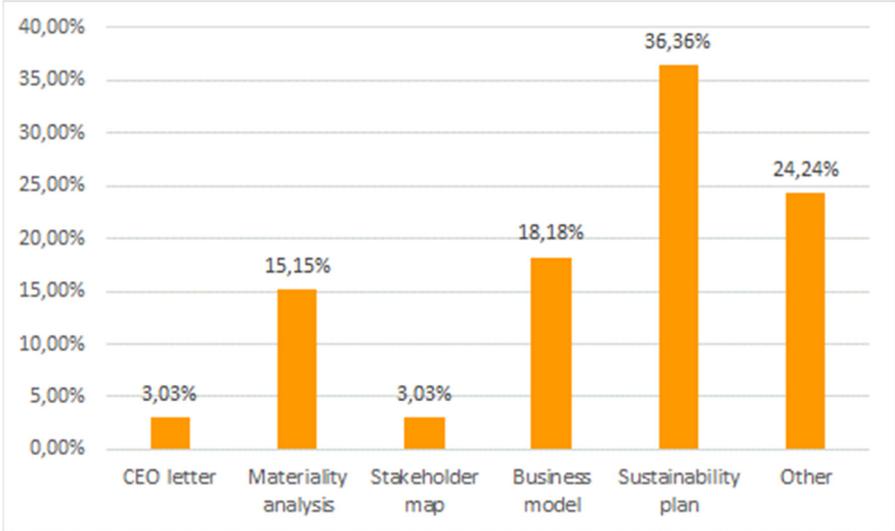
Graph. 3.58 – Distribution of % of references to goal 9 between first adopter and early adopter



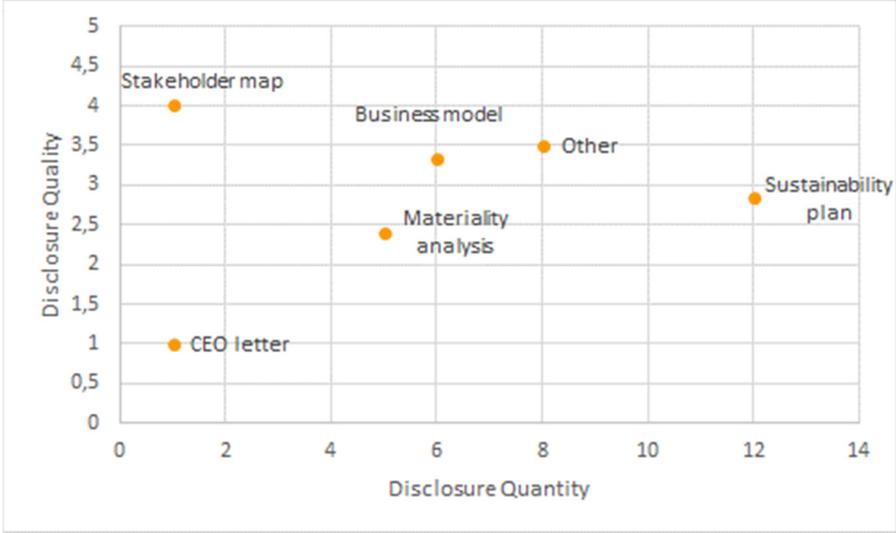
Graph. 3.59 – Distribution of references by type of report (goal 9)



Graph. 3.60 – Distribution of references by sections of the report (goal 9)



Graph. 3.61 – Evaluation matrix of the specific information (goal 9)



Graph. 3.62 – Stakeholders referred to in the specific disclosure (goal 9)

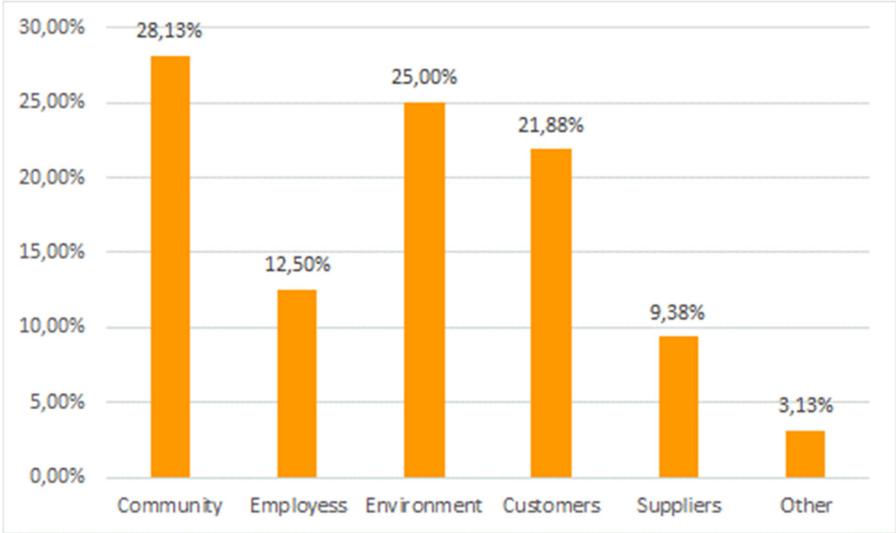


Fig. 3.9 – Example of information (goal 9)

Main initiatives

HONOLULU METRO

Metro Honolulu will be the first fully automated driverless transit system in the USA. A line built with the purpose of reducing traffic congestion in the 'Ewa-to-Downtown' corridor by connecting West Oahu with downtown Honolulu through a 20-mile elevated rail line. Hitachi companies Ansaldo STS & Hitachi Rail Italy were assigned the design-build work for trains and core systems, and 12+ years of Operation & Maintenance.

Social Value

- Provide a fast, affordable, safe and reliable transportation alternative, and reduce by 50% the daily commuting time for workers and students.
- Hitachi will create local workplaces, full-time employees in the railway business - 35 already created, 300+ to be created by 2025.

Environmental Value

- Elimination of 40,000 daily car trips from jammed roads and highways, and reduction of polluting emissions by 3.9 to 4.6%.
- Rail transit will be electrically powered and, with Hawaii moving toward the goal of 100 percent clean energy by 2045, trains will be synonyms of ecological transportation as the percentage of renewable energy increases.

Communication and involvement of the local community

Ansaldo Honolulu, the general contractor led by Ansaldo STS S.p.A. of which Hitachi Rail Italy S.p.A. is a partner, developed a special communication plan to keep the local community up-to-date with the project. Moreover, since 2012 it has coordinated the communication activities with the community in collaboration with the contractor.

Ansaldo Honolulu is a member of Move Oahu Forward, a local stakeholder committee whose mission is to promote initiatives that improve mobility and the quality of life, to contribute to developing the economy and future growth, safeguarding the island's unique ambience and lifestyle. This committee believes that the Honolulu metro project is a step in this direction.

11 SUSTAINABLE URBAN AND COMMUNITIES

Issue: Honolulu is one of the most congested cities in USA. People spend up to 4 hours in daily commuting.

Action: Provide fast, safe and reliable transportation for residents and tourists.

8 DECENT WORK AND ECONOMIC GROWTH

Issue: Lack of local skilled personnel.

Action: Contribute to the creation of the next generation of rail transit professionals in Hawaii.

Support the University of Hawaii system and create 300+ local career jobs.

13 CLIMATE ACTION

Issue: Tens of thousand of cars and buses take people to school and work every day on the island.

Action: Move people with trains.

9 INDUSTRY, INNOVATION AND INFRASTRUCTURE

Issue: Hawaii has an ageing highway and bus system, with no rail transit.

Action: Create the most advanced rail transit system in the USA.

Ansaldo Honolulu has set up a website to update the local population and stakeholders: <http://www.ansaldohonolulu.com/>

Sustainability and Safety

The Ansaldo Honolulu website contains a section on sustainability, aimed at highlighting the Company's focus on occupational health and safety and environmental protection in accordance with US federal laws, state laws in the State of Hawaii and international regulations, in line with Ansaldo STS's model.

Ansaldo Honolulu distributes regular information to all of the stakeholders involved (schools, businesses, citizens) regarding the potential risks associated with the metro, and also provides periodic training for the police, fire service and emergency medical teams.

Development programmes for the local community

Ansaldo Honolulu, the client Honolulu Authority for Rapid Transportation (HART) and the University of Hawaii have worked together since 2011 to provide training and enable the hiring of 300 employees to carry out operations and maintenance activities for the metro.

Furthermore, since 2015 Ansaldo Honolulu has also participated in many job fairs in the State of Hawaii, and approximately 45% of its 75 staff are local.

Communication and involvement of the community at a national level

Every year, a delegation from Ansaldo Honolulu meets with members of the US Congress in Washington DC as part of the "Hawaii on the Hill" programme organised with the support of the Chamber of Commerce of the State of Hawaii.

The meetings with congress members and federal office directors cover transport, the employment market and business relationships with Hawaii, the rest of the United States and Asia.

Support for local communities affected by flooding and volcanic eruptions

Ansaldo Honolulu recently provided support in the form of financial donations to the communities affected by flooding on the island of Kauai and the volcanic eruption on the island of Hawaii, once again proving itself to be a "good corporate citizen".

Source: Ansaldo. Sustainability Report 2017, p. 74



Title: SDG10 - “Reducing inequalities. Reduce inequality within and between nations”

Target:

10.1 By 2030, progressively achieve and sustain the income growth of the poorest 40% of the population at a rate above the national average.

10.2 By 2030, strengthen and promote the social, economic and political inclusion of all, regardless of age, gender, disability, race, ethnicity, origin, religion, economic status or otherwise.

10.3 Ensuring equal opportunities for all and reducing inequalities in outcomes, including through the elimination of discriminatory laws, policies and practices, and the promotion of appropriate laws, policies and actions in this regard.

10.4 Adopting policies, in particular fiscal policies, and wage and social protection policies, and progressively achieving greater equality.

10.5 Improving the regulation and supervision of global financial markets and institutions and strengthening their enforcement.

10.6 Ensuring greater representation and voice for developing countries in the decision-making process of international economic and financial institutions worldwide in order to provide more effective, credible, accountable and legitimate institutions.

10.7 Facilitating orderly, safe, regular and responsible migration and mobility of persons, including through the implementation of planned and well-managed migration policies.

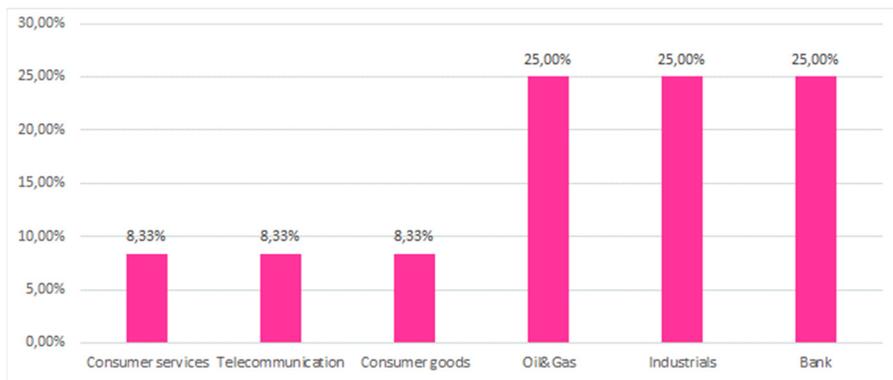
10.a Implement the principle of special and differential treatment for developing countries, in particular the least developed countries, in accordance with World Trade Organisation agreements.

10.b Promote official development assistance and related financial flows, including foreign direct investment, to states with the greatest need, in particular least developed countries, African countries, small island developing states and landlocked developing countries, in accordance with their national plans and programmes.

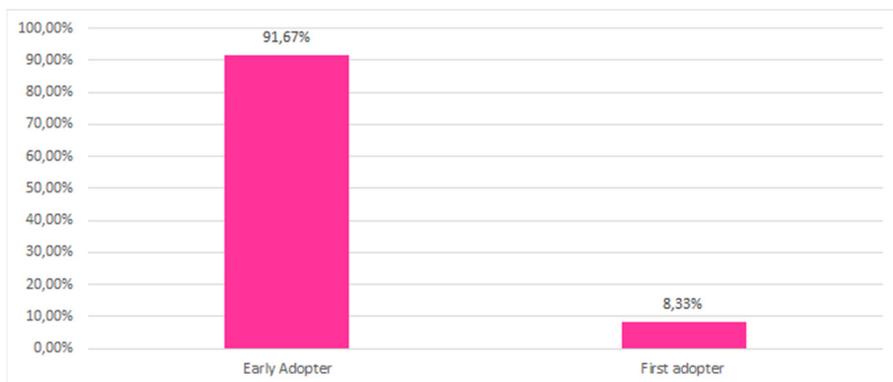
10.c By 2030, reduce the transaction costs of migrant remittances to less than 3 percent and eliminate remittance corridors with costs higher than 5 percent.

In-depth links

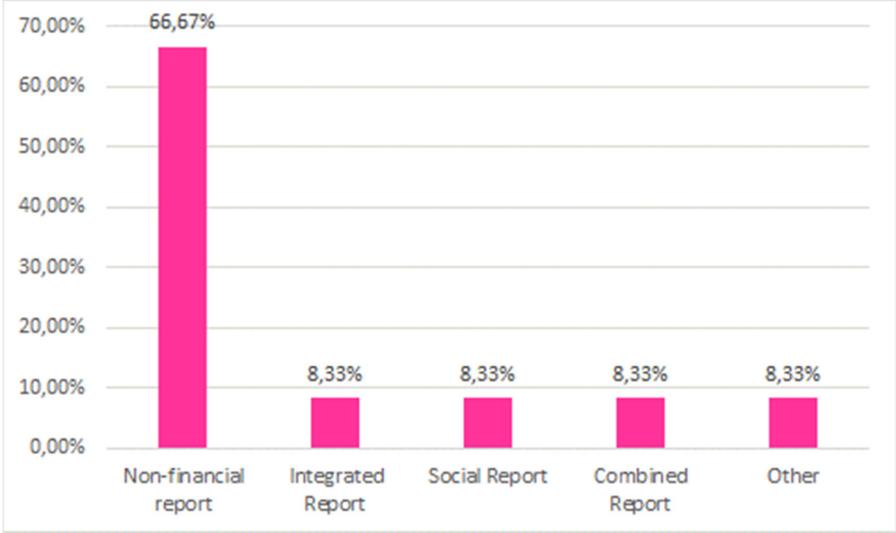
Graph. 3.63 – Distribution of % of references to goal 10



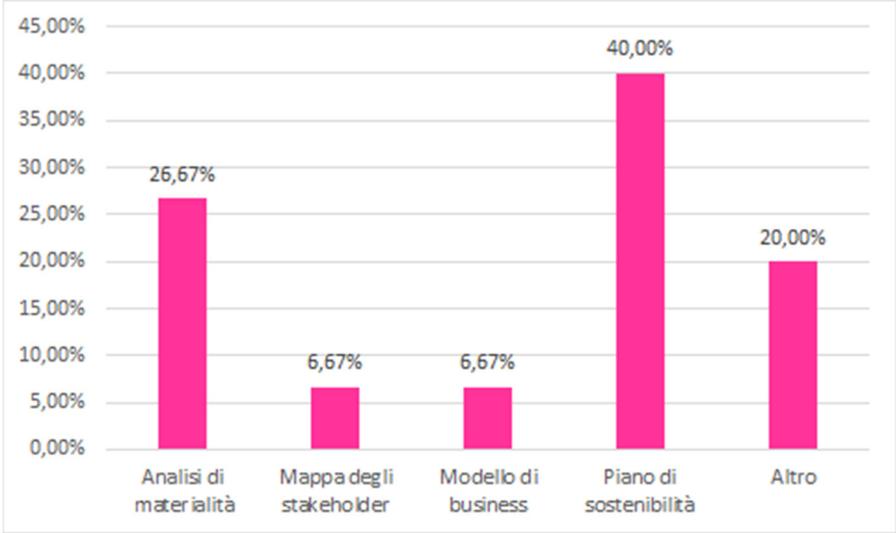
Graph. 3.64 – Distribution of % of references to goal 10 between first adopter and early adopter



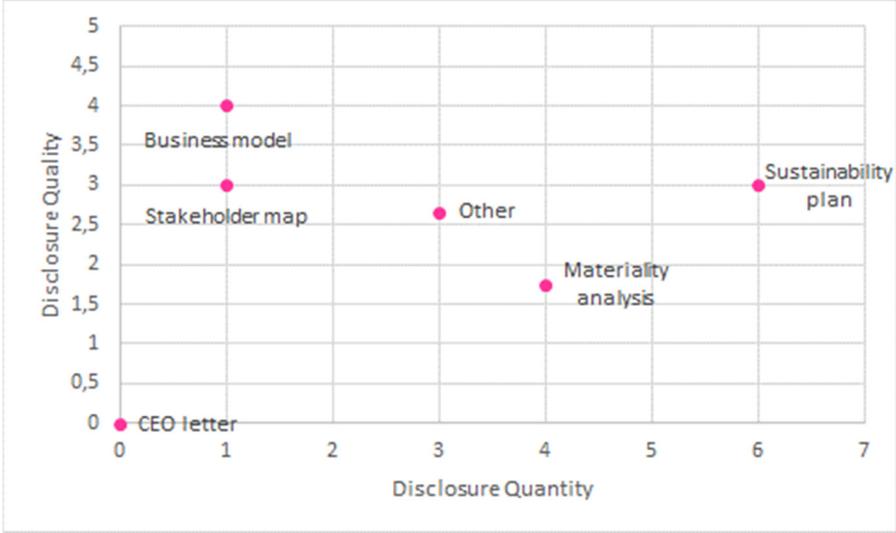
Graph. 3.65 – Distribution of references by type of report (goal 10)



Graph. 3.66 – Distribution of references by sections of the report (goal 10)



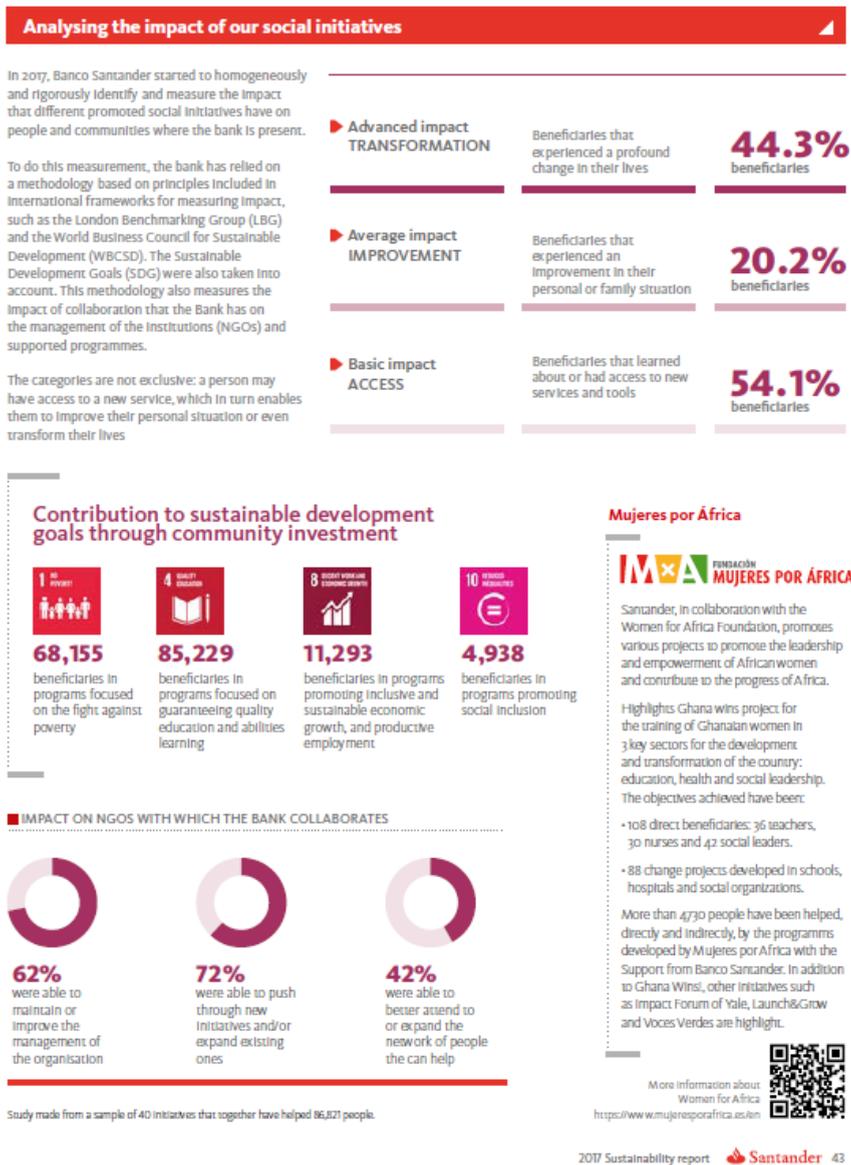
Graph. 3.67 – Evaluation matrix of specific information (goal 10)



Graph. 3.68 – Stakeholders referred to in the specific disclosure (goal 10)



Fig. 3.10 – Example of information (goal 10)



Source: Santander. Sustainability report 2017, p. 43



Title: SDG11 - “Sustainable Cities and Communities. Making cities and human settlements inclusive, safe, durable and sustainable”.

Target:

11.1 By 2030, ensuring access for all to adequate, safe and affordable basic housing and services and the modernisation of deprived neighbourhoods.

11.2 By 2030, provide access to safe, sustainable and affordable transport systems for all, improve road safety, in particular by expanding public transport, with particular attention to the needs of those in vulnerable situations, women, children, people with disabilities and the elderly.

11.3 By 2030, increase inclusive and sustainable urbanisation and capacity for participatory and integrated planning and management of human settlement in all countries.

11.4 Strengthening commitments 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 people affected by disasters, including water-related disasters, and substantially reduce direct economic losses in relation to overall gross domestic product, with a focus on protecting the poor and people in vulnerable situations.

11.6 By 2030, reducing the negative environmental impact per capita of cities, in particular with regard to air quality and waste management.

11.7 By 2030, provide universal access to safe, inclusive and accessible public green spaces, in particular for women and children, the elderly and people with disabilities.

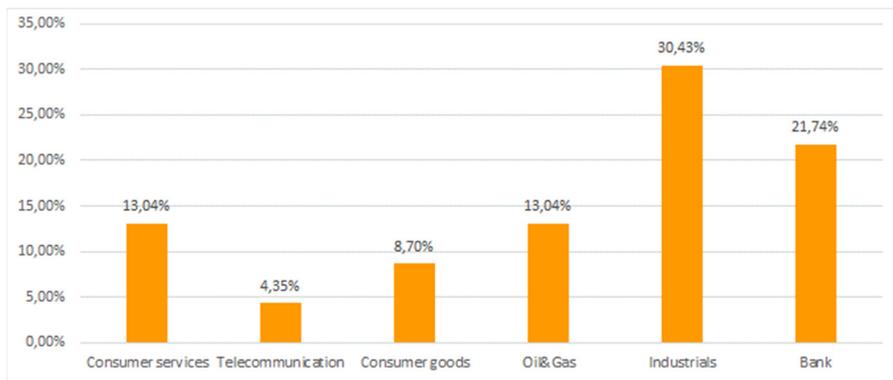
11.a Support positive economic, social and environmental relations between urban, peri-urban and rural areas by strengthening national and regional development planning.

11.b By 2020, significantly increase the number of cities and human settlements adopting and implementing integrated policies and plans towards inclusion, resource efficiency, climate change mitigation and adaptation, disaster resilience, development and implementation, in line with the Sendai Framework for Disaster Risk Reduction 2015-2030, overall disaster risk management at all levels.

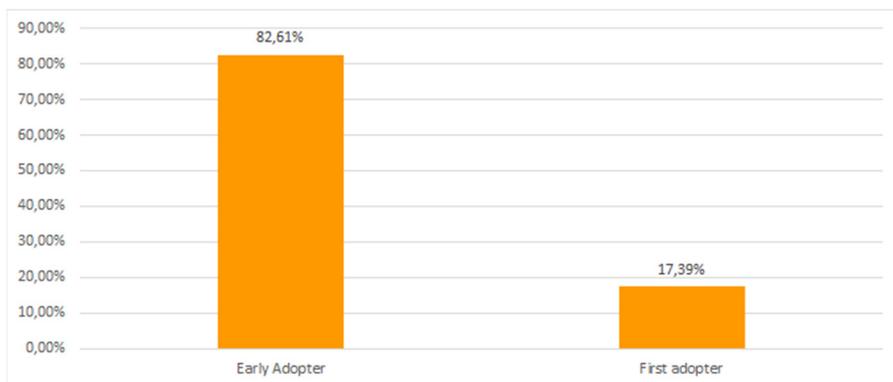
11.c Support the least developed countries, including through technical and financial assistance, in the construction of sustainable and resilient buildings using local materials.

In-depth links

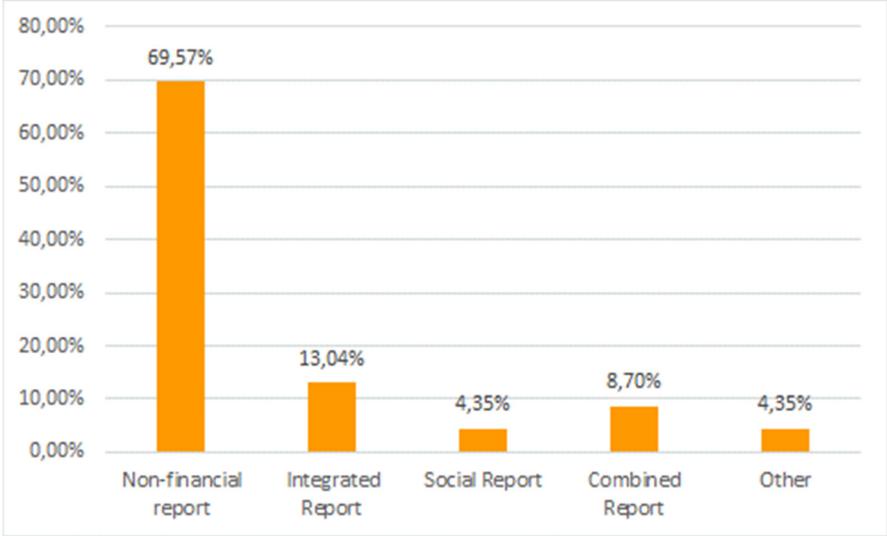
Graph. 3.69 – Distribution of % of references to goal 11



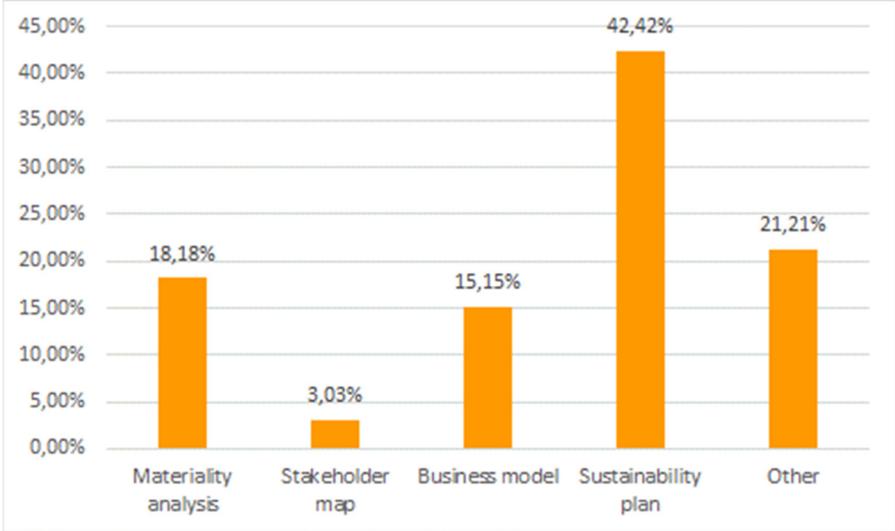
Graph. 3.70 - Distribution of % of references to goal 11 between first adopter and early adopter



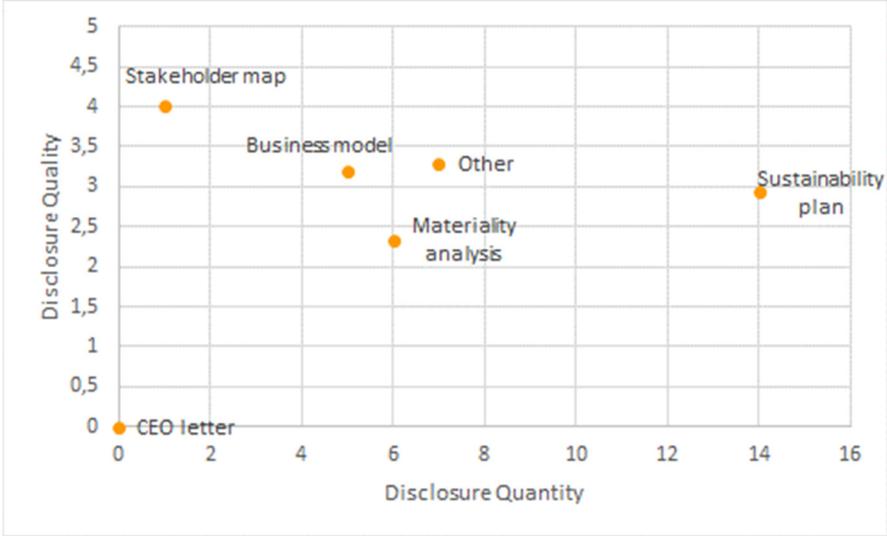
Graph. 3.71 – Distribution of references by type of report (goal 11)



Graph. 3.72 – Distribution of references by sections of the report (goal 11)



Graph. 3.73 – Evaluation matrix of specific information (goal 11)



Graph. 3.74 – Stakeholders referred to in the specific disclosure (goal 11)

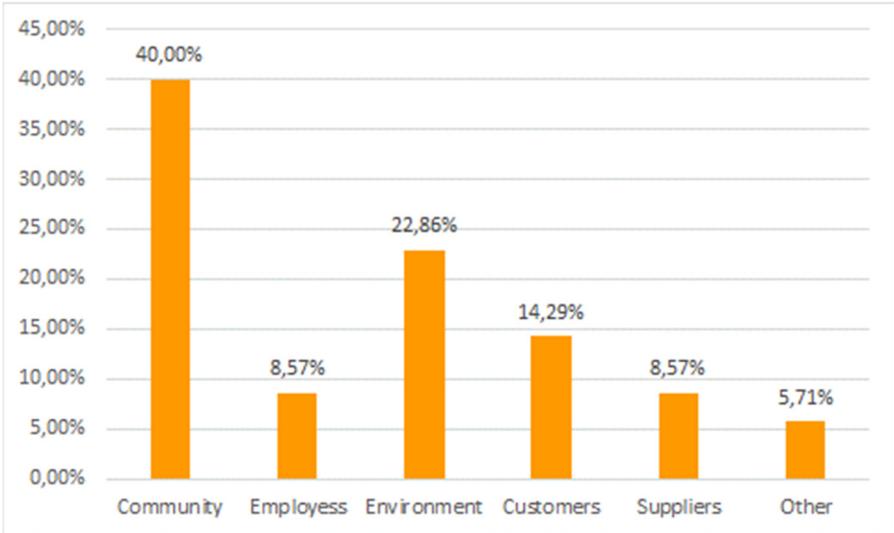


Fig. 3.11 – Example of information (goal 11)



Source: Tper Group. Sustainability Report 2017, p. 15



Title: SDG12 - “Responsible Consumption and Production. Ensuring sustainable patterns of production and consumption”.

Target:

12.1 Implement the 10-year framework of programmes on sustainable consumption and production, with the cooperation of all countries and the initiative of developed countries, taking into account the level of development and capacities of developing countries.

12.2 By 2030, achieving sustainable management and efficient use of natural resources.

12.3 By 2030, halve the global per capita waste of food waste in retail and consumer sectors 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 into air, water and soil, in order to minimise their negative effects on human health and the environment.

12.5 By 2030, substantially reduce the generation of waste through prevention, reduction, recycling and re-use.

12.6 Encouraging companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their regular reports.

12.7 Promoting sustainable public procurement practices in line with national policies and priorities.

12.8 By 2030, ensuring that people worldwide have relevant information and awareness about sustainable development and lifestyles in harmony with nature.

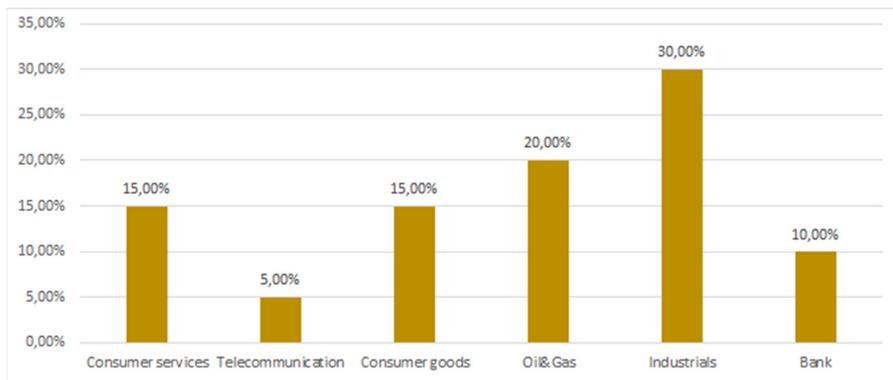
12.a Support developing countries in strengthening their scientific and technological capacity so as to move towards more sustainable patterns of consumption and production.

12.b Develop and apply tools to monitor sustainable development impacts for sustainable tourism, creating jobs and promoting local culture and products.

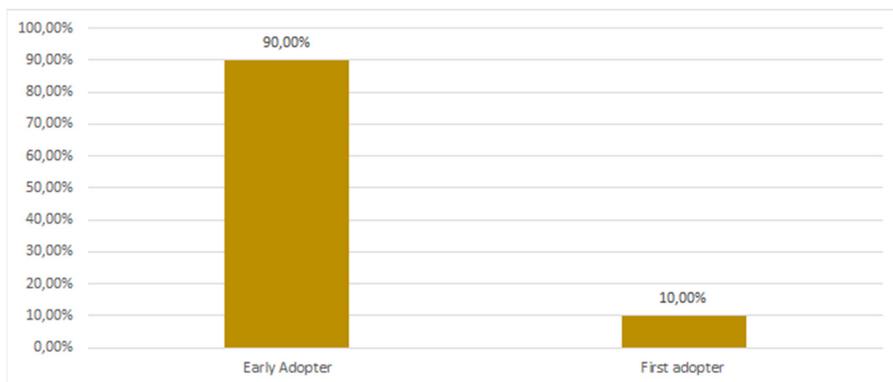
12.c Rationalise inefficient fossil fuel subsidies that encourage waste, eliminating market distortions, depending on national circumstances, including through fiscal restructuring and the phasing out of harmful subsidies, where they exist, to reflect their environmental impact, taking full account of the specific needs and conditions of developing countries and minimising possible negative effects on their development in a way that protects poor and affected communities.

In-depth links

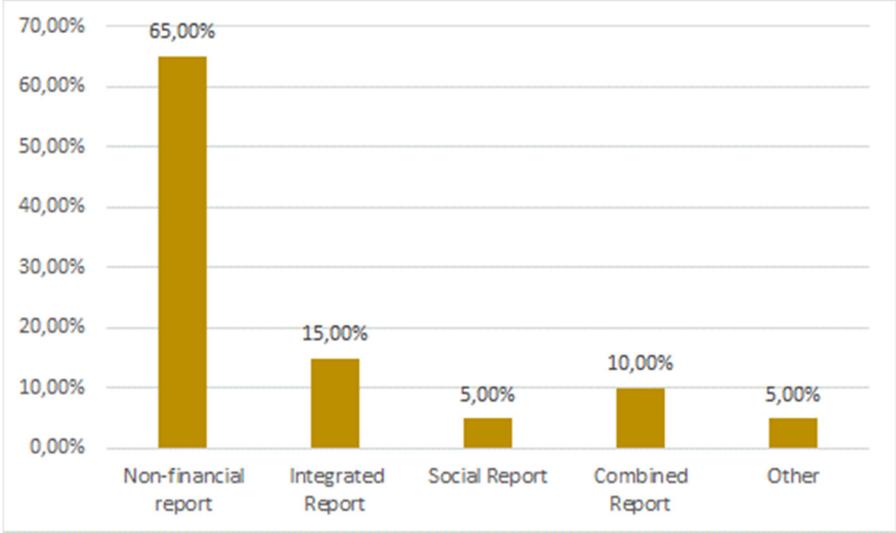
Graph. 3.75 – Distribution of % of references to goal 12



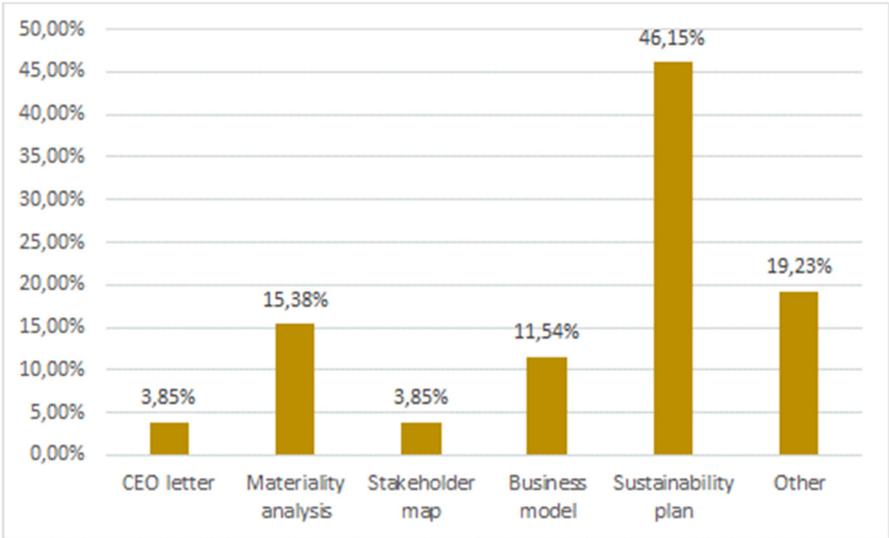
Graph. 3.76 – Distribution of % of references to goal 12 between first adopter and early adopter



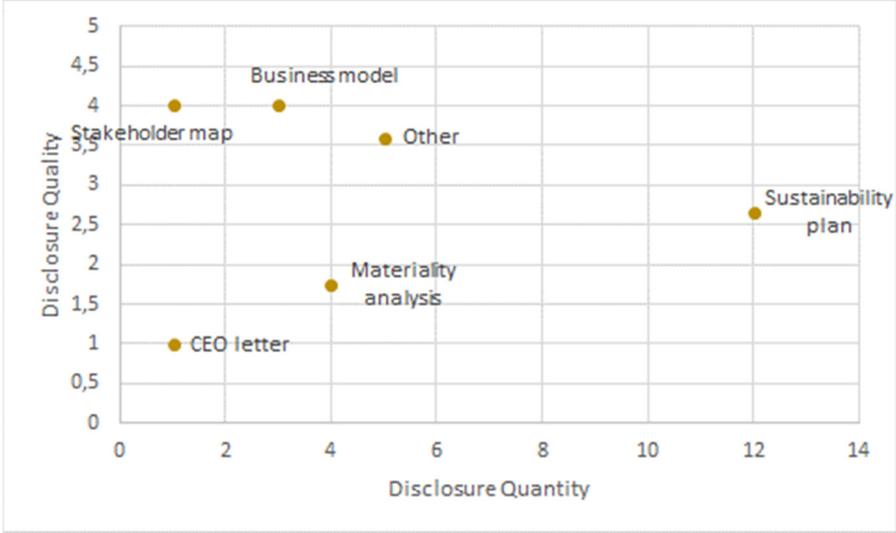
Graph. 3.77 – Distribution of references by type of report (goal 12)



Graph. 3.78 – Distribution of references by sections of the report (goal 12)



Graph. 3.79 – Evaluation matrix of specific information (goal 12)



Graph. 3.80 – Stakeholders referred to in the specific disclosure (goal 12)

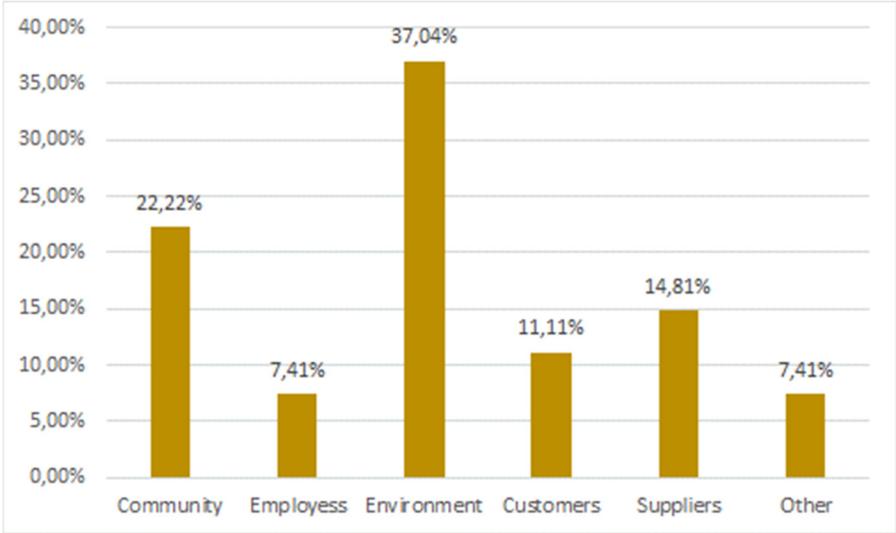


Fig. 3.12 – Example of information (goal 12)

CLIENTS		
REDEFINE THE OVERALL RETAIL ORGANISATION TO ENHANCE CLIENT-CENTRICITY		
Enhancement of retail personnel's skills, engagement, and sense of belonging as a consequence of greater work-life balance	<ul style="list-style-type: none"> Increased engagement of stores, as well as retail personnel's energy and career paths, revealed at global level 	Opening strategy and involvement of retail personnel
STRENGTHEN CLIENT RELATIONS AND SATISFACTION		
Implementation of dialogue activities by expanding the collection of feedback and information on all store segments	<ul style="list-style-type: none"> Systematic feedback collection increased in Europe and the United States 	2018 Collection of customer feedback on all store levels
	<ul style="list-style-type: none"> Client Service projects providing for a direct channel for dialogue launched in Italy 	2019 Collection of the Client Service projects on all Regions
Sharing of Moncler's experiences as a sustainable future work alliance		2018 Training of retail personnel capabilities, focusing on the Company's activities in support of people, the environment, and social welfare
ENVIRONMENT		
IMPROVE ENERGY EFFICIENCY AND REDUCE CO₂ EMISSIONS		
Environmental impact assessments of key offices and stores, and implementation of improvements and/or abating measures	<ul style="list-style-type: none"> Energy efficiency plan set out at the Italian legal as built in Castel San Giovanni (France) 	2018 Implementation of plans to increase energy efficiency at the Italian legal as built in Castel San Giovanni (France) >SDC 42
	<ul style="list-style-type: none"> ISO 14001 certification obtained by the production site in Romania 	2018 Certification of operations efficiency in Italy, as per ISO 14001 standard and improvement of certification at the production site in Romania >SDC 42
Purchase of electricity from renewable sources	<ul style="list-style-type: none"> 100% of electricity consumption at offices, stores, and legal as built in Italy derived from renewable sources 	Ongoing procurement of 100% of electricity derived from renewable sources at offices, stores, and legal as built in Italy >SDC 7
Integration of sustainable requirements as Greenly Operated Stores (GOS), such as the use of air conditioning and lighting systems with low environmental impact	<ul style="list-style-type: none"> 20% of stores worldwide equipped with LED lighting Monitoring the 16 sleep-inches in retail lighting is provided by the last department stores where Moncler opened retail stores Sustainability requirements defined for new stores 	<ul style="list-style-type: none"> Ongoing use of LED lighting at stores worldwide >SDC 7 2018 Assessment of existing air-conditioning systems in several stores >SDC 43
RAISE EMPLOYEE AWARENESS OF THE ENVIRONMENTAL IMPACT OF DAILY ACTIVITIES		
Promotion of sustainable behaviours among employees from the responsible use of paper, energy, and energy to the promotion of waste sorting and sustainable mobility	<ul style="list-style-type: none"> 12 Global Environmental Rules disseminated worldwide among all employees 	<ul style="list-style-type: none"> Continuous promotion of awareness in stores focusing on the mitigation of environmental impacts >SDC 43 2018 2018 Creation/redevelopment of low environmental impact store in the companies in France >SDC 43

- Achieved or in line with plan
- Partially achieved
- Not started

Source: Moncler. DNF 2017, p. 66



Title: SDG13 - “Combating climate change. Take urgent action to combat climate change and its consequences”.

Target:

13.1 Strengthening resilience and resilience to climate-related risks and natural disasters in all countries.

13.2 Integrating climate change measures into national policies, strategies and plans.

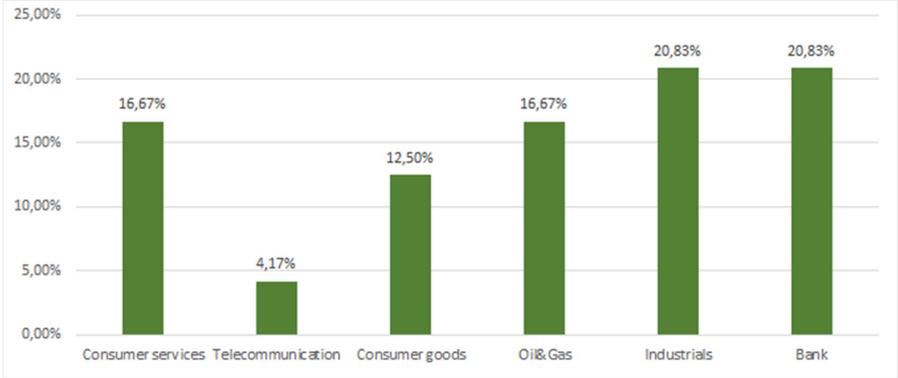
13.3 Improving education, awareness-raising and human and institutional capacity on climate change in terms of mitigation, adaptation, impact reduction and early warning.

13.a Implement the commitment made in the UN Framework Convention on Climate Change to achieve the objective of mobilising USD 100 billion annually by 2020 jointly from all sources, to address the needs of developing countries in the context of meaningful mitigation actions and transparency on the implementation and full operation of the Green Climate Fund through its capitalisation as soon as possible.

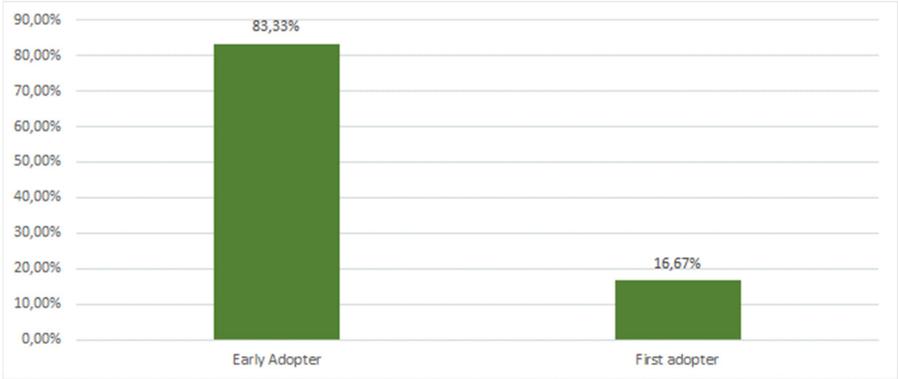
13.b Promote mechanisms to increase the capacity for effective climate change related planning and management in LDCs and small island developing States, focusing, inter alia, on women, young people and local and marginalised communities.

In-depth links

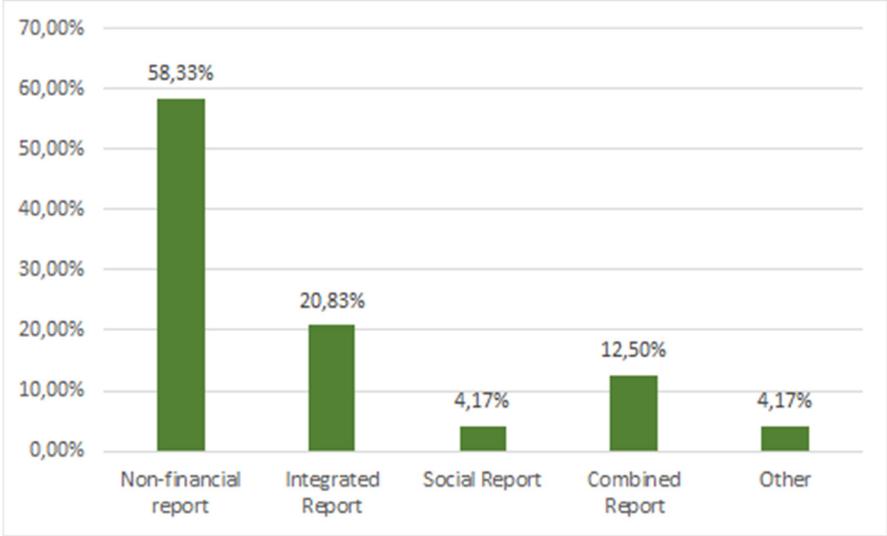
Graph. 3.81 – Distribution of % of references to goal 13



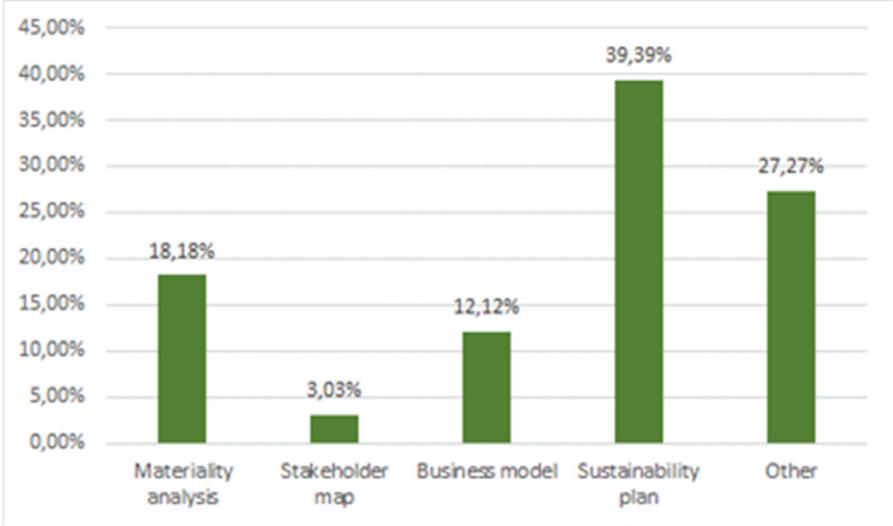
Graph. 3.82 – Distribution of % of references to goal 13 between first adopter and early adopter



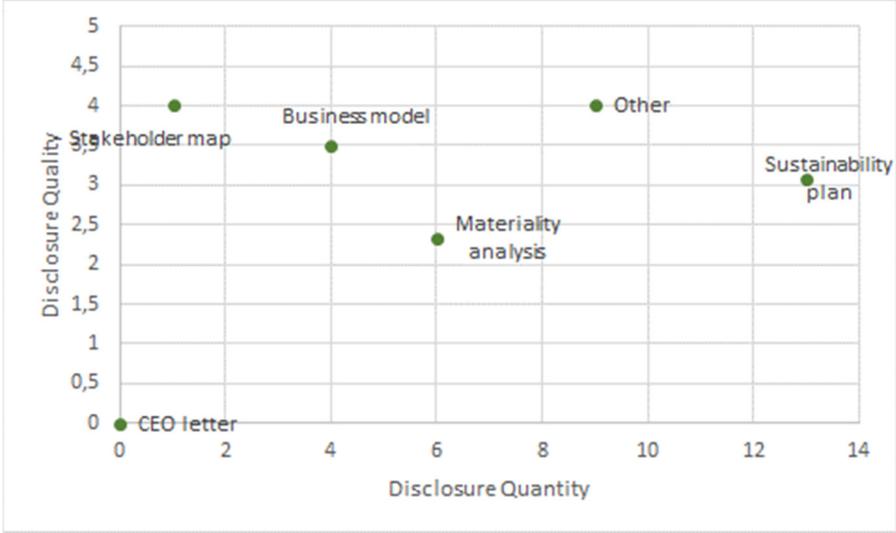
Graph. 3.83 – Distribution of references by type of report (goal 13)



Graph. 3.84 – Distribution of references by sections of the report (goal 13)



Graph. 3.85 – Evaluation matrix of specific information (goal 13)



Graph. 3.86 – Stakeholders mentioned in the specific information (goal 13)

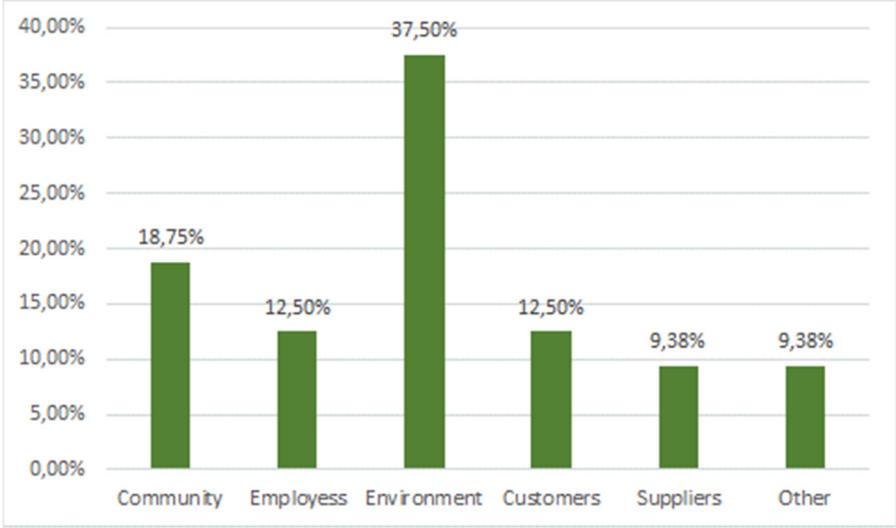


Fig. 3.13 – Example of information (goal 13)

UN SDGs	Areas of commitment - 2016-2018	Status as at 31/12/2017
  	EMISSIONS AND WASTE Avoid CO ₂ emissions for 9,000 kt in the plan period, for a total of approx. 15 million t from entry into the renewable energy sector (baseline 2006). Implement activities to protect biodiversity in areas which are particularly important from the environmental point of view, in the areas where our plants are located. Consider suitable and efficient initiatives to increase the percentage of waste to be recycled.	250t kt avoided emissions during 2017, adding up to more than 10 Mt avoided since 2006. Continued reduction in the Group's energy production carbonisation factor: -32% over the last three years. Support to the activities performed at the Oasis of Abiano (WWE). Bird monitoring in our wind farms. A recovery procedure for the waste produced by the grata cleaners was implemented in our hydroelectric plants.
	SAFETY Consolidate the safety culture inside and outside the company, pursuing the goal of zero accidents caused by safety deficits in plants and offices. Consolidate the system to check suppliers' performance.	Following the injuries in 2017, corrective actions were implemented to prevent the recurrence of similar events. A near-miss reporting system was promoted to increase prevention levels. Monitoring continued to be implemented: around 650 field safety checks.
  	PEOPLE Facilitate the dissemination of ERG's culture and values through inclusion and awareness initiatives. Spread a self-empowerment culture to build and maintain professional and managerial skills. Favour the growth of a sustainability and green culture within the Group. Consider the inclusion of CSR elements into the MBQ/10 system.	The onboarding and inclusion process for new colleagues was implemented. In 2017, around 58,000 hours of training provided at an average of approximately 6.6 days per employee. 97% of company staff took part in training courses. The first company volunteering day was organised for our Genoa employees. The MBQ/10 system included safety targets.
  	COMMUNICATION Make contact with and inform the Group's stakeholders in a complete, transparent and timely manner. Support the ESG rating companies which are interested in the ERG Group.	Implementation of Non-Financial Information reporting. ERG received A- rating from CDP (improving the B rating achieved in 2016). Improvement in its Webranking and "CSR on line awards" position. Ongoing support to ESG rating companies or Group investors on non-financial issues.
 	COMMUNITY Contribute to the development of local communities through social responsibility initiatives at a local level.	Activities were developed in local communities in keeping with Sustainability Policy principles. "A tutto Acquer" and "Noi col Vento" were our leading projects for students living in the communities where our plants are located.

Source: ERG. DNF 2017, p. 33



Title: SDG14 - “Underwater life. Conserve and make sustainable use of the oceans, seas and marine resources for sustainable development”.

Target:

14.1 By 2025, significantly prevent and reduce marine pollution of all types, in particular from land-based activities, including marine litter and nutrient pollution of water.

14.2 By 2020, sustainably manage and protect marine and coastal ecosystems to avoid significant adverse impacts, including by enhancing their resilience and restoring them to healthy and productive oceans.

14.3 Minimising and addressing the effects of ocean acidification, including through increased scientific cooperation at all levels.

14.4 By 2020, effectively regulate harvesting and end overfishing, illegal, unreported and unregulated fishing and destructive fishing practices, and implement science-based management plans, with a view to rebuilding fish stocks as soon as possible, at least to levels capable of producing the maximum sustainable yield as determined by their biological characteristics.

14.5 By 2020, protect at least 10% of coastal and marine areas, consistent with national and international law and based on the best scientific information available.

14.6 By 2020, prohibit those forms of fisheries subsidies that contribute to overcapacity and overfishing, eliminate subsidies that contribute to illegal, unreported and unregulated fishing and refrain from introducing new subsidies of this kind, recognising that appropriate and effective special and differential treatment for developing and least developed countries should be an integral part of the World Trade Organisation’s negotiations on fisheries subsidies.

14.7 By 2030, increase the economic benefits of the sustainable use of marine resources for small island states and least developed countries, including through the sustainable management of fisheries, aquaculture and tourism.

14.To increase scientific knowledge, develop research capacity and marine technology transfer, taking into account the criteria and guidelines of the Intergovernmental Oceanographic Commission on Marine Technology Transfer, in order to improve ocean health and

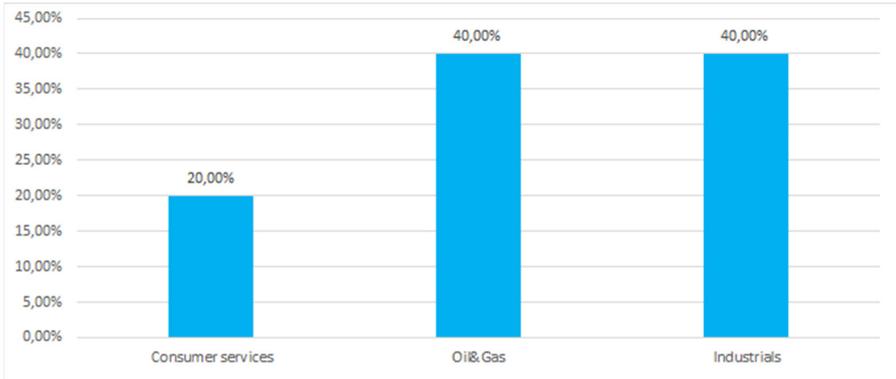
improve the contribution of marine biodiversity to the development of developing countries, in particular small island developing states and least developed countries.

14.b Ensuring access to marine resources and markets for small-scale artisanal fishermen.

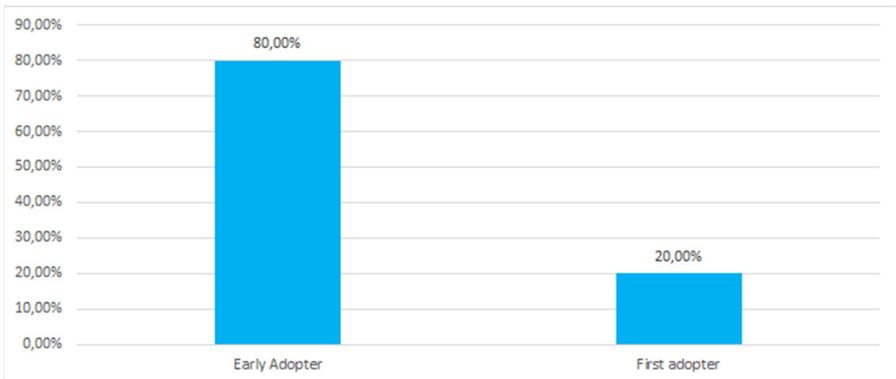
14.c Improving the conservation and sustainable use of the oceans and their resources through the application of international law, as reflected in UNCLOS, which provides the legal framework for the sustainable use and conservation of the oceans and their resources, as recalled in paragraph 158 of 'The future we want'.

In-depth links

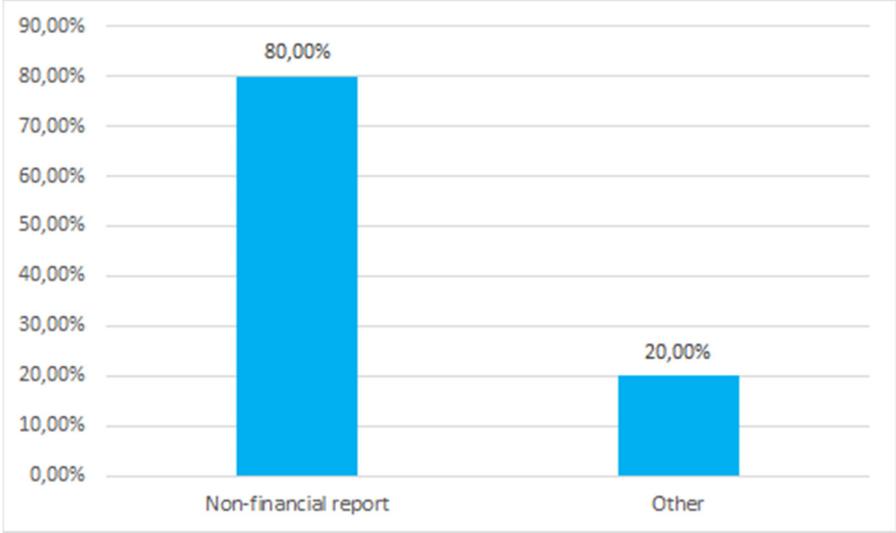
Graph. 3.87 – Distribution of % of references to goal 14



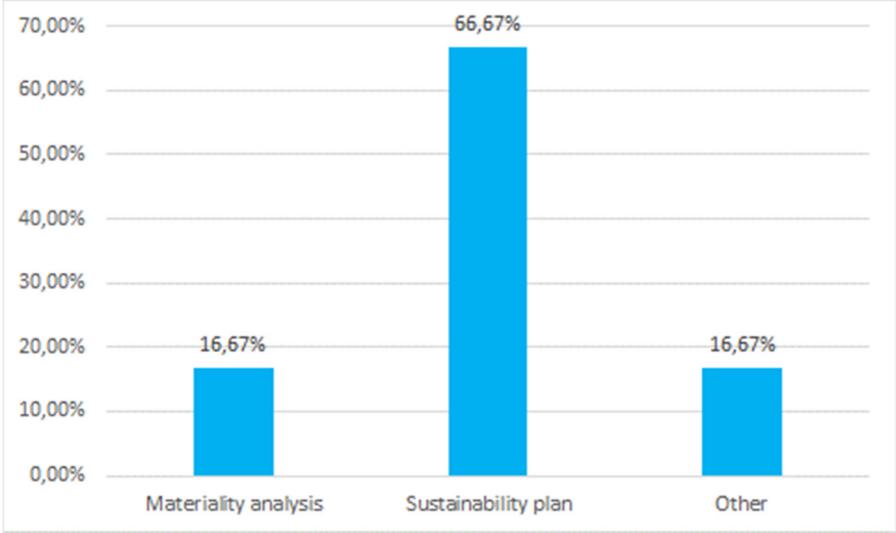
Graph. 3.88 – Distribution of % of references to goal 14 between first adopter and early adopter



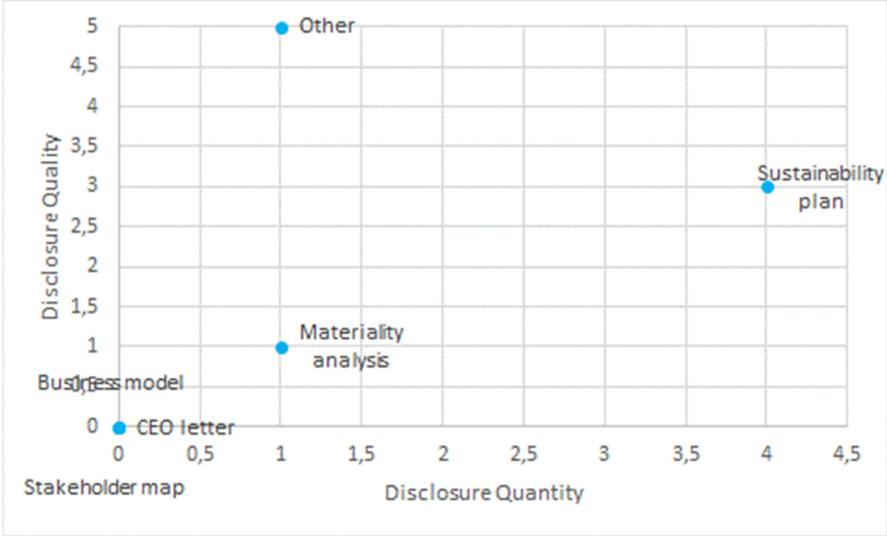
Graph. 3.89 – Distribution of references by type of report (goal 14)



Graph. 3.90 – Distribution of references by sections of the report (goal 14)



Graph. 3.91 – Evaluation matrix of specific information (goal 14)



Graph. 3.92 – Stakeholders referred to in the specific disclosure (goal 14)

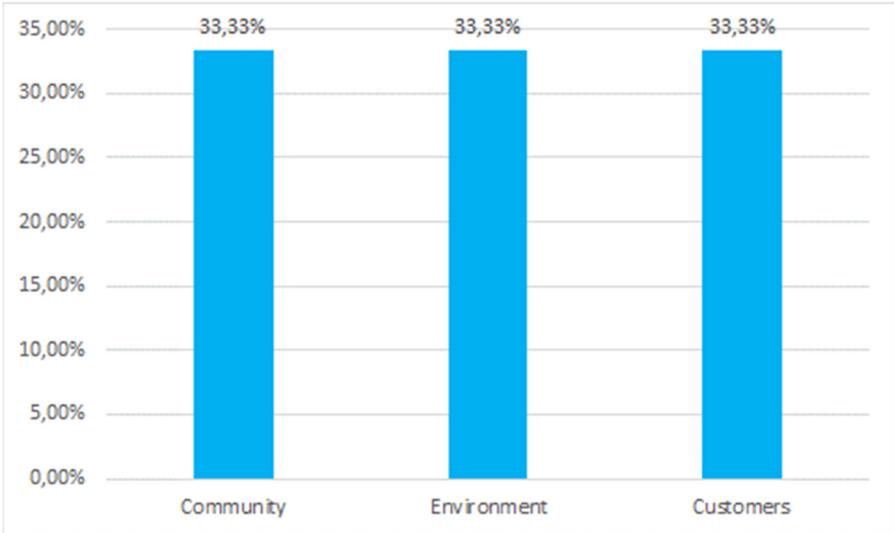


Fig. 3.14 – Example of information (goal 14)

trans-settoriali emerse dai lavori precedenti per favorire la presentazione di progettualità in risposta al bando del Programma Operativo Nazionale (PON) del MIUR per progetti di ricerca industriale negli ambiti di riferimento dei cluster tecnologici nazionali.

Cluster Tecnologico Nazionale Blue Italian Growth

Nel mese di agosto è stata accettata la proposta sottoposta al MIUR per la costituzione del Cluster Tecnologico Nazionale Blue Italian Growth (BIG). Gli oltre 130 proponenti si sono dunque attivati per portare in attuazione il Piano di attività predisposto ed è stato formalmente costituito il CTN BIG, definendo un periodo di transizione per la messa in attività che si conclude con la fine dell'anno. Il CTN BIG genererà opportunità di sviluppo tecnologico e innovativo per il sistema industriale marino e marittimo del Paese. In particolare, condurrà consultazioni e azioni di coordinamento dei principali attori del sistema della ricerca pubblica e privata su temi della Blue Growth, anche in collaborazione con i Ministeri competenti. Questo approccio è inoltre in piena sintonia con gli obiettivi dell'Agenda 2030 per lo sviluppo sostenibile delle Nazioni Unite, in particolare l'Obiettivo n. 14 (SDG 14) "Conservare e utilizzare in modo durevole gli oceani, i mari e le risorse marine per uno sviluppo sostenibile".

Ambito Regionale: associazioni, comitati, programmi e progetti

A livello regionale, la politica dei cluster ha rafforzato il ruolo dei distretti, Fincantieri collabora con cinque distretti tecnologici localizzati nelle zone di insediamento dei cantieri.

- **Il Maritime Technology Cluster Friuli Venezia Giulia** (MareTC FVG), che ha come scopo favorire e sviluppare la ricerca scientifica

e applicata, lo sviluppo tecnologico e la formazione, nonché la diffusione dei risultati, lo stimolo all'attività innovativa, lo scambio di conoscenze e di esperienze, il trasferimento tecnologico, la messa in rete e la diffusione delle informazioni tra le imprese e gli organismi di ricerca, e l'internazionalizzazione per favorire la crescita del valore intangibile del sistema delle tecnologie marittime della regione Friuli Venezia Giulia.

- **Il Distretto Ligure delle Tecnologie Marine** (DLTM), focalizzato sullo sviluppo di nuove soluzioni per sistemi navali per la cantieristica navale e diportistica, per sistemi navali per la difesa e la sicurezza e per il monitoraggio, bonifica e sicurezza dell'ambiente marino.
- **Il Distretto Tecnologico Ligure sui Sistemi Intelligenti Integrati** (SIIT), creato per lo sviluppo di strumenti di realtà virtuale, di simulazione e di supporto nell'ambito dell'automazione di processi e della logistica.
- **Il Distretto sull'Ingegneria dei Materiali polimerici e compositi e Strutture** (IMAST) in Campania, fondato per lo sviluppo di competenze all'avanguardia su materiali innovativi per i settori aerospaziale, navale, automotive, biomedicale, elettronica polimerica e costruzioni.
- **Il Distretto Tecnologico sui Trasporti Navali, Commerciali e da Diporto** (NAVTEC) in Sicilia, focalizzato sul miglioramento delle competenze del network di fornitori strategici operanti nell'ambito delle attività di riparazione e trasformazione navale in Sicilia.

L'obiettivo dei distretti è quello anche di integrare le competenze presenti nel sistema ricerca e nel mondo imprenditoriale e di consentire a fornitori, università e centri di ricerca di interagire a stretto contatto con il Gruppo per lo sviluppo di soluzioni tecnologiche. Il grafico che segue esemplifica il modello di cooperazione che è possibile sviluppare in seno ai cluster tecnologici nazionali o ai distretti tecnologici regionali italiani.

Source: Fincantieri Group. Sustainability Report 2017, p. 32



Title: SDG15 - “Life on Earth. Protect, restore and promote sustainable use of the earth’s ecosystem, sustainably manage forests, combat desertification, halt and reverse land degradation, and halt the loss of biological diversity”.

Target:

15.1 By 2020, ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and arid areas, in line with obligations under international agreements.

15.2 By 2020, promote the implementation of sustainable management of all types of forests, halt deforestation, promote the restoration of degraded forests and substantially increase afforestation and reforestation globally.

15.3 By 2030, combat desertification, restore degraded land and soil, including land affected by desertification, drought and flooding, and strive for a world without land degradation.

15.4 By 2030, ensure the conservation of mountain ecosystems, including their biodiversity, in order to improve their ability to deliver performance that is essential for sustainable development.

15.5 Take urgent and significant measures to reduce the degradation of natural habitats, halt the loss of biodiversity and, by 2020, protect and prevent the extinction of endangered species.

15.6 Promote the fair and equitable sharing of the benefits arising from the use of genetic resources and promote adequate access to such resources, as agreed at the international level.

15.7 Take urgent measures to stop poaching and trafficking in protected species of flora and fauna and to address both the demand for and supply of illegal wildlife products.

15.8 By 2020, take measures to prevent the introduction and significantly reduce the impact of invasive alien species on land and water ecosystems and to control or eradicate priority species.

15.9 By 2020, integrate ecosystem and biodiversity values into national and local planning, development processes, poverty reduction strategies and accounts.

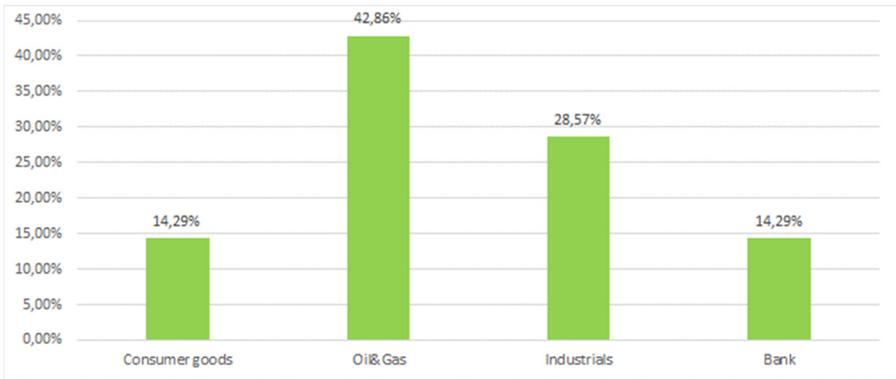
15.a Mobilise and significantly increase financial resources from all sources to conserve and sustainably use biodiversity and ecosystems.

15.b Mobilise significant resources from all sources and at all levels to finance sustainable forest management and provide adequate incentives for developing countries to advance sustainable forest management, including conservation and reforestation.

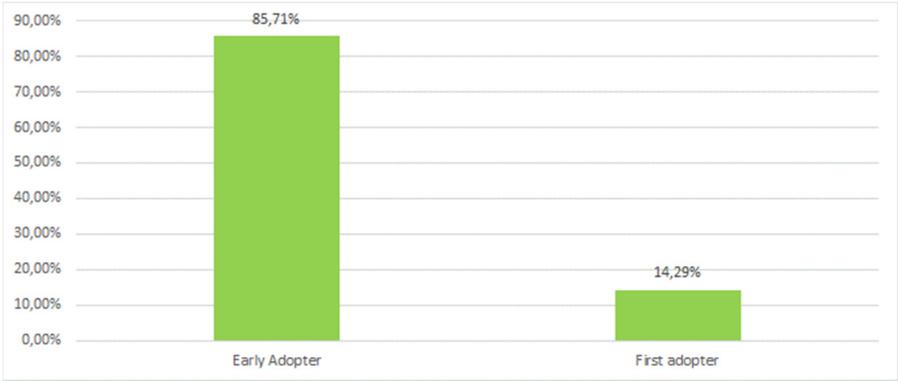
15.c Improve overall support for efforts to combat poaching and trafficking in protected species, including by increasing the capacity of local communities to pursue sustainable livelihood opportunities.

In-depth links

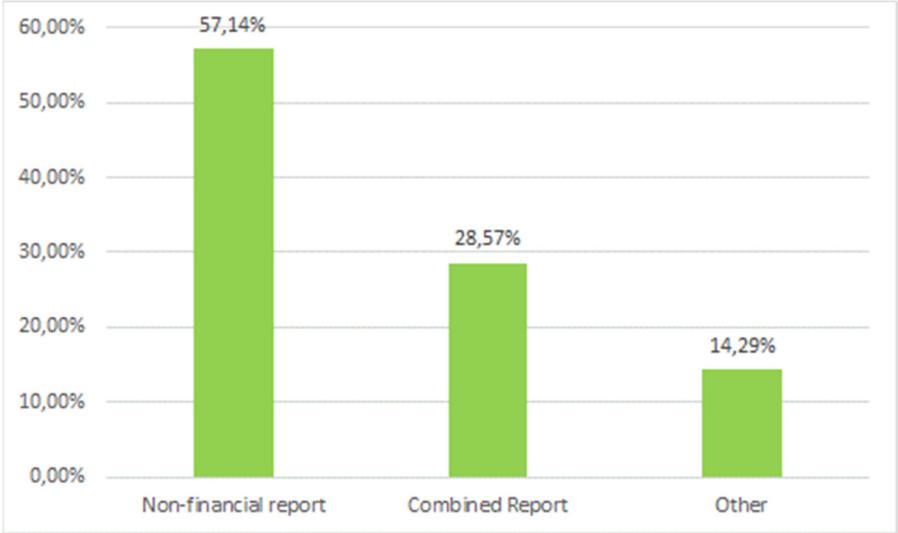
Graph. 3.93 – Distribution of % of references to goal 15



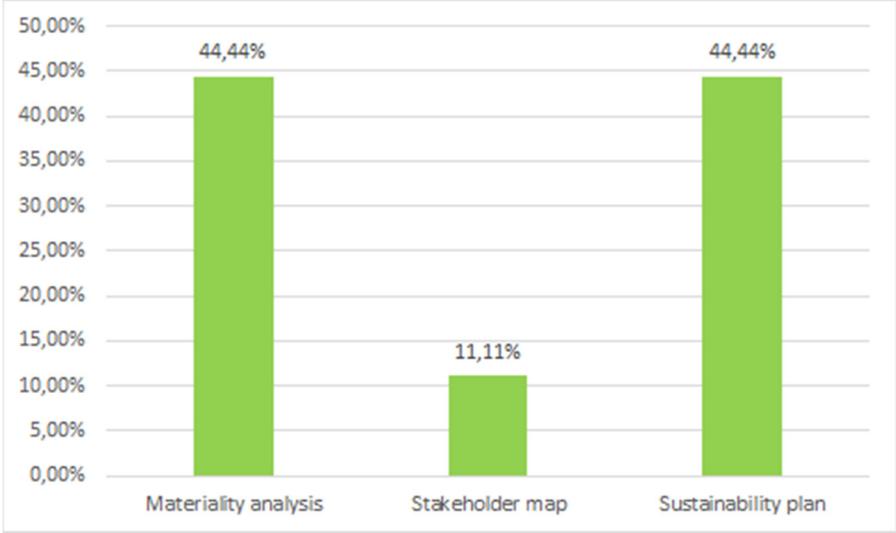
Graph. 3.94 – Distribution of % of references to goal 15 between first adopter and early adopter



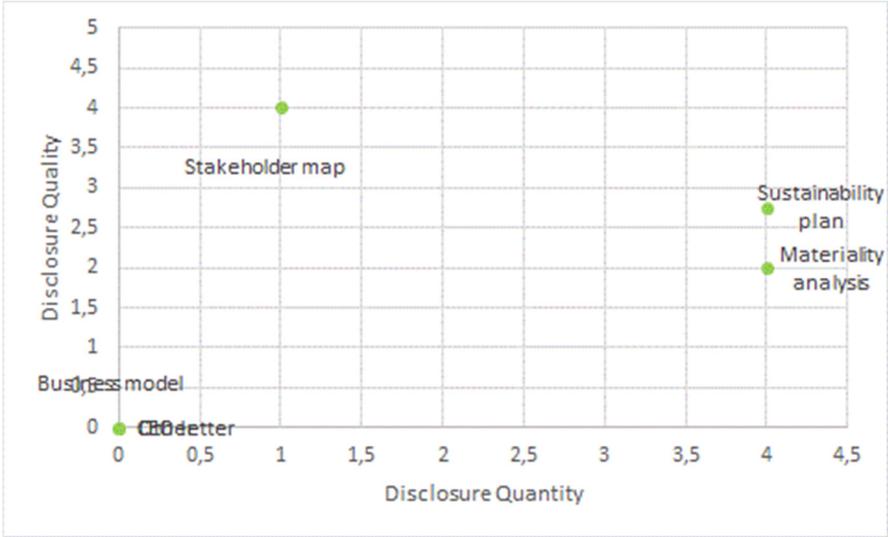
Graph. 3.95 – Distribution of references by type of report (goal 15)



Graph. 3.96 – Distribution of references by sections of the report (goal 15)



Graph. 3.97 – Evaluation matrix of specific information (goal 15)



Graph. 3.98 – Stakeholders referred to in the specific disclosure (goal 15)

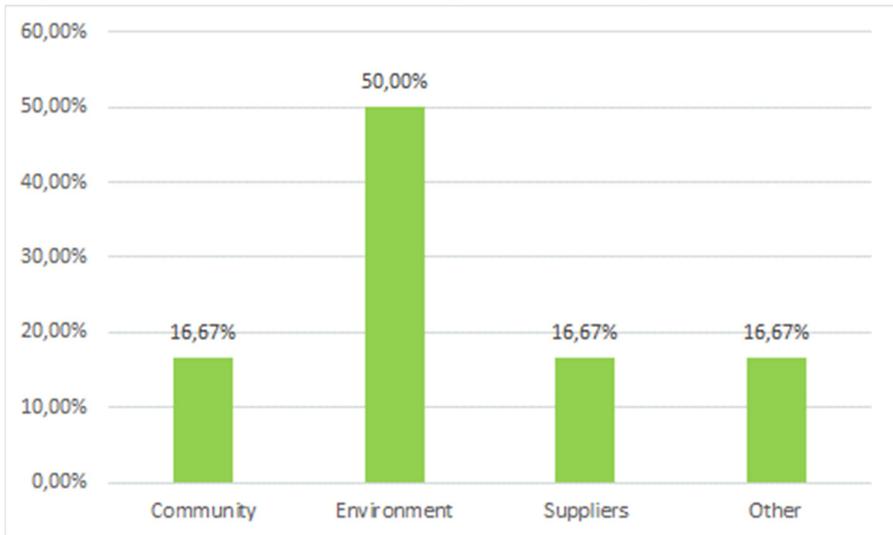


Fig. 3.15 – Example of information (goal 15)



Within the framework of the initiatives implemented in favour of sustainable mobility, Snam published an EU Call For Tenders in 2017 for the renewal of its fleet of cars (approx. 1,500 vehicles), most of which are powered by methane and also signed agreements with the main car manufacturers to provide employees and their family members with discounts to purchase methane-powered cars.

250 new distributors on a national scale, which will add to the approximately 1,000 currently existing distributors, to better balance the deployment in the different regions of the Country. Liquefied Natural Gas (LNG), in addition to being a key element to ensure a greater energy security and diversification of supply, is also an affordable and efficient solution to reduce the emissions produced from the land and sea transportation. The extension also into the Mediterranean

Sea, of the Emission Control Areas (ECAs) law, which limits the emissions of sulphur oxides, and it could also significantly contribute to the development of LNG as maritime fuel.

The resumption of the regasification in Italy, which in 2017 saw 5.38 billion cubic metres of natural gas (+30% compared to 2016) injected into the network, is also a demonstration of the increasing attention being given to the LNG.

Source: Snam. Sustainability Report 2017, p.46



Title: SDG16 - “Peace, Justice and Solid Institutions. Promote peaceful and more inclusive societies for sustainable development; provide access to justice for all and create efficient, responsible and inclusive bodies at all levels”.

Target:

16.1 Significantly reduce all forms of violence and related mortality rates everywhere.

16.2 Eliminate abuse, exploitation, trafficking and all forms of violence and torture against children.

16.3 Promoting the rule of law at national and international level and ensuring equal access to justice for all.

16.4 By 2030, significantly reduce financial and illicit arms flows, strengthen the recovery and restitution of stolen assets and combat all forms of organised crime.

16.5 Substantially reducing corruption and bribery in all their forms.

16.6 Developing effective, accountable and transparent institutions at all levels.

16.7 Ensure a responsive, inclusive, participatory and representative decision-making process at all levels.

16.8 Broadening and strengthening the participation of developing countries in global governance institutions.

16.9 By 2030, provide legal identity for all, including birth registration.

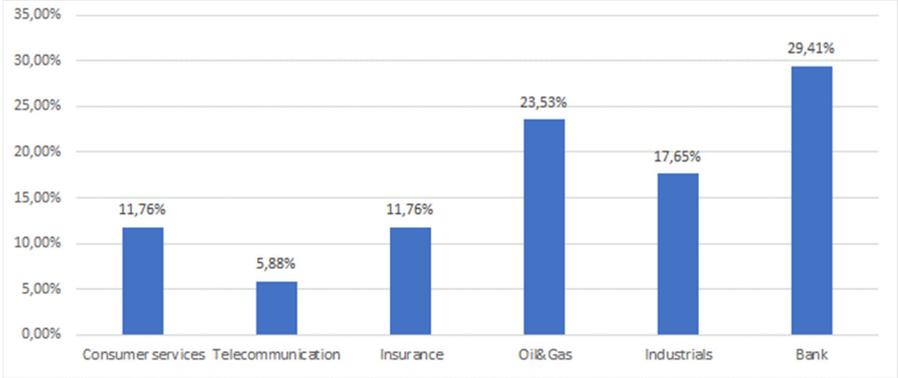
16.10 Ensuring public access to information and protecting fundamental freedoms, in accordance with national legislation and international agreements.

16.a Strengthen national institutions, including through international cooperation, to build capacity at all levels, in particular in developing countries, to prevent violence and to combat terrorism and crime.

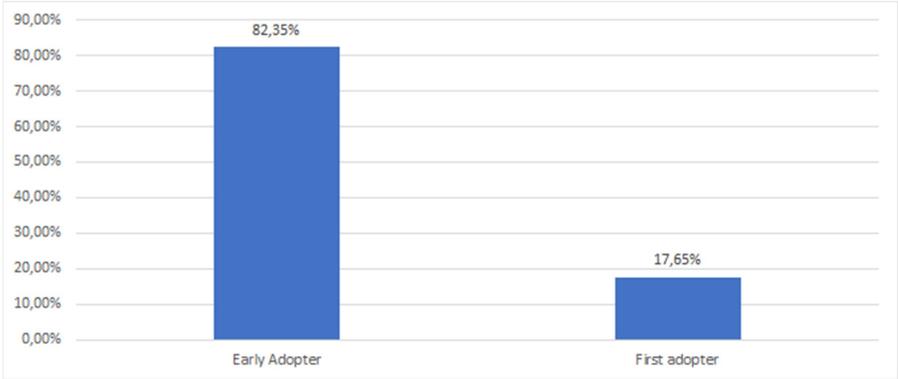
16.b Promote and enforce non-discriminatory laws and policies for sustainable development.

In-depth links

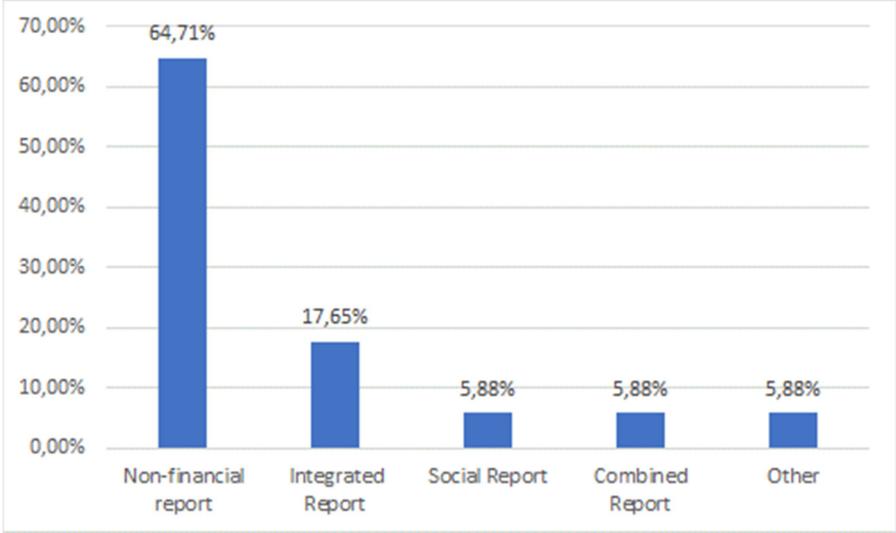
Graph. 3.99 – Distribution of % of references to goal 16



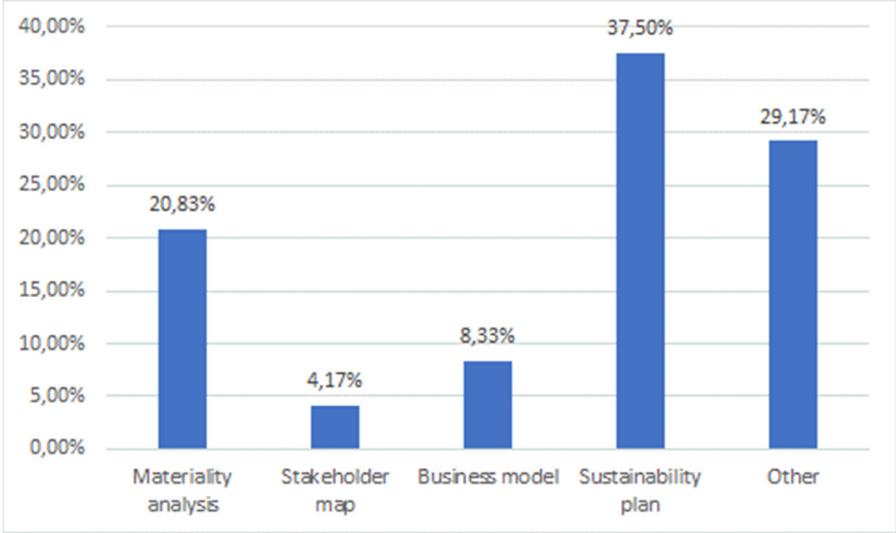
Graph. 3.100 – Distribution of % of references to goal 16 between first adopter and early adopter



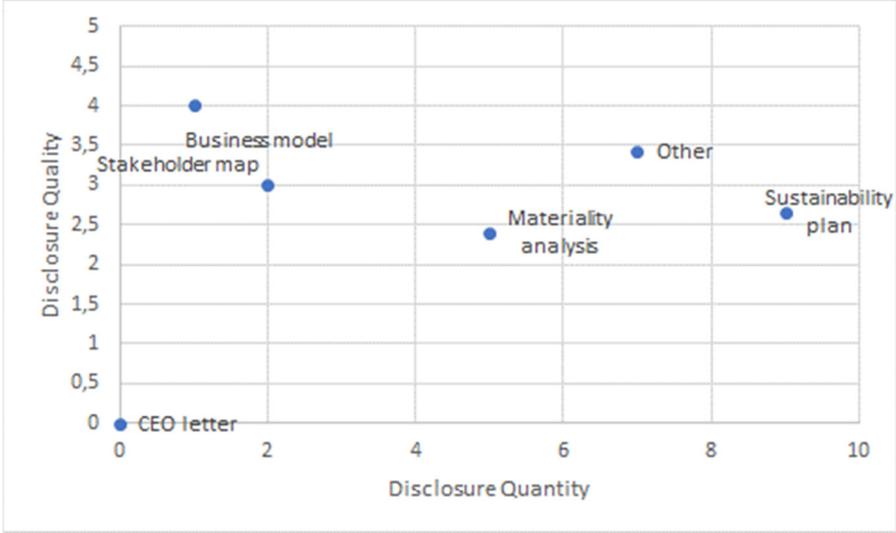
Graph. 3.101 – Distribution of references by type of report (goal 16)



Graph. 3.102 – Distribution of references by sections of the report (goal 16)



Graph. 3.103 – Evaluation matrix of specific information (goal 16)



Graph. 3.104 – Stakeholders referred to in the specific disclosure (goal 16)

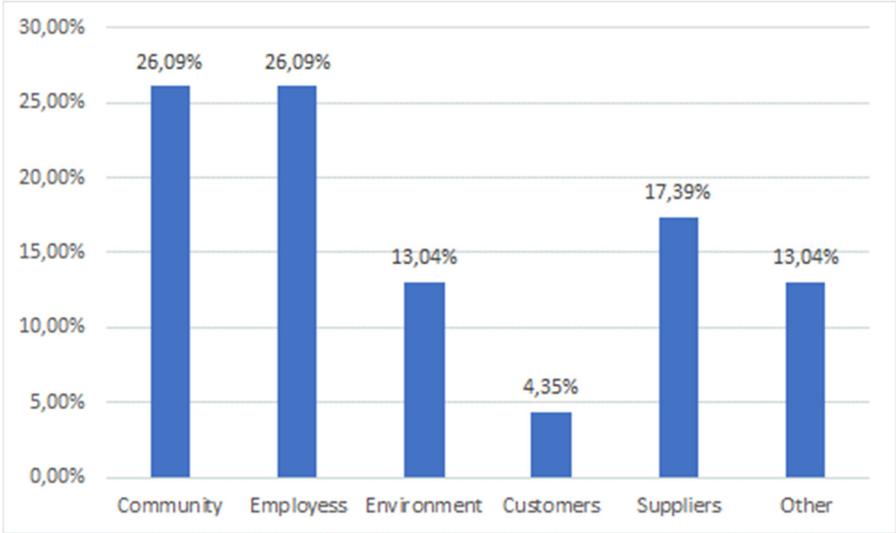


Fig. 3.16 – Example of information (goal 16)

Identity and profile ANTI-CORRUPTION 163-2; INTEGRITY IN CORPORATE CONDUCT 163-2

SUSTAINABLE DEVELOPMENT GOAL

Promote just, peaceful and inclusive societies

MATERIAL TOPICS FOR INTESA SANPAOLO
Integrity in corporate conduct

ACTIONS IN 2017
Combating corruption (see page 42)

The Group attributes maximum importance to combating corruption and, in 2017, issued specific Guidelines, approved by the Board of Directors, which identify principles and sensitive areas and define the roles, responsibilities and macro-processes for managing corruption risk, further strengthening the internal regulatory framework, which already includes the Code of Ethics, the Group Code of Conduct and – for the Group’s Italian companies – the Organisational, Management and Control Model. In 2017, training to prevent corruption and Anti Money Laundering involved the participation of over 50,500 employees for about 129,000 hours.

OUR OBJECTIVES

Continuation of the alignment of internal regulations with the Anti-Corruption Guidelines and verification of the adoption of the Anti-Corruption Guidelines by the Group’s Italian and International companies.
Feasibility study for the development of indicators designed to monitor the process and formalisation of the first second-level controls in the areas identified as being at the greatest risk of corruption.
Delivery of training, through distance-learning modules, on the Group’s Anti-Corruption Guidelines.

Source: Intesa San Paolo. Consolidated non-financial statement 2017, p. 26



Title: SDG17 - “Strengthening the means of implementation and renewing the global partnership for sustainable development”.

Target:

Finance

17.1 Strengthening domestic resource mobilisation, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection.

17.2 Developed countries fully implement their official development assistance obligations, including the commitment by many developed countries to reach the target of 0.7% ODA/GNI[1] for developing countries and 0.15% to 0.20% ODA/GNI for least developed countries; ODA donors are encouraged to consider setting the target of providing at least 0.20% ODA/GNI for least developed countries.

17.3 Mobilising additional financial resources for developing countries from multiple sources.

17.4 Helping developing countries to achieve long-term debt sustainability through coordinated policies to facilitate debt financing, debt relief and debt restructuring, where appropriate, and addressing the external debt of heavily indebted poor countries so as to reduce the debt emergency.

17.5 Adopting and implementing investment promotion schemes for the least developed countries.

Technology

17.6 Improving North-South, South-South and triangular cooperation at regional and international level and access to science, technology and innovation and improving knowledge sharing on mutually agreed conditions, including through increased coordination between existing mechanisms, in particular at UN level, and through a Global Technology Facilitation Mechanism.

17.7 Promoting the development, transfer, dissemination and dissemination of environmentally friendly technologies to developing countries on favourable terms, including on concessional and preferential terms, as mutually agreed.

17.8 Making the Technology Bank and the mechanisms for developing scientific, technological and innovation capacities fully operational for the least developed countries by 2017, and improving the use of KETs, in particular information and communication technologies.

Skills and capacity building

17.9 Strengthen international support for the implementation of an effective and targeted capacity building system in developing countries to support national plans to implement all sustainable development objectives, including through North-South, South-South and triangular cooperation.

Trade

17.10 Promoting a universal, rule-based, open, non-discriminatory and equitable multilateral trading system within the World Trade Organisation, including through the conclusion of the Doha Development Agenda negotiations.

17.11 Significantly increase developing countries' exports, in particular with a view to doubling the share of LDCs' world exports by 2020.

17.12 To achieve timely implementation of a duty-free market and market access without import quotas on a lasting basis for all LDCs, in line with World Trade Organisation decisions, including by ensuring that the preferential rules of origin applicable to imports from LDCs are transparent and simple, and to help facilitate market access.

Systemic issues

Political and institutional coherence

17.13 Improving overall macro-economic stability, including through policy coordination and coherence.

17.14 Improving policy coherence for sustainable development.

17.15 Respect each country's policy space and leadership to establish and implement policies for poverty eradication and sustainable development.

Multilateral partnerships

17.16 Improve the global partnership for sustainable development, complemented by multilateral partnerships that mobilise and share knowledge, skills, technologies and financial

resources to support the achievement of sustainable development objectives in all countries, in particular developing countries.

17.17 Encouraging and promoting effective partnerships between public, public-private and civil society actors, building on the experience and resource accumulation strategies of the partnerships.

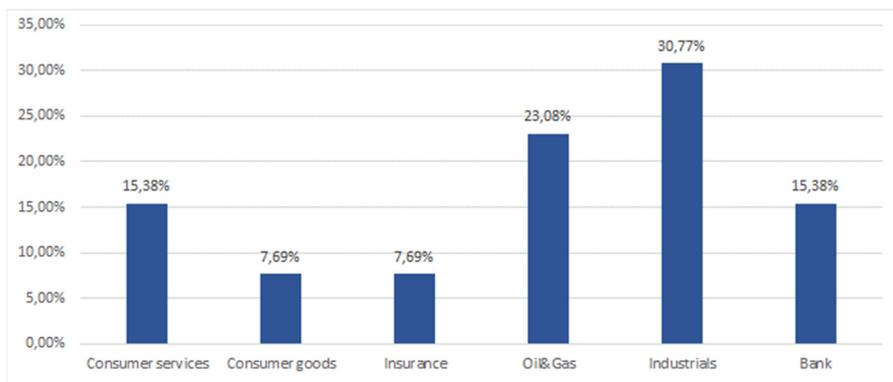
Data, monitoring and accountability

17.18 By 2020, strengthen the capacity support mechanism for developing countries, including LDCs and SIDS, to significantly increase the availability of high-quality, timely and reliable data disaggregated by income, gender, age, race, ethnicity, migration status, disability, geographical location and other relevant characteristics in national contexts.

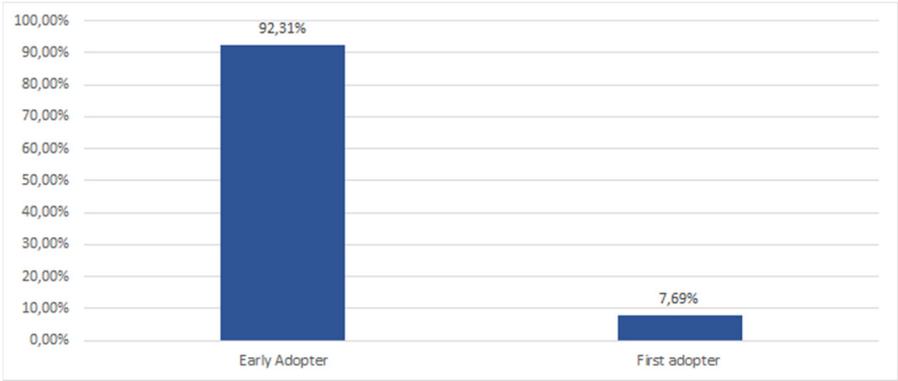
17.19 By 2030, building on existing initiatives, systems for measuring progress towards sustainable development that are complementary to GDP measurement and supporting statistical capacity building in developing countries.

In-depth links

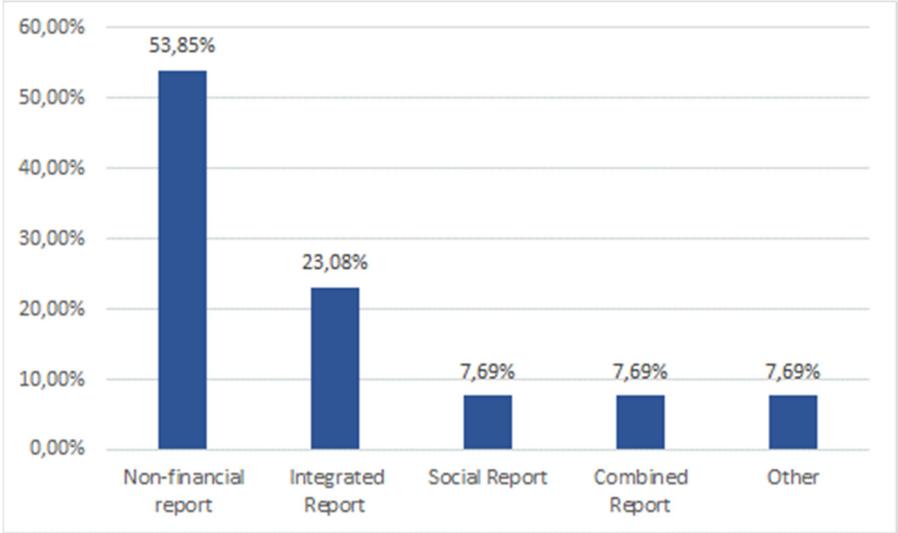
Graph. 3.105 – Distribution of % of references to goal 17



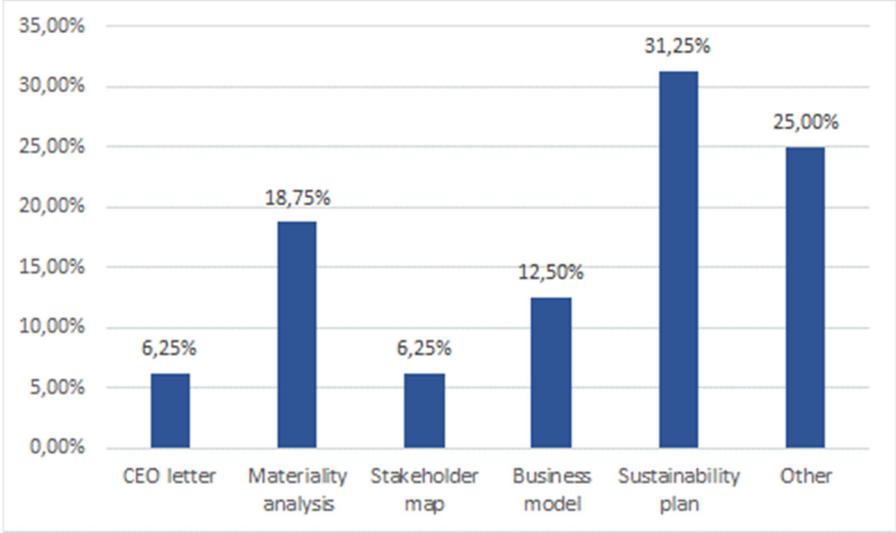
Graph. 3.106 – Distribution of % of references to goal 17 between first adopter and early adopter



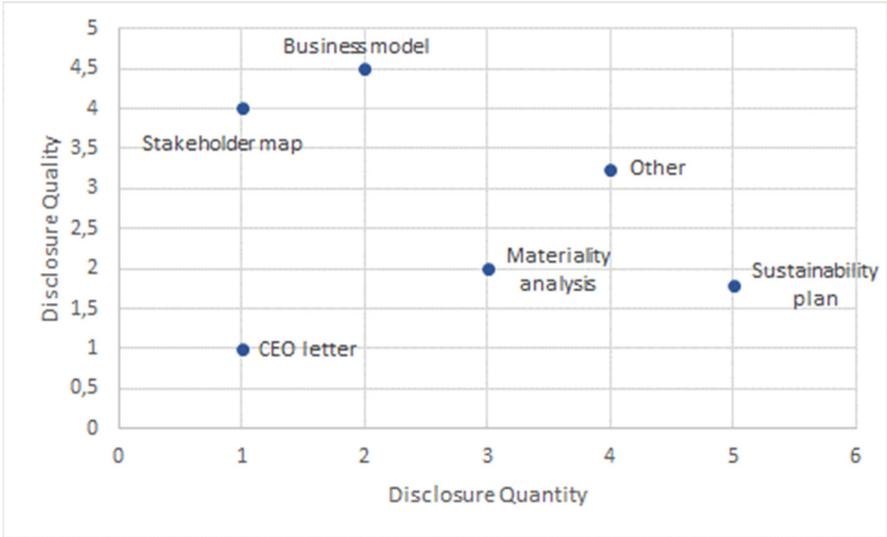
Graph. 3.107 – Distribution of references by type of report (goal 17)



Graph. 3.108 – Distribution of references by sections of the report (goal 17)



Graph. 3.109 – Evaluation matrix of specific information (goal 17)



Graph. 3.110 – Stakeholders referred to in the specific disclosure (goal 17)

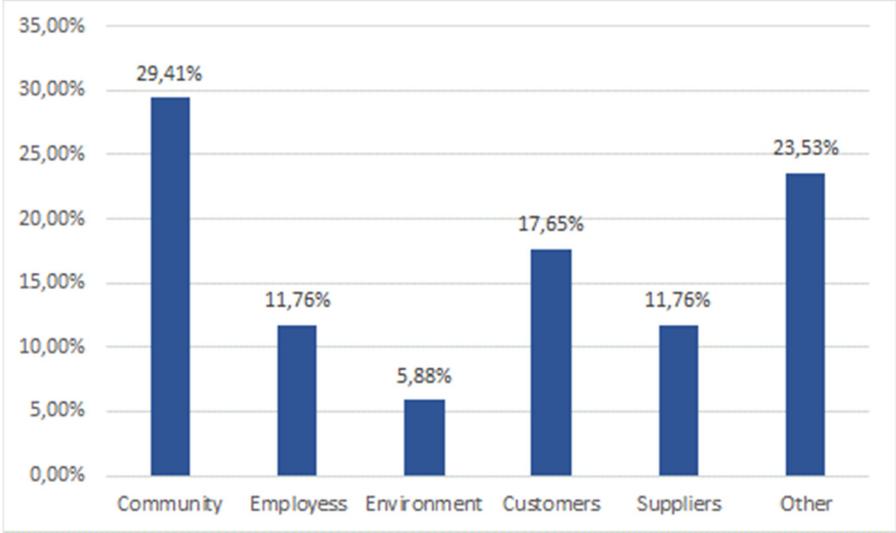
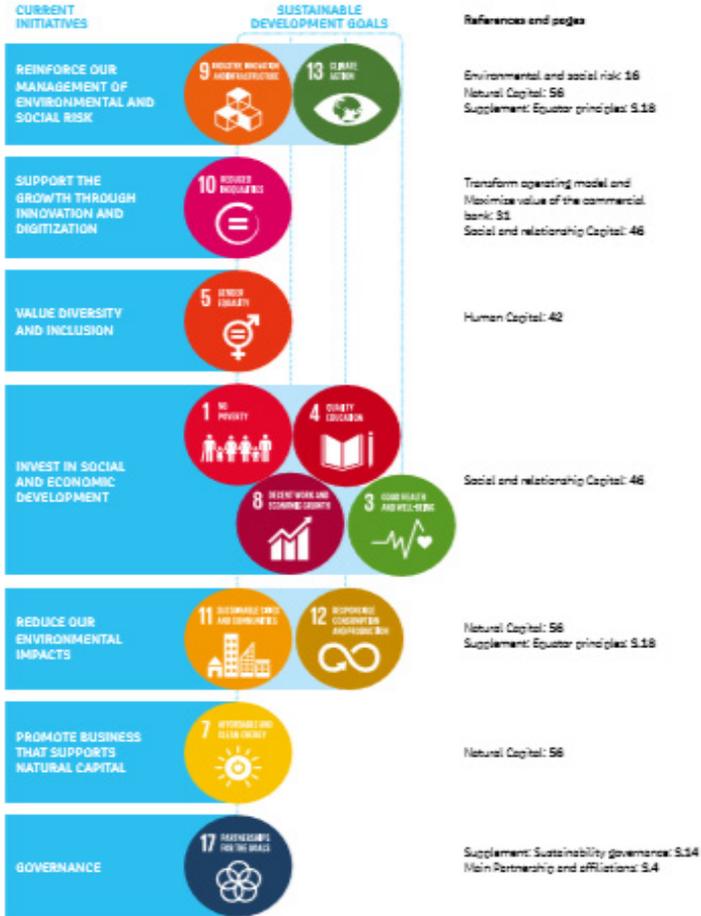


Fig. 3.17 – Example of information (goal 17)

UniCredit Contribution to the Sustainable Development Goals

Our most significant initiatives contribute to development, promote well-being, help conserve the environment, and are in line with the United Nations Global Goals for Sustainable Development.²



² The selection of initiatives and Sustainable Development Goals are non-exhaustive.

Source: Unicredit. Integrated Budget 2017, p. 63

CONCLUSION

The Social Report Group, in line with its mission of contributing to the development and promotion of scientific research in the field of non-financial reporting, has published this research document with the aim of contributing to the target 12.6 of Agenda 2030, which provides for “Encouraging companies, especially large and transnational companies, to adopt sustainable practices and integrate information on sustainability in their periodic reports”.

The analysis contained in this research document provides, in fact, an initial survey on the status of reporting on sustainable development objectives in large Italian companies falling within the scope of application of Legislative Decree 254/16. This analysis can help to better interpret the emergence of typeable behaviors in the field of SDG accounting, thus orienting not only large companies, but also SMEs towards a path of approach to Agenda 2030.

The results of the research seem to differ from the evidence from other research, at national level, whose results appear more encouraging, probably due to a generic reporting approach to SDGs, without specific references to the 17 goals.

In a certain sense, such behaviors show in some companies a distorted use of SDGs, in apparent analogy with what is consolidated literature assigns to phenomena related to the opportunistic or manipulative use of sustainability reporting and integrated reporting (greenwashing, decoupling and camouflaging).

However, this document cannot reach this conclusion because the subject of reporting on SDGs is in an initial phase of profound expansion, which highlights, among other aspects, the lack of a secular reporting standard.

The first result of the research shows that only 17% of the companies in the sample, or 34 out of a total of 202, communicate their commitment in terms of sustainable development through specific information on the 17 goals.

This result is largely determined by the contribution of some sectors that confirm a proactive approach to the reporting of SDGs, in line with what emerges from international studies and reports on the subject of sustainability and non-financial reporting. This is the case for the “Oil & Gas” sector, which accounts for 36% of the sample, followed by the insurance sector (27%) and consumer goods (22%).

More specifically, the results for individual SDGs confirm, like other international surveys, that Italian companies also prefer goal 8, followed by goal 3, 9 and 11 for number of information (OXFAM, 2018; KPMG, 2018; PWC, 2017).

The least reported by companies are objectives 15, 2 and 14.

The ability of EIPs to report non-financial information on a voluntary basis is certainly an enabling factor also in the case of SDG reporting. In fact, the companies that report the most information on SDG are those that prepare sustainability reports (about 65% of cases) using the GRI standard (about 90% of cases).

As for the positioning of companies with respect to SDGs, the data show that only 4 EIPs communicate their commitment in the DNF on all 17 objectives; all the others choose to do so by prioritizing some specific objectives. This result would seem to confirm a rather obvious fact, that Agenda 2030 was created with the intention of providing for an accountability process focused on the countries and not directly on the companies that, based on their business model, the sector of reference, the geographical location, freely choose to focus on some objectives rather than others.

The location of the information in the reports also highlights some aspects of interest to the survey, including, among others, the section “sustainability plan” which represents the “natural location” of SDGs, a clear sign that companies choose to commit to SDGs by embracing a medium to long-term perspective that has clear points of contact with the strategic plan, business plan and sustainable investment plan.

A rather relevant result is, in the end, the non-alignment between the quantity and the quality of the disclosure being analysed.

It follows, therefore, that in terms of quantity:

- the most reported goal is 8, the least reported goal is 14;
 - the most performing sector is “Industrials” (by number of observations but not by incidence), the least is “Health & Care”;
- while in terms of quality:
- the most reported goal is the 12, the minus the 2;
 - the most performing sector is “Insurance”, the least is always “Health & Care”.

Crossing the two dimensions of analysis, an overall evaluation of disclosure emerges, rewarding goals 12, 7, 8, 5 and 3.

At the end of the survey, the “SDG and corporate reporting” Group highlights how, on the one hand, in Italian companies, or rather in management and governance, there is not full awareness of the commitments set out in the Agenda 2030 plan, and on the other, the issue of SDGs, which are currently elements of a planning process rather than a reporting process.

The hope for the future is that aspects of form in terms of reporting on SDGs are accompanied by aspects of substance, thus determining an effective integration in the core business of the objectives of Agenda 2030.

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APPENDIX

Check list for information analysis

1. Name of the EIP:

2. Previous orientation of the company with respect to non-financial reporting issues:

- First adopter
- Adoption of sustainability/integrated/social reports in the period prior to the introduction of Legislative Decree no. 254/2016

3. Type of document analysed:

- Sustainability Report
- Integrated Report
- In the Management Report
- Social Report
- Other (Insert name)

4. Standard/Framework/Guidelines used for the drafting of the DNF:

- Global Reporting Initiative – Referenced
- Global Reporting Initiative – Core
- Global Reporting Initiative – Comprehensive
- Global Reporting Initiative - not specified at which level
- <IR> Framework
- AA1000
- GBS
- Other

5. Explicit reference to SDGs by the CEO or the company's highest internal position in the letter to stakeholders:

yes

no

6. SDGs reported in the DNF (The presence of reporting on the SDG is considered only if there is an explicit reference to the Goal. In the case, for example, of reference to the theme of poverty without explicit mention of SDG1, the answer will be no):

a. SDG1:

yes

no

If so, the objective has been reported within:

Letter to stakeholders

Materiality analysis

Map of stakeholders

Business Model Description

Sustainability Plan/Charter of future commitments/objectives

Other (Specify)

b. SDG2:

yes

no

If so, the objective has been reported within:

Letter to stakeholders

Materiality analysis

Map of stakeholders

Business Model Description

Sustainability Plan/Charter of future commitments/objectives

Other (Specify)

c. SDG3:

yes

no

If so, the objective has been reported within:

Letter to stakeholders

Materiality analysis

Map of stakeholders

Business Model Description

Sustainability Plan/Charter of future commitments/objectives

Other (Specify)

d. SDG4:

yes

no

If so, the objective has been reported within:

Letter to stakeholders

Materiality analysis

Map of stakeholders

Business Model Description

Sustainability Plan/Charter of future commitments/objectives

Other (Specify)

e. SDG5:

yes

no

If so, the objective has been reported within:

Letter to stakeholders

Materiality analysis

Map of stakeholders

Business Model Description

Sustainability Plan/Charter of future commitments/objectives

Other (Specify)

f. SDG6:

yes

no

If so, the objective has been reported within:

Letter to stakeholders

Materiality analysis

Map of stakeholders

Business Model Description

Sustainability Plan/Charter of future commitments/objectives

Other (Specify)

g. SDG7:

yes

no

If so, the objective has been reported within:

Letter to stakeholders

Materiality analysis

Map of stakeholders

Business Model Description

Sustainability Plan/Charter of future commitments/objectives

Other (Specify)

h. SDG8:

yes

no

If so, the objective has been reported within:

Letter to stakeholders

Materiality analysis

Map of stakeholders

Business Model Description

Sustainability Plan/Charter of future commitments/objectives

Other (Specify)

i. SDG9:

yes

no

If so, the objective has been reported within:

Letter to stakeholders

Materiality analysis

Map of stakeholders

Business Model Description

Sustainability Plan/Charter of future commitments/objectives

Other (Specify)

j. SDG10:

yes

no

If so, the objective has been reported within:

Letter to stakeholders

Materiality analysis

Map of stakeholders

Business Model Description

Sustainability Plan/Charter of future commitments/objectives

Other (Specify)

k. SDG11:

yes

no

If so, the objective has been reported within:

Letter to stakeholders

Materiality analysis

Map of stakeholders

Business Model Description

Sustainability Plan/Charter of future commitments/objectives

Other (Specify)

l. SDG12:

yes

no

If so, the objective has been reported within:

Letter to stakeholders

Materiality analysis

Map of stakeholders

Business Model Description

Sustainability Plan/Charter of future commitments/objectives

Other (Specify)

m. SDG13:

yes

no

If so, the objective has been reported within:

Letter to stakeholders

Materiality analysis

Map of stakeholders

Business Model Description

Sustainability Plan/Charter of future commitments/objectives

Other (Specify)

n. SDG14:

yes

no

If so, the objective has been reported within:

Letter to stakeholders

Materiality analysis

Map of stakeholders

Business Model Description

Sustainability Plan/Charter of future commitments/objectives

Other (Specify)

o. SDG15:

yes

no

If so, the objective has been reported within:

Letter to stakeholders

Materiality analysis

Map of stakeholders

Business Model Description

Sustainability Plan/Charter of future commitments/objectives

Other (Specify)

p. SDG16:

yes

no

If so, the objective has been reported within:

Letter to stakeholders

Materiality analysis

Map of stakeholders

Business Model Description

Sustainability Plan/Charter of future commitments/objectives

Other (Specify)

q. SDG17:

yes

no

If so, the objective has been reported within:

Letter to stakeholders

Materiality analysis

Map of stakeholders

Business Model Description

Sustainability Plan/Charter of future commitments/objectives

Other (Specify)

In the case of explicit references to SDGs within the DNF, and limited to the indicators highlighted above, indicate:

7. At what level are the information on the SDGs reported (indicate 1 if pure narrative approach, 2 if narrative with details, 3 if only quantitative, 4 if narrative and quantitative, 5 if narrative, quantitative and comparative). See Table 2 for an example):

SDG 1: 1 2 3 4 5

SDG 2: 1 2 3 4 5

SDG 3: 1 2 3 4 5

SDG 4: 1 2 3 4 5

SDG 5: 1 2 3 4 5

SDG 6: 1 2 3 4 5

SDG 7: 1 2 3 4 5

SDG 8: 1 2 3 4 5

SDG 9: 1 2 3 4 5

SDG 10: 1 2 3 4 5

SDG 11: 1 2 3 4 5

SDG 12: 1 2 3 4 5

SDG 13: 1 2 3 4 5

SDG 14: 1 2 3 4 5
SDG 15: 1 2 3 4 5
SDG 16: 1 2 3 4 5
SDG 17: 1 2 3 4 5

8. Table linking SDGs with Global Reporting Initiative indicators:

SDG 1: yes no
SDG 2: yes no
SDG 3: yes no
SDG 4: yes no
SDG 5: yes no
SDG 6: yes no
SDG 7: yes no
SDG 8: yes no
SDG 9: yes no
SDG 10: yes no
SDG 11: yes no
SDG 12: yes no
SDG 13: yes no
SDG 14: yes no
SDG 15: yes no
SDG 16: yes no
SDG 17: yes no

9. Connection table between SDGs and Legislative Decree no. 254/2016

SDG 1: yes no
SDG 2: yes no
SDG 3: yes no
SDG 4: yes no
SDG 5: yes no
SDG 6: yes no
SDG 7: yes no
SDG 8: yes no
SDG 9: yes no
SDG 10: yes no
SDG 11: yes no
SDG 12: yes no
SDG 13: yes no
SDG 14: yes no

SDG 15: yes no

SDG 16: yes no

SDG 17: yes no

10. Stakeholders cited for the purposes of achieving the objectives set:

SDG 1: Community Employers Environment Clients
Suppliers Other

SDG 2: Community Employers Environment Clients
Suppliers Other

SDG 3: Community Employers Environment Clients
Suppliers Other

SDG 4: Community Employers Environment Clients
Suppliers Other

SDG 5: Community Employers Environment Clients
Suppliers Other

SDG 6: Community Employers Environment Clients
Suppliers Other

SDG 7: Community Employers Environment Clients
Suppliers Other

SDG 8: Community Employers Environment Clients
Suppliers Other

SDG 9: Community Employers Environment Clients
Suppliers Other

SDG 10: Community Employers Environment Clients
Suppliers Other

SDG 11: Community Employers Environment Clients
Suppliers Other

SDG 12: Community Employers Environment Clients
Suppliers Other

SDG 13: Community Employers Environment Clients
Suppliers Other

SDG 14: Community Employers Environment Clients
Suppliers Other

SDG 15: Community Employers Environment Clients
Suppliers Other

SDG 16: Community Employers Environment Clients
Suppliers Other

SDG 17: Community Employers Environment Clients
Suppliers Other

11. In the case of DNFs drawn up using integrated reports, indicate any sections or capital in which the SDGs are placed:

- SDG 1:** Intellectual capital Manufactured capital
Financial capital Human capital
Social and relationship capital
Natural capital
- SDG 2:** Intellectual capital Manufactured capital
Financial capital Human capital
Social and relationship capital
Natural capital
- SDG 3:** Intellectual capital Manufactured capital
Financial capital Human capital
Social and relationship capital
Natural capital
- SDG 4:** Intellectual capital Manufactured capital
Financial capital Human capital
Social and relationship capital
Natural capital
- SDG 5:** Intellectual capital Manufactured capital
Financial capital Human capital
Social and relationship capital
Natural capital
- SDG 6:** Intellectual capital Manufactured capital
Financial capital Human capital
Social and relationship capital
Natural capital
- SDG 7:** Intellectual capital Manufactured capital
Financial capital Human capital
Social and relationship capital
Natural capital
- SDG 8:** Intellectual capital Manufactured capital
Financial capital Human capital
Social and relationship capital
Natural capital
- SDG 9:** Intellectual capital Manufactured capital
Financial capital Human capital
Social and relationship capital
Natural capital

- SDG 10:** Intellectual capital Manufactured capital
Financial capital Human capital
Social and relationship capital
Natural capital
- SDG 11:** Intellectual capital Manufactured capital
Financial capital Human capital
Social and relationship capital
Natural capital
- SDG 12:** Intellectual capital Manufactured capital
Financial capital Human capital
Social and relationship capital
Natural capital
- SDG 13:** Intellectual capital Manufactured capital
Financial capital Human capital
Social and relationship capital
Natural capital
- SDG 14:** Intellectual capital Manufactured capital
Financial capital Human capital
Social and relationship capital
Natural capital
- SDG 15:** Intellectual capital Manufactured capital
Financial capital Human capital
Social and relationship capital
Natural capital
- SDG 16:** Intellectual capital Manufactured capital
Financial capital Human capital
Social and relationship capital
Natural capital
- SDG 17:** Intellectual capital Manufactured capital
Financial capital Human capital
Social and relationship capital
Natural capital

Standard

Principi di redazione del bilancio sociale (2001)

La rendicontazione sociale nel settore pubblico (2007)

Principi di redazione del bilancio sociale (2013)

Documenti di Ricerca

Documenti di Ricerca n. 1. Linee guida per la revisione del bilancio sociale, coordinatori Pietro Portaluppi, Gianfranco Rusconi (2007)

Documenti di Ricerca n. 2. Indicatori di performance per reporting e rating di sostenibilità, coordinatori Ruggero Bodo, Franco Della Sega (2007)

Documenti di Ricerca n. 3. Reporting ambientale e valore aggiunto, coordinatore Ondina Gabrovec Mei (2007)

Documenti di Ricerca n. 4. Responsabilità sociale e Corporate Governance, coordinatori Claudio Badalotti, Andrea Beretta Zanoni (2007)

Documenti di Ricerca n. 5. Gli indicatori di performance nella rendicontazione sociale, coordinatore Bettina Campedelli (2007)

Documenti di Ricerca n. 6. La rendicontazione sociale per le Regioni, coordinatore Paolo Ricci (2007)

Documenti di Ricerca n. 7. La rendicontazione sociale nelle università, coordinatore Mara Zuccardi Merli (2008)

Documenti di Ricerca n. 8. La rendicontazione sociale degli intangibili, coordinatore Mario Viviani (2008)

Documenti di Ricerca n. 9. La rendicontazione sociale per le aziende sanitarie, coordinatore Lidia D'Alessio (2008)

Documenti di Ricerca n. 10. La rendicontazione sociale per le aziende non profit, coordinatori Luisa Pulejo, Alessandra Tami (2009)

Documenti di Ricerca n. 11. Il bilancio socio-ambientale nei gruppi aziendali, coordinatori Paolo Andrei, Michele Andreaus (2010)

Documenti di Ricerca n. 12. La rendicontazione territoriale: le finalità, il processo, gli indicatori, coordinatori Paolo Ricci, Francesca Manes Rossi (2011)

Documenti di Ricerca n. 13. La rendicontazione sociale degli istituti scolastici, coordinatore Carlo Luison (2016)

Documenti di Ricerca n. 14. Le nuove frontiere della rendicontazione sociale: il web reporting. Linee di orientamento, coordinatori Francesca Manes Rossi, Cristiana Rogate (2017)

Documenti di Ricerca n. 15. Gli SDGs nei report delle imprese italiane, coordinatori Andrea Venturelli, Carlo Luison (2019)

Research Document n. 16. The SDGs in the Reports of the Italian Companies, coordinators Andrea Venturelli, Carlo Luison (2019)

Collana Monografie e Studi

La rendicontazione sociale negli atenei italiani. Valori, modelli, misurazioni, a cura di Chiara Mio (2016)



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The document represents the first result of the study conducted by the research group "SDGs and business reporting" and aims to be the starting point of a process for corporate awareness towards sustainable development objectives.

The document reveals our country commitment on Agenda 2030; a commitment that involves the entire "Italian system" in pursuit of the 17 sustainable development goals, through the active role of Italian companies as operators. Hence, it not only creates economic value on sustainable development but also it sensitizes other companies, end users and the community in general.

Although the results depict a sustainable development goals reporting in becoming and not entirely conscious, they provide inputs for entrepreneurs, directors, managers, regulators, consultants, etc. who, for various reasons, are the actors in a process of profound business change that is affecting the corporate reporting and disclosures.

The document provides, in this context, useful hints to a better understanding the new corporate reporting direction; indeed, reporting is increasingly affected by an accountability process and responsibility towards both internal and external stakeholders.