DEVELOPMENT OF A METHODOLOGY FOR INDICATOR 12.6.1: NUMBER OF COMPANIES PUBLISHING SUSTAINABILITY REPORTS
STUDY CONTEXT

- 2030 Agenda for Sustainable Development recognises importance of private sector engagement and responsibility in achieving sustainable production and consumption
- SDG target 12.6: **Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainable information into their reporting cycle**
- Indicator 12.6.1: **Number of companies publishing sustainability reports**
- UN Environment appointed The Green House to develop a draft methodology for measurement of this indicator
STUDY APPROACH

- Literature review:
  - Available reporting guidelines and methodologies
  - National and global sustainability reporting and similar monitoring systems
  - Selection of leading private sector company reports.

- Literature review provides insights into:
  - Current reporting guidance and methodologies, including variances between countries and regions;
  - Structure and approaches used in other databases seeking to gather related information on sustainability reporting;
  - Practices and trends in private sector reporting
    › Information considered relevant to sustainability reporting
    › Variances between industries, organisation sizes and country/region

- Provides an initial understanding of what constitutes a sustainability report
STUDY APPROACH

- Preliminary methodology development based on:
  - Literature reviews
  - Structure/definition of other methodologies
  - Requirement for flexibility to account for individual country circumstances

- Two case studies:
  - Learnings from existing country experience
  - Contribute to further refining methodology

- Development of a draft White Paper for presentation to UN Environment

- Project began this week so approach is still to be finalised
LINKS TO ONGOING WORK

- Project will take learnings on board from the project “Enhancing Capacities to Manage Information from Corporate Sustainability Reporting in Latin American Countries”:
  
  - Toolkit – data selection, collection and management
  - Sectoral guidelines work – provide “bottom up” understanding of experiences and challenges with data collection and analysis
DISCUSSIONS WITH PARTICIPANTS

- Experience with **aggregating** and **analysing** sustainability reporting information:
  - What systems and approaches have been considered/tried/established?
  - Why have these worked or not worked?
- What is being planned?
- Thoughts on methodologies for indicator 12.6.1:
  - How specific vs broad does it need to be?
  - Does it need to take into account country/region/sector context and if so how?
  - Any existing methodologies that could be adopted to inform the indicator (e.g. International Integrated Reporting Council)
THANK YOU

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