



# Guidance on core indicators for entity reporting on contribution towards implementation of the Sustainable Development Goals



# Content

<b>Acknowledgements</b> .....	4
<b>Main abbreviations</b> .....	6
<b>I. Introduction: Rationale and objective</b> .....	7
<b>II. Underlying principles of core SDG indicators selection and reporting</b> .....	10
2.1. Key methodological points .....	10
2.2. Selection criteria .....	11
2.3. Reporting principles .....	12
2.4. Underlying accounting data .....	13
<b>III. Core SDG indicators for entities</b> .....	16
A.1. Economic area .....	16
A.1. Revenue and/or (net) value added .....	17
A.2. Payments to the Government .....	20
A.3. New investment/expenditures .....	21
A.4. Local supplier/purchasing programmes .....	27
B. Environmental area .....	28
B.1. Sustainable use of water .....	29
B.2. Waste management .....	32
B.3. Greenhouse gas emissions .....	37
B.4. Ozone-depleting substances and chemicals .....	40
B.5. Energy consumption .....	41
C. Social area .....	44
C.1. Gender equality .....	44
C.2. Human capital .....	47
C.3. Employee health and safety .....	50
C.4. Coverage by collective agreements .....	53
D. Institutional area .....	54
D.1. Corporate governance disclosure .....	54
D.2. Anti-corruption practices .....	56
<b>Annex I. Table of selected core SDG indicators</b> .....	58