

Использование ЦУР в отчетности

SDG reporting challenge

2018

November 2018



What did our research cover?

729 companies

21 countries

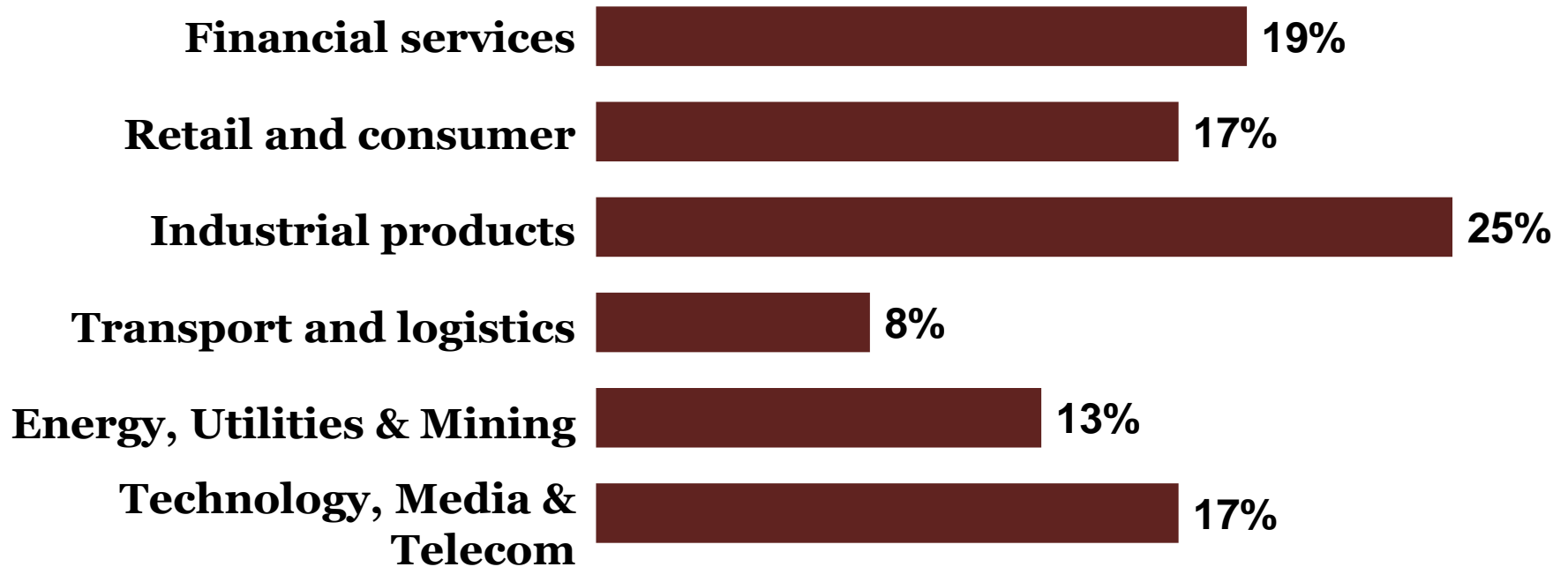
6 industries

Analysis of corporate and sustainability reports

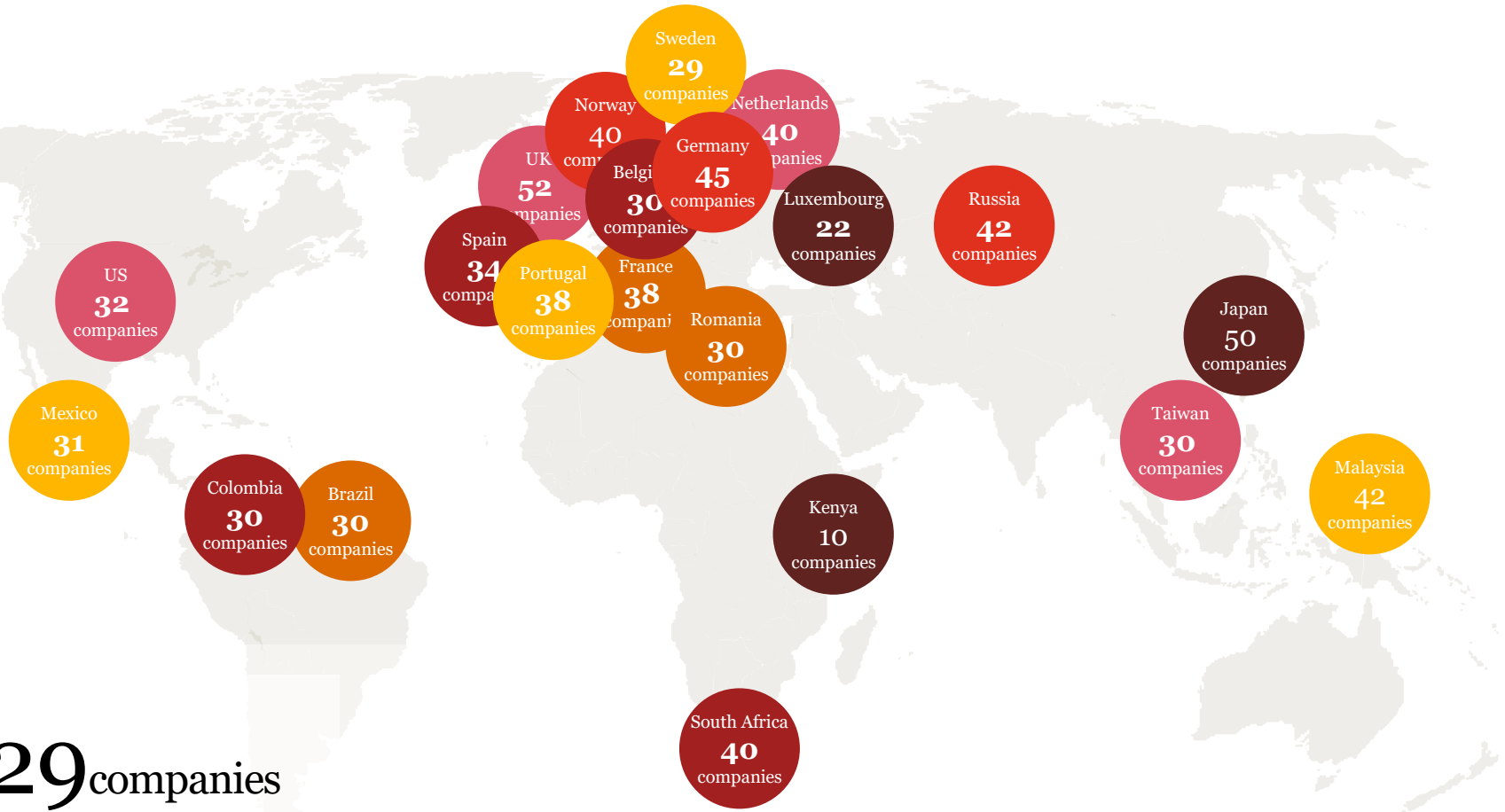
SDG prioritisation, reporting quality and performance benchmarking

6 key industries

Out of the 729 companies ...



Territories and number of companies assessed



729 companies

21 territories

Russian companies assessed

Russia
42
companies

Industrial products

Acron Group
Etalon Group
LSR Group
OMK CJSC
Pharmstandard
PhosAgro
Siberian Chemical Combine
SIBUR
UC RUSAL

Financial services

Alfa-Bank
Ingosstrakh
VTB Bank
Sberbank
Sistema

Energy, utilities and mining

Alrosa
Atomenergomash
Gazprom
Gazprom Neft
Metalloinvest
Novatek
Polymetal Int.
Rosenergomash
RusHydro
Rosneft
Sakhalin Energy

Retail and consumer

Baltika Brewery
Cherkizovo Group
Detskiy Mir
Rusagro
X5 Retail Group

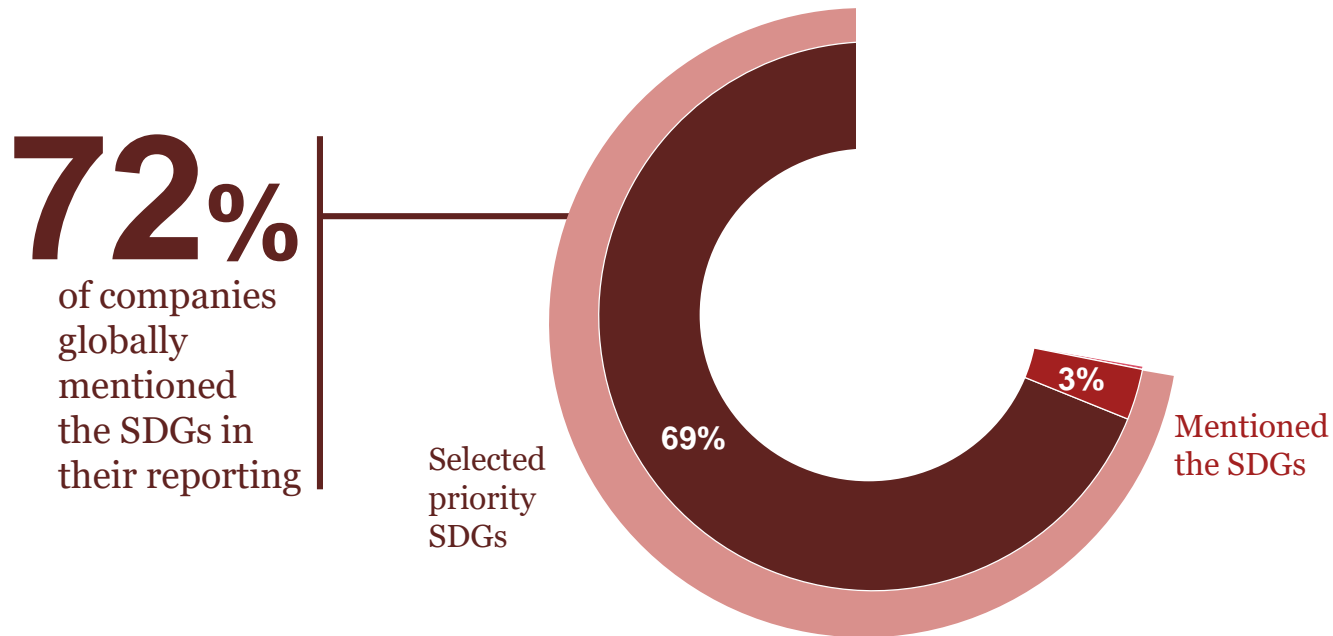
Technology, media and telecom

Kaspersky Lab
Mail Ru Group
MTS
Rostelecom
Veon
Yandex

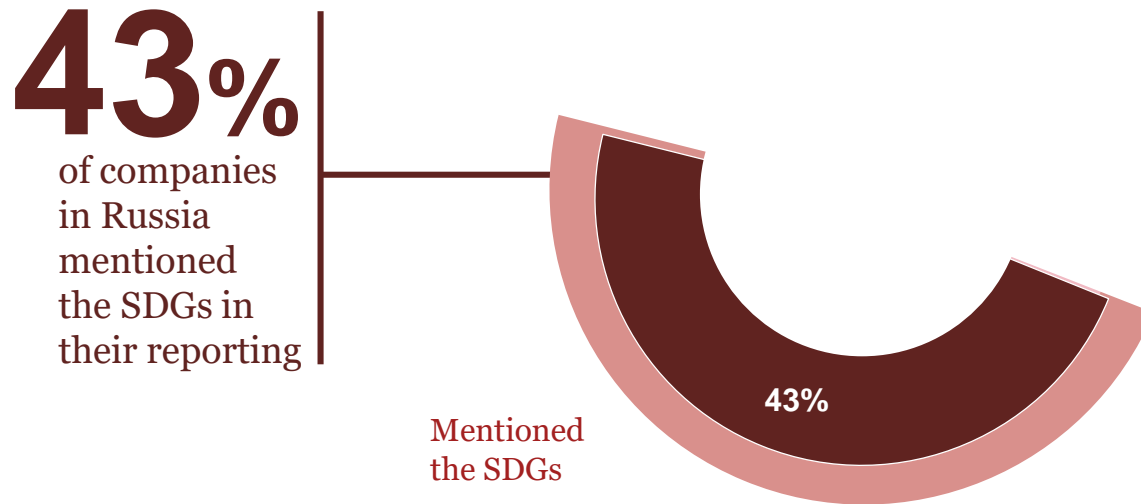
Transport and logistics

Airoflot – Russian Airlines
Freight One
Global Ports
Globaltrans
Russian Railways

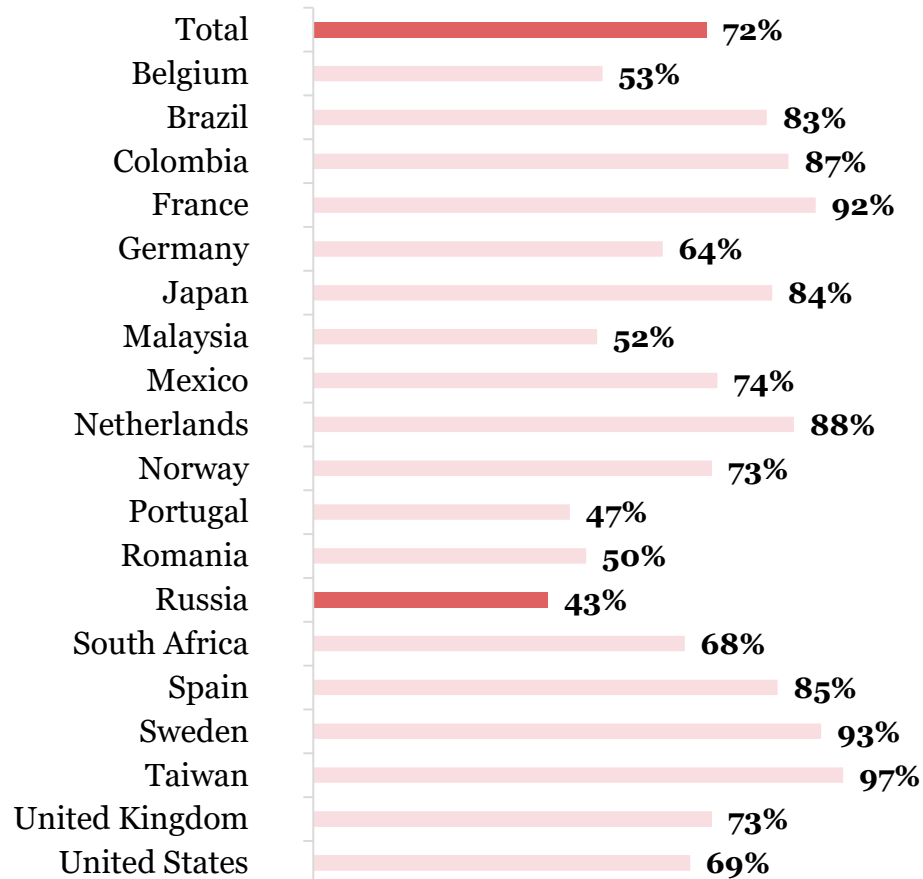
The SDGs are on the business radar...



With territory specifics



Russian companies report on SDGs the least



Base: 729; (BE) 30; (BR) 30; (CO) 30; (DE) 45; (ES) 34; (FR) 38; (JP) 50; (MX) 31; (MY) 42, (NL) 40, (NO) 40, (PT) 38, (RO) 30, (RU) 42; (SA) 40; (SW) 29; (TW) 30; (UK) 52; (USA) 32

We found that business and citizens priorities are misaligned

Most popular business priorities in Russia

8 DECENT WORK AND ECONOMIC GROWTH



4 QUALITY EDUCATION



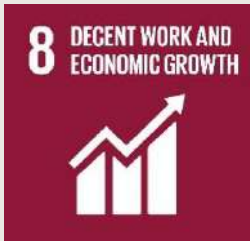
12 RESPONSIBLE CONSUMPTION AND PRODUCTION



We found that business and citizens priorities are misaligned

Most popular business priorities in Russia

Least popular business priorities in Russia



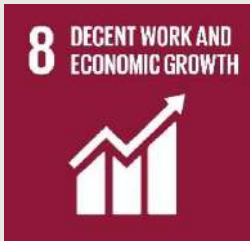
We found that business and citizens priorities are misaligned

Most popular business priorities in Russia

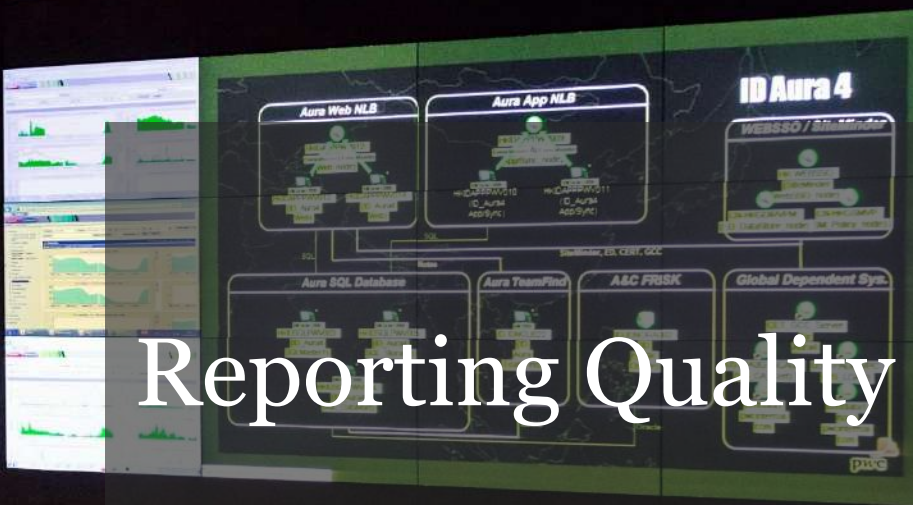
Least popular business priorities in Russia

Most popular citizen priorities (survey in 24 countries)

Worst performing SDGs in Russia (based on UN SDSN data)



MAN / Ink / ...



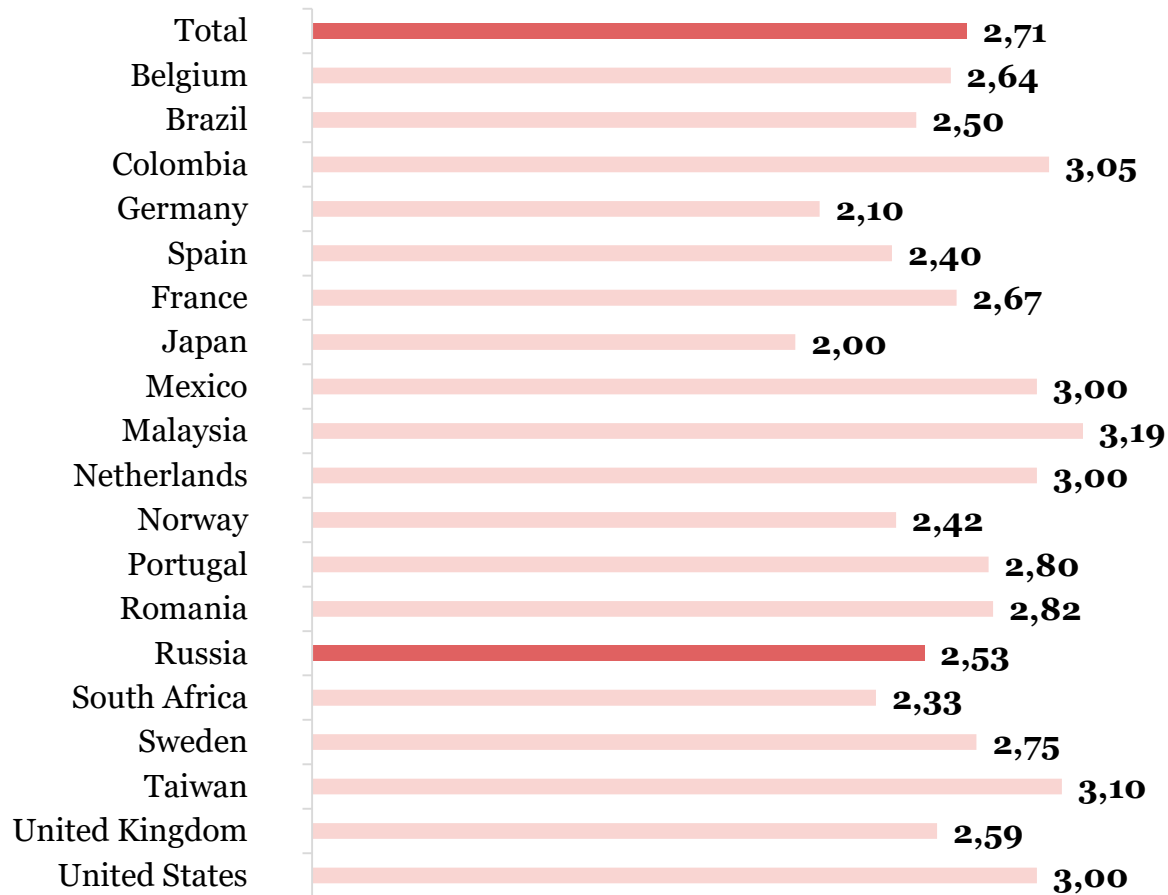
Reporting Quality



Most SDG reporting is still at a qualitative level only (Russia)

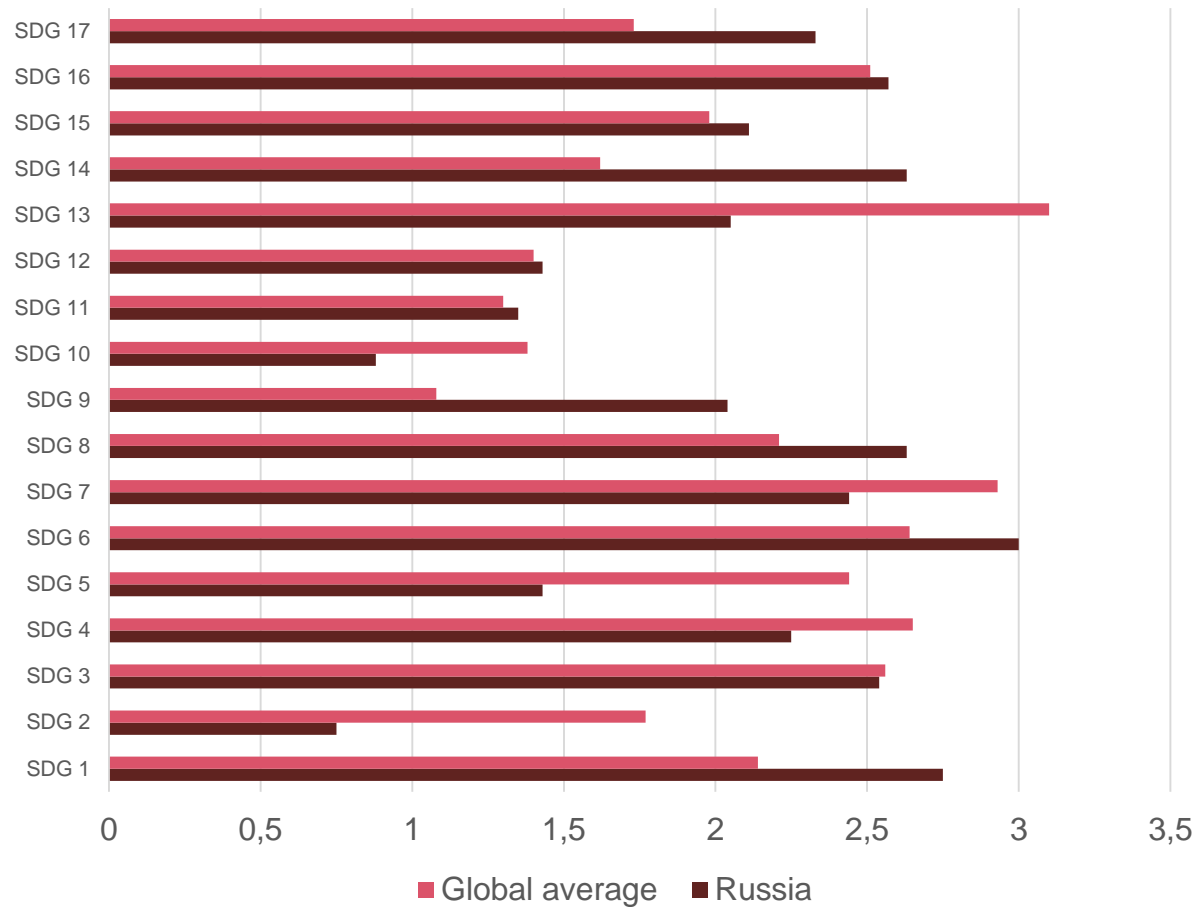


Most SDG reporting is still at a qualitative level only

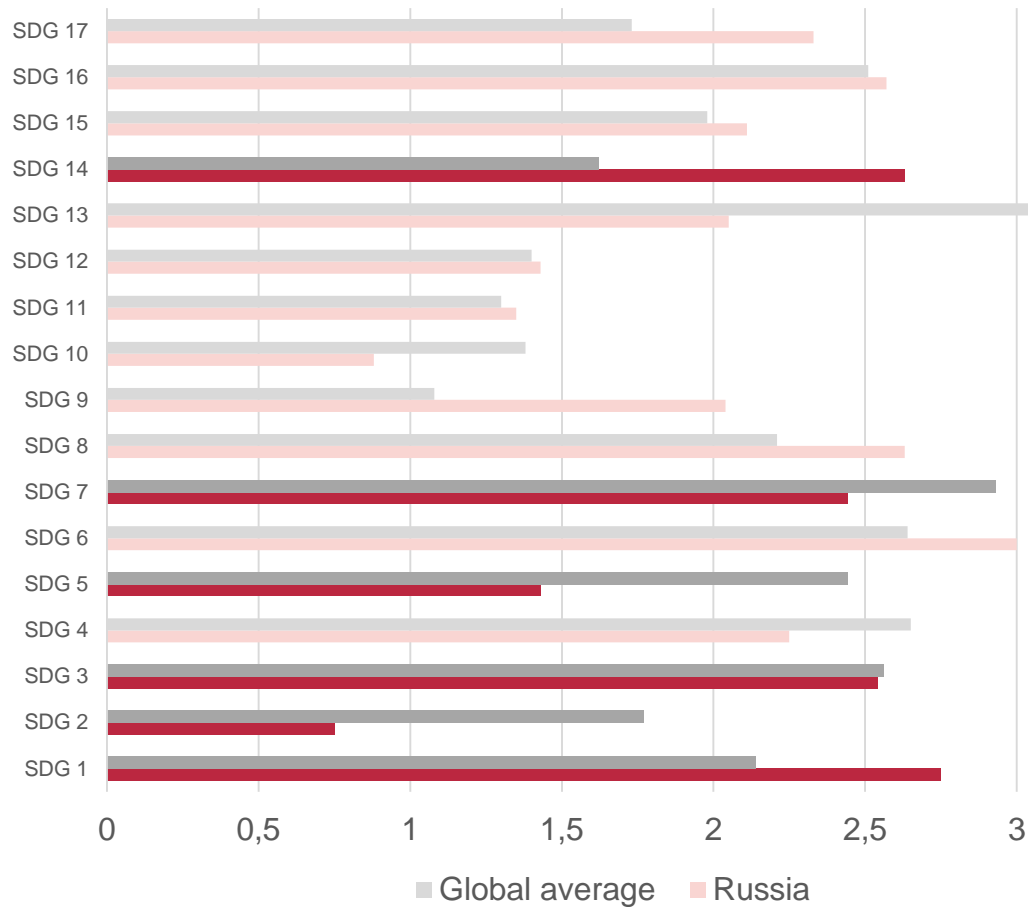


Base: 362; (BE) 14; (BR) 8; (CO) 20; (DE) 20; (ES) 20; (FR) 24; (JP) 4; (MX) 16; (MY) 16; (NL) 33; (NO) 24; (PT) 15; (RO) 11; (RU) 15; (SA) 12; (SW) 24; (TW) 29; (UK) 29; (USA) 12

Overall reporting quality per SDG



Overall reporting quality against citizens' and national priorities



Most popular citizen priorities (survey in 24 countries)



Worst performing SDGs in Russia (based on UN SDSN data)



Overall reporting quality against national priorities

Total 48%
Russia 47%

% who identified SDG as most relevant or as a priority

Total 1,82
Russia 1,00

Report on company's programs to ensure equal pay for equal work between women and men (average score between 0 and 5)

Total 3,06
Russia 1,86

Representation of women in management positions (average score between 0 and 5)

Worst performing SDGs in Russia (based on UN SDSN data)



Overall reporting quality against national priorities

Total 50%
Russia 60%

% who identified SDG as most relevant or as a priority

Total 3,30
Russia 3,44

Energy efficiency
(average score between 0 and 5)

Total 2,55
Russia 1,44

% of energy from renewable sources
(average score between 0 and 5)

*Worst performing
SDGs in Russia
(based on UN
SDSN data)*



Overall reporting quality against national priorities

Total 14%
Russia 27%

Total 1,80
Russia 3,25

Total 1,45
Russia 2,00

% who identified SDG as most relevant or as a priority

Impact of the business on aquatic ecosystems (average score between 0 and 5)

Report on the company's program to address future risks from terrestrial ecosystem resource depletion (average score between 0 and 5)

Worst performing SDGs in Russia (based on UN SDSN data)



Overall reporting quality against industries

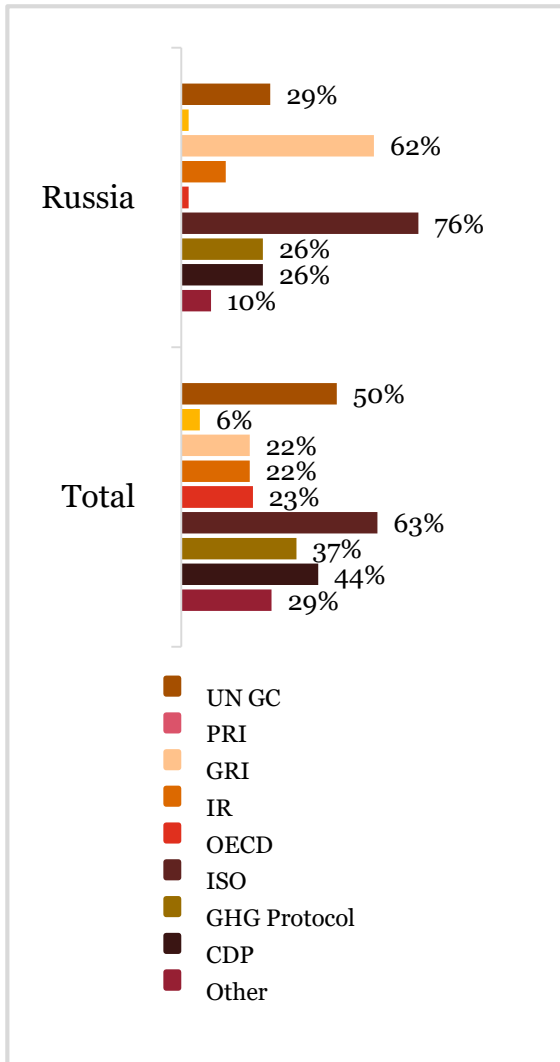
	Total	Energy, Utilities & Mining	Financial Services	Industrial Products	Retail & Consumer	Technology, Media, Telecom	Transport & Logistics
% who identified SDG as most relevant or as a priority	50%	82%	52%	40%	41%	44%	54%
Energy efficiency (average score between 0 and 5)	3.30	3.02	3.47	3.38	3.19	3.71	3.07
% of energy from renewable sources (average score between 0 and 5)	2.55	2.48	2.37	2.30	2.96	3.18	1.86

Worst performing SDGs in Russia (based on UN SDSN data)



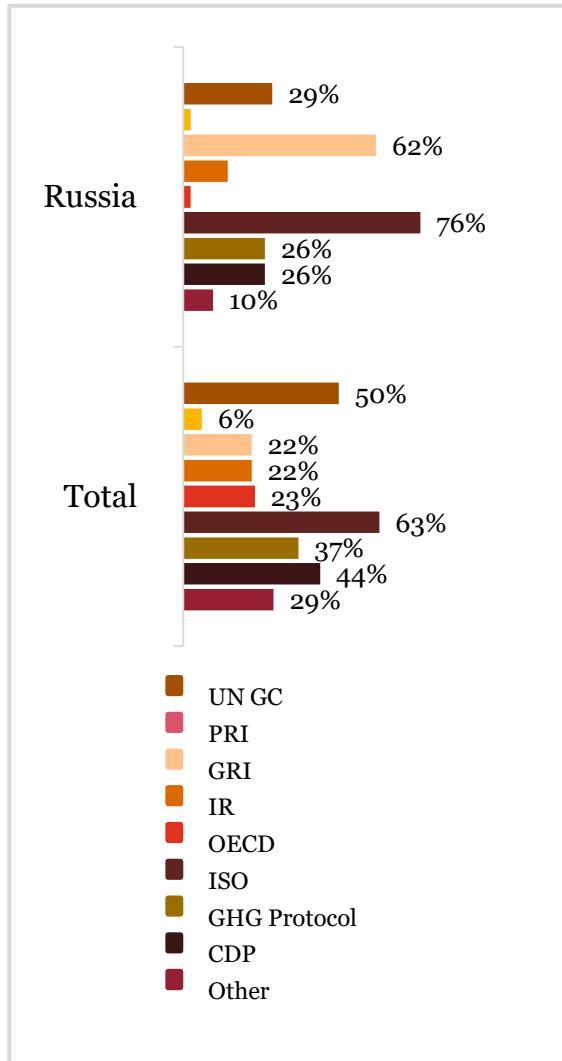
Which standards does the company refer to?

UN Global Compact
is rarely referred to in Russia
compared to average global

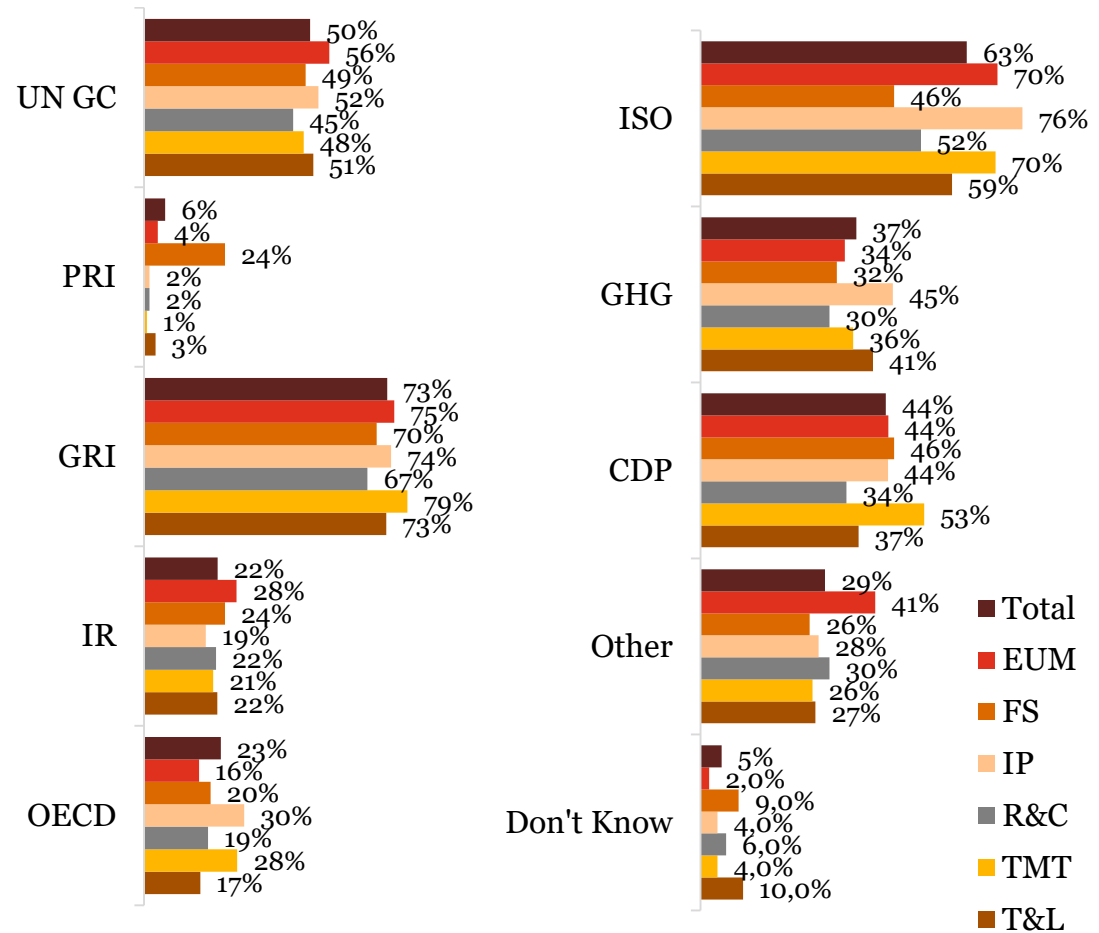


Which standards does the company refer to?

Per country



Per industry



SDG reporting challenge report



SDG Reporting Challenge 2017

A common language for corporate reporting on the SDGs

Why are the United Nations' Sustainable Development Goals central to our business? That is the question every company should be asking given how important a role the Goals are likely to play in the coming decade.

Every United Nations member country has pledged to support the 17 SDGs. But the issues that the goals cover also speak directly to the concerns felt by global society that is increasingly holding the corporate world to account for its actions and impact on the world.

The SDGs are an articulation of the world's most pressing environmental, social and economic issues, and provide a universal framework that business can use to improve their performance on sustainable development. Achieving them will be a key driver of future economic growth. Failing to address their challenges will translate into material financial and operational risks for companies. Making the SDGs a success is critical for the health of global business.

The Role of Reporting

As the official window into a business' operations and performance, it's difficult to overstate the importance that reporting will play in benchmarking SDG work. Corporate reporting remains the ultimate level of accountability for the majority of internal and external stakeholders. The last decade has seen a steady increase in non-financial reporting and, with it, a rise in stakeholder interest in the sustainability aspects of an organisation's performance and how it is approaching its wider responsibilities.

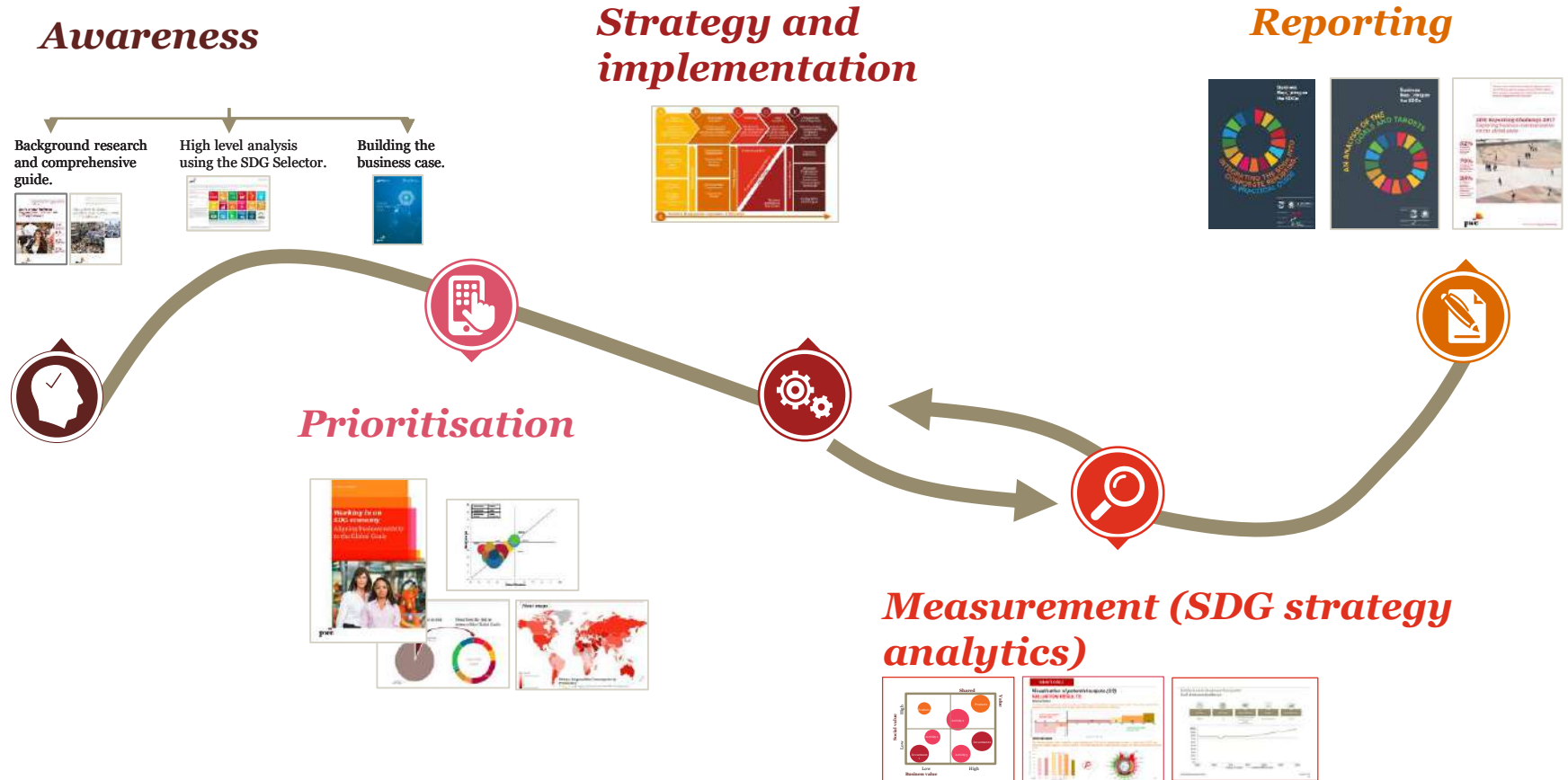
A reporting approach that understands both the importance of specific SDGs to the business and how to accurately benchmark them is going to be essential to making the goals a success. To what degree is this already happening? And what more work needs to be done?

To answer those questions PwC has undertaken the SDG Reporting Challenge – a global research project analysing in depth the corporate and sustainability reporting of more than 470 companies from 17 countries and 6 broad industry sectors, and representing \$148.512bn in revenue. The goal was threefold. Map the SDG priorities of companies; analyse the quality of reporting on the SDGs and evaluate the performance of companies on a number of key SDG indicators.

 **Download**
Key findings: SDG Reporting Challenge 2017

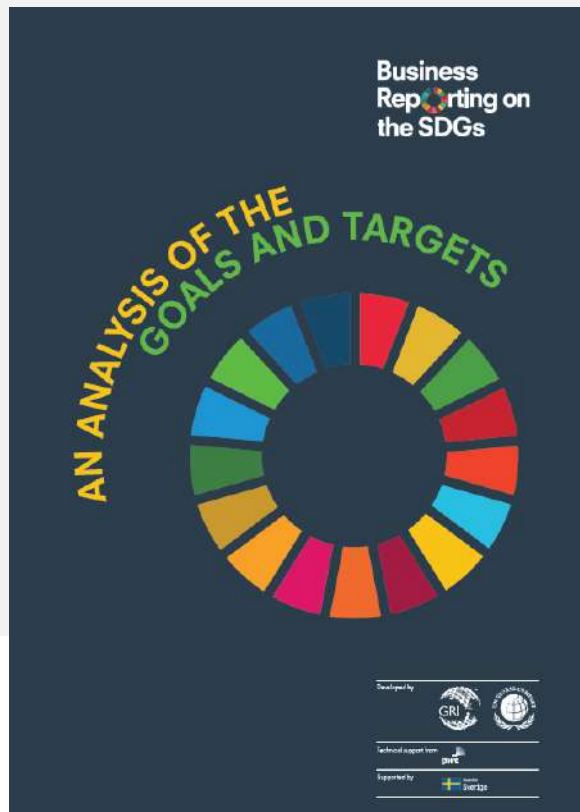
Visit the website:
www.pwc.com/sdgreportingchallenge

Supporting you on the SDG journey

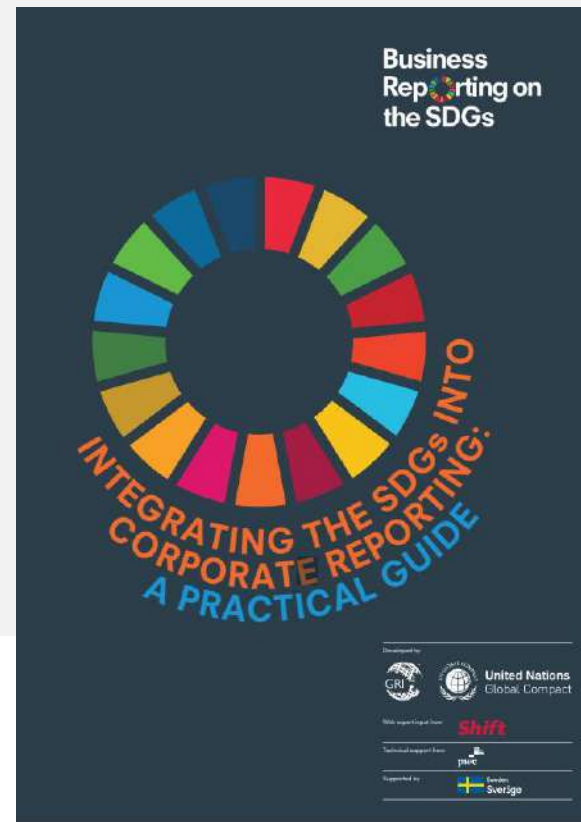


Integrating the SDGs into Corporate Reporting: A Practical Guide

The Analysis of the Goals and Targets

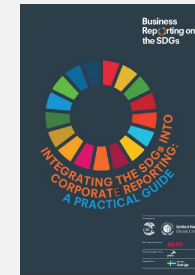
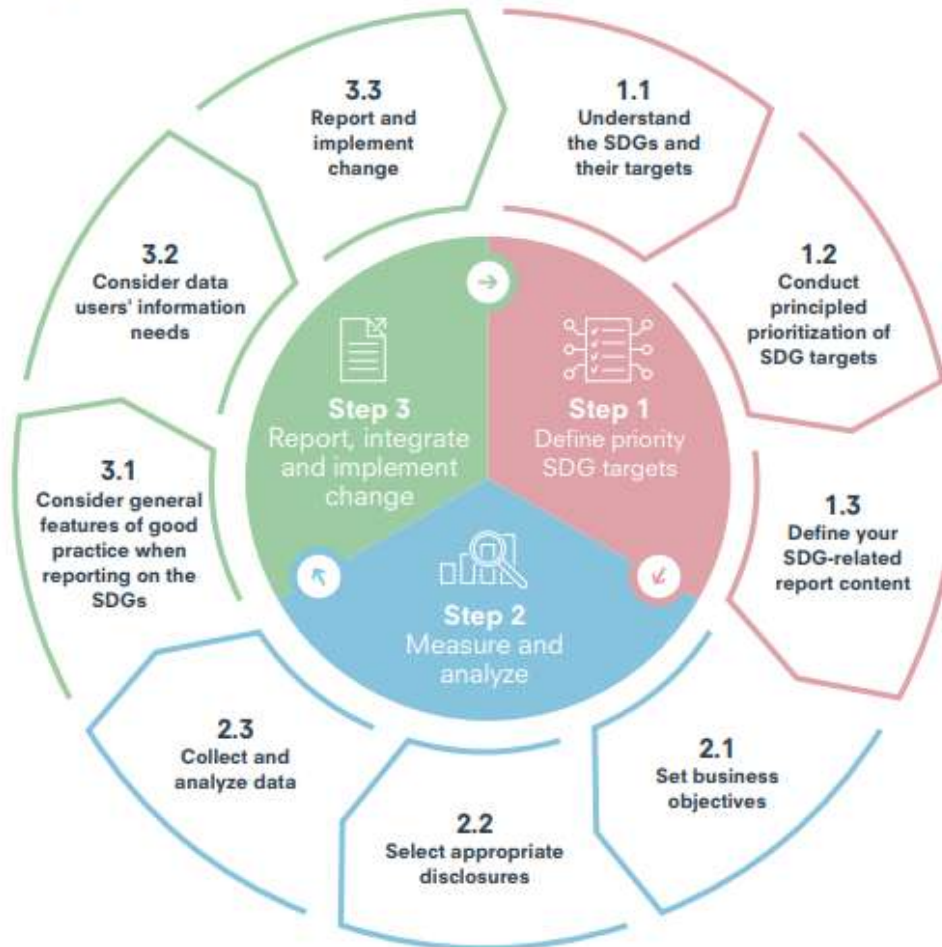


Integrating the SDGs into Corporate Reporting: A Practical Guide



Some background and commentary on the Practical Guide

The steps outlined in this guide



The Practical Guide

focuses on aligning SDG reporting with existing reporting frameworks, specifically the GRI standards and the UN Guiding Principles

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SDG Reporting Challenge



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