



Impact Measurement and Management for Sustainable Development Goals

RESOURCES: Set Strategy for Enterprise

Find below resources mentioned in our course materials, as well as other resources that may help your organization set strategy related to SDG impact.

Step 1: Define enterprise purpose and objectives

Danone 2019 Annual Report

Example of how Danone has communicated about the company's goals.

<https://www.danone.com/integrated-annual-reports/integrated-annual-report-2019/danone-in-2019.html>

Enacting Purpose Initiative

The EPI seeks to establish best practice purpose governance, globally. To do this, we have invited a number of leading businesses and investors to work alongside the research partners. The body of work coming out of the Enacting Purpose Initiative is also contributing to the British Academy's 'Future of the Corporation' initiative, forming a critical part of its insight agenda.

<https://enactingpurpose.org/phone/index.html>

Step 2: Identify sustainable development issues relevant to stakeholders

In Focus: Addressing Investor Needs in Business Reporting on the SDGs, UN Global Compact, PRI, GRI

This document provides perspectives and recommendations on the key parameters of corporate reports that refer to the SDGs which investors are most likely to find useful. The aim is to help companies include information related to the SDGs in their corporate reporting in a way that can effectively inform investor decision making processes.

https://d306pr3pise04h.cloudfront.net/docs/publications%2FUNGCGRI-PRI_Addressing-investor-needs-SDGs-reporting_2018.pdf

SDG Action Manager, developed by B Lab

Online tool for exploring how an enterprise's operations may relate to the SDGs. Based on geography and industry, an enterprise can get a view into the positive impacts created by their operations, supply chain, and business model and the risk areas for each SDG. The SDG Action Manager also enables an enterprise to set goals and track improvement.

<https://bcorporation.net/welcome-sdg-action-manager>

SDG Industry Matrix, developed by the UN Global Compact and KPMG

Reviews likely SDG intersections for 7 different industries.

<https://www.unglobalcompact.org/library/3111>

Impact Beacon, developed by Citylight Capital

Helps an enterprise define the sectors, issues, impact areas, and outcomes they want to influence, and tells them which SDGs match. Initial industries include environment, education, and safety and care, and others will be added over time.

<https://impactbeacon.org/?intro>

Standard on applying Principle 1: Involve Stakeholders, Social Value International

Explains options and processes for identifying stakeholders and meaningfully engaging stakeholders, including sample questions to ask.

<https://socialvalueuk.org/resource/standard-on-applying-principle-1-involve-stakeholders/>

Positive Pursuit Guide, Future-Fit Business

This guide explains what positive outcomes a business can pursue to speed up society's transition to "future-fitness."

<https://benchmark.futurefitbusiness.org/pp.html>

Step 3: Undertake Principled Prioritization of SDG Targets

Verizon ESG Strategy

Example of company ESG strategy. For its materiality map, Verizon partnered with Business for Social Responsibility to conduct a series of internal and external interviews to evaluate the most impactful ESG issues related to its business.

<https://www.verizon.com/about/sites/default/files/esg-report/2019/approach/our-esg-strategy.html>

Nestle Materiality and Sustainable Development Goals

Example of how Nestle thinks about its material issues and maps its work against the SDG targets

<https://www.nestle.com/sites/default/files/2020-03/creating-shared-value-materiality-sdgs.pdf>

Danone 2019 Annual Report

Example of how Danone has communicated about the company's goals and progress.

<https://www.danone.com/content/dam/danone-corp/danone-com/rai/2019/pdf/un-sdgs-danone-contribution-2019.pdf>

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MBA Skillset: Materiality Assessment, developed by EDGE at Duke's Fuqua School of Business.

A 2-page summary of how to conduct a materiality assessment, with references to different axes on materiality maps from different standards (e.g., GRI, SASB, etc.) Discusses how and when to use materiality assessments, limitations, and contains further references.

<https://static1.squarespace.com/static/5ec26d7662b06f742dad1713/t/603e4a27726042524954409d/1614694952621/MBA+Skillset+-+Materiality+Assessment.pdf>

Step 4: Assign ABC Goal Type for Each SDG Outcome

How Enterprise's Manage Impact, Impact Frontiers

The norms described in this page provide actionable guidance on how enterprises can set impact goals and manage performance.

<https://impactfrontiers.org/norms/abc-of-enterprise-impact/#intro>

Step 5: Define Impact Thesis with Business Actions to Support Each SDG Target

SDG Compass Guide for Business Action on the SDGs

The SDG Compass provides guidance for companies on how they can align their strategies as well as measure and manage their contribution to the realization of the SDGs.

<https://sdgcompass.org/>

SDG Ambition Benchmark Reference Sheets

Provides illustrative details on the steps a company can take to integrate actions related to achieving the SDGs into its business systems. As of this publication, there are at least 10 reference sheets covering different impact topics

<https://unglobalcompact.org/library/5790>

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