



## Communicating Business Contributions to the Millennium Development Goals

November 2004

### **Summary**

To help show businesses how they might contribute to the achievement of the Millennium Development Goals, UNDP and IBLF created a document titled “*Business and the Millennium Development Goals: A Framework for Action..*” GRI has built upon this document by suggesting indicators from the *Sustainability Reporting Guidelines* that might be paired with the business activities suggested by UNDP and IBLF so that businesses can better measure and communicate their contributions towards these important goals.

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# Communicating Business Contributions to the Millennium Development Goals

## What are the Millennium Development Goals (MDGs)?

[www.un.org/millenniumgoals/](http://www.un.org/millenniumgoals/)

The MDG's were adopted at the United Nations Millennium Summit in September 2002 by the Heads of Government and State of all UN member states. While the goals are primarily addressed to governments, it is recognised that their achievement will require a partnership between government and all sectors of civil society. There are eight goals, each with a number of associated targets for achievement by 2015.

The MDGs are highly significant to sustainable development for two reasons. First, they address social, economic and environmental dimensions of development, and prioritise some of humankind's greatest challenges in the 21<sup>st</sup> Century. These include reducing poverty and hunger; improving education, gender equality and health; and ensuring environmental sustainability. Second, they reflect a broad official consensus on clear, measurable and time-bound goals for addressing these challenges.

*"Companies must make a vital and increased contribution to key targets set by governments on broad issues including poverty, equality and the environment."*

Sir Mark Moody-Stuart

A progress report issued in 2004 which evaluated efforts to attain the MDGs concluded that while advances were being made in some areas, overall "the world was not optimising its performance." Since a high-level review is to be conducted in 2005, it is expected that governments will be intensifying efforts in the coming period to put themselves on track to meet the goals on schedule. This will undoubtedly require intensified partnerships with the private sector.

## What is the businesses case for involvement in the MDGs?

*"Just as the private sector is critical to the future of the developing world, the developing world is critical to the future of big business. Four out of five consumers live there."*

United Nations Development Programme

Governments and civil society worldwide are demanding more transparency and accountability from the corporate sector about their impacts on the economic, environmental and social spheres in which they operate or influence. Many companies are demonstrating best practice by voluntarily taking a closer look at the role they play, and how they might begin

to contribute - through their core business operations - to the targets outlined in the MDGs.

That said, the question remains as to whether or not there is a strong business case beyond the argument that it is the "right thing to do." The United Nations Development Programme (UNDP) and the Prince of Wales International Business Leaders Forum (IBLF)<sup>1</sup> presented compelling

<sup>1</sup> Jane Nelson and Dave Prescott. *Business and the Millennium Development Goals: A Framework for Action*. The International Business Leaders Forum, 2003.

evidence in a recent briefing that there is a strong case for businesses to contribute to the MDGs for the following three reasons:

- **Investing in a sound business environment:** Business works best when operating in stable and secure societies. Benefits include access to a healthy and competent workforce, prosperous consumers and investors, and the existence of open, rule-based predictive, non-discriminatory trading and financial systems.
- **Managing direct costs and risks:** Challenges like environmental degradation, disease, conflict and inadequate health and education systems can result in increased costs associated with operational aspects, raw materials, personnel, security, and insurance. Companies that understand these litigation, market and reputational risks will choose to actively manage them to reduce risks and enhance efficiency and productivity.
- **Harnessing new business opportunities:** Developing countries, with large populations and untapped or unexplored resources, present the greatest new market opportunities available for business today. For entrepreneurial companies, achievement of the MDGs means access to greater opportunities around innovation, value creation and competitiveness.

*“Helping to achieve the MDG’s is not only a matter of corporate social responsibility, embedded in compliance, risk management and philanthropy, but also a matter of corporate social opportunity, embedded in innovation, value creation and competitiveness.”*

Jane Nelson and David Prescott

The main responsibility for the achievement of the MDG’s lies with governments, however, it is in business’ best interest to play a vital and constructive role in achieving the MDG’s. One of the greatest challenges associated with sustainable development is to create linkages between the agendas of nations, private sector, public agencies, and civil society at transnational, national and sub-national levels. Commitment to a common set of goals is a step in the right direction.

### **How can business take practical actions to achieve the MDG’s?**

[www.undp.org/business/docs/mdg\\_business.pdf](http://www.undp.org/business/docs/mdg_business.pdf)

At first glance, the MDGs – written by and for governments in the main - may not resonate with many business people. Some goals have very direct implications for business, others relate more broadly to the enabling framework and policy environment in which the company operates.

As mentioned above, UNDP in co-operation with the IBLF published a briefing called *Business and Millennium Development Goals: A Framework for Action* on how companies and business coalitions can work with the UN system, governments, and civil society organisations to help achieve the MDG’s. This briefing translates the MDG’s into business language and suggests concrete actions.

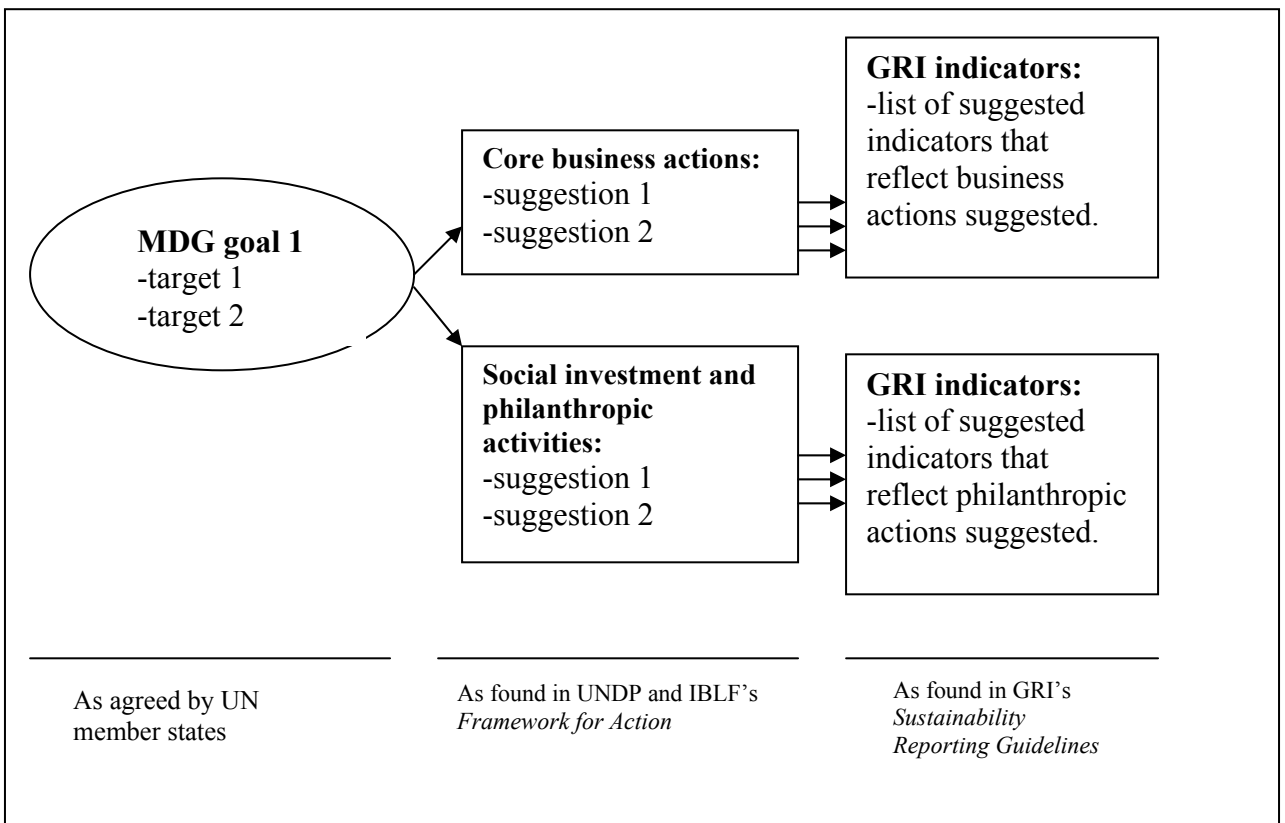
Although not all MDGs will be relevant to all industry sectors and companies, the *Framework for Action* report provides some concrete suggestions for action organized under the following categories:

- **Core business activities.** Action that can be taken in the workplace, the marketplace and within supply chains.
- **Social investment and philanthropic activities.** Action that can be taken by harnessing core competencies to help strengthen communities.

- **Public policy dialogue and advocacy activities.** Action that can be taken at the individual and collective level to influence systemic change.

**How can businesses measure and report the results of their actions?**

In this document, GRI has taken a close look at the activities suggested in UNDP and IBLF’s *A Framework for Action* and presented a collection of indicators from the *Sustainability Reporting Guidelines* that may help companies report on their progress. UNDP and IBLF suggest actions businesses can take that are **core business activities** - these are actions that reflect the core competencies of companies, can help create new markets in developing countries, and may have long lasting positive affects. A second category of business activities suggested by UNDP and IBLF fall under **social investment and philanthropic activities**. Indicators are suggested for the activities suggested under both categories. See the figure below for an illustration on how these three initiatives relate and are presented in the next section of this document.

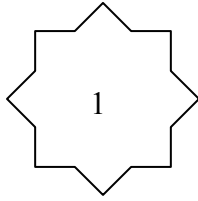


**How does reporting bring value to business activities?**

At the same time there is a strong demand for companies to be responsible and accountable for their economic, social and environmental impacts everywhere they operate, i.e. to certify and report on their practices. As governments and civil society begin to quantify progress against the MDGs, they will be looking to quantify the business contribution.

Today’s strategic and operational complexities require a continual dialogue with investors, customers, advocates, suppliers, and employees. Reporting is a key ingredient to building, sustaining, and continually refining these stakeholder relationships.

## Linking business action and reporting to the MDGs.



### **MDG Goal 1: Eradicate extreme poverty and hunger**

**Target 1:** Halve between 1990 and 2015, the proportion of people whose income is less than one dollar a day.

**Target 2:** Halve, between 1990 and 2015, the proportion of people who suffer from hunger

### **Core business activities**

1. *Providing affordable products and services* – can the company develop new product and service offerings that reach poor communities or extend the distribution outreach of existing products? How can companies increase access to their products in an economically viable manner? How can companies rethink conventional wisdom about capital efficiency, product development, distribution, business models and joint ventures to make a profit by serving the needs of the poor?

2. *Building local business linkages and employment opportunities* – Can the company find new ways to open up its distribution, procurement and recruitment channels to excluded groups? Are there opportunities to build linkages with local small, medium and micro-enterprises or develop the skills and employability of local people? Large companies and business associations can play a key role in: building supplier relationships and other business linkages with SMMEs; supplying credit, equity, risk insurance and other financing products, especially in the case of financial institutions; supporting the transfer of appropriate product and process technologies; and providing training, mentoring, capacity building and information sharing programmes.

### **GRI indicators that can be used to report on these actions:**

**EC5:** Total payroll and benefits (including wages, pension, other benefits, and redundancy payments) broken down by country or region

**EC8:** Total sum of taxes of all types paid broken down by country.

**EC11:** Supplier breakdown by organization and country.

**LA1:** Breakdown of workforce, where possible, by region / country, status, employment type, and by employment contract. Also identify workforce retained in conjunction with other employers segmented by region / country.

**LA2:** Net employment creation and average turnover segmented by region / country.

**LA12:** Employee benefits beyond those legally mandated.

**PR1:** Description of policy for preserving customer health and safety during use of products and services, and extent to which this policy is visibly stated and applied, as well as description of procedures / programmes to address this issue, including monitoring systems and results of monitoring.

### **GRI indicators that depending on the action your company chooses may be of use:**

**LA 9:** Average hours of training per year per employee by category of employee.

**LA17:** Specific policies and programmes for skills management or lifelong learning.

**LA10:** Description of equal opportunities policies or programmes, as well as monitoring systems to ensure compliance and results of monitoring

**HR1:** Description Of policies, guidelines, corporate structure, and procedures to deal with all aspects of human rights relevant to operations, including monitoring mechanisms and results.

**HR3:** Description of policies and procedures to evaluate and address human rights performance within the supply chain and contractors, including monitoring systems and results of monitoring

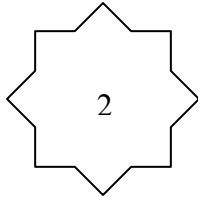
**HR14:** Share of operating revenues from the area of operations that are redistributed to local communities.

## Social Investment and Philanthropy

1. *Invest in social entrepreneurs* – Can the company support NGOs or community leaders who are targeting some of the key causes of poverty?
2. *Build local capacity* – Instead of one-off donations, how can the company help build the sustainability, skills and resilience of local NGOs and community groups over a longer period of time?

### **GRI indicators that can be used to report on these actions:**

- EC10:** Donations to community, civil society, and other groups broken down in terms of cash and in-kind donations per type of group.
- EC13:** The organization's indirect economic impact
- EC12:** Total spent on non-core business infrastructure development.
- SO1:** Description of policies to manage impacts on communities in areas affected by activities, as well as description of procedures/programmes to address this issue, including monitoring systems and results of monitoring.



### **MDG Goal 2: Achieve universal primary education**

**Target 3:** Ensure that, by 2015, children everywhere, boys and girls alike, will be able to complete a full course of primary schooling.

### **Core business activities**

1. *Tackle child labour* – Companies with global supply chains and contractors in developing countries are playing an increasing role in tackling child labour along these supply chains. Given the fact that children usually go to work because their families are poor and cannot afford to send them to school, such initiatives are often accompanied by efforts to support the education of these children.
2. *Deliver education services* – In certain situations private sector entities can work with the public sector or operate independently. The most appropriate balance of public and private delivery of education and education-related support services, however, continues to be an area of debate.
3. *Harness technology for education* – Information, communication and education-based companies can play a role in developing culturally relevant education materials and innovative learning methodologies and in supporting the use of information and communications technologies in schools.

### **GRI indicators that can be used to report on these actions:**

- HR3:** description of policies and procedures to evaluate and address human rights performance within the supply chain and contractors, including monitoring systems and results of monitoring.
- HR6:** Description of policy excluding child labour as defined by the ILO Convention 138 and extent to which this policy is visibly stated and applied, as well as description of procedures/ programmes to address this issue, including monitoring systems and results of monitoring. See *GRI Child Labour Protocol*

### **GRI indicators that depending on the action your company chooses may be of use:**

- EC8:** Total sum of taxes of all types paid broken down by country
- HR7:** Description of policy to prevent forced and compulsory labour and extent to which this policy is visibly stated and applied as well as description of procedures/programmes to address this issue, including monitoring systems and results of monitoring. See ILO Convention No. 29, Article 2.

## **Social Investment and Philanthropy**

1. *Facilitate the education of employees' children* – Companies that are major investors in developing countries can support the education of their employees' families at different levels, from supporting on-site or local community schools to providing scholarships for tertiary education.

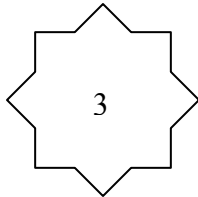
2. *Invest in local schools or support the work of education NGOs* – Companies can do this through donations i.e. financial contributions and product donations, such as books, technology and equipment, either directly to schools or to NGOs and other intermediaries active in the education field. They can also support employee engagement in schools, for example mentoring students, teaching young people about the world of work and sharing management skills with school administrators.

### **GRI indicators that can be used to report on these actions:**

**EC10:** Donations to community, civil society, and other groups broken down in terms of cash and in-kind donations per type of group.

**EC12:** Total spent on non-core business infrastructure development.

**SO1:** Description of policies to manage impacts on communities in areas affected by activities, as well as description of procedures/programmes to address this issue, including monitoring systems and results of monitoring.



### **MDG Goal 3 : Promote gender equality and empower women**

**Target 4:** Eliminate gender disparity in primary and secondary education preferably by 2005 and to all levels of education no later than 2015.

### **Core business activities**

1. *Strengthening women's economic capacity as entrepreneurs, employees and producers* – By employing more women and supporting workplace diversity programmes, or developing business linkages or credit programmes with women entrepreneurs, companies can help them to hone their technical and marketing skills, strengthen their negotiation and bargaining tactics, foster their access to and influence over new technologies, build networks and business associations and identify new market opportunities, both locally and globally.

2. *Eliminating workplace violence against women* – Companies that employ large numbers of women, either directly or along their global supply chain, have a role in tackling sexual harassment and other forms of workplace violence or mistreatment of female workers. Tourism and entertainment companies have a role in addressing sexual exploitation and trafficking of women.

**GRI indicators that can be used to report on these actions:**

**HR2:** Evidence of consideration of human rights impacts as part of investment and procurement decisions, including selection of suppliers/contractors.

**HR4:** Description of global policy and procedures/programmes preventing all forms of discrimination in operations, including monitoring systems and results of monitoring.

**LA10:** Description of equal opportunity policies or programmes, as well as monitoring systems to ensure compliance and results of monitoring.

**LA11:** Composition of senior management and corporate governance bodies (including the board of directors), including female/male ratio and other indicators of diversity as culturally appropriate.

**GRI indicators that depending on the action your company chooses may be of use:**

**LA1:** Breakdown of workforce, where possible, by region/country, status (employee/non-employee), employment type (full time/part time), and by employment contract (indefinite or permanent/fixed term or temporary). Also identify workforce retained in conjunction with other employers (temporary agency workers or workers in co-employment relationships), segmented by region/country.

**LA 9:** Average hours of training per year per employee by category of employee.

**LA17:** Specific policies and programmes for skills management or lifelong learning.

**LA16**

**HR7:** Description of policy to prevent forced and compulsory labour and extent to which this policy is visibly stated and applied as well as description of procedures/programmes to address this issue, including monitoring systems and results of monitoring. See ILO Convention No. 29, Article 2.

**HR12:** Description of policies, guidelines, and procedures to address the needs of indigenous people.

**Social Investment and Philanthropy**

1. *Support women's issues* – either directly or through NGOs that focus on these issues.
2. *Invest in women's leadership development beyond the company's own operations* – support women's capacity building and networking programmes; awards and recognition initiatives; and targeted efforts to place women in specific leadership positions for example on government task forces and delegations, company boards, peace negotiation teams and in senior roles in international organizations.

**GRI indicators that can be used to report on these actions:**

**EC10:** Donations to community, civil society, and other groups broken down in terms of cash and in-kind donations per type of group.

**EC12:** Total spent on non-core business infrastructure development.

**SO1:** Description of policies to manage impacts on communities in areas affected by activities, as well as description of procedures/programmes to address this issue, including monitoring systems and results of monitoring.



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**MDG Goal 4 : Reduce child mortality**

**Target 5:** Reduce by two thirds, between 1990 and 2015, the under-five mortality rate.

**Core business activities**

1. *Provide affordable products and services* – increase access of poorer families to basic medicines, nutritionally good food, clean water and consumer products that help to increase household hygiene.

**GRI indicators that depending on the action your company chooses may be of use:**

**LA12:** employee benefits beyond those legally mandated. (e.g., contributions to health care, disability, maternity, education, and retirement).

**PR1:** Description of policy for preserving customer health and safety during use of products and services, and extent to which this policy is visibly stated and applied, as well as description of procedures / programmes to address this issue, including monitoring systems and results of monitoring.

**LA8:** Description of policies or programmes (for the workplace and beyond) on HIV/AIDS.

See *GRI HIV/AIDS Resource Document*

**Social Investment and Philanthropy**

1. *Support children's NGOs and awareness raising projects* – companies can support education and community projects to promote basic hygiene and sanitation, improve nutrition, and ensure access to basic medicines to minimize the core causes of childhood mortality.

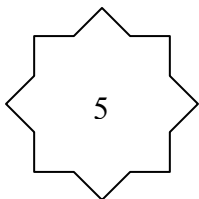
2. *Support programmes for AIDS Orphans*

**GRI indicators that can be used to report on these actions:**

**EC10:** Donations to community, civil society, and other groups broken down in terms of cash and in-kind donations per type of group.

**EC12:** Total spent on non-core business infrastructure development.

**SO1:** Description of policies to manage impacts on communities in areas affected by activities, as well as description of procedures/ programmes to address this issue, including monitoring systems and results of monitoring.



**MDG Goal 5 : Improve maternal health**

**Target 6:** Reduce by three-quarters, between 1990 and 2015, the maternal mortality rate

**Core business activities**

1. *Provide affordable products and services* – Pharmaceutical and other healthcare companies, or those with large numbers of female employees, have a particularly important role to play in the provision, either commercially or on a donation basis, of reproductive health services and products.

2. *Improve working conditions and occupational health for women* – one of the most pressing issues faced by women workers in developing countries is the need for more information, including different methods of contraception, sexually transmitted diseases and nutritional issues.

**GRI indicators that depending on the action your company chooses may be of use:**

**LA12:** employee benefits beyond those legally mandated. (e.g., contributions to health care, disability, maternity, education, and retirement).

**PR1:** Description of policy for preserving customer health and safety during use of products and services, and extent to which this policy is visibly stated and applied, as well as description of procedures / programmes to address this issue, including monitoring systems and results of monitoring.

**LA5:** Practices on recording and notification of occupational accidents and diseases, and how they relate to the ILO Code of Practice on Recording and Notification of Occupational Accidents and Diseases.

**LA14:** Evidence of substantial compliance with the ILO *Guidelines for Occupational Health Management Systems*.

## **Social Investment and Philanthropy**

1. *Support women's NGOs and community health services*
2. *Combat stigmatization* – because in many developing countries there can be a range of cultural and religious factors which hinder open discussion and proactive action on reproductive health issues, companies can look to external networks and civil society organizations which offer support to female workers on these issues.

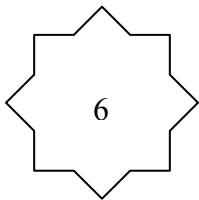
### **GRI indicators that can be used to report on these actions:**

**SO1:** Description of policies to manage impacts on communities in areas affected by activities, as well as description of procedures/programmes to address this issue, including monitoring systems and results of monitoring.

**EC10:** Donations to community, civil society, and other groups broken down in terms of cash and in-kind donations per type of group.

**EC12:** Total spent on non-core business infrastructure development.

**HR4:** Description of global policy and procedures/programmes preventing all forms of discrimination in operations, including monitoring systems and results of monitoring.



### **MDG Goal 6 : Combat HIV/AIDS, malaria and other diseases**

**Target 7:** Have halted by 2015, and begun to reverse, the spread of HIV/AIDS

**Target 8:** Have halted by 2015, and begun to reverse, the incidence of malaria and other major diseases

### **Core business activities**

1. *Provide affordable products and services* – Promoting health and preventing disease are obviously of particular relevance and responsibility for the pharmaceutical and healthcare sector. Some of the core business issues to be addressed include pricing strategies for HIV/AIDS drugs and other essential medicines in poor countries, product development and research priorities, patent protection and intellectual property rights, and patient rights.
2. *Implement workplace HIV/AIDS programmes focused on education, prevention, treatment and care.*

### **GRI indicators that can be used to report on these actions:**

**LA8:** Description of policies or programmes (for the workplace and beyond) on HIV/AIDS.

See *GRI HIV/AIDS Resource Document*

**LA6:** Description of formal joint health and safety committees comprising management and worker representatives and proportion of workforce covered by any such committees.

**LA12:** Employee benefits beyond those legally mandated.

## **Social Investment and Philanthropy**

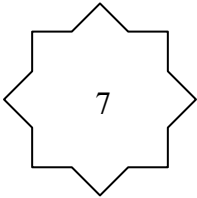
1. *Provide product donations* – donate products through corporate foundations, emergency relief and other social investment programmes.
2. *Support HIV/AIDS and other medical funds, NGOs or research institutes and AIDS orphans projects.*

**GRI indicators that can be used to report on these actions:**

**EC10:** Donations to community, civil society, and other groups broken down in terms of cash and in-kind donations per type of group.

**EC12:** Total spent on non-core business infrastructure development.

**SO1:** Description of policies to manage impacts on communities in areas affected by activities, as well as description of procedures/programmes to address this issue, including monitoring systems and results of monitoring.



**MDG Goal 7 : Ensure environmental sustainability**

**Target 9:** Integrate the principles of sustainable development into country policies and programmes and reverse the loss of environmental resources

**Target 10:** Halve, by 2015, the proportion of people without access to safe drinking water

**Target 11:** By 2020, to have achieved a significant improvement in the lives of at least 100 million slum dwellers

**Core business activities**

1. *Understand and manage the company's direct environmental impacts*
2. *Invest in product and process innovation and transform business models*
3. *'Green the financial markets'* – ranging from environmental risk management in the banking and insurance sector, to positive environmental screening in fund management and project finance, to creation of environmental venture capital and private equity funds, to stock market indices etc. Of obvious relevance to financial companies, but all companies and boards of directors can influence change. (See *GRI Financial Service Sector Supplement*)
4. *Address the challenge of sustainable consumption*
5. *Tackle climate change*

## **GRI indicators that can be used to report on these actions:**

### **Materials:**

**EN1:** Total materials use other than water, by type.

**EN2:** Percentage of materials used that are wastes (processed or unprocessed) from sources external to the reporting organization.

### **Energy:**

**EN3:** Direct energy use segmented by primary source.

**EN4:** Indirect energy use.

**EN17:** Initiatives to use renewable energy sources and to increase energy efficiency.

**EN18:** Energy consumption footprint (i.e., annualized lifetime energy requirements) of major products.

**EN19:** Other indirect (upstream/downstream) energy use and implications, such as organisational travel, product lifecycle management, and use of energy-intensive materials.

See *GRI Energy Protocol*

### **Water:**

**EN5:** Total water use.

**EN20:** Water sources and related ecosystems/habitats significantly affected by use of water.

See *GRI Water Protocol*

### **Biodiversity:**

**EN6:** Location and size of land owned, leased, or managed in biodiversity-rich habitats.

**EN7:** Description of the major impacts on biodiversity associated with activities and/or products and services in terrestrial, freshwater, and marine environments.

### **Emissions, Effluents, and Waste:**

**EN8:** Greenhouse gas emissions.

**EN9:** Use and emissions of ozone-depleting substances.

**EN10:** NO<sub>x</sub>, SO<sub>x</sub>, and other significant air emissions by type.

**EN11:** Total amount of waste by type and destination.

**EN12:** Significant discharges to water by type.

**EN13:** Significant spills of chemicals, oils, and fuels in terms of total number and total volume.

### **Products and Services:**

**EN14:** Significant environmental impacts of principal products and services.

**EN15:** Percentage of the weight of products sold that is reclaimable at the end of the products' useful life and percentage that is actually reclaimed.

### **Compliance:**

## **Social Investment and Philanthropy**

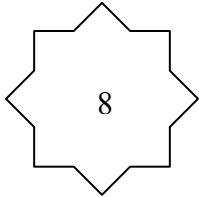
- 1. Support international environmental NGOs and campaigns*
- 2. Mobilize core corporate competencies to support community-level environmental initiatives*
- 3. Support education courses in sustainable development*
- 4. Support environmental awards and media campaigns*

**GRI indicators that can be used to report on these actions:**

**EC10:** Donations to community, civil society, and other groups broken down in terms of cash and in-kind donations per type of group.

**EC12:** Total spent on non-core business infrastructure development.

**SO1:** Description of policies to manage impacts on communities in areas affected by activities, as well as description of procedures/programmes to address this issue, including monitoring systems and results of monitoring.



**MDG Goal 8 : Develop a global partnership for development**

**Target 12:** Develop an open, rule-based, predictable, non-discriminatory trading and financial system. Includes a commitment to good governance, development, and poverty reduction – both nationally and internationally.

**Core business activities**

1. *Support the UN Global Compact*
2. *Help build the 'soft infrastructure' for global commerce* - This ranges from work on intellectual property rights and corporate governance, to developing common standards for cross-border transactions, transportation, and telecommunications. It also involves joint efforts to tackle bribery, corruption and money laundering. (This is a subject for policy dialogue and advocacy)

**GRI indicators that can be used to report on these actions:**

**SO2:** Description of the policy, procedures/management systems, and compliance mechanisms for organisations and employees addressing bribery and corruption.

**SO6:** Court decisions regarding cases pertaining to anti-trust and monopoly regulations.

**SO7:** Description of policy, procedures/management systems, and compliance mechanisms for preventing anti-competitive behaviour.

**LA4:** Policy and procedures involving information, consultation, and negotiation with employees over changes in the reporting organization's operations (e.g., restructuring).

**LA13:** Provision for formal worker representation in decision-making or management, including corporate governance.

**GRI indicators that depending on the action your company chooses may be of use:**

**EC2 :** Geographic breakdown of markets.

**EC11:** Supplier breakdown by organization and country.

**Target 13:** Address the special needs of the least developed countries, landlocked and small island developing countries. Includes: tariff and quota free access for LDC exports; enhanced programme of debt relief for HIPC and cancellation of official bilateral debt; and more generous ODA for countries committed to poverty reduction.

**Target 14:** Address the special needs of landlocked countries and small island developing states. (See *GRI Tour Operators' Sector Supplement*)

**Target 15:** Deal comprehensively with the debt problems of developing countries through national and international measures in order to make debt sustainable in the long-term.

**Core business activities**

1. *Promote investment in least developed countries, especially in Africa*
2. *Advocate OECD governments for increased market access, official development assistance and debt relief* (This is a subject for policy dialogue and advocacy)

**GRI indicators that can be used to report on these actions:**

**EC2** : Geographic breakdown of markets.

**EC5**: Total payroll and benefits (including wages, pension, other benefits, and redundancy payments) broken down by country or region.

**EC8**: Total sum of taxes of all types paid broken down by country

**EC9**: Subsidies received broken down by country or region.

**EC11**: Supplier breakdown by organization and country.

**Target 16**: In cooperation with developing countries, develop and implement strategies for decent and productive work for youth.

**Core business activities**

1. **Employability**. Invest in education and vocational training for young people to facilitate the school-to-work transition and to give young people a head start in working life, particularly those who are disadvantaged because of disabilities or who face discrimination due to race, religion or ethnicity; **Equal opportunities** give young women the same opportunities as young men; **Entrepreneurship** make it easier for young people to start and run enterprises and/or engage in social entrepreneurship and other forms of self-employment; **Employment creation** place employment creation at the centre of macroeconomic policy.

**GRI indicators that can be used to report on these actions:**

**HR6**: Description of policy excluding child labour as defined by the ILO Convention 138 and extent to which this policy is visibly stated and applied, as well as description of procedures/ programmes to address this issue, including monitoring systems and results of monitoring.

See *GRI Child Labour Protocol*

**LA2**: Net employment creation and average turnover segmented by region/country.

**LA9**: Average hours of training per year per employee by category of employee.

**LA16**: Description of programmes to support the continued employability of employees and to manage career endings.

**LA17**: Specific policies and programmes for skills management or for lifelong learning.

**Target 17**: In co-operation with pharmaceutical companies, provide access to affordable drugs in developing countries.

**Core business activities**

1. **Research and development, patent protection, intellectual property rights and pricing** – the drugs for some diseases offer a greater return on investment than others, and for the less ‘profitable’ diseases it is essential that companies work in partnership with other organizations in order to reduce the disease burden in a sustainable and commercially viable manner.

2. **Providing workplace access to essential drugs** – In addition to the central role of the pharmaceutical sector, other companies operating in countries where HIV/AIDS and other infectious diseases are a major challenge, can also play a role by implementing workplace programmes for prevention, treatment and care, including the provision of essential medicines.

**GRI indicators that depending on the action your company chooses may be of use:**

**LA8:** Description of policies or programmes (for the workplace and beyond) on HIV/AIDS.

See *GRI HIV/AIDS Resource Document*

**SO6:** Court decisions regarding cases pertaining to anti-trust and monopoly regulations.

**SO7:** Description of policy, procedures/management systems, and compliance mechanisms for preventing anti-competitive behaviour.

**Social Investment and Philanthropy**

1. *Responsible drug donation programmes and guidelines* – pharmaceutical companies can also support access through drug donations and the use of volunteer employee expertise at a community level. The establishment of WHO and voluntary guidelines for ensuring that these programmes have beneficial impacts has been an important issue.

**GRI indicators that can be used to report on these actions:**

**EC10:** Donations to community, civil society, and other groups broken down in terms of cash and in-kind donations per type of group.

**EC12:** Total spent on non-core business infrastructure development.

**SO1:** Description of policies to manage impacts on communities in areas affected by activities, as well as description of procedures/programmes to address this issue, including monitoring systems and results of monitoring.

**Target 18:** In co-operation with the private sector, make available the benefits of new technologies, especially information and communications.

**Core business activities**

1. *Providing low-cost technology to rural areas on a commercial basis*

**GRI indicators that depending on the action your company chooses may be of use:**

See *GRI Telecom Sector Supplement*

**Social Investment and Philanthropy**

1. *Support NGO or community-led projects through donating resources, expertise and technology*

2. *Donate technology and expertise to more effectively manage humanitarian crises*

**GRI indicators that can be used to report on these actions:**

**EC10:** Donations to community, civil society, and other groups broken down in terms of cash and in-kind donations per type of group.

**EC12:** Total spent on non-core business infrastructure development.

**SO1:** Description of policies to manage impacts on communities in areas affected by activities, as well as description of procedures/programmes to address this issue, including monitoring systems and results of monitoring.

## **Additional Resources**

### **How do the MDGs relate with other international business codes and tools?**

As the commitment of business to sustainable development grows globally, a collection of tools, codes and principles to guide business action are beginning to emerge. In this emerging global sustainability landscape the Guidelines for Multinational Enterprises from the Organization for Economic Co-operation and Development (OECD Guidelines for MNE's) and the Global Compact (GC) Principles are two important international voluntary codes for companies.

Together with these, the Millennium Development Goal's (MDG's) and the Plan of Implementation from the 2002 World Summit on Sustainable Development are the clearest and most recent international statements on sustainable development and corporate responsibility. The MDG's are of special importance because they are a set of specific targets and indicators agreed by 189 member states of the UN and supported by the entire UN system, including the World Bank and IMF. The MDGs, GC and OECD Guidelines all share the same starting point: the Universal Declaration of Human Rights and other internationally agreed conventions on labour and environment. A common set of action, expectations, language and tools are needed if business is to contribute meaningfully alongside government and civil society to make changes for the better.

### **What other tools or publications exist to help businesses understand their role in the MDGs?**

#### ***Business Commitment to the Millennium Goals***

This is a publication by Instituto Ethos (Brazil) and also provides examples of corresponding business actions for each MDG. The publication is available in English and Portuguese at: [www.ethos.org.br/DesktopDefault.aspx?TabID=3596&Alias=ethos&Lang=pt-BR](http://www.ethos.org.br/DesktopDefault.aspx?TabID=3596&Alias=ethos&Lang=pt-BR)

#### ***Gearing up – From corporate social responsibility to good governance and scalable solutions.***

The consultancy SustainAbility produced this publication for the Global Compact. The publication argues that in order to address the fundamental questions of how to achieve real scale and impact, companies have to shift their focus from individual initiatives and programmes towards a more effective global governance framework. It is available at: [www.sustainability.com/publications/gearing-up.asp](http://www.sustainability.com/publications/gearing-up.asp)

#### ***Doing Business with the Poor – A Field Guide***

This Guide is a publication by the World Business Council for Sustainable Development (WBCSD) and explores how several companies are starting to break into an untapped market of over four billion potential customers in ways that benefit both the poor and the company. The publication is available in English, Spanish and Portuguese at: <http://www.wbcd.ch/DocRoot/93sox1wns4Jrih496sbs/sl-field-guide.pdf>

### **About GRI**

The Global Reporting Initiative (GRI) is a multi-stakeholder process and independent institution whose mission is to develop and disseminate globally applicable *Sustainability Reporting Guidelines*. These *Guidelines* are for voluntary use by organisations for reporting on the economic, environmental, and social dimensions of their activities, products, and services. The GRI incorporates the active participation of representatives from business, accountancy, investment, environmental, human rights, research and labour organisations from around the world. Started in 1997, GRI became independent in 2002, and is an official collaborating centre of the United Nations Environment Programme (UNEP) and works in cooperation with UN Secretary-General Kofi Annan's Global Compact. [www.globalreporting.org](http://www.globalreporting.org)