

# SDG AMBITION

## AMBITION GUIDE

Setting Goals for  
the Decade of Action



United Nations  
Global Compact

20  
years

In partnership with:

accenture

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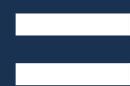
# ABOUT SDG AMBITION

Launched in January 2020 at Davos by UN Secretary-General, António Guterres, SDG Ambition aims to enable the world's leading companies to set ambitious goals and targets in the areas that will have the greatest business impact on the SDGs, and integrate sustainable development into enterprise management processes and systems. This pairing of ambition and integration into business forms the foundational theory of change for the initiative.

To build a global movement, SDG Ambition aims to engage leaders across 1,000+ companies in 40+ countries over the next two years, enabling the world's leading companies to set more ambitious targets and advance the integration of the SDGs into core business systems and reporting.

Together, companies will raise their level of ambition to meet the needs of society and planet by fully integrating sustainability into their company, informed and inspired by the SDGs.

**LEARN MORE AT**  
[unglobalcompact.org/SDGambition](https://unglobalcompact.org/SDGambition)



HUMAN RIGHTS



LABOUR



ENVIRONMENT



ANTI-CORRUPTION

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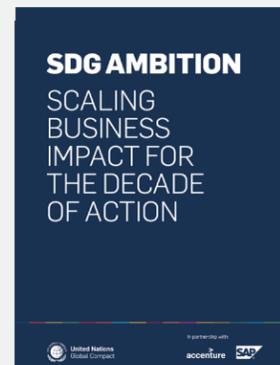
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# NAVIGATING THE GUIDES

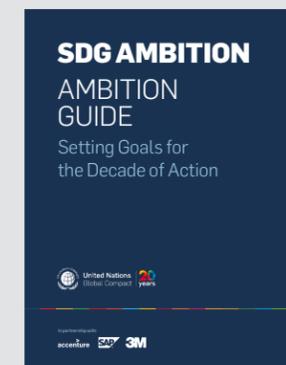
SDG Ambition aims to enable companies to benchmark and advance the integration of the SDGs into core business management. SDG Ambition has released the following core documents:



## SCALING BUSINESS IMPACT FOR THE DECADE OF ACTION

Introduces the SDG Implementation Framework which guides companies to integrate the SDGs and the Ten Principles of the UN Global Compact into business strategy, operations, and stakeholder engagement.

Business leaders can use this publication as an introduction to the SDG Ambition initiative. This publication also provides the guiding framework for companies to take greater action on the SDGs: anchoring ambition in strategy and governance, deepening integration in operations, and enhancing stakeholder management.

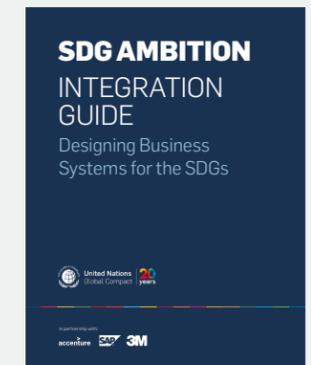


## AMBITION GUIDE SETTING GOALS FOR THE DECADE OF ACTION

Establishes the initial set of SDG Ambition Benchmarks that provide direction for business action on the SDGs. Translating the ambition level of the SDGs into concrete aspirations for business, these benchmarks challenge organizations to set more ambitious goals and targets in the areas in which business is positioned to have a substantial impact.

Business leaders can use this document to support their sustainability strategy and set goals ambitious enough to deliver the SDGs by 2030.

This guide is the second release of *SDG Ambition: Introducing Business Benchmarks for the Decade of Action*.



## INTEGRATION GUIDE DESIGNING BUSINESS SYSTEMS FOR THE SDGs

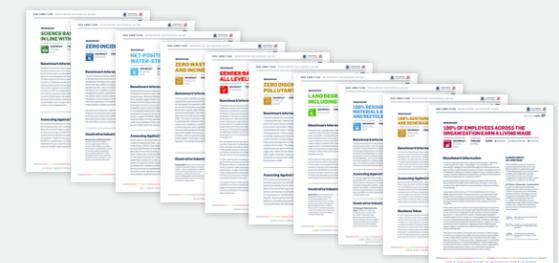
Presents the approach through which the 10 SDG Ambition Benchmarks can be integrated into core business processes and systems to enable effective measurement and management of sustainability performance.

Business leaders can use this publication to identify the system opportunities to integrate the SDGs, stimulating discussion with technology partners to create business systems capable of delivering the insights needed for impact.

## BENCHMARK REFERENCE SHEETS

Annexed with the two latest publications, the benchmark reference sheets bring all three core documents to life for each of the 10 SDG Ambition Benchmarks. The reference sheets provide illustrative details regarding the steps to integrate each of these benchmarks into a company's business systems, as well as the key design decisions required to engage technology partners.

Business leaders can use the benchmark reference sheets for guidance on each SDG Ambition Benchmark.



# LETTER FROM THE CEO

The world has seen an extraordinary level of social, environmental and economic upheaval in 2020 — from worldwide protests for racial justice to the collapse of the last fully intact Arctic ice shelves to a global health crisis unlike any in living memory.

In almost every country, the COVID-19 pandemic has brought unprecedented challenges. An estimated 71 million people are expected to be pushed back into extreme poverty in 2020, the first rise in global poverty since 1998. In many places, business leaders are torn between saving lives and saving livelihoods. These are devastating choices.

The pandemic has demonstrated, in stark terms, the connections between public health and economic security. It has shown that in an interconnected world, one crisis inevitably compounds the magnitude and intensity of others.

For two decades, the UN Global Compact has encouraged businesses to embrace a wide view of their social and environmental impact, reaching well beyond financial success. Today, this holistic approach is more important than ever. Faced with the immediate crisis of COVID-19 and the threat of runaway climate change — among other daunting realities — companies and entire industries must reinvent themselves. They must become more resilient and deliver better societal outcomes alongside enhanced business performance, consistent with the promise of the 2030 Agenda for Sustainable Development.

Governments, businesses, civil society and the United Nations have made enormous progress since the adoption of the 17 Sustainable Development Goals and their 169 associated targets in 2015. But even before COVID-19, we were off track to achieve many of the SDGs by 2030. The private sector must define a new level of commitment to this agenda as if our future depended on it — which, of course, it does. The inclusive path to development embodied by the SDGs offers our best hope of building back better.

The UN Global Compact launched SDG Ambition in January 2020 as a vehicle for companies to embrace ambitious benchmarks for sustainability — and to advance the integration of the SDGs into their core business operations and management. The pairing of ambition and integration forms the foundational theory of change for this initiative, which has become increasingly urgent in recent months.

In this guide, we have set out specific SDG Ambition Benchmarks which companies can use to define their own goals and targets for performance based on environmental, social and governance criteria. These benchmarks translate the SDGs for business, focusing on where companies can drive the greatest impact. They are applicable across all industries and their implementation is adaptable, allowing companies to tailor objectives to the most relevant areas in their industries.

I challenge every business leader to think about how your company can raise the bar, transcending incremental progress to achieve the transformative change we need, for the world we all want.

To everyone who contributed to defining the SDG Ambition Benchmarks, thank you for your partnership. In the coming years, the UN Global Compact will do everything in our power to help companies integrate the benchmarks into their strategies and business plans. We look forward to working with you and making these ambitions a reality for the Decade of Action on the SDGs.



**Sanda Ojiambo**  
Executive Director & CEO  
UN Global Compact

“A recovery from the coronavirus crisis — is an opportunity to build more sustainable and inclusive economies and societies — a more resilient and prosperous world.”

**António Guterres**  
Secretary-General  
United Nations

# NEW EXPECTATIONS FOR GOAL-SETTING

## Aligning Ambition with Societal and Planetary Needs

Stakeholders are looking to companies to align profits and purpose. Among investors for example, a growing share want to know how companies manage non-financial risks and deploy ESG strategies. In fact, doing good is good for business. Higher ESG performance was correlated with higher financial performance pre-COVID, and the link has strengthened in recent months as top ESG performers experienced a cumulative relative return 6.3 per cent higher than the bottom performers from January–April 2020.<sup>1</sup> Consumers also favor brands that align with their values, a sentiment that has been heightened by COVID-19: 68 per cent say that the coronavirus pandemic has strengthened the need for greater business involvement in improving social and environmental outcomes.<sup>2</sup>

More companies are beginning to prioritize sustainability; however, boosting the business contribution to the SDGs demands clear direction and goal setting. According to the 2019 UN Global Compact Progress Report, just 35 per cent of companies are aligning their strategy with the SDGs and 25 per cent set goals aligned with societal or environmental needs.<sup>3</sup> Leaders across the globe have told us that they need clearer guidance on which SDGs are most impacted by corporate action, and which specific business actions lead to meaningful change. This desire for outcomes and absolute (vs. directional) targets is reflected in a new form of corporate goal-setting.

**FIGURE A** NEW EXPECTATIONS FOR GOAL-SETTING IN THE DECADE OF ACTION

Adoption of the SDG Ambition Benchmarks requires goal-setting that is more absolute, impact-oriented and interconnected.

From	To
<p>Incremental goals in light of what currently seems possible</p> <p><b>Example</b> Per cent GHG reduction per dollar of revenue</p>	<p>Absolute goals grounded in science and what is required by each company to achieve the SDGs</p> <p><b>Example</b> Per cent GHG absolute reduction in line with a 1.5°C pathway</p>
<p>Output-oriented</p> <p><b>Example</b> Volume of waste as a byproduct of production</p>	<p>Impact-oriented to drive positive outcomes for business, society and the environment</p> <p><b>Example</b> Elimination of waste across the business</p>
<p>Emphasis on impact through philanthropic and direct operations</p> <p><b>Example</b> Per cent revenue donated to charitable organizations</p>	<p>Expanded impact through core business products, services and across global value chains</p> <p><b>Example</b> Per cent revenue driven by sustainable products and services</p>
<p>Independent KPIs</p> <p><b>Example</b> Sustainability targets are standalone, separate from business targets</p>	<p>Interconnected systems of KPIs</p> <p><b>Example</b> Sustainability targets are embedded throughout the business and tracked at the enterprise-level</p>

# ESSENTIAL ACTIONS FOR A PRINCIPLES-BASED APPROACH TO THE SDGS

Key to achieving the SDGs — and the SDG Ambition Benchmarks — is behaving and operating in a principled manner. Building a resilient and sustainable business in an age of exponential change requires alignment with the Ten Principles of the UN Global Compact. Derived from UN Declarations and Conventions, these universal principles represent the fundamental values that business should embed

in their daily strategies and operations. Without these foundational elements anchoring our approach to the SDGs, we risk undermining progress and putting people at risk.

Before embarking on setting ambitious goals and targets, companies must align their business practices with the Ten Principles by implementing essential actions across human rights, labour, environment and anti-corruption. This will help ensure that companies are well-positioned to positively contribute to the 2030 Agenda through initiatives such as SDG Ambition.

## Human Rights & Labour

Make a policy commitment to meet the responsibility to respect human rights and labour rights.

Conduct on-going human rights due diligence to identify, prevent, mitigate and account for how they address adverse impacts on human rights which they may cause or contribute to through their own activities or which may be directly linked to their operations, products or services by its business relationships, including supply chains. This includes:

- Conducting regular assessments of actual and potential human rights impacts
- Integrating and acting on the findings
- Tracking the effectiveness of measures and processes and
- Communicating how impacts are being addressed

Ensure that effective grievance mechanisms are available, including by establishing or participating in operational-level grievance mechanisms for individuals and communities who may be adversely impacted.

Respect the right of all workers to form and join a trade union of their choice without fear of intimidation or reprisal, in accordance with national law.

Put in place non-discriminatory policies and procedures with respect to trade union organization, union membership and activity in such areas as applications for employment and decisions on advancement, dismissal or transfer.

Have a clear policy and procedures in place not to use, be complicit in, or benefit from forced or child labour. Where provisions of national laws and regulations concerning forced or child labour are insufficient, take account of international labour standards.

Take action to eliminate discrimination and promote equal opportunity in the workplace

- Institute company policies and procedures which make qualifications, skill and experience the basis for recruitment, placement, training and advancement of staff at all levels
- Seek to understand and address multiple and intersecting forms of discrimination based on sex, race, color, age, political opinion, national extraction or social origin, ethnicity, religion, sexual orientation, HIV/AIDS, disability, indigenous status, marital status, trade union membership and other dimensions of identity
- Be mindful that discrimination is often indirect and arises where rules or practices have the appearance of neutrality but in fact lead to exclusions. This indirect discrimination often exists informally in attitudes and practices, which if unchallenged can perpetuate in organizations.

### TO LEARN MORE, VISIT:

- <https://www.unglobalcompact.org/what-is-gc/our-work/social/human-rights>
- <https://www.unglobalcompact.org/what-is-gc/our-work/social/labour>

## Environment

Develop internal management systems and perform continuous environmental risk assessments to identify and mitigate impacts.

Develop and implement environmental policies to integrate the value of the environment into decision making processes.

Influence and anticipate future market trends and invest in recovery and resilience by:

- divesting from fossil fuels,
- managing water and land resources, and
- innovating in low-carbon, resilient solutions.

Set and implement ambitious science-based targets for climate and support the development of methods and resources on science-based target setting for nature — the interrelated systems of land, biodiversity, freshwater and the ocean.

Advocate for enabling policies aligned with a 1.5°C trajectory and zero-carbon economy and call on policymakers to give businesses the confidence and clarity they need to take ambitious climate action.

### TO LEARN MORE, VISIT:

- <https://www.unglobalcompact.org/what-is-gc/our-work/environment>

## Anti-Corruption

Perform an anti-corruption risk assessment to identify and mitigate fraud and corruption risks.

Enhance anti-corruption compliance programmes, practices and enforcement, strengthen third-party due diligence and maintain robust oversight mechanisms.

Promote a strong culture of ethics and integrity to build trust with consumers, employees, investors, suppliers and other stakeholders by communicating and applying policies in a consistent, inclusive and transparent manner.

Establish or strengthen whistleblower policies and protections to increase the detection and reduce the opportunity for illegal and inappropriate conduct, including whistleblower retaliation.

Maintain accurate and complete books and records and ensure an effective system of internal controls.

Develop and implement anti-corruption training programmes for all employees and business partners (e.g. suppliers, agents, joint ventures).

### TO LEARN MORE, VISIT:

- <https://www.unglobalcompact.org/what-is-gc/our-work/governance/anti-corruption>

# SDG AMBITION BENCHMARKS

## Translating the SDGs into Benchmarks

The UN Global Compact, in consultation with business leaders and partner organizations, has developed 10 SDG Ambition Benchmarks providing direction for business action on the SDGs. The benchmarks are grounded in the 17 SDGs and the Ten Principles of the UN Global Compact.

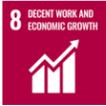
By translating the ambition level of the SDGs into concrete aspirations for business, these benchmarks challenge organizations to set more ambitious goals and targets in the areas in which business has a substantial impact. For example, agriculture uses nearly 70 per cent of global freshwater while half of global water consumption comes from water-stressed basins. By increasing their level of ambition in alignment with the benchmark "Net-positive water impact in water-stressed basins", companies can meaningfully advance Goal 6: "Clean Water and Sanitation".

These benchmarks set the level of business ambition required for the world to deliver on the SDGs by 2030. They are the gateway for companies to move from incremental to transformative action: adopting UN Global Compact established benchmarks rather than benchmarking against the competition or their own past performance. SDG Ambition is an opportunity to stretch and set goals at the level of ambition required to deliver on the SDGs, rather than settling for the level of ambition that currently seems possible to deliver on.

**The benchmarks challenge companies to set more ambitious goals and targets in alignment with what is required to achieve the SDGs.**

SEPTEMBER 2020 RELEASE

### SDG Ambition Benchmarks

	SDG IMPACT		SCOPE		
	Primary	Additional	Operations	Products & Services	Value Chain
Gender balance across all levels of management		1, 4, 8, 10, 16	■		
Net-positive water impact in water-stressed basins		11, 12, 13, 14, 17	■	■	■
100% of employees across the organization earn a living wage		1, 2, 3, 4, 5, 10, 13	■		■
Zero waste to landfill and incineration		6, 9, 11, 13, 14, 15	■		
Zero discharge of hazardous pollutants and chemicals		3, 6, 9, 11, 13, 15, 17	■		■
100% sustainable material inputs that are renewable, recyclable or reusable		6, 9, 11, 13, 14, 15, 17	■	■	
Science-based emissions reduction in line with a 1.5°C pathway		3, 9, 12, 14, 15	■	■	■
100% resource recovery, with all materials and products recovered and recycled or reused at end of use		6, 9, 11, 12, 13, 15, 17		■	■
Land degradation neutrality including zero deforestation		3, 6, 9, 12, 13	■	■	■
Zero incidences of bribery		cross-cutting	■	■	■

#### NOTES

- These benchmarks are applicable across all industries, and their implementation into business is adaptable, allowing companies to set targets and metrics in the areas that are most material for their industry context.
- **SDG Impact:** Refers to the relevant SDGs that will be impacted by pursuit of the benchmark. The elimination of bribery supports achievement across the SDGs.
- **Scope:** Indicates the suggested boundary of action and impact for the benchmark. While some benchmarks are specific to the supply chain, value chain applicability could comprise everything beyond the four walls of the organization, including product use and disposal.

## BENCHMARK DEVELOPMENT

Our assessment included a bottom-up analysis of the SDG sub-targets paired with a top-down analysis of global challenges that underlie the SDGs (such as climate change and inequality). In this way, companies can further refine the areas where they can play a sizable role. As the benchmarks are consistent with the Ten Principles (see “Essential Actions for a Principles-based approach to the SDGs”) companies can directly drive impact across SDG sub-targets while upholding these principles and without being limited by specifications intended for national governments.

## CRITERIA

The following criteria have been used to develop the proposed list of SDG Ambition Benchmarks:

- Aligned to issue areas where business action will be vital for achieving the SDGs by 2030
- Reflective of existing goal-setting practices, taking the best of current metrics, benchmarks and scientific evidence
- Flexible in terms of exact delivery pathways and reporting metrics
- Framed to be impact-oriented and absolute in nature, with clear quantitative measurements
- Applicable across industries and geographies

 **VIEW THE  
BENCHMARK  
REFERENCE  
SHEETS**

## Impact of SDG Ambition on the SDGs

If businesses around the world raise their ambition in line with the SDGs, the potential for impact is substantial. Meeting these targets collectively is essential to creating a better world where all life can thrive. Achieving the SDGs would lead to more equitable delivery of goods and services, human rights and dignity. Such a world would enjoy sustainable economic growth, underpinned by decent work for all. Reaching these goals will foster new levels of interconnectedness across the globe.

# ALIGNING WITH THE BENCHMARKS

## How to Set Sustainability Targets Using SDG Ambition

Strategic planning is critical to realizing a commitment in line with an SDG Ambition Benchmark. While it is not necessary for companies to set goals aligned with all benchmarks, the benchmarks are a useful guidepost to define the level of ambition within priority areas for their industry and market.

Figure B outlines eight steps which all companies can follow to action SDG Ambition. It can be helpful to consider these steps across two components: Raising Ambition and Business Integration.

**This guide presents a deep dive into steps 1 to 4, providing guidance on how to set goals in line with the SDG Ambition Benchmarks.**

Step 5 (Performance Metrics) act as the bridge between "Raising Ambition" and "Business Integration", which is the focus of the sister SDG Ambition Integration Guide: Designing Business Systems for the SDGs. Companies should use this guidance to inform how they leverage technologies and enterprise software solutions to drive impact, measurement and management of their goals.

**FIGURE B** SDG AMBITION APPROACH: FROM RAISING AMBITION TO BUSINESS INTEGRATION  
Strategic steps to operationalize the SDG Ambition Benchmarks



# 1 DEFINE PRIORITIES

Companies must first identify the most important areas where their business activities can deliver the greatest positive impact on the SDGs, while minimizing harm. Once these are identified, companies can prioritize SDG Ambition Benchmarks and scale efforts in those areas.

## Key Considerations

### USING PRINCIPLED PRIORITIZATION

Companies should undertake principled prioritization of actions based on their potential contribution to the SDGs. This is the process to identify and prioritize the areas in which your company can best contribute to the SDGs. It has two important components: 1) Minimizing negative impact on the SDGs from your company's operations and value chain on people and the environment; and 2) Maximizing positive impact on the SDGs through your operations, services or investments. This approach prevents companies from selecting goals on the basis of their ease or public visibility, helping to ensure meaningful action in the areas of greatest impact.

- How are you aligning company strategy, efforts and allocation of resources to drive significant impacts on the SDGs, both now and in the future?
- How can you accelerate impact on the SDGs by transforming your core operations, products and services?

- Where can you have the greatest indirect impact through engaging your suppliers, customers and industry?

The profile of your business and the communities in which you operate should also inform your strategy for impact. For example, global companies can drive major impact simply by extending stronger environmental and social policies across their operations and workforce.

- How can you leverage your business influence to advance social progress, minimize environmental impact and equip thriving communities?

### CREATING BUSINESS VALUE

To mobilize business resources behind SDG commitments, it is important to shape initiatives that will drive sustainability and business benefits. The benchmarks offer opportunities to build resilience, meet growing stakeholder expectations and differentiate to create competitive advantage.

- Which benchmarks can strengthen financial returns for your business?
- Which benchmarks are most material to business continuity and competitiveness?

### EXAMPLE PRIORITY

**A global textile manufacturer uses large quantities of water in their operations; the “Net positive water impact in water-stressed basins” benchmark is relevant to their priorities**

Companies that are major users of water and have incorporated or plan to incorporate water stress in their sustainability strategies should prioritize this benchmark.

# 2 SET GOALS

With a strong understanding of your company's current impacts and opportunities, the SDG Ambition Benchmarks should serve as a reference point to raise your level of ambition and set your own goals and targets for each priority area. Depending on where your company is in its sustainability journey, the benchmarks may help you to re-evaluate and raise the level of ambition of your current targets, or set new targets in line with what is required to deliver the SDGs.

## Key Considerations

### ALIGNING GOALS WITH THE BENCHMARKS

Once you have prioritized the areas where your company can have the greatest impact, you should reassess your commitments and align your company's goals with the relevant SDG Ambition Benchmark. For instance, if you identify land use as a key impact and priority area, you should ensure you are setting goals that work to eliminate deforestation and achieve land degradation neutrality.

- Is our revised goal ambitious on the order of the SDG Ambition Benchmarks?

### DEFINING THE SCOPE OF YOUR GOALS

In setting the scope of your goals, consider where you can have the greatest impact across your operations, products and services and broader value chain. Some benchmarks recommend a focus on business operations, while others should extend to your value chain.

- How can you reduce negative impact and maximize positive impact from our operations?
- How can you innovate products and services that contribute to positive societal and environmental outcomes?
- How can you influence and engage our suppliers to innovate solutions?

### SETTING A TIMELINE

In setting ambitious goals, it can be helpful to establish interim goals to track and report on progress. In most cases, goals and interim goals should align with the 2030 timeline of the SDGs.

- What would it take to achieve this goal by 2030?
- What milestones could serve as interim goals to ensure consistent progress?

### EXAMPLE GOAL

**Company sets a goal as “Achieve net-positive water across global operations and all products by 2030”**

Companies can set or update a target using the SDG Ambition Benchmark as written, or other language reflecting the necessary level of ambition. The benchmark provides guidance on the level of ambition needed to contribute meaningfully to the SDGs.

## 3 IDENTIFY PATHWAYS AND ACTIONS

Pathways are areas of activity within the company that can be used to achieve your set of newly ambitious goals. They represent the “pillars” of an individual goal and can be interconnected. For example, for a company hoping to achieve zero waste, two primary pathways to achieving a goal would be “Waste Reduction” and “Reuse and recycling”.

Pathways govern sets of actions—the necessary activities and initiatives to accomplish a given goal. Once identified, actions can help structure a logical approach to data collection and measurement.

Actions need to be time-bound, considering a logical and sequential set of steps to be taken. In the case of the example in the preceding paragraph, a “Mapping waste streams” action would support a “Waste Reduction” pathway.

### Key Considerations

#### DEFINING THE PATHWAYS

A well-defined set of pathways can help identify the areas that you will focus on in achieving your goal, as well as communicate the specifics of where the new goal may be applied to internal stakeholders. SDG Ambition provides illustrative pathways for each

SDG Ambition Benchmark to be used as a starting point. Some industries may find that additional pathways are needed to make a comprehensive plan for achieving the new goal.

- How can you group areas of activity that need to be undertaken to achieve the goal?
- Which of the provided illustrative pathways is relevant to my company, and what additional pathways might be needed?

#### CHOOSING RELEVANT ACTIONS

Actions that support a given pathway will vary from industry to industry. In the case of a GHG reduction pathway for a science-based target, a manufacturing company might include an action focused on low-carbon product innovation, whereas a technology company may include an action focused on setting an internal carbon price to drive reductions.

- What actions or initiatives would enable your selected pathways?
- What current business activities could be considered an SDG Ambition “action”, and what new initiatives may be needed?

#### EXAMPLE PATHWAY AND ACTION

- **Example Pathway: Water Quantity**
- **Example Action: Improve water efficiencies across operations**

The pathway helps us understand that a primary area of focus for a net positive water impact target is understanding water quantity. Improving water efficiencies will decrease the amount of water needed by the company and increase the amount of available water in the watershed.

## 4 DEFINE SUB-GOALS

With initial pathways and actions outlined, specific sub-goals can then be set. Sub-goals quantify the outcome of their corresponding actions and pathways, helping to understand progress towards an overall goal in distinct components. Sub-goals can potentially serve as interim milestones for a new target that may be set for many years in the future, helping to ensure accountability. They are typically assigned a target value. A sub-goal associated with a gender balance in leadership benchmark could measure “per cent increase of female headcount across levels and functions” at regular intervals to help track progress towards your goal.

### Key Considerations

#### TRACKING PROGRESS

The aim of SDG Ambition is to set more ambitious goals and be able to track, measure, and report on progress, so business leaders can make informed decisions on sustainability matters in the same way that they would approach any other strategic question. Understanding these target values, and the impacts that company decisions may have on their performance, is crucial for meaningful business contribution to the SDGs. For example, a company working towards 100 per cent sustainable inputs may consider a short-term change in a material

goods supply chain that offers cost relief; however, this could have an unintended consequence: decreasing the amount of sustainable inputs used in manufacturing processes.

- What is the target value for this sub-goal to achieve your sustainability goal?
- Can this sub-goal be measured today?

#### IDENTIFYING KEY STAKEHOLDERS

It is important to establish ownership over the sub-goals by key business leaders. For instance, the Chief Procurement Officer could be responsible for the achievement of supplier carbon reduction sub-goals, whereas the Chief Operating Officer may be responsible for achieving sub-goals on reducing carbon emissions in operations and facilities. Functional business leaders should then be responsible for implementing actions and tracking progress against their respective sub-goals.

- Who oversees the process that contributes to our impact on this goal?
- What is the governance structure that is required for success?

#### EXAMPLE SUB-GOAL

##### Total Water Consumption

Sub-goals help quantify the outcome of the assigned pathway and actions. The sub-goal of Total Water Consumption is a measurable figure that can help companies understand where they stand on progress towards their goal of net-positive water impact.

5 **Performance Metrics**



6 **Business Processes**



7 **System Opportunities**



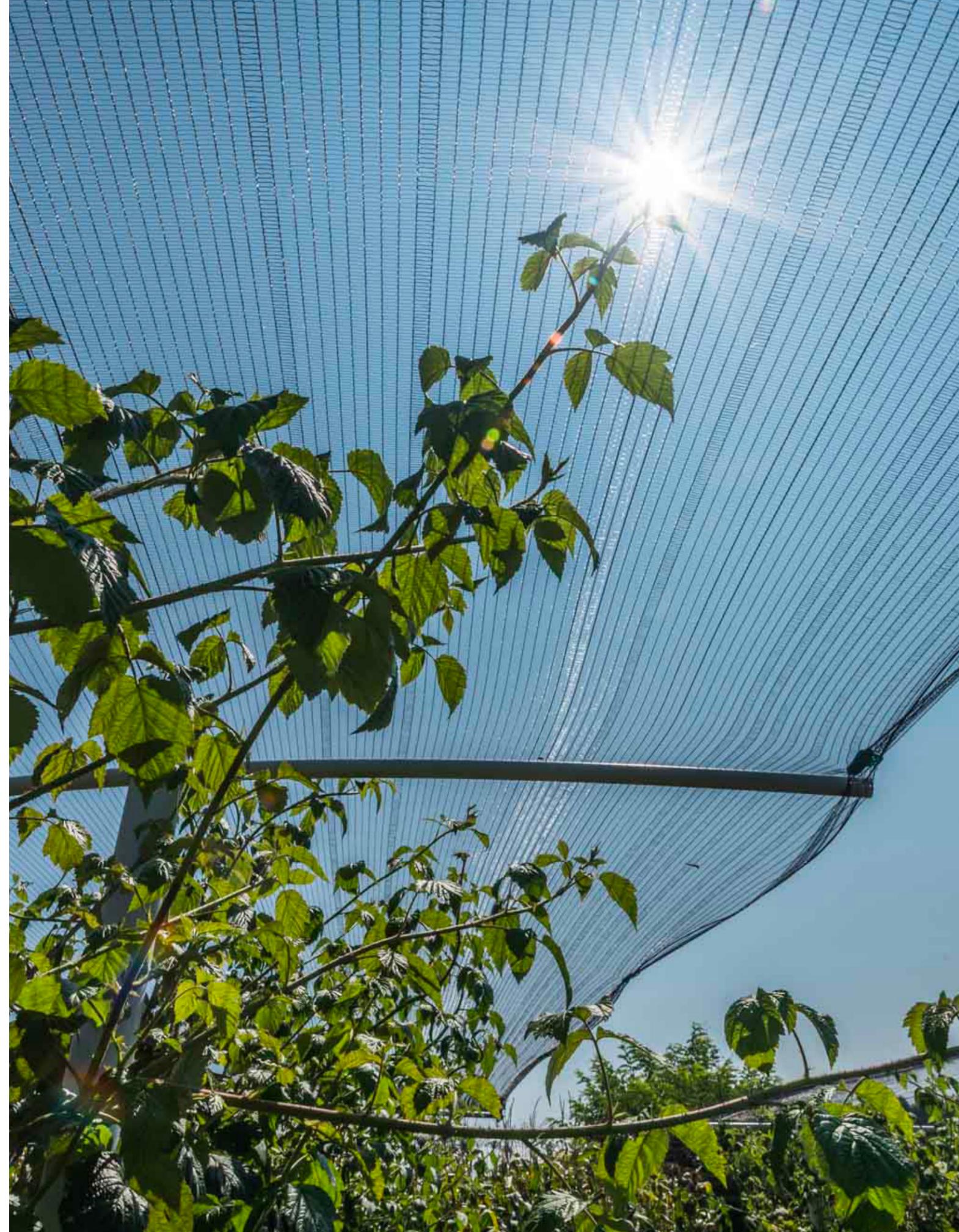
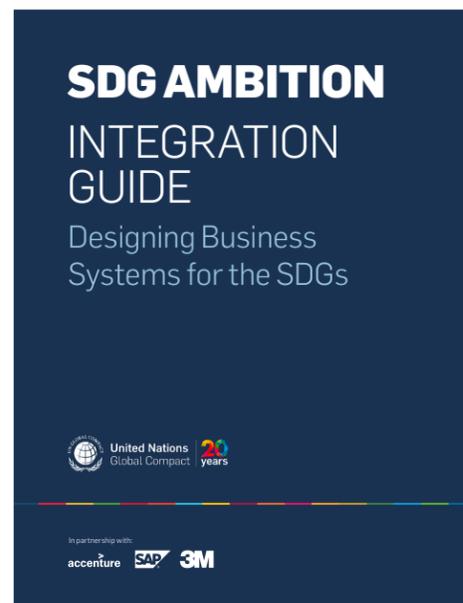
8 **Key Design Decisions**  
KDDs



**BUSINESS INTEGRATION**

**WITH A NEW SET OF GOALS** grounded in the SDG Ambition Benchmarks, companies can begin to integrate these targets into their core business systems leveraging SDG Ambition integration guidance. Refer to the Integration Guide for detailed guidance on steps 5–8, taking raised ambition into action through business integration.

**VIEW STEPS 5–8 IN THE INTEGRATION GUIDE**



# CALL TO ACTION

## Join SDG Ambition

### A CALL FOR LEADERSHIP

Now more than ever, companies everywhere must unite in the pursuit of a more resilient, sustainable world. We call upon business leaders to raise their SDG ambition and fully integrate the Ten Principles and 17 SDGs, via the SDG Ambition Benchmarks, into corporate strategies and day-to-day management. This effort can only succeed if it is based in dialogue that engages voices from all industries and perspectives. As we recover better together with the SDGs as our roadmap, company leadership is paramount.

### JOIN THE INITIATIVE

The UN Global Compact invites you to join the movement and be a part of developing crucial pathways for business to take a leading role in sustainable development. We invite all UN Global Compact participants to be part of SDG Ambition and engage through upcoming webinars, Academy sessions and Local Network programming.

### RAISE AMBITION

By aligning their business strategies with impact on the SDGs and the SDG Ambition Benchmarks, companies can prioritize actions that will accelerate their contribution to the 2030 Agenda. As more companies align purpose and profits, we call on visionary leaders to set targets aligned with absolute benchmarks that today may seem aspirational but are critical to spearhead the transformation of economies and societies.

### EMBED INTO BUSINESS MANAGEMENT

Successful companies will achieve ambitious benchmarks by enabling robust data collection and measurement in their core business systems to promote more active management and optimization. Moving away from standalone sustainability impact measurement to a holistic view of financial, social and environmental performance demands integration into business decisions large and small via finance systems, supply chain planning and operations.

### ENGAGE IN LOCAL NETWORKS

UN Global Compact Local Networks will lead SDG Ambition programme implementation and company engagement at the country level, with the support of Accenture and SAP. Located in more than 60 countries worldwide, Global Compact Local Networks advance the initiative and its Ten Principles at the country level. They help companies understand what responsible business means within different national, cultural and language. Delivery of the programme through Local Networks will facilitate learning and support on context-specific challenges and opportunities. It will also enable participants to make local connections — with other businesses and stakeholders — and receive guidance to put their ambitious commitments into action.

Working together, companies across the globe can build a stronger, more equitable society and a thriving planet. To learn more and participate in SDG Ambition, visit:

**[unglobalcompact.org/sdgambition](https://unglobalcompact.org/sdgambition)**

## ENDNOTES

- 1 Accenture Analysis
- 2 Accenture Research, "Accenture COVID-19 Consumer Pulse Research—Wave 7," August 2020. Available: [https://www.accenture.com/\\_acnmedia/PDF-130/Accenture-Retail-Research-POV-Wave-Seven.pdf#zoom=40](https://www.accenture.com/_acnmedia/PDF-130/Accenture-Retail-Research-POV-Wave-Seven.pdf#zoom=40) [Accessed 2020]
- 3 UN Global Compact and Accenture Strategy, "2019 CEO Study — The Decade to Deliver: A Call to Business Action," 2019. Available: <https://www.unglobalcompact.org/library/5715> [Accessed 2020]

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## ABOUT ACCENTURE

Accenture is a leading global professional services company, providing a broad range of services and solutions in strategy, consulting, digital, technology and operations. Combining unmatched experience and specialized skills across more than 40 industries and all business functions — underpinned by the world's largest delivery network — Accenture works at the intersection of business and technology to help clients improve their performance and create sustainable value for their stakeholders. With 505,000 people serving clients in more than 120 countries, Accenture drives innovation to improve the way the world works and lives. Visit us at [www.accenture.com](http://www.accenture.com).

## ABOUT SAP

SAP is the market leader in enterprise application software helping companies of all sizes and in all industries run at their best: 77 per cent of the world's transaction revenue touches an SAP system. Our machine learning, Internet of Things (IoT), and advanced analytics technologies help turn customers' businesses into intelligent enterprises. Our end-to-end suite of applications and services enables our customers to operate profitably, adapt continuously, and make a difference. With a global network of 440,000+ customers in 180+ countries, 21,000+ partners, 101,150+ employees, and thought leaders SAP helps the world run better and improves people's lives.

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## THE TEN PRINCIPLES OF THE UNITED NATIONS GLOBAL COMPACT



### HUMAN RIGHTS

- 1 Businesses should support and respect the protection of internationally proclaimed human rights; and
- 2 make sure that they are not complicit in human rights abuses.



### LABOUR

- 3 Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;
- 4 the elimination of all forms of forced and compulsory labour;
- 5 the effective abolition of child labour; and
- 6 the elimination of discrimination in respect of employment and occupation.



### ENVIRONMENT

- 7 Businesses should support a precautionary approach to environmental challenges;
- 8 undertake initiatives to promote greater environmental responsibility; and
- 9 encourage the development and diffusion of environmentally friendly technologies.



### ANTI-CORRUPTION

- 10 Businesses should work against corruption in all its forms, including extortion and bribery.

## ABOUT THE UNITED NATIONS GLOBAL COMPACT

As a special initiative of the UN Secretary-General, the United Nations Global Compact is a call to companies everywhere to align their operations and strategies with ten universal principles in the areas of human rights, labour, environment and anti-corruption. Launched in 2000, the mandate of the UN Global Compact is to guide and support the global business community in advancing UN goals and values through responsible corporate practices. With more than 10,000 companies and 3,000 non-business signatories based in over 160 countries, and more than 60 Local Networks, it is the largest corporate sustainability initiative in the world.

For more information, follow [@globalcompact](#) on social media and visit our website at [unglobalcompact.org](#).



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Global Compact

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The Ten Principles of the United Nations Global Compact are derived from: the Universal Declaration of Human Rights, the International Labour Organization's Declaration on Fundamental Principles and Rights at Work, the Rio Declaration on Environment and Development, and the United Nations Convention Against Corruption.