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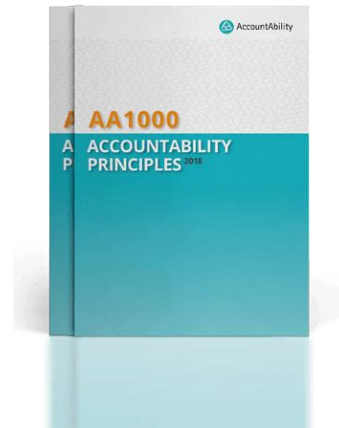
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SUSTAINABILITY REPORTING USING INTEGRATED REPORTING
AND SUSTAINABLE DEVELOPMENT GOALS (SDG). THE CASE OF
IBEX 35 COMPANIES.

- **INTRODUCTION**
- **But evidence shows that both reporting on sustainability impacts and the decision-making processes that disclosure informs will have to evolve if they are to promote the changes we need to make in the next decade to achieve – or even get close to – a sustainable economy.**

DESIGNING SUSTAINABILITY DISCLOSURE TO PROMOTE CHANGE

Corporate sustainability reports to generate meaningful and comparable data, we could fuel a race to the top by unleashing competition to achieve the best performance on the most important sustainability issues.



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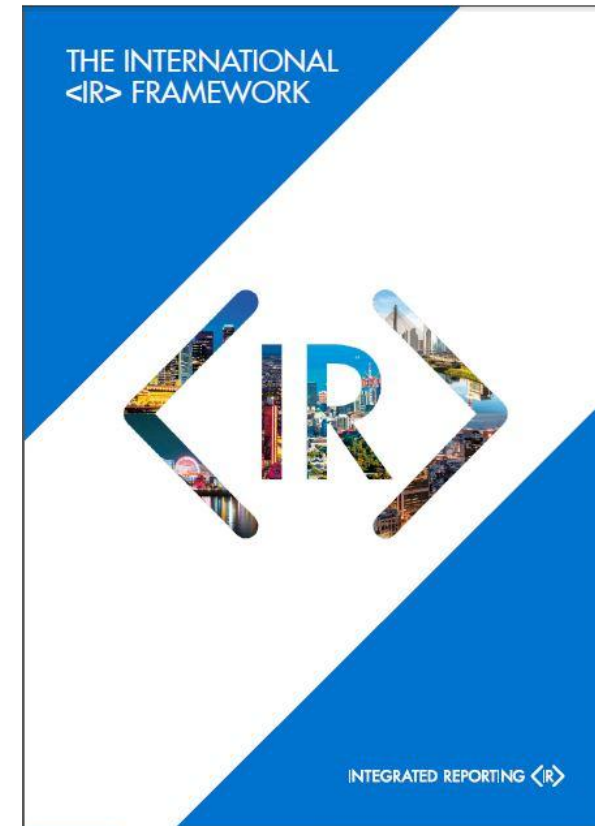
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REPORTING WITH A FOCUS ON INVESTORS' INTERESTS * THE CASE OF INTEGRATED REPORTING



- REPORTING ON THE CONTRIBUTION TO ACHIEVING THE SUSTAINABLE DEVELOPMENT GOALS

ADAM FISHMAN
 Thematic Expert for 2030
 Agenda for Sustainable
 Development (US)
 11 December 2018

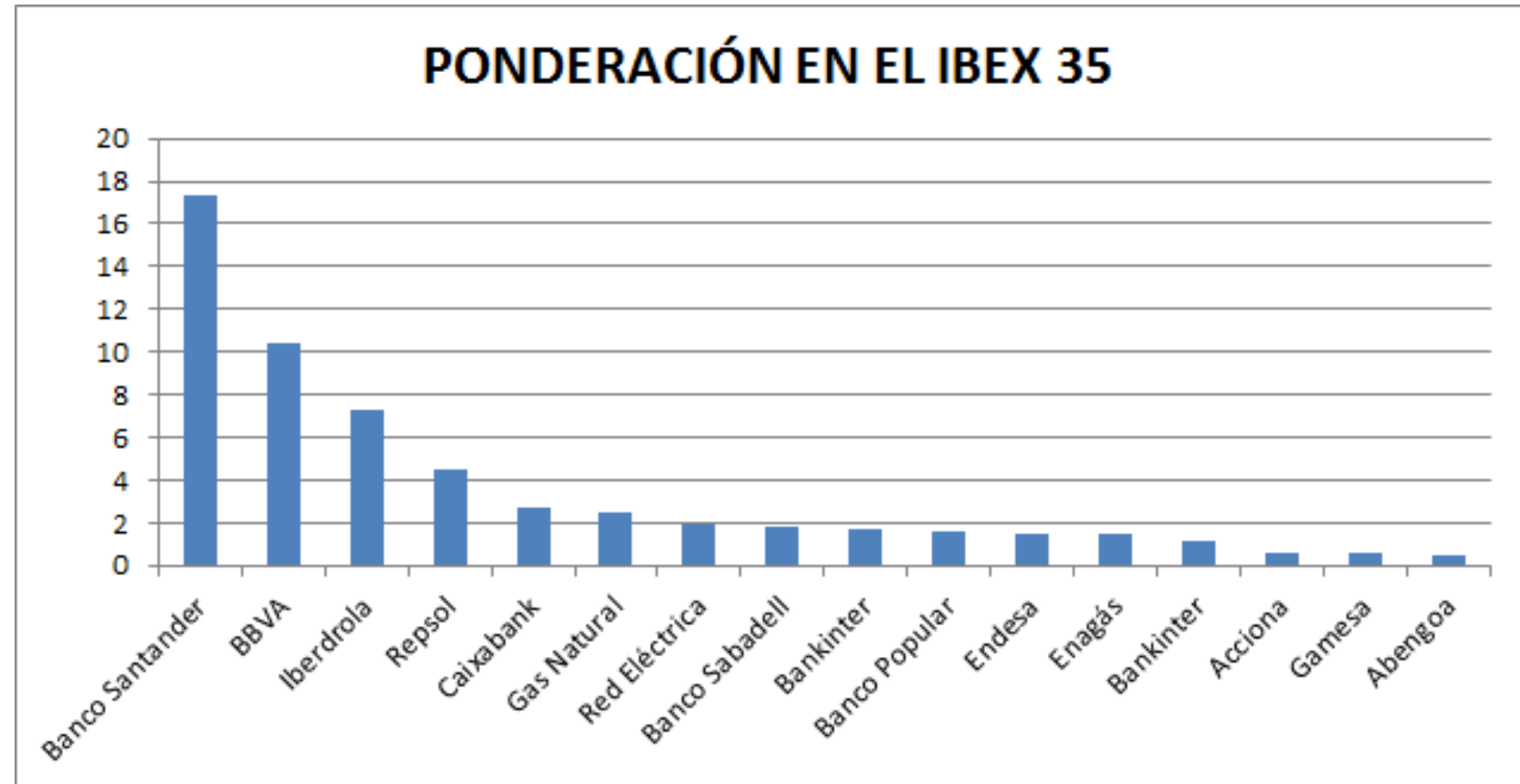
Reporting Challenge, Offers Blueprint for Success

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STORY HIGHLIGHTS

- > PwC's SDG Reporting Challenge 2018 report seeks to determine the extent to which companies are embedding the SDGs within core business strategies.
- > The report finds a gap between mentions of the SDGs in companies' reports and actions taken to implement or measure them.
- > PwC outlines a four-step "blueprint for SDG success" and provides 20 commonly-used SDG-relevant indicators to help companies move beyond superficial engagement.

THE REPORTING OF THE IBEX 35 COMPANIES



THE REPORTING OF THE IBEX 35 COMPANIES

- Almost 74% of the IBEX 35 mention the SDGs in their reporting, although only a few companies align strategies with the United Nations' Agenda for Sustainable Development.
- Companies such as Acciona, Inditex and Endesa have identified the relevant and material SDGs for their operations and aligned their targets and objectives with their SDG commitments, showing a good level of integration.

The most reported SDGs

- This guide also delves into the SDGs most reported by the IBEX35. Goal 13 – Climate Action – is positioned at the forefront. The reason for this is that the landmark Paris Agreement of 2015 and its revisions in Marrakech (2016) and Bonn (2017) have enabled large corporations to address this issue and implement measures to reduce emissions and optimize natural resources. It is followed by SDG 8 – Decent Work and Economic Growth – due to its importance in creating quality employment. SDG 9 -Industry, Innovation and Infrastructure-, which led the ranking last year, drops to third place on this occasion, although companies continue to bet on research and the promotion of technology as elements of development..
- On the other side, the Objectives least present in the sustainability reports are SDG 2 – Zero Hunger – and SDG 14 – Submarine Life – as these are not so aligned with the core business of the companies on the stock market index.

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Sustainability Reporting Performance of the FTSE 100, IBEX 35 and CAC 40

Published 26th September 2017 by Sam Harris



Today Carbon Clear publishes the results of the 2017 [Sustainability Reporting Performance of the FTSE 100, IBEX 35 and CAC 40](#). The report highlights trends and leadership in environmental sustainability within Europe's largest companies.

Last year Spain's IBEX 35 was added to the sustainability reporting analysis, and in 2017 the corporate environmental reporting study has expanded once again. The 2017 research assesses how well the largest companies listed on the London Stock Exchange (FTSE 100), Madrid Stock Exchange (IBEX 35) and, for the first time, France's Euronext Paris (CAC 40) financial indices manage their environmental impacts.

- ACCIONA - 89%
- TELEFONICA - 84 %
- IBERDROLA - 83 %
- FERROVIAL - 83 %
- INDITEX - 70 %

• CONCLUSIONS

First of all, the so spread use of the GRI sustainability guidelines in the reporting, as we had expected prior to the beginning of the research.

The second one is a misleading point around “integrated reporting”. The majority of the so called “integrated reports” in fact are sustainability reports with GRI indicators and only some mention about the integrated report process.

The third one is about the urgency of achieving an “integrated social-ecological system perspective” (Norström et al, 2014) and “integrated targets” (Griggs et al, 2014) to ensure that trade-offs between the SDGs are managed and synergies maximized. As these authors recognize, achieving the SDGs requires an understanding of social change processes and social, political and regulatory constraints and opportunities.