

Examples of Corporate Reporting Practices

Considering the Company's Value Chain When Prioritizing the SDGs



Business Reporting on the SDGs

About This Series

[Integrating the SDGs into Corporate Reporting: A Practical Guide](#) — developed by the United Nations Global Compact, GRI and partners — outlines how businesses can measure and disclose their contribution to and impact on the Sustainable Development Goals (SDGs) through a three-step approach and in alignment with recognized principles and reporting standards. The examples featured in this series help businesses and interested stakeholders identify select current corporate SDG reporting practices. The examples focus on one or a few elements of the broader corporate reporting process and steps outlined in the Practical Guide, which should be consulted for best practices on SDG reporting. The inclusion of company names in this series of examples is intended strictly for information and learning purposes and does not constitute an endorsement of the individual companies by the UN Global Compact or GRI.

This paper showcases how City Developments Limited, PTT Global Chemical and Safaricom disclose impacts on the SDGs along their value chain.

See also “Illustration” on page 14 of the [Practical Guide](#) for an example of how a company can consider linking the SDGs to the impact on its value chain.

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EXAMPLE 1

COMPANY: City Developments Limited

YEAR OF REPORT: 2019

COUNTRY: Singapore

[LINK TO REPORT](#)

SECTOR: Real estate

City Developments Limited Discloses Its Impacts Across Its Value Chain

City Developments Limited devotes a page of its report to disclosing its value chain and how it links to the Sustainable Development Goals (SDGs) the company has prioritized, under the title “Engaging the Value Chain to Embrace the UN SDGs, TCFD and IIRC.” [Figure 1](#) provides an overview of the company’s stakeholder management along the value chain. For example, when measuring the value created in the area “Land Acquisition,” the company links this with the stakeholders “Financiers,” “Government and Regulators” and “Land Owners.”

City Developments Limited discloses that it used the “SDG Compass: The Guide for Business Action on the SDGs” for reference when identifying key areas along its value chain where it has assessed

it can create social and environmental impact aligning with the SDGs. The company links each value area it has identified with one or more SDGs that it prioritized. Where the company assesses that it can contribute to more than one SDG, it interlinks them. Using the example “Design and Planning,” the company links the value area to Goal 7 on Affordable and Clean Energy, Goal 9 on Industry, Innovation and Infrastructure, and Goal 11 on Sustainable Cities and Communities. City Developments Limited aligns its value chain impact with other frameworks and types of disclosures, notably the Task Force on Climate-Related Financial Disclosures and the International Integrated Reporting Council.

FIGURE 1: INFOGRAPHIC FROM CITY DEVELOPMENTS LIMITED'S REPORT DISCLOSING ITS VALUE CHAIN MODEL¹

ENGAGING THE VALUE CHAIN TO EMBRACE UN SDGs, TCFD AND IIRC

The CDL value chain management model encapsulates how CDL embraces relevant SDGs and harnesses the six capitals based on the International Integrated Reporting Council (IIRC) framework – Financial, Manufactured, Human, Natural, Organisational and Social and Relationship. The activities, performance and value created through this integrated approach are connected and disclosed according to the four pillars under the TCFD recommendations.

Drawing reference from the “SDG Compass: The Guide for Business Action on the SDGs”, jointly developed by Global Reporting Initiative (GRI), United Nations Global Compact (UNGC) and World Building Council for Sustainable Development (WBCSD), CDL has identified key areas along our value chain where we can create social and environmental impact aligning with the SDGs.

Leveraging our sphere of influence amongst stakeholders, we apply our core competencies, invest in innovations and engage our network to promote and contribute to the relevant SDGs (see diagram on the right). Underlying this process is the continuous and close engagement with internal and external stakeholders through the lifecycle of asset development and management.



¹City Developments Limited, Integrated Sustainability Report 2019 (2019), p. 27.

EXAMPLE 2

COMPANY: PTT Global Chemical Public Company Limited

COUNTRY: Thailand

SECTOR: Chemicals

YEAR OF REPORT: 2018

[LINK TO REPORT](#)

PTT Global Chemical Links the SDGs to Its Value Creation Model

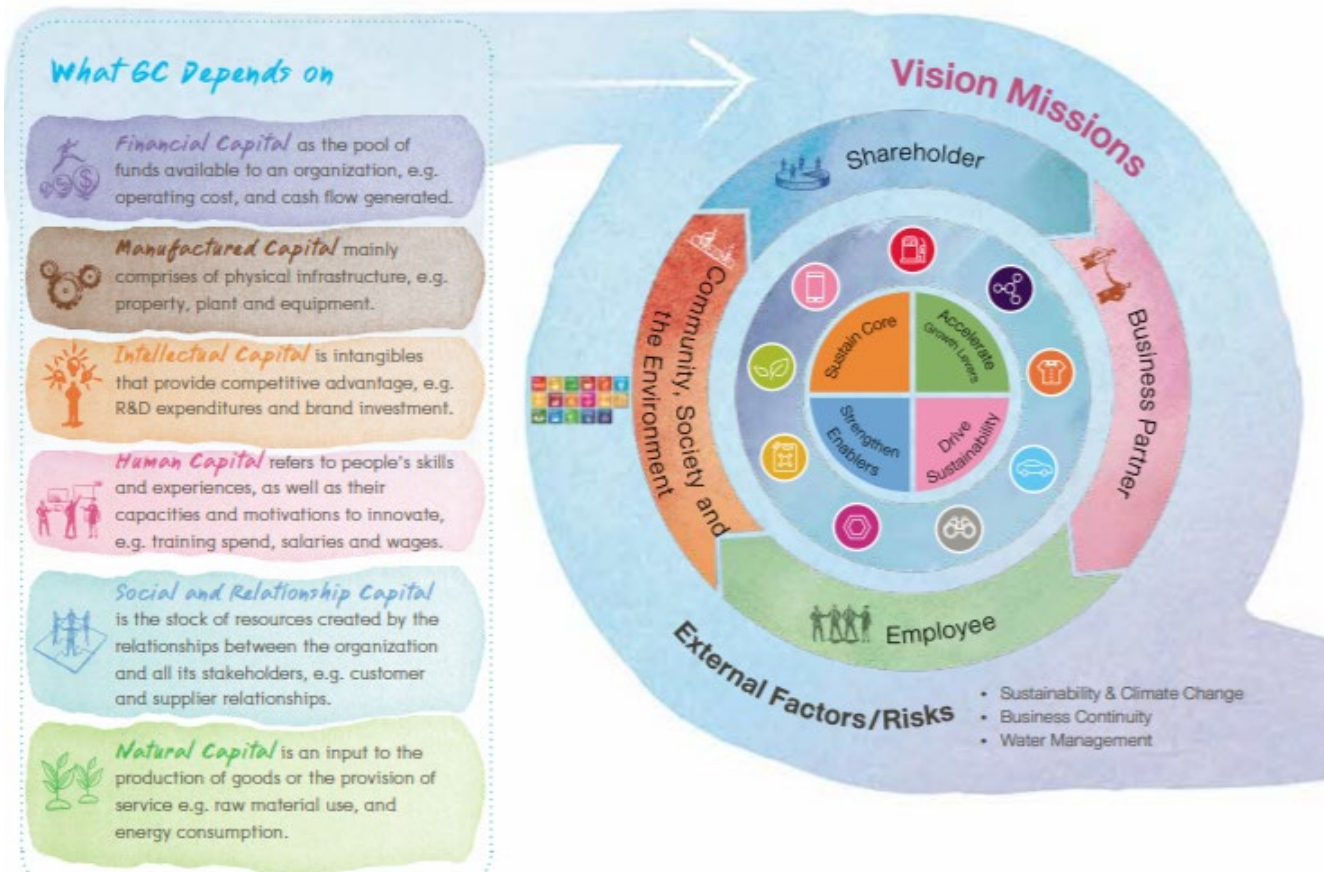
PTT Global Chemical's report discloses "Business Value Creation." There, the company outlines how it seeks to produce a financial return while also creating value for communities and promoting social and environmental topics. [Figure 2](#) displays an overview from the company's report outlining its Business Value Creation model, disclosing the company's impact on its value chain. The company discloses four stakeholder groups along its value chain and how they are impacted by its business activities, namely "Shareholder," "Business Partner," "Employee" and "Community, Society and the Environment."

Outside of the main infographic, PTT Global Chemical discloses what it considers to be "External factors/Risks" to the company, which it identifies as "Sustainability and Climate Change," "Business Continuity" and "Water Management." In conjunction, the company reports that the SDGs are a part of this consideration which affects the company's value chain. The company links the SDGs to its impact on the stakeholder group "Community, Society and the Environment."

FIGURE 2: INFOGRAPHIC FROM PTT GLOBAL CHEMICAL'S REPORT DISCLOSING ITS VALUE CHAIN CREATION MODEL²

Business Value Creation

GC has developed its Creating Shared Value business model as a mechanism to drive the company operations to be in accordance with the company strategy by considering economy, production processes, innovations, human resource developments, society and the environment. The purpose is to lead the organization to success with good return, while creating value for the communities and protecting the environment.



²PTT Global Chemical (PLC), Integrated Sustainability Report 2018 (2018), p. 46.

EXAMPLE 3

COMPANY: Safaricom

COUNTRY: Kenya

SECTOR: Telecommunications

YEAR OF REPORT: 2018

[LINK TO REPORT](#)

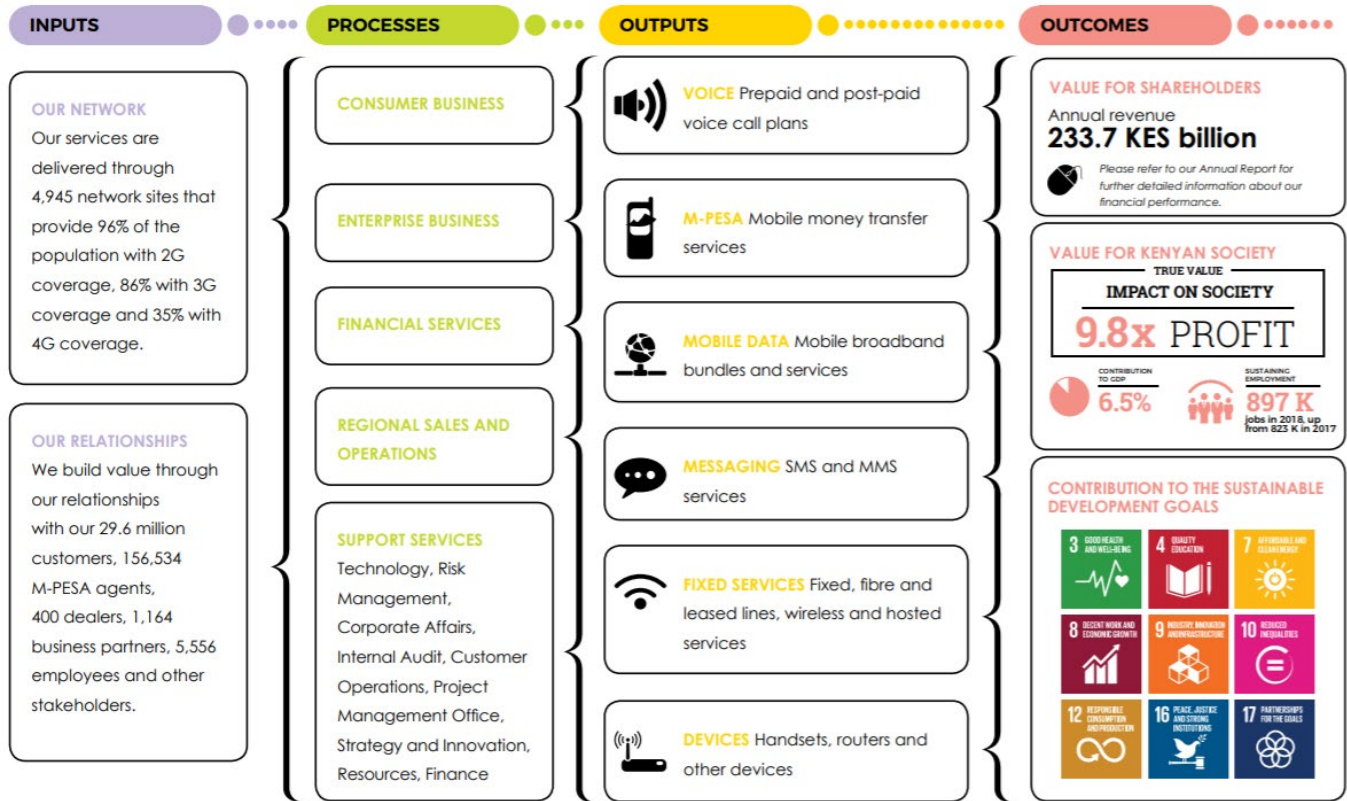
Safaricom Links Its Created Value to Its Prioritized SDGs

Safaricom uses an infographic to disclose its business model, as can be seen in [Figure 3](#). The infographic includes “Inputs,” “Processes,” “Outputs” and “Outcomes” of the company’s business model in which the company discloses relevant activities for each section. Under each heading, the infographic shows the positive impacts the company has had across its value chain.

Under the heading “Outcomes,” Safaricom discloses the “Value for Shareholders” and “Value for Kenyan Society” which result from its business model, providing specific figures and contextual examples that support the company’s statements. The company links the value created from its business model to the nine SDGs it prioritized earlier in the report under “Contribution to the Sustainable Development Goals.”

FIGURE 3: INFOGRAPHIC FROM SAFARICOM'S REPORT DISCLOSING ITS BUSINESS MODEL³

OUR BUSINESS MODEL



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³Safaricom, 2018 Sustainable Business Report (2018), p. 17.