PRME
an initiative of the
United Nations Global Compact

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UN GLOBAL COMPACT

Business contribution to the SDGs – A student assessment

THE GLOBAL GOALS
For Sustainable Development

"Business must be part of the solution to the world's sustainability challenges. To do that, today's business students must learn these skills so they may tackle the challenges as future managers and executives. The Business Contribution to the SDGs – A Student Assessment project is a unique opportunity for business students to gain firsthand knowledge about many of today's company sustainability activities, to critically evaluate their impact on society, and to support global knowledge-sharing on the SDGs. It is my hope that this project grows to become a crucial way for the international community to see the contribution of business to achieving the SDGs, while providing students with key insights into how to engage a sustainable business."

- Lise Kingo, CEO and Executive Director, United Nations Global Compact

"Participation in global and local issues - political, economic and cultural - is key for individuals. The Bertelsmann Stiftung works to develop resources that help individuals to participate in these areas, and to reach their full potential. Supporting The Business Contribution to the SDGs – A Student Assessment project offers a unique opportunity to engage future leaders in direct research on corporate performance, to empower students to analyse and develop impressions on how companies perform on metrics relevant to the SDGs, and to develop openness and transparent dialogue between multiple stakeholders. Not only does this approach give a voice to students, but creates an opportunity for those voices to be heard".

- Julia Scheerer, The Bertelsmann Stiftung

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Author List:
Richard Mills, Cambridge University
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Letter from Head of PRME and Executive Director of WikiRate

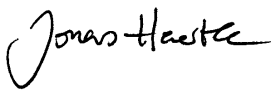
With the launch of the Sustainable Development Goals (SDGs) in 2016, the private sector was included as a contributor and stakeholder to advancing the Goals. As we move forward toward the 2030 target, there is increasing urgency to understand how the private sector is and should be working towards the Goals. One aspect of this is learning what companies are already doing and identifying areas where the private sector could contribute more, and another is helping to create a shared understanding among stakeholders and companies operating in different contexts, of what companies should be reporting and measuring, so that a collective awareness of company contributions can emerge.

In 2016, the Principles for Responsible Management Education (PRME) initiative, WikiRate, the UN Global Compact and the Bertelsmann Foundation developed *Business Contribution to the SDGs – A Student Assessment*, a pilot project to engage students and the next generation in contributing to the SDGs. We knew through this project that we wanted to try something new and ambitious, and to support research that increased collective awareness of the SDGs. The partners came together around a student assignment framework which aimed to shed light on corporate performance with relation to the SDGs, and to engage students in practical research where they learn the nuances and complexities of the corporate social responsibility landscape, while generating structured, publicly available company-level data that is comparable and usable for further research and analysis.

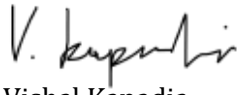
Business Contribution to the SDGs – A Student Assessment is part of the *PRME SDG Student Engagement Platform* that was also launched in 2016. Students and professors from Advanced PRME signatory institutions were invited to participate in the pilot project and professors interested in new ways to integrate sustainability and the SDGs into education from PRME Advanced signatories, joined. The WikiRate platform provided tools to support the students generating open data, and integrated the repository of Communication on Progress reporting from the UN Global Compact, while the Bertelsmann Foundation provided research questions for professors to use in guiding the students' qualitative analysis through reports and presentations. Between January and June 2017, the assignment was successfully integrated into 13 courses at 9 universities from 7 countries and 5 continents.

As a project that spanned the globe, there were numerous insights and innovations, as well as successes and failures that are captured in this report. It is important to us to not only learn from the experiences and complexities of setting up such a project, but also share these with the community in a way that can be useful for others looking to advance sustainability education, and can be utilised by ourselves and the professors and students that engage in further iteration of the project.

We hope you will find the case studies and learnings within as interesting and insightful as we do, and look forward to continuing to develop opportunities like these with you.



Jonas Haertle
Head, Principles for Responsible Management Education



Vishal Kapadia
Executive Director, WikiRate

Executive Summary

The pilot project *Business Contribution to the SDGs – A Student Assessment* is a partnership of the Principles for Responsible Management Education (PRME) initiative, WikiRate, the UN Global Compact and the Bertelsmann Foundation. **The aims of the first pilot round were to: 1)** Embed the 2030 Agenda and its Sustainable Development Goals (SDGs) in the minds of the next generation of business leaders through active research and analysis, promoting engagement and familiarity with companies' reporting outputs, and **2)** Seek structured ways of tracking company performance towards the SDGs and the UN Global Compact's Ten Principles, testing a broad selection of metrics of performance from standards like the Global Reporting Initiative and the UN Global Compact's Poverty Footprint.

Participants & Structure

The pilot included 9 higher education institutions, with 13 professors in 7 countries across 5 continents, engaging 950 students and generating over 20,000 data points on corporate sustainability performance. Student participants with different levels of education, from first year undergraduates through master's students, generated data through researching corporate sustainability and annual reports (submitted as Communication on Progress reports), and added it to the WikiRate platform.

Each cohort used a research project created on WikiRate.org, specifying the companies to be researched and a set of metric questions to be asked of their performance. The project pages automatically generate research pages for included companies, where participants can work through the metrics alongside relevant sources, adding answers and comments to the platform. Metrics were selected with the guidance of the SDG Compass.[1]

Embedding the 2030 Agenda in the minds of the next generation of business leaders

- Professors found the chance to work with 'real-world' companies and 'real' data extremely valuable, as it presented a different way of learning and student engagement.
- In classrooms where students were able to generate research questions based on guidance from the professor or the project brief, students found greater value.
- Overall, 87% of students thought the assignment was relevant to their study, with 89% learning more about the SDGs and 95% learning more about CSR.
- Innovations included students directly reaching out to companies to ask for missing data, or to correct mistaken data. The outreach was positively received by the companies who responded, and often the dialogue created opportunity to correct data and fill gaps.

Tracking company performance towards the SDGs

- Companies generally disclosed more information about environmental indicators[2] than social indicators[3]
- When considering the two most relevant metrics (names in brackets) for a selection of SDGs, disclosure rates were as follows:

[1] WikiRate metrics and SDG Compass: http://wikirate.org/Global_Goals_for_Sustainable_Development
[2] http://wikirate.org/WikiRate_SDG_Metric_design+Common_Environmental_Metrics_Reported
[3] http://wikirate.org/WikiRate_SDG_Metric_design+Common_Social_Metrics_Reported

    - SDG 13 – Climate Action (scope 1 and 2 GHG emissions): 84%
    - SDG 5 – Gender Equality (female employees, women in management): 79%
    - SDG 3 – Good Health and Wellbeing (worker fatalities, Injuries): 63%
    - SDG 7 – Affordable and Clean Energy (total energy consumed, renewable fuel consumption): 55%
    - SDG 6 – Clean Water and Sanitation (total water withdrawals, water recycled): 55%
- Company and metric selection for research was performed according to each course's topic focus, and this introduced limitations for analysis of data pooled from all pilots.
- There was a small trend whereby Global Compact Advanced signatories reported on more indicators than Active and Learner signatories. There was a selection bias in sampling the reports to be analysed, as reports containing little structured data were filtered out. The trend would likely be greater were all COPs included regardless of data availability.
- There is a wide range of disclosure rates in COPs - from companies reporting few to no structured data, to well-structured data that follows a standard comprehensively, presented in tables and with indices.
- 44.4% of students strongly agreed that they had to look beyond the COP report to find the information required for their assignment.

Lessons for future iterations

- Professors saw value in creating a community of sharing course development materials such as subject outlines, assessment, and training materials
- A common core set of metrics agreed in advance to be researched by all participants, and that will allow key questions about performance towards the SDGs to be addressed.
- Engage students more deeply in the research process: designing research questions, structuring data collection to address those questions, and sharing their analyses.
- More developed data collection strategy can maximise the utility of the data: many metrics used in the pilot are widely reported on and can yield insight into performance towards the SDGs.
- Do not include the metrics rarely reported on in the core set of metrics for future iterations, but these may be valuable to address certain focused research questions.

Next steps

The project leaders will look to refine and build upon the educational outcomes of this year's pilot project and develop the engagement between students and corporations around disclosure and transparency. The ambition is to attract resources to scale the next iteration of the project in terms of reach and also data outcome. Such ambition complements the drive for transparency and understanding around reporting on the SDGs, complementing the work of the overall UN Global Compact, Global Reporting Initiative, and the World Business Council for Sustainable Development's SDGs reporting platform.

As a next step, the project intends to double in scale the number of students and institutions engaged, while implementing lessons learned from the first pilot.

Background

With the adoption of the 2030 Agenda for Sustainable Development it is of high relevance to track and assess the contributions of business to the achievement of the Sustainable Development Goals (SDGs). The UN Global Compact has a large repository of data and information about how businesses act on the SDGs, particularly the Communication on Progress Reports (COPs) received annually from its participants. To engage the next generation of business leaders and tap into their sustainability mind-set, PRME Secretariat identified an opportunity to partner with the independent non-profit WikiRate Project e.v. to empower students to support and advance the SDGs by proactively identifying, aggregating, analysing, and sharing the achievements of companies in support of the SDGs as reported in the COPs on the open-data platform WikiRate.org.

The aim of the pilot project *Business Contribution to the SDGs – A Student Assessment* was to embed the 2030 Agenda in the minds of the next generation of business leaders through active research and analysis, while at the same time tracking the corporate sectors' contributions towards the SDGs and performance against the UN Global Compact's Ten Principles.

The project partners – UN Global Compact, Principles for Responsible Management Education (PRME) initiative, WikiRate and Bertelsmann Stiftung – began the outreach to PRME Champion and Advanced signatories in September 2016 and were pleased to secure nine schools with more than 950 students to participate in the pilot phase, which ran over the first half of 2017.

Institution	Country	# Students	Coordinator/Professors
Glasgow Caledonian University	Scotland	110	Alec Wersun
HHL Leipzig Graduate School of Management	Germany	8	Andreas Suchanek
Oxford Brookes Business School	United Kingdom	16	Jonathan Louw
University of London, Royal Holloway School of Management	United Kingdom	357	Anica Zeyen, Helen Tregidga, Stephanos Anastasiadis
Universidad EAFIT	Colombia	103	Maria Alejandra Gonzalez-Perez
University of Pretoria, Gordon Institute of Business Science	South Africa	238	Morris Mthombeni
University of Western Australia	Australia	70	Jacqueline Boaks
University of Wollongong Faculty of Business	Australia	16	Stephanie Perkiss
Wilfrid Laurier University	Canada	35	Kalyani Menon

Table 1. Participant institution list

The subsequent sections of the report will outline the structure of the pilot assignment incorporated into participant's classes (Part I and Part II), the approach to determining scope of research for each course, followed by an analysis of the data generated, evaluation of the project from the perspective of professors and students. While lessons learned are highlighted in both the data analysis and the evaluation, the conclusion and recommendations section will pull from both sections to tie together learnings that will be carried into the next phase of the project.

Assignment structure

The basic structure of the assignment was similar across participating universities, but focus of data collection was flexible in order to fit the assignment to course topics, provide value to professors in their own research if desired, and to support institutional objectives.

By analysing company performance through the annual sustainability reports and Communication on Progress reports (COPs) submitted to the UN Global Compact by business participants, students could gain an understanding of corporate sustainability, the UN sustainable development agenda and issues of subjectivity, contextualisation of data, and comparability.

Part I: Extract data from company COPs submitted to UN Global Compact.

Data on WikiRate is generated through research into company statements, sustainability reports and other publicly available materials. As companies typically submit their Communication on Progress (COP) reports and other sustainability reports as PDFs or webpages, data points are difficult to access, compare and use for research and performance assessment. This assignment was thus structured for students to research and extract this data onto the WikiRate platform, and then to use this data for analysis in line with their course.

The concept of Metrics is central to the WikiRate platform. A Metric is a structure for asking a standardised question of many companies and storing the answers (for a particular company in a particular year). Each metric answer must cite a source of evidence (in this case usually a COP), and researchers should provide a comment explaining where the data was found within the source and any calculations or interpretation that was required to obtain the metric answer.[4] Figure 1 shows an example of a researched metric.

Basic assignment structure: Each student researches at least one company according to the metrics in the class' Project page on WikiRate, and verifies or "double-checks" data on a different company researched by a fellow student. WikiRate offers a number of tools to support setting up and coordinating research on the platform. Figure 2 shows a project page with a description of the project and has details of the scope of research (companies and metrics). From a project page, clicking the "research" button next to a company takes one to the research page for that company, where relevant sources can be viewed and data/comments added for the project's metrics.

The activity could be done as an individual or group assignment.

[4] Metric answers are produced and maintained following wiki principles, if there is disagreement about the correct answer for a company in a particular year this should be discussed and the answer edited to reflect the resolution. Metrics also include a description of how they are used and assessed, along with meta-data like tags to aid navigation.

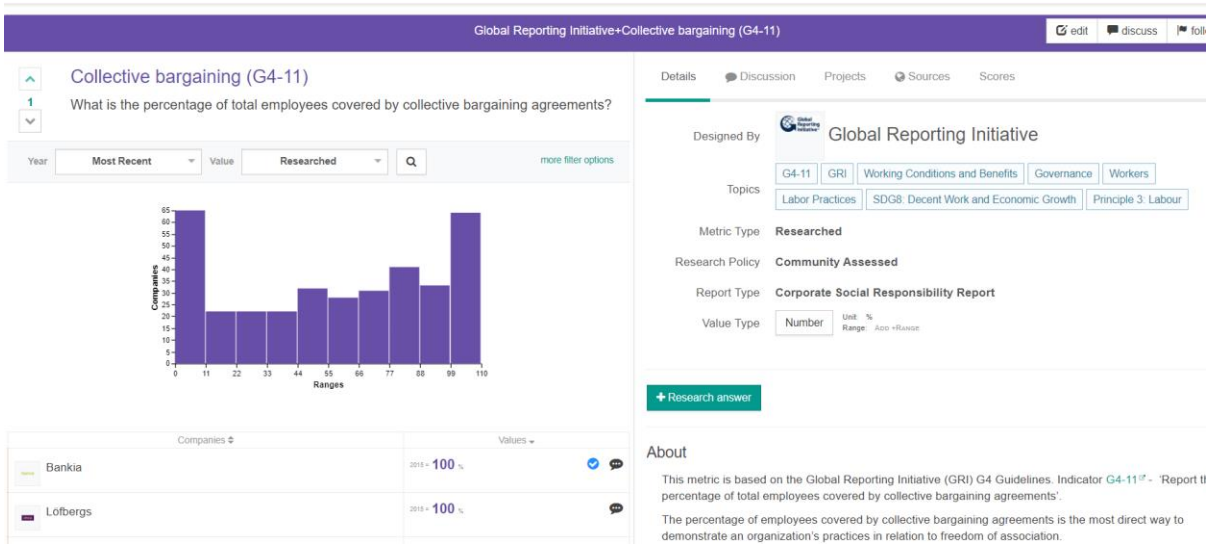


Figure 1. A metric on WikiRate about employees covered by collective bargaining agreements[5], based on the GRI's G4 standard.

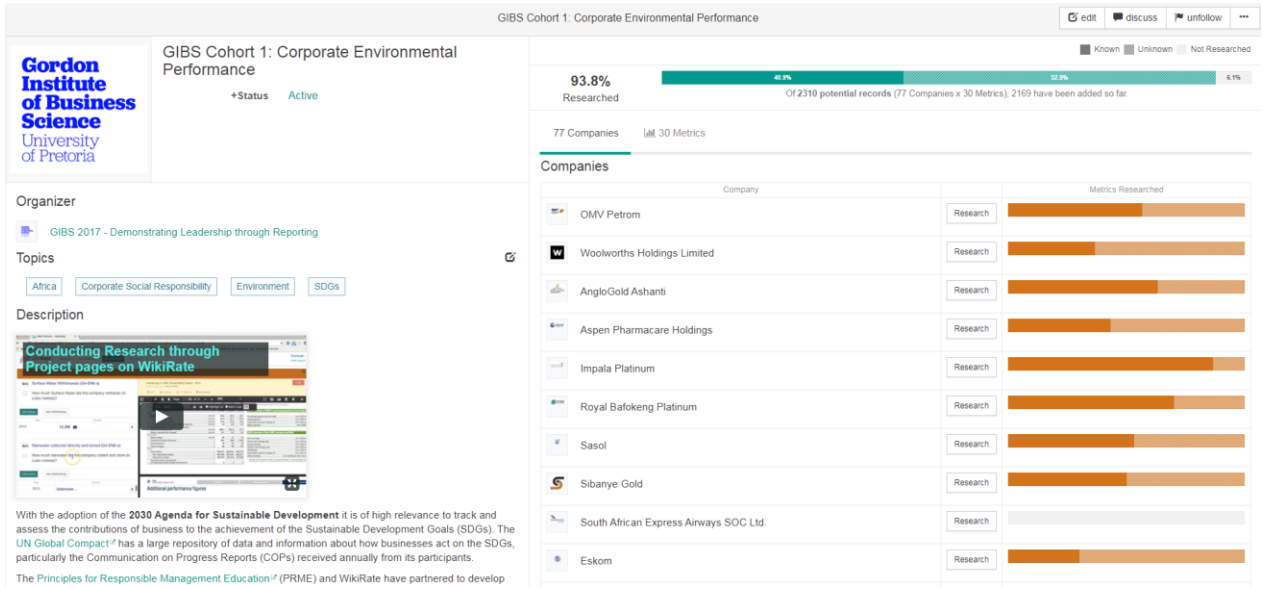


Figure 2. A project page from the Gordon Institute of Business Science pilot.

[5] http://wikirate.org/Global_Reporting_Initiative+Collective_bargaining_G4_11

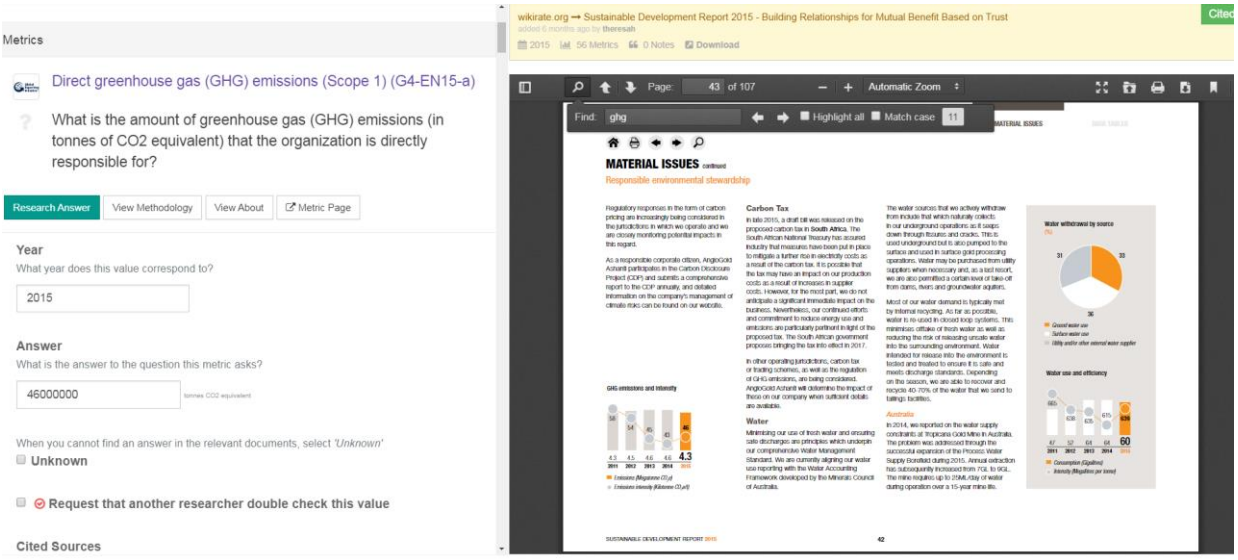


Figure 3. Example of a research page where metrics and their methodologies can be viewed on the left and data added, while sources can be browsed and cited on the right.

Metric selection: The SDG Compass – a framework using common sustainability standards and frameworks for business, mapped to the 17 SDGs – provided an initial frame for selecting metrics for student research on corporate contributions to the SDGs. Professors indicated topics and specific SDGs of interest, and from there the WikiRate team suggested a short-list of metrics for professors to choose from that fit to the course and the time allocated for students to research. Ultimately, the final list was up to the participant institution.

Company selection: Each professor indicated whether there would be a focus on a particular region or sector, and the WikiRate team helped to select a short-list of companies (generally one per student) based on the database of UN Global Compact signatories. Of the 563 researched, 380 were UN Global Compact signatories (15 Learner, 147 Active and 195 Advanced, unknown for 23). Companies' Communication on Progress Reports (COPs) were pre-researched for viability by WikiRate to ensure data could be found by students during their research. Requirements for viability included language of researchers, and either a report mentioning GRI, IR or other standard reporting guidelines, or some data reported on environmental or labour indicators such as greenhouse gas emissions, and total number of employees. COPs that met these criteria were uploaded on WikiRate and given the appropriate tags so that students would not have to search for these and add them as sources. Pre-screening reports had a benefit that students could immediately begin research, and ensured that each student had a task of broadly similar difficulty, but created biases in the data which hampered analysis when data were pooled across institutions.

Part II: Discuss and analyse data populated on WikiRate (optional for the pilot phase)

To facilitate class discussions and encourage further analysis of the data populated on WikiRate, a set of initial research questions were developed that could be further refined based on feedback from participating professors and students. These research questions were offered as a means of extending the assignment beyond the core task of generating data from reports and making this available on WikiRate, and provided suggested approaches to conducting the

research to address guiding questions. Research questions were as follows: (1) How do different business sectors contribute to achieving the SDGs? (2) What are the measurable business contributions to achieving the SDGs on a national level? and (3) What are the measurable business contributions to accomplish the SDGs on a global level? Classes could reply to one or more of these research questions, and select one, or a subset, of SDGs to consider from this perspective. It was not necessary to address a research question in relation to all 17 SDGs.

Learning objectives

The activity was structured to enable students to have a valuable learning experience by researching companies' sustainability efforts and understand how these relate to challenges to achieving the SDGs. Through the pilot, students would able to:

- Engage directly with corporate social responsibility reporting in a purposeful and structured way.
- Gain a deeper understanding of corporate social responsibility strategies, how they are applied, tracked and reported, and why they are important.
- Gain a deeper understanding of the Sustainable Development Goals.
- Understand how companies use the Global Reporting Initiative (GRI) guidelines and report on GRI indicators.
- Consider how corporate contributions to achieving the SDGs can be tracked with available metrics and data.
- Discuss alternative approaches for evaluating the effectiveness of different strategies.
- Connect with peers conducting similar research.

Data Analysis

A total of 22,718 answers to metric questions for 563 companies were collected by students at the 9 participating Advanced PRME signatories. Some projects included companies that were not UN Global Compact participants and these companies have not been considered in the following analyses. A total of 18,018 metric answers were collected for 380 UN Global Compact companies. 68% of the answers added by student participants have been checked by a second participant with this information being fed into WikiRate. 5% of the answers added by student participants have a "check requested" flag which flags the value as needing to be checked by a second person, indicating some level of uncertainty on the part of the contributor who added the value.

There was some variability in the metrics selected by each institution, with some metrics being selected for almost every project while others were selected infrequently. The choice of metrics to research was ultimately made by the partner institution, with freedom to choose metrics that fitted a particular course or sector focus.

Analysis of the collected data are presented below in high-level sections for Employee/Social metrics and Environmental metrics, further broken down by the relevant Sustainable Development Goals (SDGs), followed by a Sector Analysis, a section on Global Compact Participation, and Lessons Learned for future iterations of the project.

As a starting point, reporting related to a selection of SDGs was considered by identifying the two most relevant metrics for each SDG and calculating the disclosure rates for these metrics.

- SDG 13 – Climate Action (scope 1 and 2 GHG emissions): 84%
- SDG 5 – Gender Equality (female employees, women on Board): 79%
- SDG 3 – Good Health and Wellbeing (worker fatalities, Injuries): 63%
- SDG 7 – Affordable and Clean Energy (total energy consumed, renewable fuel consumption): 55%
- SDG 6 – Clean Water and Sanitation (total water withdrawals, water recycled): 55%

A full list of metrics used by pilot participants and information about disclosure rates is included in the Appendix at the end of this document.

Employees/Social data

Decent work and Economic Growth (SDG 8)

Total Employees was almost always reported (95%) in the COP, and male/female breakdown also commonly reported (84%). Breakdown of temporary/permanent employees was reported less often (60%), number of full-time employees (64%) was reported more than number of part-time employees (49%).

Worker Fatalities (70%) are reported more than injury rates (60%) – but this could be due to different definitions of injury rate, some of which don't conform to GRI's standard.

Health and safety representation is reported by 63% of the companies from which this information was sought. More than half of the companies that reported this reported 100% health and safety representation.

The percentage of workers covered by **collective bargaining agreements** was reported by 68% of companies where this information was sought. Figure 4 shows collective bargaining percentages by Sector grouping, while figure 5 shows these for different regions.

225 companies reported on **worker fatalities**, of the 325 where this information was sought. 92 companies reported one or more worker fatalities, with the greatest number of deaths reported by one company in a year being 54. A total of 694 worker fatalities were reported by the 225 companies who reported on this. 171 companies reported the male/female breakdown of worker fatalities, with 455 male and 95 female deaths reported.

157 companies reported on **incidents of discrimination**, (50% of the 316 companies where this information was sought). Of these, 48 companies reported at least one incident of discrimination. The number of incidents reported was highly variable between companies, 54% reported less than 10 incidents, while one company reported 1138 incidents.

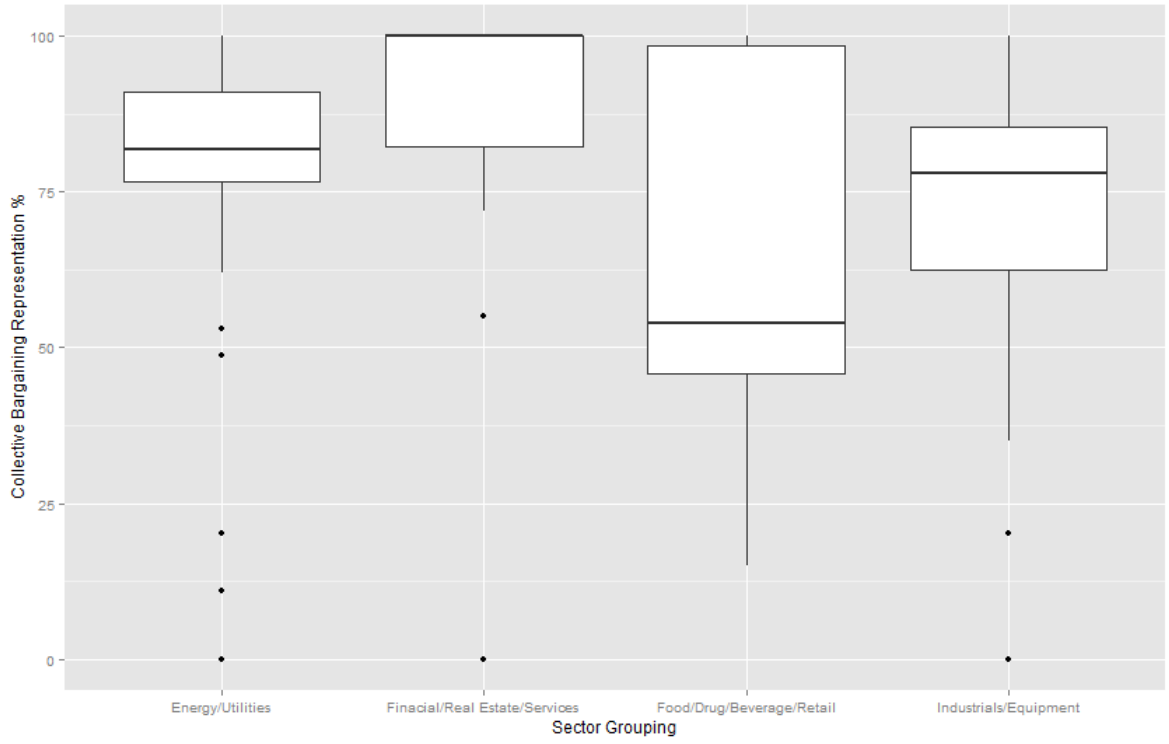


Figure 4. Collective bargaining representation for sector groupings

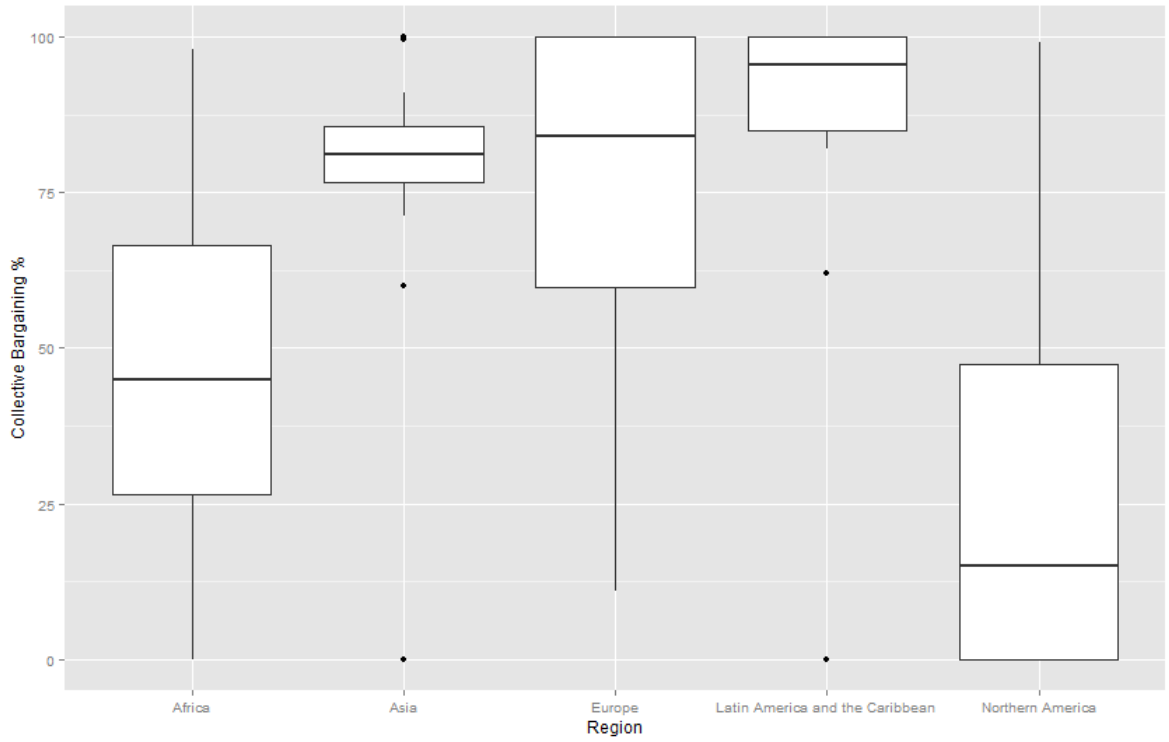


Figure 5. Percentage of employees covered by collective bargaining agreements. Some Regions have sparse data (e.g. Northern America is represented by just 7 companies)

Gender Equality (SDG 5)

Women in management positions is the most often reported Gender Equality metric (75%). Gender breakdowns of other metrics are often not reported – Male/Female worker fatalities are most often reported (51%), Male/Female average hours of training are reported by 29% (with 67% reporting this without gender breakdown), Male/Female Injury rates are reported by 20%.

34% of companies reported on the number of employees who took parental leave, with 30% reporting the number of female employees and 25% reporting the number of male employees. Companies that reported on parental leave also tended to report the number of employees returned after leave and entitled to leave.

Access to childcare services has not been reported often (8%). The poverty footprint indicators about women in skilled (28%) and unskilled (16%) positions have also not been reported often, but this may be because the way employees are categorised often does not map easily unto skilled/unskilled distinction.

Figures 6-8 show a trend whereby companies in certain sector groupings tend to have more female employees and managers. Also, irrespective of sector grouping there is a tendency for companies who employ more women to also have a greater percentage of women in management positions.

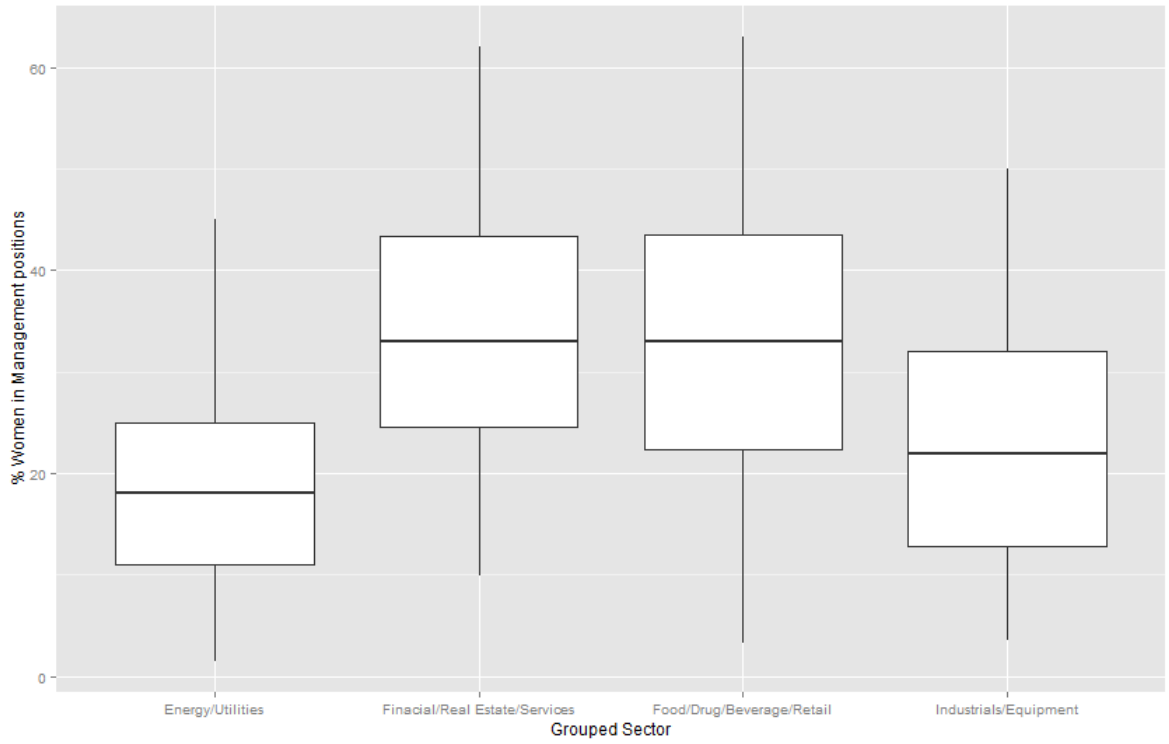


Figure 6. Percent of managers who are women for sector groupings

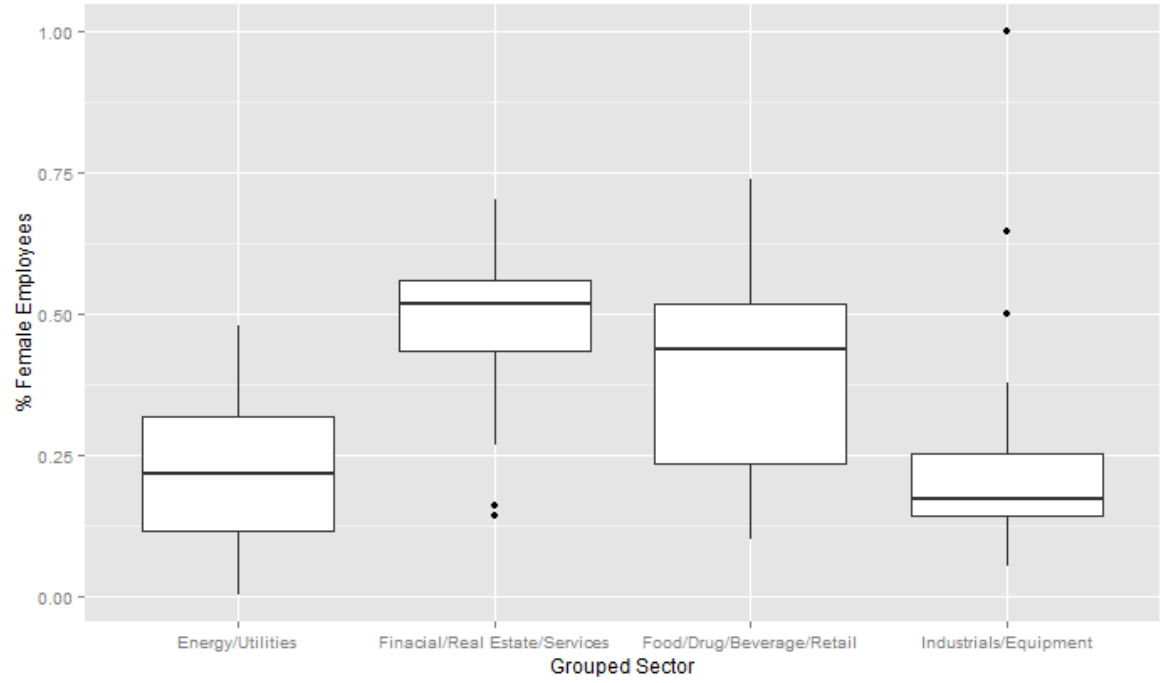


Figure 7. Percentage female employees by sector groupings

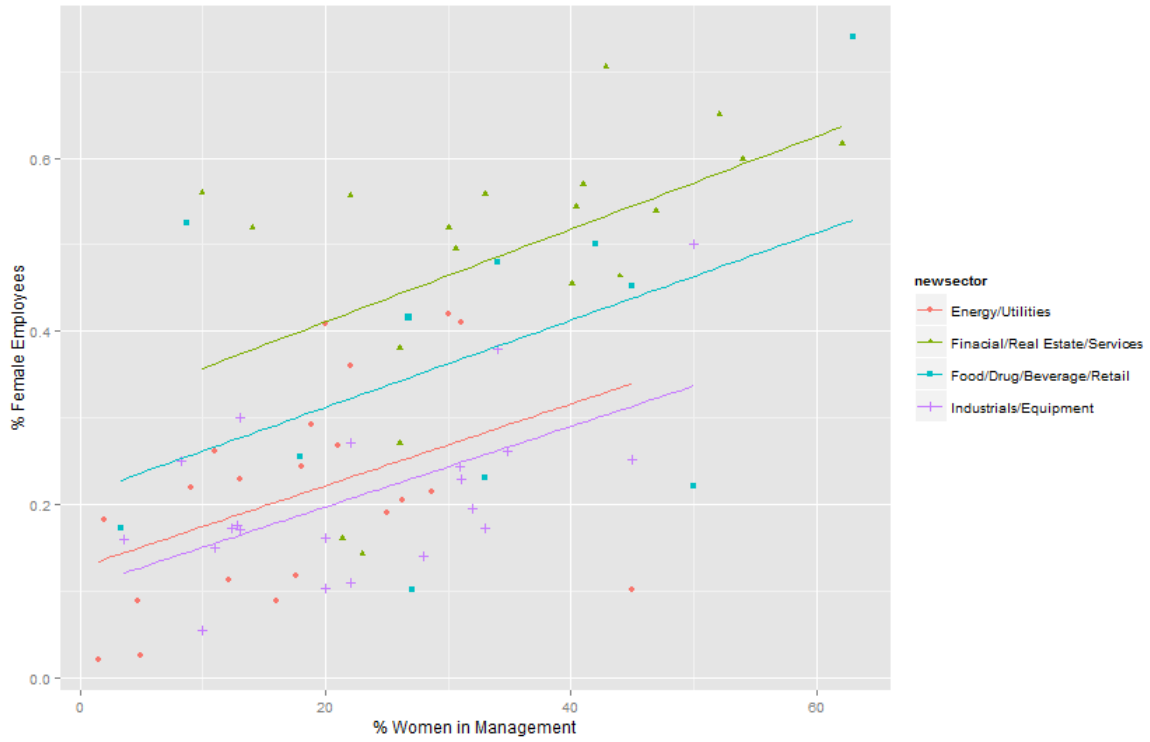


Figure 8. % Female Employees vs % Female Managers, with a correlation of 0.53

If one considers the percentage of female employees alongside the percentage of female managers these numbers should be roughly similar in a company where women have the same opportunities for career progression as men. For the 72 companies that reported required data, 47 had a lower percentage of female managers than employees (i.e. women underrepresented in management positions) while 25 had a higher percentage female managers than employees.

A calculated metric has been created on WikiRate which reproduces this analysis of the differential between female employees % and female managers % (values less than 0 indicate that women are under-represented in management relative to their representation in the workforce.) This metric is shown in figure 9. Calculated metrics use live data from researched metrics (in this case total employees, female employees, and percentage women in management). Calculated metrics are applied to all companies for which this data is available, and as data is added or edited these calculations are automatically updated.

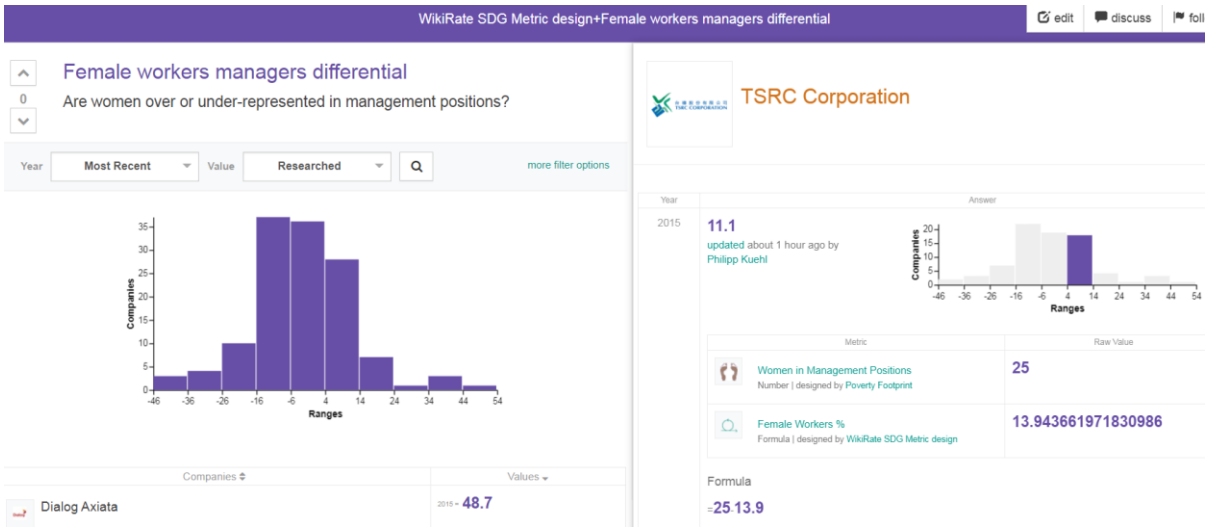


Figure 9. Calculated metric showing the differential between female employees % and female managers %[6]

Environmental data

Climate Change (SDG 13 – Climate Action)

Scope 1 and 2 GHG emissions are the most relevant metrics to assess performance on climate change and these are reported by most companies (86%). It is difficult to interpret what a company's number of tonnes of greenhouse gas emissions (in CO2 equivalent) means for their performance. One obvious starting point is to consider whether the company' GHG emissions are increasing or decreasing. Projects in this pilot generally asked participating students to collect data only from the most recent COP and so historical data for comparison is usually absent. However, some COPs included a table with some historical data, and students were asked to extract all of this data where it is available. There are 46 companies in the data where scope 1 and 2 GHG emissions are available for the current and at least one previous year - for 28 of these companies the level of GHG emissions (scope 1 and 2 combined) in the current year was lower than the previous year, for the other 18 the level of GHG emissions increased. Ideally these changes would be interpreted in relation to other changes in the company's performance (i.e. did the size of the company or level of production increase or decrease?).

Environmental Fines and Sanctions (SDG 13 & SDG 14 – Life below water/on land)

The question of whether a company reported environmental fines was asked of 249 UN Global Compact companies and an answer found for 144. Of these 144, 115 reported $0 in environmental fines, while 29 reported being fined. The question of whether a company reported environmental non-monetary sanctions was asked of 253 companies, with an answer being found for 136, of which 28 reported environmental sanctions. Most of the companies that reported environmental fines or sanctions reported both (19 companies that were subject to both environmental fines and sanctions).

[6] http://wikirate.org/WikiRate_SDG_Metric_design+Female_workers_managers_differential

Environmental protection expenditure

The metric on environmental protection expenditure was researched for 181 companies, with an answer being found for 71. The median environmental expenditure reported by these companies was $2.8 million USD. Of the 28 companies that reported environmental fines, 12 also reported expenditure on environmental protection.

Water use (SDG 6 – Clean Water and Sanitation)

Information on total water withdrawals was sought for 189 companies and found for 132. The volume of water use is difficult to interpret on its own, and even when expressed as a ratio of cubic metres per employee there is considerable variation between companies (mean 5497 cubic metres per employee, median 127, standard deviation 16019).

The question of what percentage of water used was recycled was asked of 180 companies and an answer found for 66. Where this is reported, the mean water recycled is 30% (median 20%). Rates of water recycling (and reporting thereof) are higher in the Energy/Utilities and Industrials/Equipment sector groupings. Figure 10 shows water recycling percentage by sector grouping.

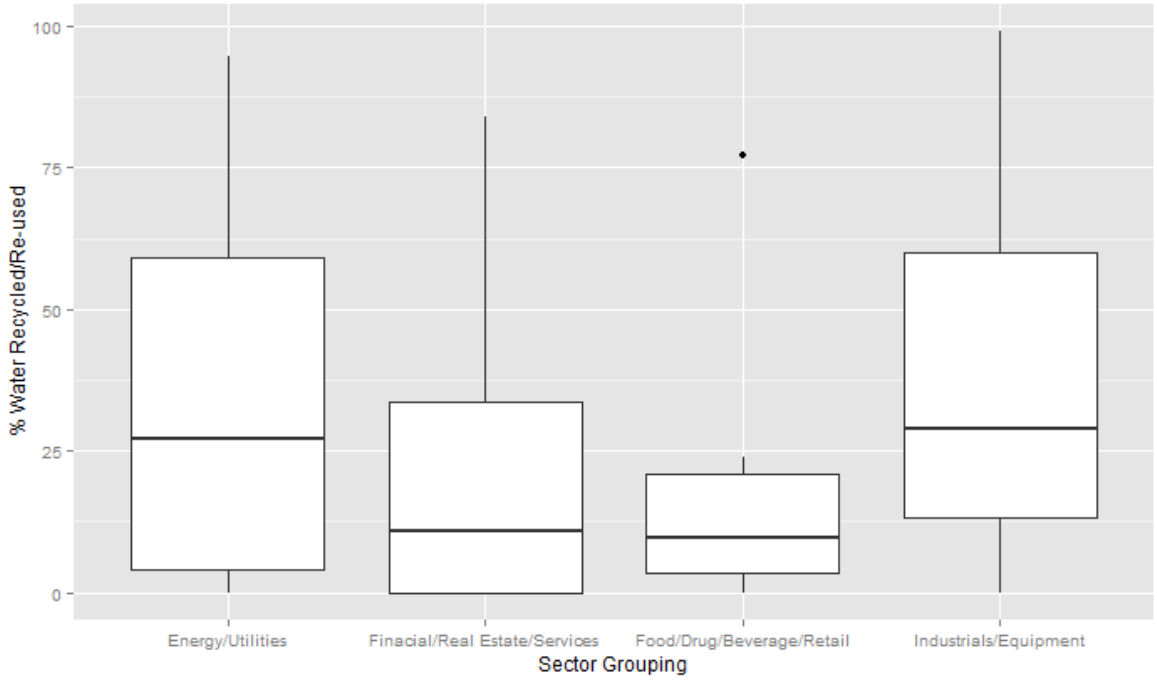


Figure 10. Water recycling percentage by sector grouping

Waste (SDG 12 – Responsible Consumption and Production)

Total waste generated was reported by 155 companies of the 213 where this information was sought. Total waste recycled was reported by 116 companies of the 202 where this information was sought. It was possible to calculate the percentage of waste recycled for 96 companies, and this is shown by sector grouping in Figure 11. For companies where it was possible to calculate the percentage of waste recycled, this had a mean and median of 53%.

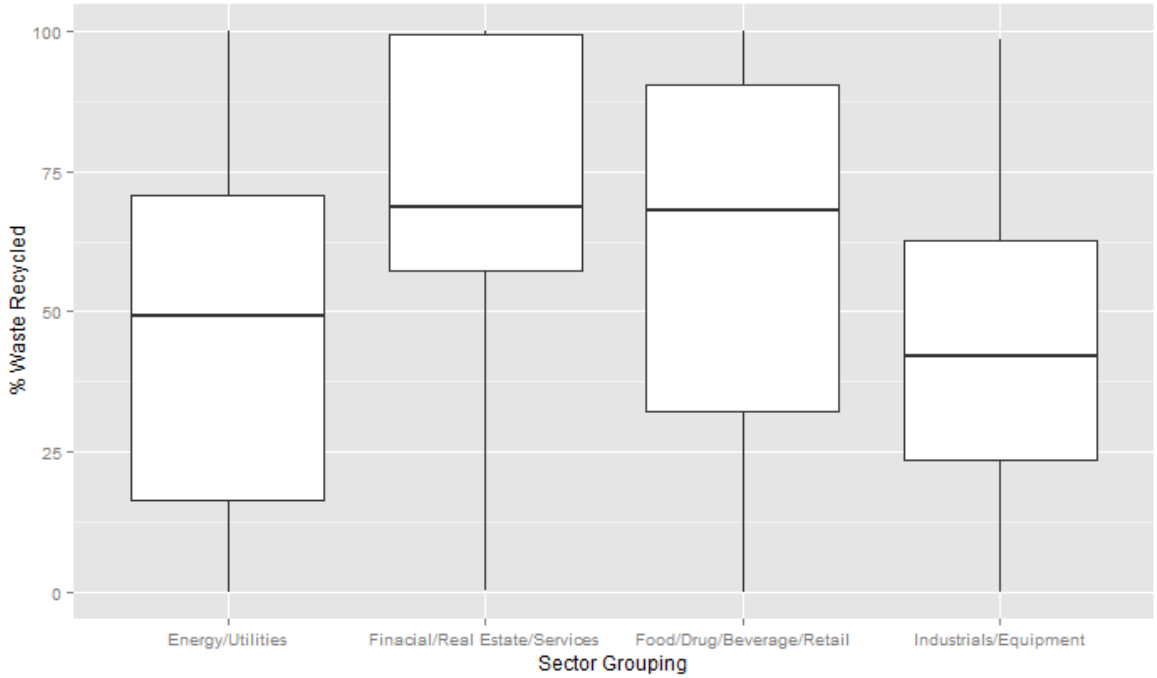


Figure 11. Waste recycling as a percentage of waste generated by sector grouping.

Of the 217 companies where data about hazardous waste was sought, this could only be found for 71. The percentage of each organisation's waste which was hazardous was calculated for 58 companies, and for 39 of these hazardous waste accounted for less than 10% of their total waste generated. Figure 12 shows the percentage of hazardous waste for sector groupings.

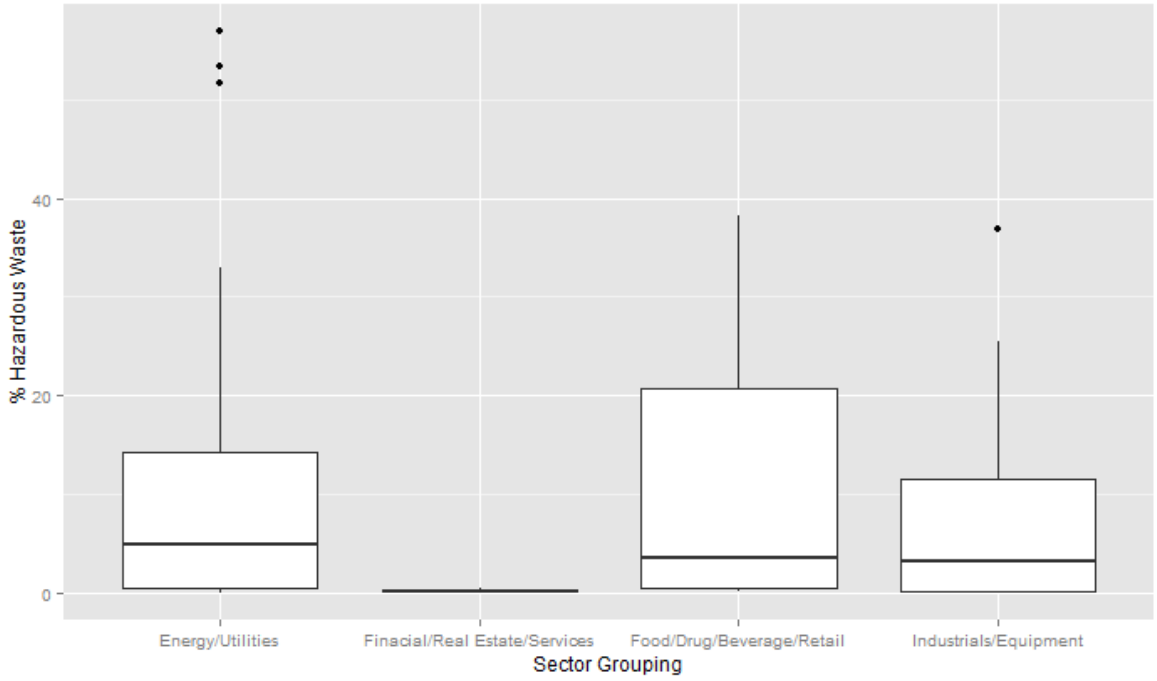


Figure 12. Percentage of companies waste which was hazardous (N = 58)

Energy use (SDG 7 – Affordable and Clean Energy)

The question of how much fuel from non-renewable sources was used was asked of 203 companies and an answer found for 75. It was possible to find the amount of renewable fuel used and to calculate the percentage renewable fuel used for 43 companies, these percentages are shown in Figure 13. A live calculated metric showing this analysis has also been created on WikiRate[7].

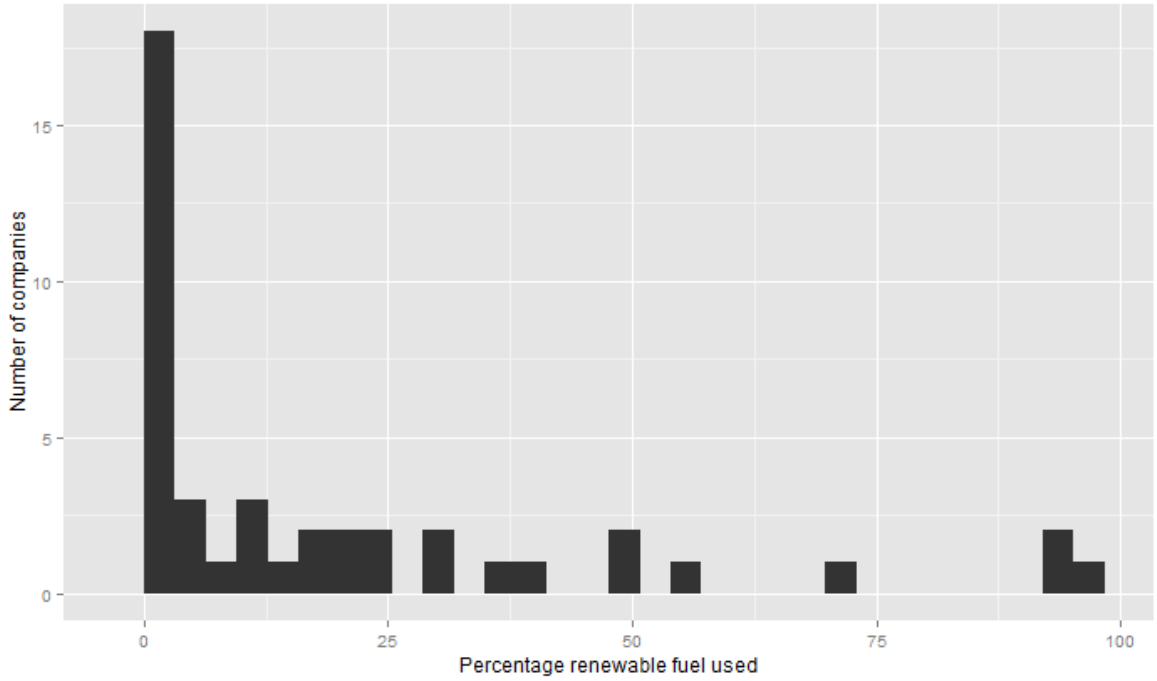


Figure 13. Percentage of fuel used from renewable sources (N = 43)

Sector Disclosure Analysis

A set of metrics that are commonly reported on was defined – those metrics for which answers have been found for at least 100 companies, excluding metrics that are obviously only relevant to certain sectors (e.g. NOx emissions). This list was comprised of 25 metrics, 10 environmental and 15 social. Each company was profiled on the basis of how many of these metrics they provided answers for. Calculated metrics assessing companies' disclosure of these common social and environmental metrics have been created on WikiRate, these are applied to all companies and use all available data on the platform. The list of metrics included in these analyses can be seen on the pages for the WikiRate calculated metrics, along with features to filter the data and see individual answers for included metrics.

[7] http://wikirate.org/WikiRate_SDG_Metric_design+Percentage_renewable_fuel_used

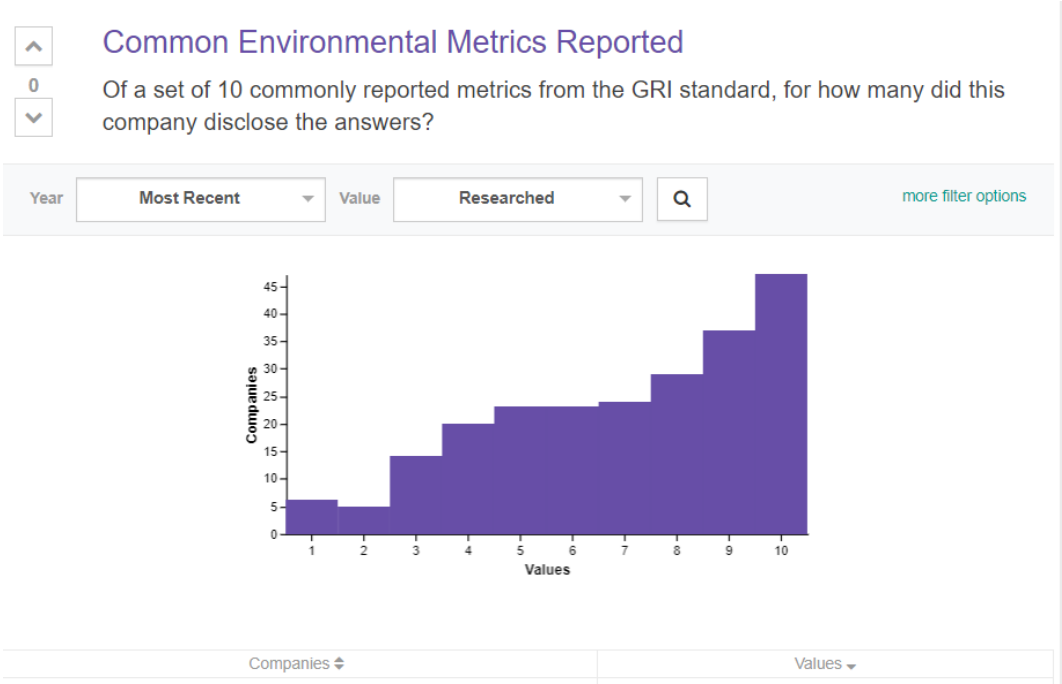


Figure 14. Number of answers disclosed for 10 commonly reported environmental metrics[8]

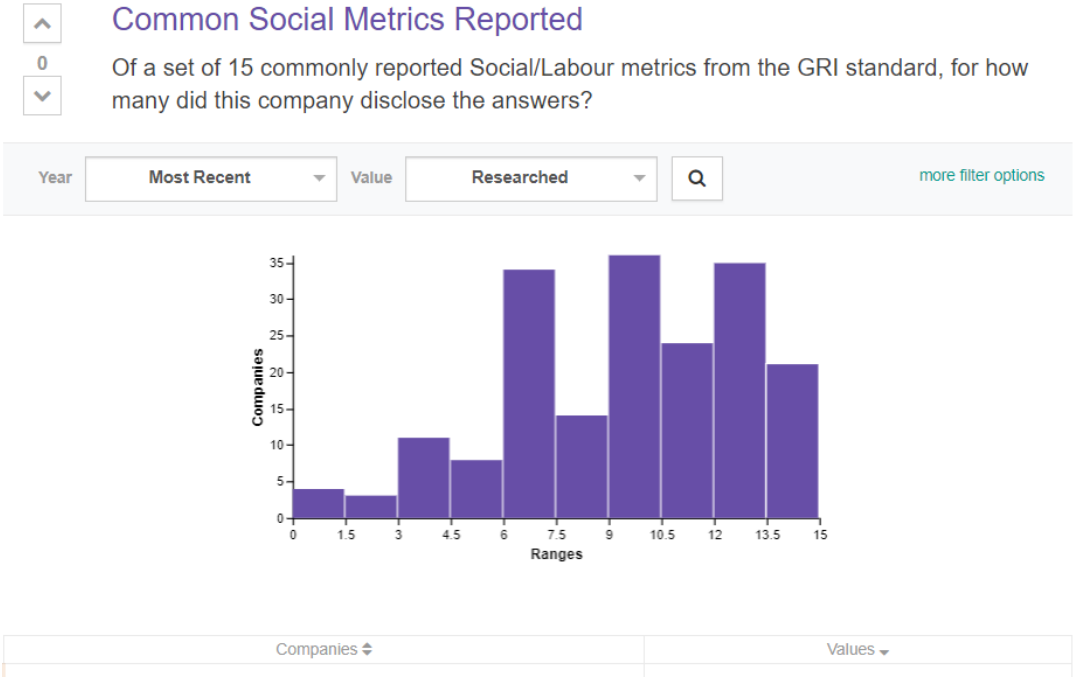


Figure 15. Number of answers disclosed for 15 commonly reported social metrics[9]

Disclosure rates for UN Global Compact participants based on data collected in the pilot are presented on the basis of sector groupings and regions below.

[8] http://wikirate.org/WikiRate_SDG_Metric_design+Common_Environmental_Metrics_Reported
[9] http://wikirate.org/WikiRate_SDG_Metric_design+Common_Social_Metrics_Reported

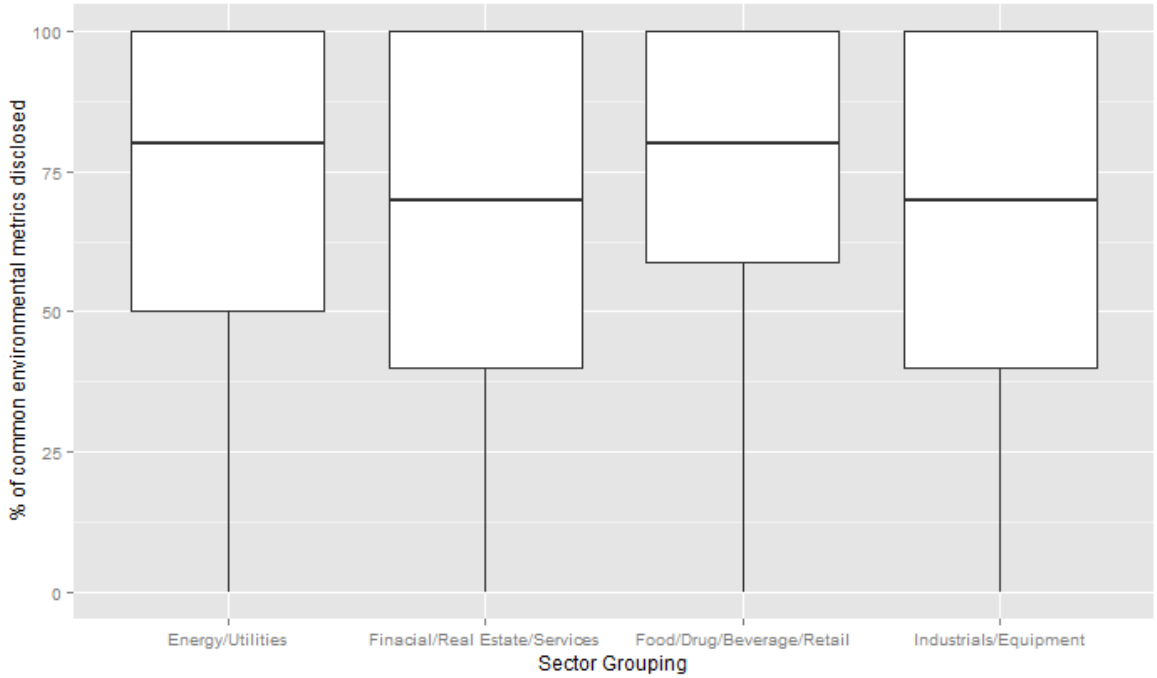


Figure 16. Percentage of common environmental metrics reported on by sector grouping.

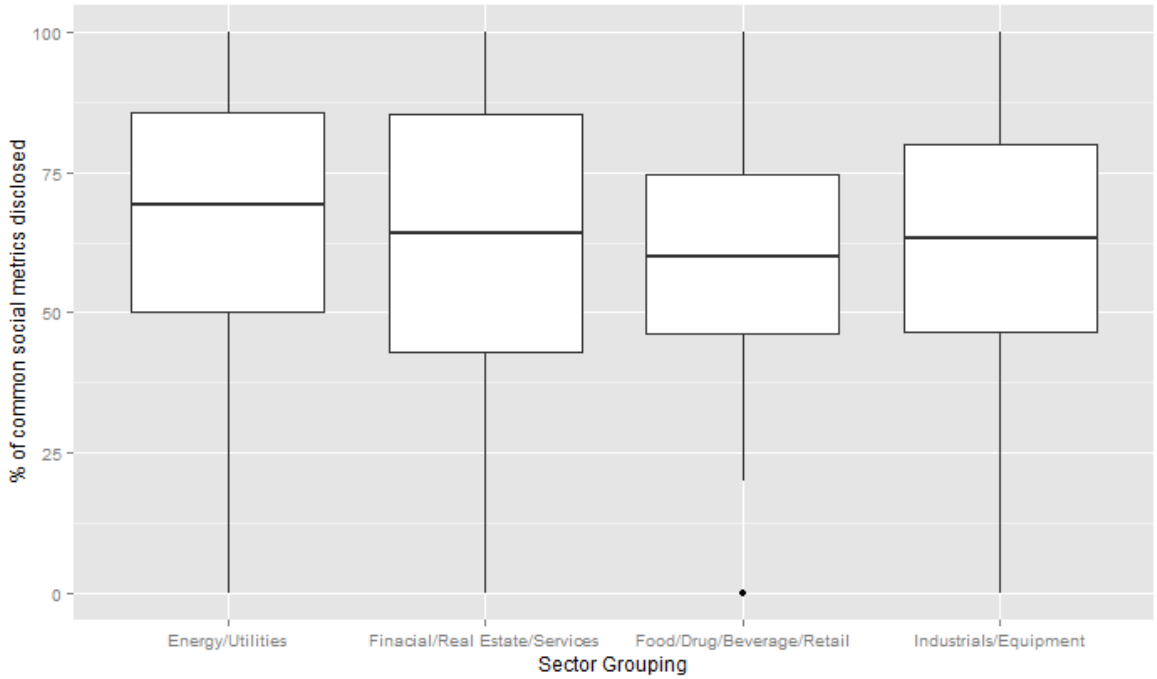


Figure 17. Percentage of common social metrics reported on by sector grouping.

Companies in the energy/utilities grouping tended to report on more of the common environmental and social metrics than other groupings. Food/Drug/Beverage/Retail companies reported frequently on environmental metrics but this grouping was associated with lower reporting on social metrics.

When considering reporting on the basis of region, Latin American companies had the highest rates of reporting on common social and environmental metrics. Europe, Africa and Other (MENA and Oceania) regions were associated with similar levels of reporting on these common metrics. Companies in North America and Asia had lower rates of reporting on both social and environmental metrics, but it should be noted that North America was represented in this sample by just 15 companies.

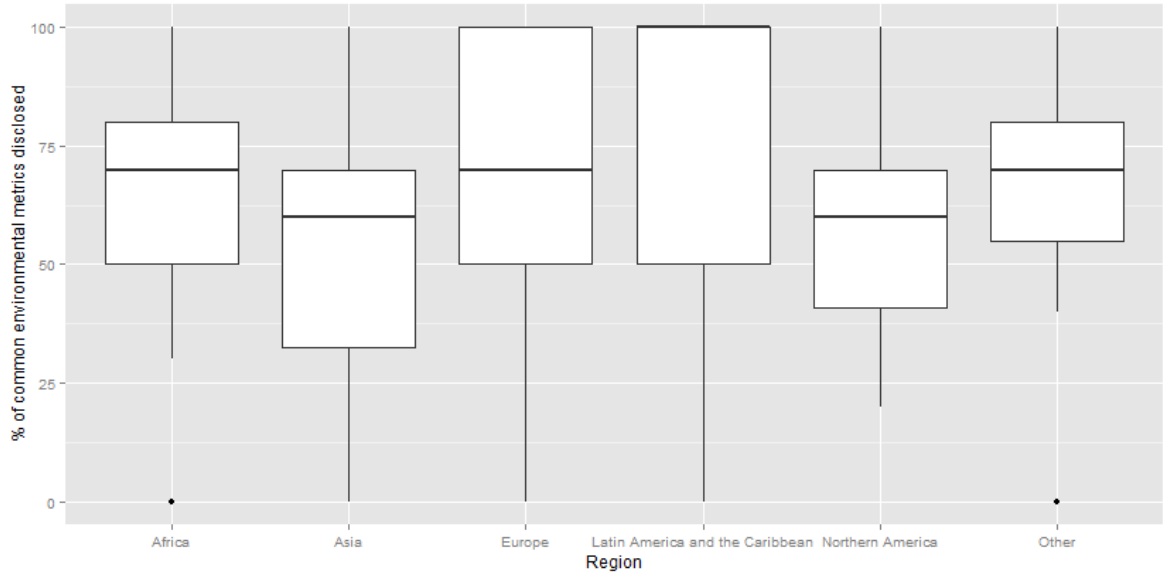


Figure 18. Percentage of common environmental metrics reported on by region.

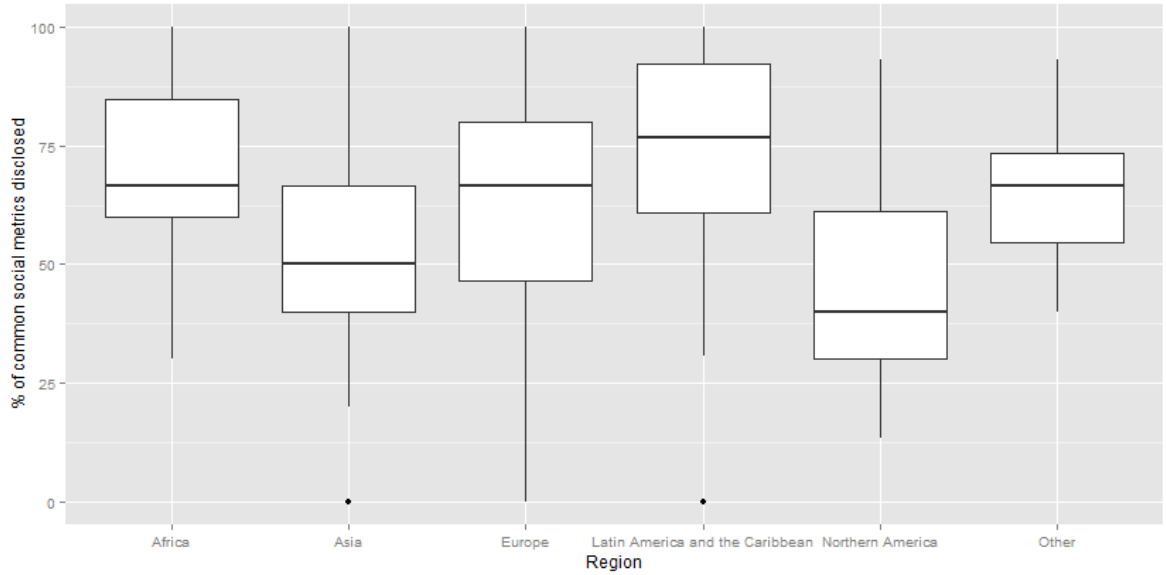


Figure 19. Percentage of common social metrics reported on by region.

UN Global Compact participation

The level of disclosure (% of metric questions asked where an answer was found) was considered in relation to the UN Global Compact differentiation level (Learner, Active, Advanced). Figure 20 shows on average a small trend whereby Advanced signatories reported on more metrics than Active and Learner signatories.

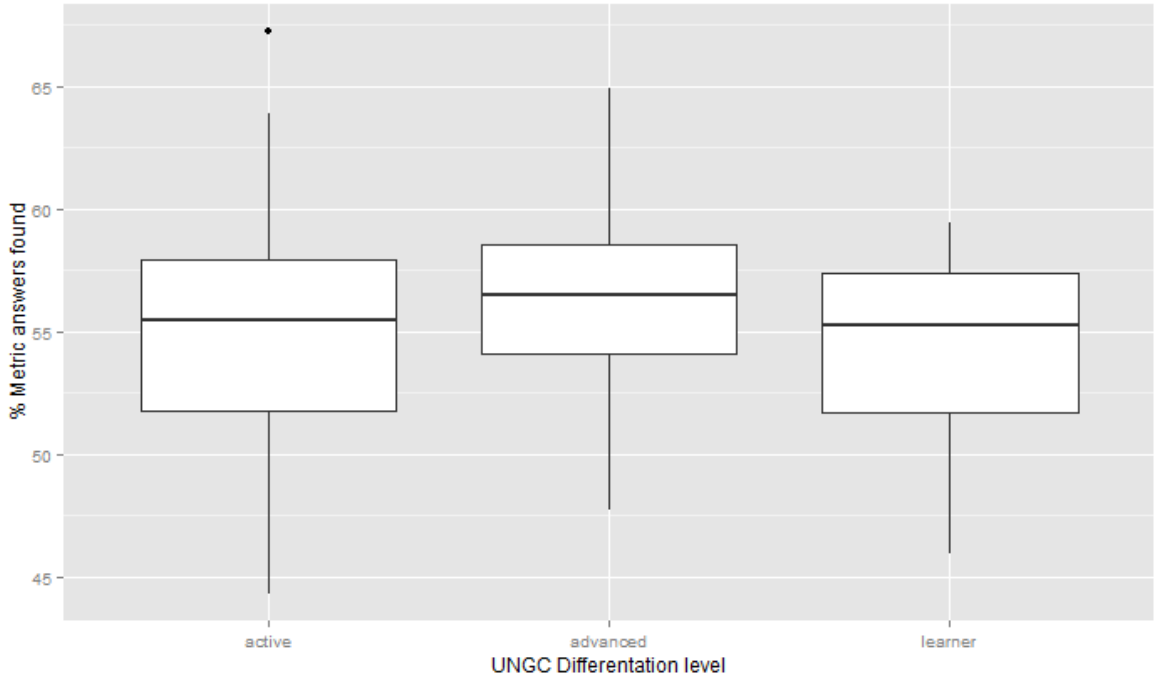


Figure 20. Showing the percentage of answers found to metric questions asked by UN Global Compact differentiation level.

Within the last year, the UN Global Compact have added self-report questions about whether their Communication On Progress (COP) describes actions addressing the Sustainable Development Goals (SDGs). Attempts have been made to model the likelihood of disclosure of metrics based on the answers to this question, but no significant predictors have been found. This is due in part to the limited number of companies that have completed the self-report questions which were included in the pilot phase of this project. It is expected that by 2018 a large number of companies will have submitted responses to this question.

Lessons for future iterations

Participating Advanced and Champion PRME signatories were each given freedom to design their research projects on WikiRate. The WikiRate team suggested a short-list of metrics to choose from, but it was up to the Professor which metrics to select and which companies to cover, whether there would be a focus on a particular region or sector.

While this approach allowed each class to pursue their own research interests, it has had the effect of limiting the analyses which can be performed with data pooled across all of the projects.

Also, in this pilot round each student was generally asked to research one company based on their most recent COP – and while students were encouraged to extract historical data when present in the COP, there was no structured approach to collecting historical data. It is hard to interpret what performance on a lot of these metrics mean in isolation. For example, is 1 million tonnes of Scope 1 Greenhouse Gas Emissions a little or a lot? The answer depends on many factors, including the Sector the company operates in and the scale of its operations. The pilot study did not include many metrics that could be used as "denominators" or proxies for the size of a company – number of employees is the only metric which was routinely collected that can be used in this way. Even with a denominator like number of employees or annual revenue, it is difficult to interpret what a company's Scope 1 emissions in 2016 mean when assessing its performance. A logical next step here is to consider whether the company's emissions per employee or dollar revenue are on an upward or downward trend, this would indicate whether the company is taking steps to reduce its emissions. If research questions about trends are to be addressed in subsequent iterations, this suggests a shift towards researching a smaller number of companies (or a smaller number of metrics per company) based not just on their most recent COP but on their last few COPs.

The data and analysis yield of subsequent iterations can be greatly improved by consideration of which research questions are to be answered and which metrics are needed to answer those questions, at a high level before individual institutions start setting up their own projects. The utility of the collected data would be maximised by agreeing a fixed methodology (metrics to research and a standard way of selecting the companies/COPs to be studied) that would be used by all participating institutions. However, this would come at a cost of allowing each participating Professor to tailor the assignment to their particular course and the interests of their students.

Likely the best solution will be some sort of middle ground between the total freedom of the pilot and a completely fixed project specification that is adopted by all groups. We propose the following:

1. A core set of research questions which are relevant to every company regardless of sector or geography, with an accompanying set of metrics that are included in every project. If one research question is "Are companies reducing their GHG emissions?" this would mean that each project includes the Scope 1 and 2 GHG emissions metrics along with suitable denominators (like revenue or number of employees) and extracts data for these metrics from each company's three latest COPs.
2. A shared collaborative environment for developing additional "optional" research questions, where again each question is developed to understand what the relevant metrics are and how these metrics will be used to answer the question. Ideally participating students would contribute directly to this collaborative environment, with an opportunity to develop their own research questions and discuss the methodology for answering those suggested by others. If we can include students in the process of framing questions and designing methodologies for answering these, this should make the project much more interesting for them (as data collection then becomes a means of answering the questions that they and others have identified as important) and enhance learning outcomes.

We are proposing that a stage is added at the beginning of every project where students within a class first consider the research questions that they wish to address. This would involve reviewing the list of possible research questions in the collaborative environment shared by all PRME signatories, choosing existing questions or adding new ones. We suggest that this should be a collaborative exercise within each class, so that at the end of the process the class (or individuals/groups) selects the set of research questions they will all address (in addition to a core set of questions that all classes are being asked to address) and the *Business Contribution to the SDGs – A Student Assessment* project is constructed on that basis (i.e. including the relevant metrics and, where questions are sector or geography specific, appropriate companies).

Some students participating in the pilot went beyond the specified assignment to 1) make contact with companies directly with queries about their performance, and 2) design and research new metrics that were not included in the assignment. It is encouraging that some students took this initiative, and these approaches should be noted as possible ways to complement the core research activity in subsequent iterations.

Company selection caused significant challenges for the pilot. Members of the WikiRate team manually vetted the COPs of relevant companies to check that their reporting contained at least some relevant information for the selected metrics and that these were structured in a way which would allow students to find the data relatively easily. There is considerable variation in the type of information contained in COPs and how this is presented, and it was felt that it would be unfair to assign some students a company which had a "difficult" COP or one which contained little relevant information.

The approach caused two problems:

1. The WikiRate team spent significant time on this vetting process, so it is not scalable as the number of participating PRME signatories increases.
2. This process introduces a bias to the collected data, in that companies whose COPs contain little relevant information were screened out.

To address this issue, we propose that company selection should be the purview of individual student participants. We will design a process whereby an individual student can "screen" the company they selected by answering 4-5 metric questions about their COP, for example "Does the COP present greenhouse gas emissions data?" and "Does the COP include a GRI index?" – along with instructions for when the student should choose an alternative company depending on the answers to these screening questions. This approach has the advantage that the screening process will be documented, and should include commonly reported core metrics. This will allow the exercise to generate insights into the qualities of COPs more broadly, without the danger of individual students being burdened with a particularly difficult or unrewarding COP to work with.

To summarise, future iterations of this project should engage students more in the design of the research and make analysis of collected data a more central part of the project. This will deliver a more interesting experience for students and better learning outcomes. Features for the analysis of data on WikiRate—calculated metrics mentioned above—should be ready for use by students in the next iteration of this project. If the use of calculated metrics can be effectively

integrated with this project, this offers the chance of capturing the insights derived from students' analyses alongside the collected data on the public WikiRate platform.

Institution and Student Experience Report

While the first section of this report described the outcome and analysis of the data extracted and aggregated by the student participants, the second section of this report evaluates the experience of the institutions and the students involved in the pilot project as to inform improvements.

Methodology

Institution Data – Face-to-face qualitative interviews were conducted with higher education institutions during April and May 2017. The interviews were conducted via Skype. A standard set of open-ended questions were presented, although discussions evolved throughout the interview with a number of key themes emerging. Seven (7) institutions took part in the skype interviews.

Student Data – Students experience was sought via an online anonymous and voluntary survey. Questions had been designed by the PRME Secretariat and WikiRate and all professors were sent a link to the online survey to distribute to their students after completing the *Business Contribution to the SDGs – A Student Assessment* pilot project. Forty-six (46) students responded to the survey.

Participants

The higher education institutions that engaged in Skype interviews* are displayed in Table 2.

Institution	Country	Region	Contact Interviewed
Oxford Brookes Business School	United Kingdom	Western Europe	Jonathan Louw
Universidad EAFIT	Colombia	Latin America	Maria Alejandra Gonzalez-Perez
University of London, Royal Holloway School of Management	United Kingdom	Western Europe	Anica Zeyen
University of Pretoria, Gordon Institute of Business Science	South Africa	Middle East & Africa	Morris Mthombeni
University of Western Australia	Australia	Australia & New Zealand	Jacqueline Boaks
University of Wollongong	Australia	Australia & New Zealand	Stephanie Perkiss
Wilfrid Laurier University	Canada	North America	Kalyani Menon

Table 2. Interviewee list from participating pilot institutions

*Due to time constraints, the section author was not able to interview the participating professor at Glasgow Caledonian University, while HHL Leipzig Graduate School of Management's participation was 'offline' from the WikiRate platform, is therefore left out of the analysis.

Institution Interview Analysis

During the interviews, it was evident that the academics at the institutions saw *Business Contribution to the SDGs – A Student Assessment* as an extremely valuable, different way of learning during student engagement. By offering the chance to work with 'real-world' companies and 'real' data, the project offers an alternate challenge alongside contributing to making the Sustainable Development Goals a reality. A number of key themes around the pilot arose in the interviews, particularly in the areas of curriculum development, time management and student value, which will be discussed below.

Curriculum Development

The curriculum arose as a key theme of discussion throughout the interviews, in particular the change management procedures that are required to implement the *Business Contribution to the SDGs – A Student Assessment* pilot and the type of integration – whether on an assessed, activity assignment or volunteer basis. In the initial phases of the pilot, project implementation in regards to where-about the trial sat in the curriculum was considered quite risky by institutions. This risk was associated with the related theme that emerged surrounding the type of integration. For some countries such as Australia, the PRME director was able to work with subject coordinators to determine where and how the *Business Contribution to the SDGs – A Student Assessment* pilot would be implemented. In other countries such as UK, twelve months' notice is required for curriculum changes and as a consequence the pilot project was conducted as an activity rather than an assessed piece of work. For some institutions, a considerable amount of approvals and discussions with Teaching & Learning executives took place to ensure "the trial did not have consequences for student learning and there were equal opportunities". It seemed important to institutions that a partnership between the PRME Secretariat and WikiRate existed, "WikiRate was seen as an external entity and they did not believe the marketing material".

While no classrooms required such outreach, students at the Gordon Institute of Business Science (GIBS) contacted the companies when the information was discovered as incorrect. The students tended to receive positive responses from companies that replied, as, the professor noted, "it is in the company's best interest to have data and reports correct".

While integrating *Business Contribution to the SDGs – A Student Assessment* into the curriculum was reported by most institutions as complex and time consuming, students enjoyed comparing companies in different countries and having the "ability to lift the data up and look at it". The complexity came from the following areas;

- Initial approval from Faculty education senior management to participate in the pilot project;
- Exploring how to integrate the project into the current curriculum. This differed depending on the level of subject in which the pilot was being incorporated and the number of students;
- Working out the best way to assess students on this work, if at all.

Time Management

Upon commencement of the pilot project, the topic of a learning curve to implement the pilot was raised from the perspective of training (students and academics), navigating user interface, and understanding metrics and the overall sustainability landscape.

Training of tutors emerged as a discussion area in the interviews from the perspective of large classes with 6-7 tutors and sessional academic subject coordinators. It was very time consuming to ensure each tutor knew how to not only navigate the system, but help when required and grade if assessable.

Depending on the subject where the project was implemented, the student awareness of sustainability was low in some institutions compared to others and so the terminology had to be explained. This led to institutions considering which subjects this project should be implemented in for future instances.

Due to the complexity of sustainability reporting metrics and the WikiRate platform, the participating institutions mentioned the support of WikiRate as essential in completing the pilot phase. A concern was also raised regarding the timing of the second phase. Professors need more time to incorporate the project into the curricula of a subject than anticipated, and the material provided from the project partners should be updated and available at an earlier stage so the lecturers and tutors can receive training upfront.

Student Value

An interesting emerging theme was students and professors attention to the value of the project to the students engaging in the pilot. Researching sustainability data points and entering it into the platform is tedious, and was viewed by some students as "cheap labour." Professors had to explain the importance of collecting data for analysis, as well as the insights that can come out of the research process.

Other participating schools however responded that it was a perfect way for students to understand the importance of measuring sustainability indicators and that projects like these, enhance critical thinking and accountability discussions in the classroom. The pilot project has the potential to work with other students from around the world and is a brilliant vehicle if time can be spent analysing and understanding the gap in narrative and data.

Issues around language arose numerous times throughout the interviews. Some professors thought the international students could potentialy do more analysis if they could research in their own language. For institutions with a high number of international students a lot of jargon used was not understood by students and needed further explanation. The varying levels of English language proficiency were challenges discussed by all institutions where English served as the primary teaching and research language (whereas Universidad EAFIT for example, taught and researched primarily in Spanish). Some of this may have evolved from the restricted list of companies to choose from, and a high number of companies and countries that were unknown to students.

Institutions by nature of culture have different pedagogy practices and this was evident in how the pilot was implemented globally. Missing data for one institution meant stress for students and academics, as the students could not finish their entry while another institution saw this as a learning opportunity to discuss what this missing aspect of the companies report meant and to use the missing data as a learning outcome for students. While this could be frustrating, there is value in identifying the "Unknowns" on the WikiRate platform, as this is where gaps can begin to be illuminated and research questions can be applied to understand and compare companies.

Strengths

Key strengths of the project for institutions include the ability to give students a look at 'real' company data and the ability for an alternate learning experience that has real impact.

Difficulties

Key difficulties surrounded how to grade students on these activities and the time that was spent supervising and ensuring that the data is correct.

Student Survey Analysis

Student responses were received from a range of participating institutions with a majority from University of Wollongong in Australia, Wilfrid Laurier University in Canada, Glasgow Caledonian University in Scotland and Universidad EAFIT in Colombia. It is interesting to note that 68.2% of responses were from females compared to 31.8% male. Students were asked a number of Likert Scale questions (ranked 1 – 5 with 1 representing strongly disagree through to 5 representing agree) along with some qualitative text based required responses. Some key themes that arose are outlined below, including the time to complete activity and the type of assessment, the learning experience from what companies are or are not currently reporting, and where this type of assessment should sit in the curriculum.

In regards to time and type of assessment, more than 61% of students took over 5 hours to complete the research assignment with 68% completing the project as an individual assignment compared to 27% as a team with the main assessment being the WikiRate data research and a report. It is interesting to note that 44.4% of students strongly agreed to have had to look beyond the COP report to find the information required for their assignment with 76% rated 3 and above on this question. The missing information from companies led to responses from students such as "Some organisations will do the minimum of the minimum in regards to reporting" and "Companies are not reporting as per the guidelines, they need to be enforced" through to "Disclosure is appalling". Although missing data was a key issue for students, this led to some valuable learning experiences "There's a lot of metrics that can be used to measure a firm's CSR initiative, and that you often have to dig past company's glossy reports – what's not reported can be just as much as an indicator as what is reported" and noted "How far companies still have to go to be more sustainable. Just because they are partnered with UN does not mean they have met the goals by any means".

Throughout the WikiRate learning experience, 87% of students thought the assignment was relevant to their study with 89% learning more about the SDGs and 95% learning more about

CSR throughout the process. It is interesting to note that 66% of students indicated WikiRate resulted in a more interesting assignment while only 40% of students learnt more about PRME.

While academics recommended that the *Business Contribution to the SDGs – A Student Assessment* project could be better placed in the final year undergraduate classes, students had a variety of opinions, "I do not believe it was suitable for my level of study as a final year student. It was quite time consuming and simplistic, so although I understand the benefit of the project, I feel it would be more beneficial if aimed at students in early years of university…". This is in contrast to "The research required a higher level of research skills and team collaboration. It would be great if we were given more time to complete…". Possibly this could be linked to the particular student challenge that is built around the assignment and hence the difference of opinion to this regard.

The following comment from a student is interesting to note moving forward with the trial "It was an interesting experience, there was a bit of learning curve but I got pretty fast at checking metrics by the end – however I think that this whole process could probably be automated with natural language processing tools, which would improve accuracy and allow more firms to be examined…". This comment may link back to the institution thoughts on data entry time and time management for this project moving forward.

Future Improvements

In considering the themes that evolved through discussions, the following ideas for improvement were raised:

Institution suggestions:

- Establish an hypothesis around what the research objective is to create student value and more analysis of the data rather than pure data garthering and entry
- Trial institutions collaborate more and share more of their work on integration and Include subject outlines, assessment integration, training materials
- Understand the resource requirements up front – labs, training hours.

All institutions would like to engage with the trial again, some indicating it needs to be at undergraduate third year level rather than first or second year. If postgraduate level, then the student value challenge definitely needs to be established up front.

Student suggestions:

- Work linked to the grade received
- Needs to be a group/team report
- Using local companies may enable a better understanding
- Research extended to include other methods of communicating with companies to get the data required
- Possibly make the metrics more industry specific
- Add a lesson beforehand on reading/interpreting company SDG information

- Enable the assignment to be around "*Business Contribution to the SDGs – A Student Assessment* where ideal design would be structured based off metrics and research done on the current status of the organisation and what their strengths and weaknesses are, and then put in comparison to its competitors in the industry. Then a recommendation of how the firm can improve the strategy they could use to do so"

Student comments reinforce the institution theme of providing 'student value' and a 'challenge' for the important learning experience to be realised.

In conclusion, the pilot project was very successful with both institutions and students finding value in the learning experience engagement. A number of future improvements have been provided and a final recommendation would be to work with the trial institutions to come up with a student experience that meets the pilot project requirements, but also provides a challenge for students that will enable them to move forward with their understanding of the SDGs.

Conclusions & Recommendations

The core ambition of the project to engage students with the SDGs and company contributions to sustainability goals was achieved – with both institutions and students finding value in the learning experience. As the project moves forward, the partners intend to double in scale the number of students and institutions engaged, while implementing lessons learned from the first pilot.

A number of insights and feedback have been gathered in this report from the perspective of project implementation, data analysis, and professor, student and institutional value. The following recommendations highlight these, and will feed into further iterations of the project, cover areas such as methodology for assignment set-up, collaboration across institutions and increased student value.

- ❖ Develop a core set of research questions which are relevant to every company regardless of sector or geography, with an accompanying set of metrics that are included in every project.
- ❖ Agree upon fixed methodology for selecting companies and metrics for participating institutions. Student company selection should be designed as a pre-screening phase, to determine whether the company selected has reported appropriate data for research. This will generate insights into the qualities of COPs more broadly, without the danger of individual students being burdened with a particularly difficult or unrewarding COP to work with. Additionally, the approach would maximise data findings, but could come at a cost of minimising each Professor's ability to tailor the assignment to their particular course.
- ❖ Incorporate possibilities for communicating with companies to get the data required, as appropriate to the institution.
- ❖ Engage students more deeply in the research process: designing research questions, structuring data collection to address those questions, and sharing their analyses. A pre data-collection stage where students develop research questions and hypotheses will extend their experience of research beyond the data collection focus of the pilot, to encompass both design and analysis. Calculated metrics on WikiRate could be incorporate in a later analysis stage.

- Professors saw value in creating a community of sharing course development materials such as subject outlines, assessment, and training materials. This could be acvieved through an online sharing tool, a mailing list, or a place on the WikiRate or PRME website to hold shared materials. Further development could include an online forum to connect professors and students in the global community.
- Expand guidance material for professors and students based on examples, learnings and suggestions by previous participants. This will support continued improvement and integration of lessons learned.

Appendix – Metrics and Disclosure

The following table was produced by considering all of the metrics included by at least one group in the Pilot Project. For each metric, the number of distinct companies it was applied to is shown, along with the number of distinct companies for which an answer was found (also expressed as a percentage). This table does not reflect scenarios where a researcher added multiple answers for different years, therefore some of the data collected in the pilot is not represented here. Data can be viewed online by appending the metric name to www.wikirate.org. For example: www.wikirate.org/Global_Reporting_Initiative+Employees_G4_10_a

Metric Name – to view on wikirate append to www.wikirate.org/[Metric Name]	Companies Asked	Companies Answered	Percentage Answers Found
Global Reporting Initiative+Employees G4 10 a	248	235	94.8%
Global Reporting Initiative+Male employees G4 10 a	248	209	84.3%
Global Reporting Initiative+Female employees G4 10 a	246	206	83.7%
Global Reporting Initiative+Direct greenhouse gas GHG emissions Scope 1 G4 EN15 a	231	202	87.4%
Global Reporting Initiative+Indirect greenhouse gas GHG emissions Scope 2 G4 EN16 a	226	185	81.9%
Global Reporting Initiative+Collective bargaining G4 11	263	179	68.1%
Global Reporting Initiative+Worker fatalities G4 LA6 a	247	172	69.6%
Poverty Footprint+Women in Management Positions	227	172	75.8%
Global Reporting Initiative+Total energy consumption within the organization G4 EN3 e	217	165	76.0%
Global Reporting Initiative+Full time employees G4 10 b	247	157	63.6%
Global Reporting Initiative+Incidents of discrimination G4 HR3 a	316	157	49.7%
Global Reporting Initiative+Average hours of training G4 LA9 a	236	157	66.5%
Global Reporting Initiative+Permanent employees G4 10 a	246	155	63.0%
Global Reporting Initiative+Total Waste Generated G4 EN23 a	213	155	72.8%
Global Reporting Initiative+Environmental fines G4 EN29 a	249	148	59.4%
Global Reporting Initiative+Injury rates G4 LA6 a	245	147	60.0%
Global Reporting Initiative+Temporary employees G4 10 a	246	147	59.8%
Global Reporting Initiative+Environmental non monetary sanctions G4 EN29 a	253	140	55.3%
Global Reporting Initiative+Total water withdrawals G4 EN8 a	189	132	69.8%
Global Reporting Initiative+Female worker fatalities G4 LA6 a	246	129	52.4%
Global Reporting Initiative+Male worker fatalities G4 LA6 a	246	127	51.6%

Global Reporting Initiative+Hazardous Waste Created G4 EN23 a	227	122	53.7%
Global Reporting Initiative+Part time employees G4 10 b	246	121	49.2%
Global Reporting Initiative+Total Waste Recycled G4 EN23 a	202	116	57.4%
Global Reporting Initiative+Non hazardous waste G4 EN23 a	224	106	47.3%
Global Reporting Initiative+NOx emissions G4 EN21 a	233	95	40.8%
Global Reporting Initiative+Total Waste to Landfill G4 EN23 a	183	89	48.6%
Global Reporting Initiative+Sulfur Oxide SOx emissions G4 EN21 a	229	86	37.6%
Global Reporting Initiative+Municipal water withdrawals G4 EN8 a	207	81	39.1%
Poverty Footprint+Fair Trade Mechanism	188	79	42.0%
Global Reporting Initiative+Average hours of training male G4 LA9 a	235	76	32.3%
Global Reporting Initiative+Fuel consumption from non renewable sources G4 EN3 a	203	75	36.9%
Global Reporting Initiative+Average hours of training female G4 LA9 a	235	75	31.9%
Global Reporting Initiative+Water Volume Recycled G4 EN10 a	196	72	36.7%
Global Reporting Initiative+Ground Water Withdrawals G4 EN8 a	197	72	36.5%
Poverty Footprint+Anti Corruption Declaration	73	71	97.3%
Global Reporting Initiative+Environmental Protection Expenditures G4 EN31 a	180	71	39.4%
Global Reporting Initiative+Hazardous waste recycled G4 EN23 a	217	71	32.7%
Global Reporting Initiative+Female to Male basic salary ratio G4 LA13 a	125	70	56.0%
Global Reporting Initiative+Non Hazardous Waste Recycled G4 EN23 a	200	69	34.5%
Global Reporting Initiative+Water Recycled G4 EN10 b	180	69	38.3%
Poverty Footprint+Women in Skilled Positions	227	67	29.5%
Global Reporting Initiative+Fuel consumption from renewable sources G4 EN3 b	207	66	31.9%
Global Reporting Initiative+Human rights impacts grievances filed G4 HR12 a	93	64	68.8%
Global Reporting Initiative+Surface Water Withdrawals G4 EN8 a	192	62	32.3%
Global Reporting Initiative+Reduction in energy requirements of products and services G4 EN7	92	59	64.1%
Global Reporting Initiative+Human rights impacts resolved G4 HR12 b	92	58	63.0%
Global Reporting Initiative+Human rights impacts grievances addressed G4 HR12 b	89	56	62.9%
Global Reporting Initiative+Health and Safety representation G4 LA5 b	88	56	63.6%
Global Reporting Initiative+Labor practices screening of new suppliers G4 LA14 a	115	56	48.7%
Global Reporting Initiative+Waste Water Used G4 EN8 a	181	56	30.9%

Global Reporting Initiative+Volatile Organic Compounds VOC emissions G4 EN21 a	224	55	24.6%
Global Reporting Initiative+Male injury rate G4 LA6 a	243	54	22.2%
Poverty Footprint+Equal Opportunities Promotion	54	54	100.0%
Global Reporting Initiative+Recycled Input Materials G4 EN2 a	94	52	55.3%
Global Reporting Initiative+Female injury rate G4 LA6 a	244	51	20.9%
Global Reporting Initiative+Reduction of energy consumption G4 EN6 a	80	51	63.8%
Global Reporting Initiative+Employees that Took Parental Leave G4 LA3 b	174	51	29.3%
Global Reporting Initiative+Total Materials Used G4 EN1 a	83	50	60.2%
Global Reporting Initiative+Employees according to gender G4 LA12	55	50	90.9%
Global Reporting Initiative+Female Employees that Took Parental Leave G4 LA3 b	175	45	25.7%
Global Reporting Initiative+Direct Economic Value Generated G4 EC1 a	55	45	81.8%
Global Reporting Initiative+Employees Returned after Parental Leave G4 LA3 c	175	43	24.6%
Global Reporting Initiative+Male Employees that Took Parental Leave G4 LA3 b	174	40	23.0%
Global Reporting Initiative+Emissions of Ozone Depleting Substances ODS G4 EN20 a	187	40	21.4%
Global Reporting Initiative+Rate of employee turnover G4 LA1 b	57	40	70.2%
Global Reporting Initiative+Employees Entitled to Parental Leave G4 LA3 a	174	39	22.4%
Global Reporting Initiative+Female Employees Returned after Parental Leave G4 LA3 c	176	39	22.2%
Global Reporting Initiative+Female Employees Entitled to Parental Leave G4 LA3 a	173	38	22.0%
Global Reporting Initiative+Economic Value Distributed G4 EC1 a	55	38	69.1%
Poverty Footprint+Women in Unskilled Positions	227	37	16.3%
Global Reporting Initiative+Economic Value Retained G4 EC1 a	55	37	67.3%
Global Reporting Initiative+Renewable Materials Used G4 EN1 a	84	36	42.9%
Global Reporting Initiative+Particulate Matter PM emissions G4 EN21 a	219	36	16.4%
Global Reporting Initiative+Male Employees Entitled to Parental Leave G4 LA3 a	173	35	20.2%
Global Reporting Initiative+Male Employees Returned after Parental Leave G4 LA3 c	175	33	18.9%
Global Reporting Initiative+Rainwater collected directly and stored G4 EN8 a	180	32	17.8%
Global Reporting Initiative+Reduction of greenhouse gas GHG emissions G4 EN19 a	41	29	70.7%
Global Reporting Initiative+Customer satisfaction survey results reported for organization G4 PR5 a1	28	25	89.3%
Global Reporting Initiative+Indirect greenhouse gas GHG emissions Scope 3 G4	31	21	67.7%

EN17 a			
Global Reporting Initiative+Customer satisfaction survey results reported for major product or service G4 PR5 a2	26	20	76.9%
Global Reporting Initiative+Customer satisfaction survey results reported for locations of operation G4 PR5 a3	25	19	76.0%
Global Reporting Initiative+Water Discharge G4 EN22 a	24	18	75.0%
Global Reporting Initiative+Hazardous Air Pollutant HAP emissions G4 EN21 a	225	16	7.1%
Global Reporting Initiative+Persistent Organic Pollutants POP G4 EN21 a	218	12	5.5%
Global Reporting Initiative+Marketing related incidents of non compliance fined G4 PR7 a1	33	11	33.3%
Global Reporting Initiative+Product and service and labeling incidents of non compliance fined G4 PR4 a1	25	10	40.0%
Poverty Footprint+Collective Bargaining in Value Chain	14	10	71.4%
Global Reporting Initiative+Product and service and labeling Incidents of non compliance to voluntary codes G4 PR4 a3	22	9	40.9%
Global Reporting Initiative+Significant Spills G4 EN24 a	17	9	52.9%
Global Reporting Initiative+Risk for Incidents of Forced or Compulsory Labor by operation G4 HR6 a	16	9	56.3%
Luis David Quintero+Sector	9	9	100.0%
Kelly Ramirez+Environmental impact	9	9	100.0%
Kelly Ramirez+Country of origin	9	9	100.0%
Kelly Ramirez+SDG13 Climate Action	9	9	100.0%
Kelly Ramirez+SDG12 Responsible Consumption and Production	9	9	100.0%
Kelly Ramirez+SDG6 Clean water and sanitation	9	9	100.0%
Global Reporting Initiative+Health and Safety incidents of non compliance fined G4 PR2 a1	20	8	40.0%
Global Reporting Initiative+Suppliers assessed for societal impact G4 SO10 a	15	8	53.3%
Global Reporting Initiative+Fines for products and services non compliance G4 PR9 a	23	7	30.4%
Global Reporting Initiative+Societal Impacts screening of new suppliers G4 SO9 a	14	7	50.0%
Global Reporting Initiative+Environmental Screening of New Suppliers G4 EN32	17	7	41.2%
Global Reporting Initiative+Volume of Significant Spills G4 EN24 b	15	7	46.7%
Kelly Ramirez+Ownership	8	7	87.5%
Global Reporting Initiative+Health and Safety incidents of non compliance voluntary codes G4 PR2 a3	22	6	27.3%

Global Reporting Initiative+Marketing related incidents of non compliance voluntary codes G4 PR7 a3	25	6	24.0%
Global Reporting Initiative+Marketing related incidents of non-compliance warning G4 PR7 a2	27	6	22.2%
Global Reporting Initiative+Labor practices screening of new suppliers G4 LA14 a	9	6	66.7%
Kelly Ramirez+Employee	6	6	100.0%
Global Reporting Initiative+Reclaimed Products G4 EN28	19	5	26.3%
Global Reporting Initiative+Product and service and labeling incidents of non-compliance warning G4 PR4 a2	22	5	22.7%
Global Reporting Initiative+Indigenous rights violations G4 HR8 a	16	5	31.3%
Poverty Footprint+Access to Childcare Services	53	5	9.4%
Global Reporting Initiative+Health and Safety incidents of non-compliance warning G4 PR2 a2	16	4	25.0%
Global Reporting Initiative+Outside party complaints concerning breaches of customer privacy G4 PR8 a1	24	4	16.7%
Global Reporting Initiative+Suppliers with potential negative impacts on society G4 SO10 b2	18	4	22.2%
Global Reporting Initiative+Complaints concerning breaches of customer privacy from regulatory bodies G4 PR8 a2	21	4	19.0%
Global Reporting Initiative+Risk for Incidents of Forced or Compulsory Labor by place G4 HR6 a	16	4	25.0%
Global Reporting Initiative+New employee hires G4 LA1 a	4	4	100.0%
Global Reporting Initiative+Total water discharge G4 EN22 a	8	4	50.0%
Global Reporting Initiative+Hazardous Waste Handled G4 EN25 a	11	3	27.3%
Global Reporting Initiative+Local suppliers spending G4 EC9 a	15	3	20.0%
Global Reporting Initiative+Suppliers with actual negative impacts on society G4 SO10 b1	15	3	20.0%
Global Reporting Initiative+Customer data leaks thefts losses G4 PR8 b	22	2	9.1%
Global Reporting Initiative+Non renewable Materials Used G4 EN1 a	7	2	28.6%
Poverty Footprint+Access to Healthcare for Work related Incidents	14	2	14.3%
Kelly Ramirez+Employees	2	2	100.0%
Global Reporting Initiative+Employee turnover G4 LA1 b	3	2	66.7%
Global reporting Initiative+Greenhouse gas GHG emissions intensity ratio G4 EN18 a	8	2	25.0%
Global Reporting Initiative+Energy Consumption Outside the Organization G4 EN4	5	2	40.0%
Global Reporting Initiative+Energy intensity G4 EN5 a	8	2	25.0%

Poverty Footprint+Access to Healthcare for Non work related Incidents	13	1	7.7%
Global Reporting Initiative+Hazardous Waste Shipped Internationally G4 EN25 b	9	0	0.0%
Global Reporting Initiative+Affected Water Bodies G4 EN26	3	0	0.0%
Global Reporting Initiative+Habitats Protected or Restored G4 EN13 a	1	0	0.0%

Table 3. Metrics asked of UN Global Compact companies as part of the pilot, the number of companies the metric was applied to and the number of companies where an answer was found (also expressed as percentage).