

SDG AMBITION

INTEGRATION

GUIDE

Designing Business
Systems for the SDGs



United Nations
Global Compact

20
years

In partnership with:

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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.

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ANTI-CORRUPTION

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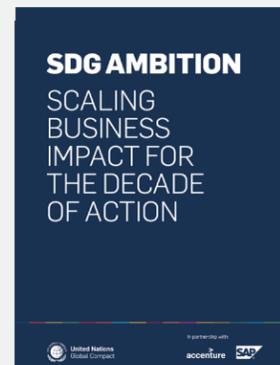
Introduction to the SDG Ambition Benchmark Reference Sheets

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NAVIGATING THE GUIDES

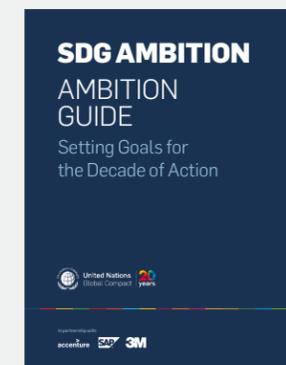
SDG Ambition aims to enable companies to benchmark and advance the integration of the SDGs into core business management. SDG Ambition has released the following core documents:



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.

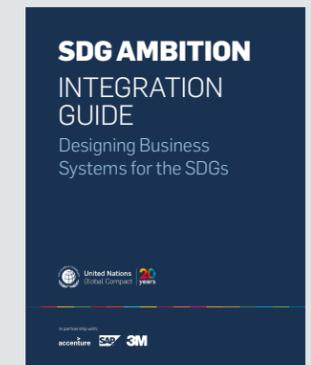


AMBITION GUIDE: SETTING GOALS FOR THE DECADE OF ACTION

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

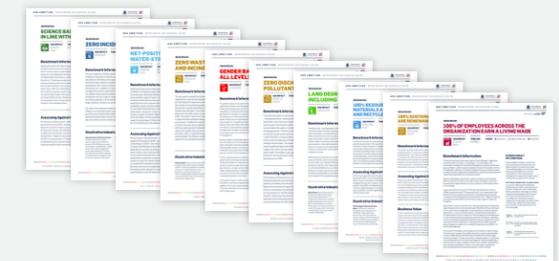
Presents the approach through which the 10 SDG Ambition Benchmarks can be integrated into core business processes and systems to enable effective measurement and management of sustainability performance.

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.



INTRODUCTION

Integrating sustainability into core strategy, systems and processes

The SDG Ambition Benchmarks, presented in this guide's sister document *Ambition Guide: Setting Goals for the Decade for Action*, establish the level of ambition that is required by business to deliver on the SDGs by 2030.

However, setting ambitious goals and targets aligned with absolute benchmarks is the first step for businesses to deliver on the SDGs. Today, sustainability is not treated with the same level of accountability, measurement or management

as other commercial priorities. Only 57 per cent of companies measure the SDG impact of their own operations and only a minority extend this to their suppliers (13 per cent), raw materials (10 per cent) or into product use (10 per cent).

Meaningful progress on the SDGs requires business to more deeply integrate the SDG Ambition Benchmarks and associated reporting across their functions and processes. This includes all processes from product design, where over 80 per cent of a product's impact is typically determined, to supplier management and customer engagement.

“ Achieving business outcomes and improving sustainability performance cannot be separate goals. Through SDG Ambition, we are using innovation to accelerate sustainability commitments that create measurable value for business, society and our planet.

Julie Sweet
CEO, Accenture

Enabling leaders to hardwire the SDGs into business decision-making

The advent of the Fourth Industrial Revolution (4IR) enables leaders to break down longstanding barriers and gain far greater visibility over their business, partners and products. Combinations of disruptive technologies can drive newfound impact. For example, The World Economic Forum estimates that, when combined with other technologies such as 5G and artificial intelligence (AI), the internet of things (IoT) could help cut global emissions by 15 per cent.⁵

These technologies make decision making increasingly agile for businesses, with data collection enabling real-time insights and results for both operational and strategic opportunities. For instance, research has found that augmented intelligence — people leveraging artificial intelligence through advanced tools and platforms — will create

\$2.9 trillion of business value and 6.2 billion hours of worker productivity globally in 2021.⁶

Central to organizations capitalizing on these opportunities to create systems of insight and action are enterprise software solutions that can maintain a global supply chain, predict equipment failures, or identify new customer needs. These platforms are the foundation of any modern competitive business and the pursuit of richer insights has driven the rapid growth and impact of enterprise software over the past 25 years. SAP systems, for instance, touch 77 per cent of all worldwide business transactions today.⁷

Now is the time for business systems, in conjunction with the 4IR technologies, to go to work for sustainability performance. Businesses need to work with their technology partners to build systems and processes that put sustainability and social responsibility on par with other business metrics and accelerate the achievement of the SDGs.

“ Technology and software play a key role in achieving the SDGs. Tools, data and insights can help drive responsible consumption and production within the planetary boundaries, allowing us to transform towards low-carbon, circular economies.

Christian Klein
CEO, SAP

BUSINESS INTEGRATION FOR THE DECADE OF ACTION

Transforming Sustainability Management

Business integration is about approaching sustainability management differently: moving from simple, and static data collection to intelligent systems of record, insight and action that can hardwire the SDGs into core business decision making.

Too often sustainability data is either not tracked at all or sits in siloed systems and spreadsheets across a business. This can result in "after-the-fact" alignment with SDG impact for reporting purposes, instead of upfront definition of goals and metrics that can then be advanced through ongoing management across the organization.

The SDG Ambition Benchmarks provide the absolute, measurable baselines which business can track and manage against. For example, striving to achieve a net-positive water impact may require more granular visibility over current water management, such as through real-time monitoring to track and optimize usage.

As companies transition to become data-driven enterprises — characterized by optimization, prediction, and continuous learning — sustainability data should be made readily available and accessible. Integration into core systems will enable accountability and more agile decision making to direct innovation and investment toward achieving company SDG targets.

FIGURE A SUSTAINABILITY MANAGEMENT FOR THE DECADE OF ACTION

Driving action on the SDG Ambition Benchmarks requires deeper integration of sustainability into business management

From	To	Business Value
<p>Static data collection, with a reliance on lagging data for sustainability reporting purposes</p> <p>Example: Water compensation tracking based on site water bills at the end of month and reported annually</p>	<p>Real-time data capture within a digitized end-to-end system focused on generating insights to guide action</p> <p>Example: Smart meters and sensors implemented in a facility to track water data real-time and automate management</p>	<p>Reduce processing time to accelerate business outcomes, while gaining visibility over performance at any given point. The result is rapid optimization rather than slow reactions to outdated data</p>
<p>Aggregate data providing statistics for sustainability performance at company, region or site level</p> <p>Example: Waste generation tracked per facility and rolled up to company level for reporting</p>	<p>Granular data and insights, down to product and transaction level</p> <p>Example: Waste generation measured by product line, and by stage of production</p>	<p>Pinpoint challenge areas to drive greater accountability, inform production and product portfolio decisions, and achieve lower-cost, focused improvement projects</p>
<p>Information silos with localized and inaccessible data and insight</p> <p>Example: Headcount, progression and compensation held within each business unit and/or geography</p>	<p>Integrated and cohesive data sets with visibility across business units</p> <p>Example: Compensation, headcount and recruitment data fed into a central HR system, supported by analytics tools</p>	<p>Break down information silos prompting actionable, organization-wide insights to empower strategic action across the enterprise</p>

FROM RAISING AMBITION TO BUSINESS INTEGRATION

How to Integrate the SDGs into Business Management

There are key steps businesses can follow to operationalize the SDG Ambition Benchmarks. The SDG Ambition Approach is designed as directional support for business leaders as they consider how to action the SDGs through their strategies and business implementation.

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.

Steps 1 to 4 are the focus of the SDG Ambition Guide, "Setting Goals for the Decade for Action". Companies should consult this guidance to inform how they set more ambitious sustainability goals and prioritize opportunities to positively impact the SDGs.

Step 5 (Performance Metrics) acts as the bridge between "Raising Ambition" and "Business Integration", which is the focus of this document. In the following pages we explore steps 5 to 8, providing guidance on how to leverage technologies and enterprise software solutions to hardwire the SDGs into business decision making.

SDG Ambition Elements of the Approach

The SDG Ambition approach was developed with five key commitments:

- **Ambition implementation:** Practical steps leaders can take to integrate SDG Ambition into core business
- **Platform agnosticism:** Applicability to all business systems and technology partners
- **Guidance Flexibility:** Respect for geographical, industry and system diversity to enable tailoring at the organization level
- **Alignment with existing standards:** Directional KPIs and metrics drawn from leading reporting standards to inform decision making, with methodology selection to be done by individual companies
- **Partner engagement:** Stimulation for dialogue with software providers and partners to guide product roadmaps

FIGURE B SDG AMBITION APPROACH: FROM RAISING AMBITION TO BUSINESS INTEGRATION

Strategic steps to operationalize the SDG Ambition Benchmarks

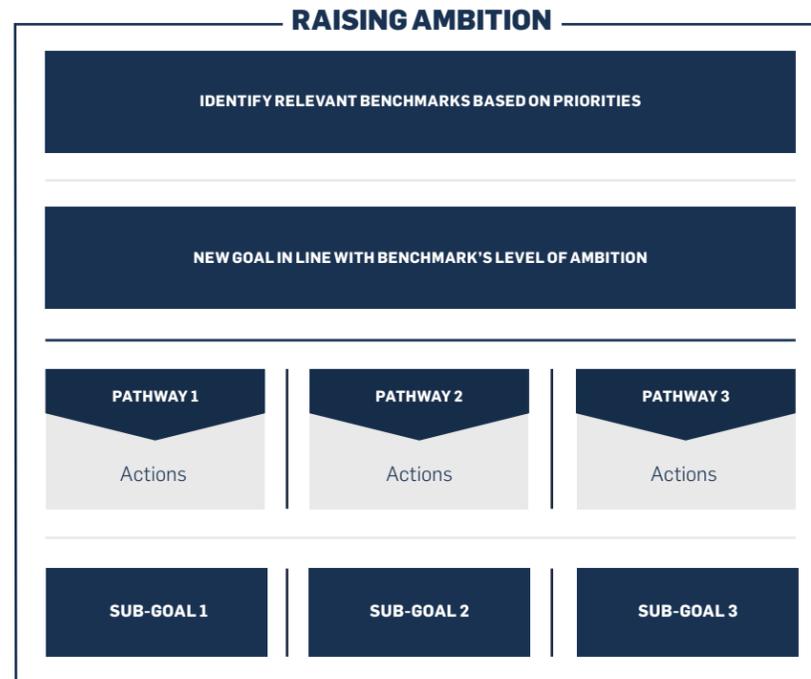


1 Define Priorities

2 Set your Goals

3 Identify Pathways and Actions

4 Define the Sub-Goals



STEPS 1 TO 4 are crucial foundations as a business seeks to put raised ambition into action through business integration.

Only by kickstarting the business' strategy development regarding each benchmark by completing these steps can you move into an impactful approach to business integration. Companies are encouraged to move through the SDG Ambition documents as such, leveraging the Ambition Guide for support in setting goals before moving onto this document for detail on integrating these goals into core business processes and systems.

VIEW STEPS 1-4 IN THE AMBITION GUIDE

SDG AMBITION AMBITION GUIDE

Setting Goals for
the Decade of Action



5 PERFORMANCE METRICS

Performance metrics are the critical bridge between goal setting and business integration. Defining key metrics will enable businesses to measure progress on their goals. Once metrics are identified, companies can strive to enable their data flows to create visibility and ongoing management of SDG impact.

Key Considerations

INFORMING DECISION MAKING

While metrics should be designed to support external reporting (in alignment with existing company reporting and standards), their main objective is to enhance decision making. By enabling greater visibility into business impact and progress against their goals, leaders can take insight-driven action to optimize business and sustainability performance.

- What are the key indicators of progress against the SDG Ambition Benchmark?
- What data will drive meaningful insights on sustainability performance and improve decision making?

MAPPING DATA TRANSFORMATION

Achieving more granular insights on sustainability performance across business operations, suppliers, products and customers may require a business to invest in new skills, processes or technologies. Companies should consider what metrics they can track with the solutions they have in place today, and which they should prioritize in the future to enable further sustainability impact and business value. To support companies as they mature their capabilities, the example metrics in the benchmark reference sheets are broken into two levels:

- **Fundamental** metrics, which all businesses should endeavor to track today, and are likely to be more readily available across the organization.
- **Aspirational** metrics, which leaders should strive to track in order to unlock greater business optimization and SDG impact.

EXAMPLE PERFORMANCE METRICS

- **Fundamental: Water abstraction by source**
- **Aspirational: Water use by unit of production**

When identifying metrics for a net positive water impact goal, measuring your existing water abstraction by source is essential for a business to work towards a reduction in water consumption. To inform decision making regarding production or product design, more granular metrics such as water use per unit of production are needed. These may require investment in technologies such as IoT and sensors.

6 BUSINESS PROCESSES

After defining the performance metrics, the next step is to map the metrics to processes through which the data can be collected, managed, and acted upon.

Key Considerations

SOURCING DATA

Selected metrics will likely require data to be collected from across the business. Understanding which processes may be recording relevant data points today, and where there are gaps, is crucial. In the example of the Science Based Emissions Reduction benchmark, in order to streamline tracking of scope 1 emissions, required data is likely to sit across manufacturing, transport and logistics systems. Understanding where this data is recorded and stored in each process is essential when seeking to advance integration and automate collection and management.

- Where does the data sit and what processes are required to collect and analyze it?
- Do your systems currently track these data points and where do gaps exist?

ESTABLISHING ACCOUNTABILITY

To ensure sustainability data is managed and used across the business, it is important to establish corresponding roles and responsibilities across relevant functions. This entails embedding sustainability data management responsibilities into roles, performance structures and capability development.

- Who should be responsible for the management of sustainability data, and how can you build the right capabilities and performance structures?
- What governance is required to ensure reliable data management?

EXAMPLE BUSINESS PROCESSES

- Manufacturing, Operations & Safety
- Procurement & Supply Chain

Multiple business processes are likely to be involved in the management of a net positive water impact goal, such as water footprint data. New processes and skills may be required in functions such as Operations and Procurement for data governance and to enable data-driven action.

7 SYSTEM OPPORTUNITIES

Moving beyond traditional sustainability management requires intelligent systems of data collection, insight and action. "System opportunities" are the enablers of this. For example, for a business to better measure and manage land impacts in their supply chain, one system opportunity would be improving traceability over suppliers through technologies such as geospatial mapping and satellite imagery. Such opportunities provide richer insights for businesses to use as they assess measures to improve their sustainability performance.

Key Considerations

ASSESSING FUNCTIONALITY TODAY

Companies must understand their technology landscape today — both their existing systems of data management and available tools on the market. This assessment may highlight opportunities to utilize existing software functionality. For example, when striving for gender balance, a business may identify existing Human Resources system functionality to pull data points on the uptake of flexible work arrangements by gender despite not yet tracking that metric in practice. Alternatively, a business may need to look beyond their current business systems to the wider functionality on the market.

- What tools underpin systems of data collection and management today?
- What functionality exists in systems and available tools to support this business process mobilization?

EXAMPLE SYSTEM OPPORTUNITY

Leveraging smart water management technologies to increase visibility over water consumption e.g. cause of water loss, moving to prediction and automation of action

Business can leverage invoices, meter readings & digital technologies (IOT, sensors) to gain a better view over water consumption through the production process. For example, by using sensors and IoT to monitor water pressure in factory pipelines, they can automate adjustments and reduce likelihood of leaks contributing to a net positive water target.

ENGAGING WITH THE TECHNOLOGY ROADMAP

It is important to understand the technology landscape and upcoming innovations in sustainability performance management. Companies may be able to embed sustainability requirements into existing planned data transformations or prioritize enhancements for key focus areas, like carbon or waste tracking. Engaging technology partners can support this exploration.

- What innovative solutions are due for release to support aspirational data flows?
- How can you influence the addition of new functionality to the product roadmap?

EXPLORING EMERGING TECHNOLOGIES

Finally, it is important to consider emerging solutions that could help advance sustainability insight and performance for your company in the longer-term. For example, quantum computing's potential for greater insight into molecule behavior could help the agriculture industry redesign ammonia fertilizer (currently responsible for up to 5 per cent of global natural gas consumption).⁸ Leading companies in the sustainability transition will partner across the technology and scientific community to try and bring these visions to life.

- What emerging technologies could advance your sustainability performance?
- How can you help innovate the next generation of sustainability impact?

8 KEY DESIGN DECISIONS (KDDS)

Key Design Decisions, or KDDs, are the technology design decisions companies can take to pursue more transformative integration of the SDGs. They focus on realizing the system opportunities identified in Step 7 through applied decision points to implement technologies for improved sustainability management. Companies should not think of these as one key decision they need to make. Rather, the KDDs should guide a discussion on how you can practically build systems to manage performance against the SDGs.

Key Considerations

UNLOCKING SYSTEM OPPORTUNITIES

Companies can think about the systems opportunities and KDDs as linked: if a technology can provide needed functionality to implement our goals, how can we design business systems to use it for that purpose? For example, if artificial intelligence can be used to monitor how much operational waste a business throws away, be it food waste in a commercial kitchen or employee waste in an office, the decision for businesses is how to apply that within operations using available technologies. The KDD could therefore be: how might you enable the automation of waste tracking?

Importantly, it is not as simple as buying a technology or paying for a service. Companies need to ensure they have the right people to manage the solution; the right processes in place to enable its activity (such as encoding waste material attributes into the system); and the supporting technology to ensure that data collected by the tool is stored and processed effectively to produce actionable insights. This is the core of what KDDs are about: thinking through how you can design systems to

practically implement technologies and tools to advance sustainability management.

- How can business systems be designed in order to unlock capabilities to deliver against the SDGs?
- Do your existing technology solutions meet your sustainability ambitions?

ENGAGING STAKEHOLDERS AND PARTNERS

Decisions of how to implement technologies and track sustainability data cannot be taken by one team, leader or function. Businesses should open interactive dialogue with stakeholders across the organization on system opportunities and KDDs, driving discussion on how to achieve practical business integration of the SDGs into core systems and processes. It may be useful to engage partners and innovators in these workshops to support ideation and embark on collaborative projects to drive innovation for the pursuit of the business' goals. Indeed, the KDDs taken may be short-term actions to add or enable functionality in existing systems, or they may be multi-year business transformations.

SDG Ambition seeks to encourage companies to pair ambition on SDG commitments with ambition in integration. The KDDs provided for each benchmark in the reference sheets are highlighted in Figure D of this document. They have been drafted to inspire companies embarking on their transformation journeys to design new systems for the SDGs.

- What skills and perspectives do you need to successfully integrate our SDG Ambition?
- How can you achieve our goals through near and long-term milestones?

EXAMPLE KEY DESIGN DECISION

How can smart management technology be best integrated into water management systems?

Businesses can work with technology partners to define most efficient water flow and the process for implementing and managing smart systems. This may require the integration of off-the-shelf solutions (e.g. via water management service providers) or bespoke tools designed through partnerships to achieve net positive water impact.

INTEGRATION GUIDANCE DEVELOPMENT

The integration guidance was developed collaboratively by business strategy, subject-matter, and enterprise systems experts across partner organizations. The detail is designed to be directional, illustrating the connection points between the SDG Ambition Benchmarks and business systems. A process of enterprise software mapping and market analysis was conducted to identify opportunities to leverage advanced technologies and system in-

novations in order to drive greater integration of each specific SDG Ambition Benchmark. SDG Ambition will be engaging business leaders across the world in the coming months to join the programme and raise ambition for the SDGs. Through this engagement the integration approach will be further consulted, developed and applied to specific industry and organizational contexts.

OPPORTUNITY FOR SMALL AND MEDIUM SIZED ENTERPRISES (SMEs)

Applicability

Small and Medium Enterprises should follow the SDG Ambition Approach through from raising ambition to business integration with the same goal of embedding the SDGs in their core business processes and systems. That said, smaller businesses do face different circumstances than large multinationals, both positive and negative.

Advantage: The smaller ESG impact of SMEs enables a more targeted approach and adoption of SDG Ambition Benchmarks, focusing on specific areas where they can have the largest impact.

Challenge: Two-thirds (63 per cent) of CEOs from SMEs cite lack of financial resources as a barrier to implement an integrated, company-wide sustainability strategy.⁹

Acknowledging this, SMEs should seek to adapt the guidance and approach to their own context: still pursuing as granular an understanding of their SDG impact as possible. In doing this, significant opportunities open up.

Opportunity

There are two key opportunity areas for SMEs in setting goals aligned with the SDG Ambition Benchmarks.

1. COMPETITIVE ADVANTAGE

By embarking on their own sustainability transition in line with the level of ambition of the SDG Ambition Benchmarks, SMEs can align their products and services with the demands of multinationals on the same journey, or an increasingly sustainability-conscious consumer market.

2. NEW ECOSYSTEM OPPORTUNITIES

The business integration guidance offered through SDG Ambition is critical for successful ecosystem partnerships among companies of all sizes. The data flows required for end-to-end visibility on the SDG Ambition Benchmarks depend on SMEs integrating with enterprise software solutions operated by end-of-value-chain partners.

PREPARING FOR INTEGRATION

Understanding Business Readiness for SDG Integration

In approaching business integration of the SDGs, there are three critical areas — people, process and technology — across which companies can assess their existing maturity relating to sustainability management. These areas outline the key requirements for business integration of the SDG Ambition Benchmarks. For example, to improve the measurement and reduction of GHG emissions in their supply chain, a company will need engagement with procurement staff on sustainable sourcing practices; processes in place for collecting emissions data from suppliers; and data-sharing platforms which can support the agile integration of supplier data.

Companies must ask themselves to what extent these people, process and technology capabilities exist today. This informs the level of business transformation required to achieve goals aligned to the SDG Ambition Benchmarks.

Figure C provides the specific questions business leaders should consider and illustrates examples across these three capability areas. It also includes illustrative assessments of the likely complexity involved across a sample of SDG Ambition Benchmarks.

Maturity across these areas will vary dramatically across businesses and industries. These questions have been used to inform a qualitative complexity assessment for each of the SDG Ambition Benchmarks, and the KDDs within them, to support an initial understanding of the varying levels of complexity across the benchmarks. This detail is included in the benchmark reference sheets and spotlighted in Figure D in this guide. Companies should conduct their own maturity assessment when preparing for integration of their goals into business systems.

FIGURE C MATURITY ASSESSMENT ACROSS PEOPLE, PROCESS & TECHNOLOGY
Illustrative questions and examples for businesses across critical areas in preparation for integration



INTRODUCTION TO THE SDG AMBITION BENCHMARK REFERENCE SHEETS

The SDG Ambition Approach is brought to life in the benchmark reference sheets with a deep dive into each of the 10 SDG Ambition Benchmarks.

The benchmark-specific detail included in these reference sheets is intended to be illustrative, providing examples at each stage of the SDG Ambition Approach which are broadly applicable to industries, geographies and business sizes. The examples were informed by subject-matter experts across the UN Global Compact and partner organizations.

The reference sheets culminate in the Key Design Decisions for integration of each. Figure D provides a snapshot of these KDDs, as well as the high-level complexity associated with the integration of each benchmark.

ILLUSTRATIVE METRICS

The fundamental and aspirational metrics provided in the benchmark reference sheets are **not presented as a new reporting standard for any sustainability subject area**. Each business should define their own metrics in line with their existing reporting standards.

VIEW THE BENCHMARK REFERENCE SHEETS

FIGURE D KEY DESIGN DECISION MATURITY ASSESSMENT OVERVIEW

Snapshot of Key Design Decisions and integration complexity across each benchmark, explained in greater detail in the benchmark reference sheets

SDG Ambition Benchmarks	KEY DESIGN DECISIONS	INTEGRATION COMPLEXITY
Gender balance across all levels of management	<ul style="list-style-type: none"> How might you create a holistic, real-time view of gender balance and compensation? How might you automate the assessment of bias across the business? How might you optimize recruitment efforts to increase pipeline diversity? 	
Net-positive water impact in water-stressed basins	<ul style="list-style-type: none"> How might smart management technology be integrated into water management systems? How might you facilitate supplier assessment and encourage improvement in supplier water practices? How might you streamline data flows with service providers and core systems of water management? How might you build an aggregate picture of local water challenges and opportunities? 	
100% of employees across the organization earn a living wage	<ul style="list-style-type: none"> How might you embed the living wage calculation into core HR systems, and automate updates based on real-time macroeconomic data? How might you evaluate your supplier network's compensation policies and encourage supplier improvement? 	
Zero waste to landfill and incineration	<ul style="list-style-type: none"> How might you define specific waste attributes to support more granular measurement of waste streams? How might you automate data collection and manage digital chain of custody for waste recycling? How might you facilitate the introduction of generated waste as a consumable or marketable material in your technology system(s)? 	
Zero discharge of hazardous pollutants and chemicals	<ul style="list-style-type: none"> How might you integrate chemical or pollutant assessment into the product design and manufacturing processes? How might you automate data flows from treatment providers to understand current state? How might you leverage smart technologies to automate the prevention of discharge? 	
100% sustainable material inputs that are renewable, recyclable or reusable	<ul style="list-style-type: none"> How might you promote sustainable inputs in material mapping and product design? How might PLM tools be used to set and maintain guidelines for sustainable inputs? How might you drive visibility over suppliers to identify and promote the use of renewable or recycled materials? 	
Science-based emissions reduction in line with a 1.5°C pathway	<ul style="list-style-type: none"> How might you automate data collection for emissions calculations? How might you integrate with suppliers to improve visibility and emissions performance? How might you accurately measure scope 3 emissions? How might you effectively forecast emissions to optimize removal investment? 	
100% resource recovery, with all materials and products recovered and recycled or reused at end of use	<ul style="list-style-type: none"> How might you prioritize recyclability in product and packaging design and material selection? How might resource recovery be embedded into customer propositions? How might you enable the highest value re-capture from material recovery and recycling? 	
Land degradation neutrality including zero deforestation	<ul style="list-style-type: none"> How might you integrate advanced technologies and third party data sets to understand and monitor land impacts? How might you integrate land impact considerations into all aspects of the business? How might you integrate with suppliers and third-parties to ensure traceability of land impacts in your supply chain? How might you evaluate opportunities for restoration and use advanced technologies to monitor progress? 	
Zero incidences of bribery	<ul style="list-style-type: none"> How might you leverage your compliance risk data to automate the flagging and escalation of potential instances of bribery? How might you automate your learning management system in assigning anti-bribery training and tracking completions? How might you leverage data related to recorded instances of bribery to better prevent future occurrences? 	

KEY	COMPLEXITY	NOTES
<ul style="list-style-type: none"> People Process Tech 	<p>Low: Minimal transformation required to enable business systems to measure progress against benchmark</p> <p>Medium: Degree of transformation required to enable business systems to measure progress against benchmark</p> <p>High: Significant transformation required to enable business systems to measure progress against benchmark</p>	<ul style="list-style-type: none"> Complexity is based on integration rather than action: this means the assessment focuses on how to measure progress rather than the challenges in driving action Scoring conducted through expert consultation with Accenture and SAP Greater detail and explanation of the Key Design Decisions found in the benchmark tear-sheets

ENDNOTES

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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.

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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.

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United Nations
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.