



SUSTAINABLE DEVELOPMENT GOALS

**ACCOUNTANTS CREATING
SUSTAINABLE WORLD**

PART-2



Sustainability Reporting Standards Board
The Institute of Chartered Accountants of India
(Set up by an Act of Parliament)

SUSTAINABLE DEVELOPMENT GOALS

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PART-2

FOREWORD

The UN Sustainable Development Goals (SDGs) Agenda 2030 offer a unique framework for transformative pathways towards sustainability worldwide, and underpin a compelling growth strategy for individual businesses and the world economy. Achieving the Global Goals would create a world that is comprehensively sustainable; socially fair; environmentally secure; economically prosperous; inclusive; and more predictable. They provide a viable model for long-term growth, as long as governments and businesses move towards them together. It is amply clear that a much deeper, faster and more ambitious response is needed in various areas that can drive progress across all the seventeen SDGs. Achieving the Global Goals opens up US\$12 trillion of activities in the four economic systems - food and agriculture, cities, energy and materials, and health and well-being.

ICAI, as a partner in nation building, has also been instrumental and continuously undertaking several initiatives towards the achievement of SDGs. It is heartening to note that in its endeavour to help businesses in achieving SDGs and develop an understanding of all members and other stakeholders towards SDGs, Sustainability Reporting Standards Board (SRSB) of ICAI had released "Sustainable Development Goals - Accountants Creating Sustainable World - Part 1" covering SDGs 1 to 5 in February, 2021. I am happy that the Board has now developed Part 2 of the publication covering SDGs 6 to 11. This publication sets the base for accountants for building support for the Global Goals as the right growth strategy in their organizations and across the business community. They can play a crucial role in strengthening the flow of capital into sustainable investments by pushing for transparent, consistent reporting of sustainability performance of organisations linked to the Global Goals.

I earnestly appreciate the efforts CA. (Dr.) Sanjeev Kumar Singhal, Chairman, CA. Durgesh Kumar Kabra, Vice-Chairman and other members of the Board for responsibly taking up this task and bringing out this publication for the benefit of members and other stakeholders.

I am confident that this publication would encourage our members and other stakeholders in leading the shift to a sustainable global economy.

July 1, 2021
New Delhi

CA. Nihar N. Jambusaria
President, ICAI

PREFACE

Globally, there is call for sustainable growth-based economic model, commonly known as 2030 Global Agenda for Sustainable Development, which is focussed towards a new path that creates sustainable and equitable economies and societies. Further, COVID 19 crisis has placed a premium on information disclosure, risk management, scenario planning and good corporate governance which would create a world of transparency in the process of achieving and realizing the SDGs agenda. In this regard, reformatting of existing information and analytical provision of decision-making process on the basis of social, economic and environmental dimensions of sustainable development is the new order.

Sustainability Reporting Standards Board of ICAI in its endeavor to disseminate knowledge, awareness and adoption of UN – SDGs 2030 Agenda is bringing out the Part 2 of the publication “Sustainable Development Goals - Accountants Creating Sustainable World”. The publication contains an overview and related aspects of six SDGs (SDG 6 to SDG 11). The publication would assist members and other stakeholders in finding and developing innovative solutions, incorporating the concepts of sustainable development to mitigate the impending economic and environmental uncertainties and also guide businesses through the transition from theory to action. The publication highlights the crucial role that chartered accountants can play in incorporation of sustainable development criteria at all levels of decision-making process (strategic, tactical and operational) and business activities (management, current planning, budgeting and evaluation). Chartered accountants while assisting organizations in preparing and disclosing sustainability information and providing assurance services, can directly influence expedition of achievement of SDGs and transform accounting according to the new challenges from sustainable development

We take this opportunity to express our gratitude to CA. Nihar N. Jambusaria, President, ICAI and CA. (Dr.) Debashis Mitra, Vice-President, ICAI for their guidance and support to the various initiatives of the Board. We place on record our appreciation to our Council colleagues at the Board, viz., CA. Jay Chhaira, CA. Prafulla P. Chhajed, CA. Tarun Jamnadas Ghia, CA. Nandkishore C. Hegde, CA. Dheeraj Kumar Khandelwal, CA. Chandrashekhar V. Chitale, CA. Shriniwas Y. Joshi, CA. Aniket Sunil Talati, CA. Dayaniwas Sharma, CA. G. Sekar, CA. M. P. Vijay Kumar, CA. Ranjeet Kumar Agarwal, CA. Anuj Goyal, CA Atul Kumar Gupta. CA. Pramod Jain, CA. Charanjot Singh Nanda, CA. Hans Raj Chugh, CA. Pramod Kumar Boob and Government Nominees - Adv. Vijay Kumar Jhalani and Ms. Vidhu Sood for their continued help and guidance in activities of the Board.

We would like to thank co-opted members of the Board - CA. Sanjeev Maheshwari, CA Harak C Banthia and CA Sachin Bahu Khopde for their contribution in the activities of the Board. We also wish to thank our special invitees CA Dilip Kumar Jain, CA Rohitt Kapur, CA. Rakesh Kumar Agarwal, Shri Chaitanya Kalia, CA. Heman Sabharwal, CA. Lalit Malik, CA. Navin Gadia, CA. Koushik Chatterjee, Dr. (CMA) Nandita Mishra, CA. Shashank Agrawal, CA Rakesh Rathi and CA Pratiq Shah for their invaluable support in various activities of the Board.

We earnestly appreciate and thank CA. Saket Kumar Sinha for preparing draft on SDG 6, SDG 8, SDG 10 and Sh. Prashant Lonikar for preparing draft on SDG 7. We also appreciate the efforts of CA. Jyoti Singh, Secretary, SRSB and her team, viz., CA. (Dr.) Ruchi Kansil, APO, SRSB and Project Associates - CA. Swati Gupta, CA. Ayushi Agrawal, CA. Tallapragada Bhardwaj for their contribution in finalization of this publication.

We are confident that this publication will be of great significance and would assist our members and other stakeholders in supporting and contributing towards attainment of SDG Agenda 2030 thereby leading the shift to a nature positive economy.

CA. (Dr.) Sanjeev Kumar Singhal

Chairman
Sustainability Reporting Standards Board
ICAI

CA. Durgesh Kumar Kabra

Vice-Chairman
Sustainability Reporting Standards Board
ICAI

July 1, 2021
New Delhi

SUSTAINABLE DEVELOPMENT GOAL 6

1.	Context of the SDG 6	6
2.	Facts and Figures	6
3.	UN SDG 6 Targets and Indicators	7
4.	Impact of COVID-19	8
5.	Mapping with other SDGs	9
6.	Progress Report and Progress Chart 2020	11
7.	NIF Indicators on SDG 6	12
8.	Government Initiatives	14
9.	Performance Monitoring SDG India Index on SDG 6	15
10.	Integrating SDG 6 into Business	17
11.	Mapping with Business Responsibility and Sustainability Reporting	17
12.	Mapping with Global Reporting Initiative (GRI) Disclosures	20
13.	Mapping with World Economic Forum – Metrics for Stakeholder Capitalism	24
14.	Corporate Initiatives on SDG 6	25

SUSTAINABLE DEVELOPMENT GOAL 7

1.	Context of the SDG 7	26
2.	Facts and Figures	26
3.	UN SDG 7 Targets and Indicators	27
4.	Impact of COVID-19	28
5.	Mapping with other SDGs	29
6.	Progress Report and Progress Chart 2020	31
7.	NIF Indicators on SDG 7	32
8.	Government Initiatives	32
9.	Performance Monitoring SDG India Index on SDG 7	33
10.	Integrating SDG 7 into Business	35
11.	Mapping with Business Responsibility and Sustainability Reporting	35
12.	Mapping with Global Reporting Initiative (GRI) Disclosures	37
13.	Mapping with World Economic Forum – Metrics for Stakeholder Capitalism	39
14.	Corporate Initiatives on SDG 7	40

SUSTAINABLE DEVELOPMENT GOAL 8

1.	Context of the SDG 8	41
2.	Facts and Figures	41
3.	UN SDG 8 Targets and Indicators	42
4.	Impact of COVID-19	44
5.	Mapping with other SDGs	46
6.	Progress Report and Progress Chart 2020	48
7.	NIF Indicators on SDG 8	49
8.	Government Initiatives	52
9.	Performance Monitoring SDG India Index on SDG 8	52
10.	Integrating SDG 8 into Business	54
11.	Mapping with Business Responsibility and Sustainability Reporting	54
12.	Mapping with Global Reporting Initiative (GRI) Disclosures	57
13.	Mapping with World Economic Forum – Metrics for Stakeholder Capitalism	68
14.	Corporate Initiatives on SDG 8	73

SUSTAINABLE DEVELOPMENT GOAL 9

1.	Context of the SDG 9	74
2.	Facts and Figures	74
3.	UN SDG 9 Targets and Indicators	75
4.	Impact of COVID-19	76
5.	Mapping with other SDGs	77
6.	Progress Report and Progress Chart 2020	78
7.	NIF Indicators on SDG 9	79
8.	Government Initiatives	81
9.	Performance Monitoring SDG India Index on SDG 9	81
10.	Integrating SDG 9 into Business	83
11.	Mapping with Business Responsibility and Sustainability Reporting	83
12.	Mapping with Global Reporting Initiative (GRI) Disclosures	85
13.	Mapping with World Economic Forum – Metrics for Stakeholder Capitalism	86
14.	Corporate Initiatives on SDG 9	87

SUSTAINABLE DEVELOPMENT GOAL 10

1.	Context of the SDG 10	88
2.	Facts and Figures	89
3.	UN SDG 10 Targets and Indicators	90
4.	Impact of COVID-19	91
5.	Mapping with other SDGs	92
6.	Progress Report and Progress Chart 2020	94
7.	NIF Indicators on SDG 10	95
8.	Government Initiatives	97
9.	Performance Monitoring SDG India Index on SDG 10	97
10.	Integrating SDG 10 into Business	99
11.	Mapping with Business Responsibility and Sustainability Reporting	99
12.	Mapping with Global Reporting Initiative (GRI) Disclosures	101
13.	Mapping with World Economic Forum – Metrics for Stakeholder Capitalism	103
14.	Corporate Initiatives on SDG 10	106

SUSTAINABLE DEVELOPMENT GOAL 11

1.	Context of the SDG 11	107
2.	Facts and Figures	108
3.	UN SDG 11 Targets and Indicators	108
4.	Impact of COVID-19	110
5.	Mapping with other SDGs	111
6.	Progress Report and Progress Chart 2020	112
7.	NIF Indicators on SDG 11	112
8.	Government Initiatives	115
9.	Performance Monitoring SDG India Index on SDG 11	115
10.	Integrating SDG 11 into Business	117
11.	Mapping with Business Responsibility and Sustainability Reporting	117
12.	Mapping with Global Reporting Initiative (GRI) Disclosures	119
13.	Mapping with World Economic Forum – Metrics for Stakeholder Capitalism	119
14.	Corporate Initiatives on SDG 11	122

SUSTAINABLE DEVELOPMENT GOAL 6 **CLEAN WATER AND SANITATION**

CONTEXT OF THE SDG 6¹

- The countries of the world have resolved to achieve universal access to safe drinking water and adequate sanitation and hygiene to all by 2030.
- More than two and a half billion people have gained access to improved drinking water sources since 1990, but 666 million people are still without. Between 1990 and 2015, the proportion of the global population using an improved drinking water source increased from 76% to 91%, however, each day, nearly 1000 children die due to preventable water and sanitation-related diarrheal diseases.
- It is estimated that by 2050, more than half of the world's population will live in water stressed regions. Drought afflicts some of the world's poorest countries, worsening hunger and malnutrition. Floods and other water-related disasters account for 70% of all deaths related to natural disasters.
- Global goals and national priorities on reliable energy, economic growth, resilient infrastructure, sustainable industrialization, consumption and production, and food security, are all inextricably linked to a sustainable supply of clean water. Hydropower is one of the most crucial and widely used renewable sources of energy and as of 2011, represented 16% of total electricity production worldwide.

FACTS AND FIGURES²

While substantial progress has been made in increasing access to clean drinking water and sanitation, billions of people - mostly in rural areas - still lack these basic services. Worldwide, one in three people do not have access to safe drinking water, two out of five people do not have a basic hand-washing facility with soap and water, and more than 673 million people still practice open defecation.

- 1 in 4 health care facilities lacks basic water services.
- 3 in 10 people lack access to safely managed drinking water services and 6 in 10 people lack access to safely managed sanitation facilities.
- At least 892 million people continue to practice open defecation.
- Women and girls are responsible for water collection in 80 per cent of households without access to water on premises.
- Between 1990 and 2015, the proportion of the global population using an improved drinking water source has increased from 76 per cent to 90 per cent.
- Water scarcity affects more than 40 per cent of the global population and is projected to rise.

¹ Source: <https://in.one.un.org/page/sustainable-development-goals/sdg-6/>

² Source: <https://www.un.org/sustainabledevelopment/water-and-sanitation/>

- Over 1.7 billion people are currently living in river basins where water use exceeds recharge.
- 2.4 billion people lack access to basic sanitation services, such as toilets or latrines.
- More than 80 per cent of wastewater resulting from human activities is discharged into rivers or sea without any pollution removal.
- Each day, nearly 1,000 children die due to preventable water and sanitation-related diarrheal diseases.
- Approximately 70 per cent of all water abstracted from rivers, lakes and aquifers is used for irrigation.
- Floods and other water-related disasters account for 70 per cent of all deaths related to natural disasters.

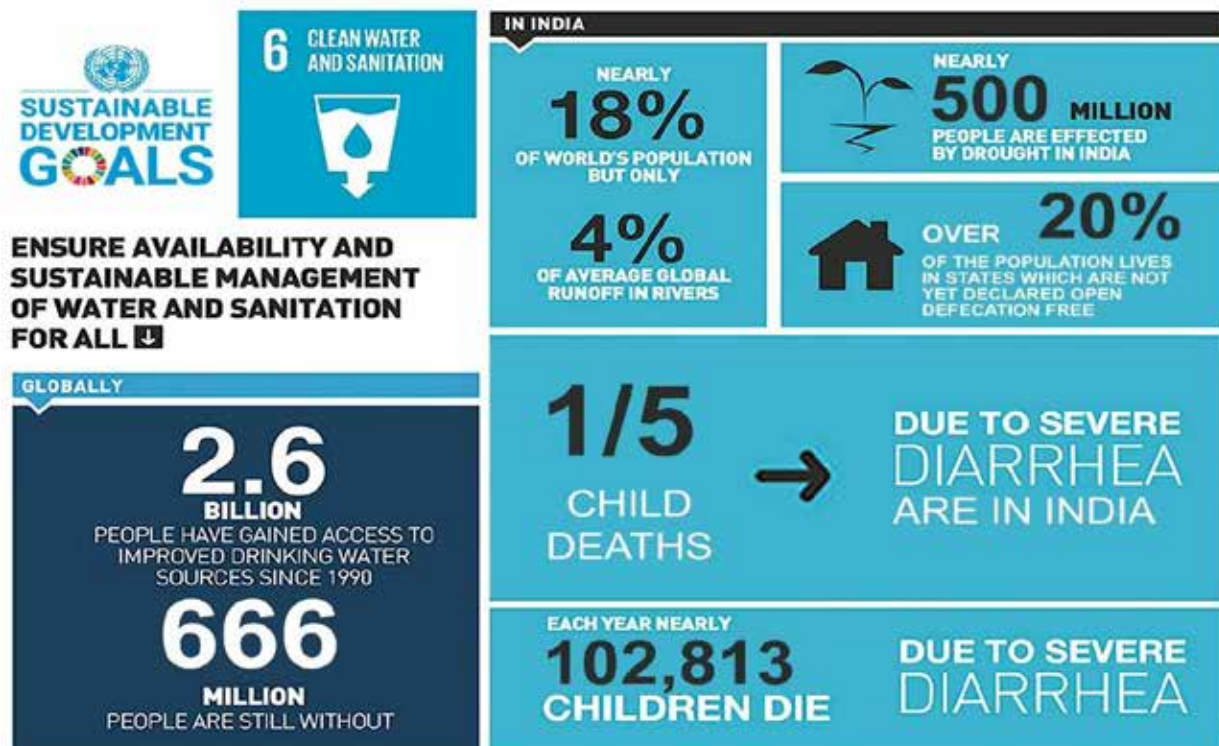


Image Source: <https://in.one.un.org/page/sustainable-development-goals/sdg-6/>

UN SDG 6 TARGETS AND INDICATORS³

Targets	Indicators
6.1 By 2030, achieve universal and equitable access to safe and affordable drinking water for all.	6.1.1 Proportion of population using safely managed drinking water services.
6.2 By 2030, achieve access to adequate and equitable sanitation and hygiene for all and end open defecation, paying special attention to the needs of women and girls and those in vulnerable situations.	6.2.1 Proportion of population using a) safely managed sanitation services, and b) hand-washing facility with soap and water.

³ Source: https://unstats.un.org/sdgs/indicators/Global%20Indicator%20Framework%20after%202020%20review_Eng.pdf

6.3 By 2030, improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials, halving the proportion of untreated wastewater and substantially increasing recycling and safe reuse globally.	6.3.1 Proportion of domestic and industrial wastewater flows safely treated 6.3.2 Proportion of bodies of water with good ambient water quality.
6.4 By 2030, substantially increase water-use efficiency across all sectors and ensure sustainable withdrawals and supply of freshwater to address water scarcity and substantially reduce the number of people suffering from water scarcity.	6.4.1 Change in water-use efficiency over time. 6.4.2 Level of water stress: freshwater withdrawal as a proportion of available freshwater resources.
6.5 By 2030, implement integrated water resources management at all levels, including through trans boundary cooperation as appropriate.	6.5.1 Degree of integrated water resources management. 6.5.2 Proportion of transboundary basin area with an operational arrangement for water cooperation.
6.6 By 2020, protect and restore water-related ecosystems, including mountains, forests, wetlands, rivers, aquifers and lakes.	6.6.1 Change in the extent of water-related ecosystems over time.
6.a By 2030, expand international cooperation and capacity-building support to developing countries in water- and sanitation-related activities and programs, including water harvesting, desalination, water efficiency, wastewater treatment, recycling and reuse technologies.	6.a.1 Amount of water and sanitation related official development assistance that is part of a government-coordinated spending plan.
6.b Support and strengthen the participation of local communities in improving water and sanitation management.	6.b.1 Proportion of local administrative units with established and operational policies and procedures for participation of local communities in water and sanitation management.

IMPACT OF COVID 19⁴

- The COVID-19 pandemic has greatly affected the urban poor living in the slums with little or no access to clean water. The pandemic has shown the importance of sanitation, hygiene and adequate access to clean water to prevent diseases.
- According to the World Health Organization, hand washing is one of the most effective actions one can take to reduce the spread of pathogens and prevent infections, including the COVID-19 virus.
- The world is being asked to wash hands multiple times in a day, wash and sanitize every object brought from outside, sanitize all public transport at a certain interval in a day.
- The water consumption, as well as the wastewater generation all across the globe, have now increased manifold.
- The UN-Habitat is working with partners to facilitate access to running water and handwashing in informal settlements.
- With the increased exploitation of water resources in 2020 its reported that by 2030 700 million people might be displaced by water scarcity.

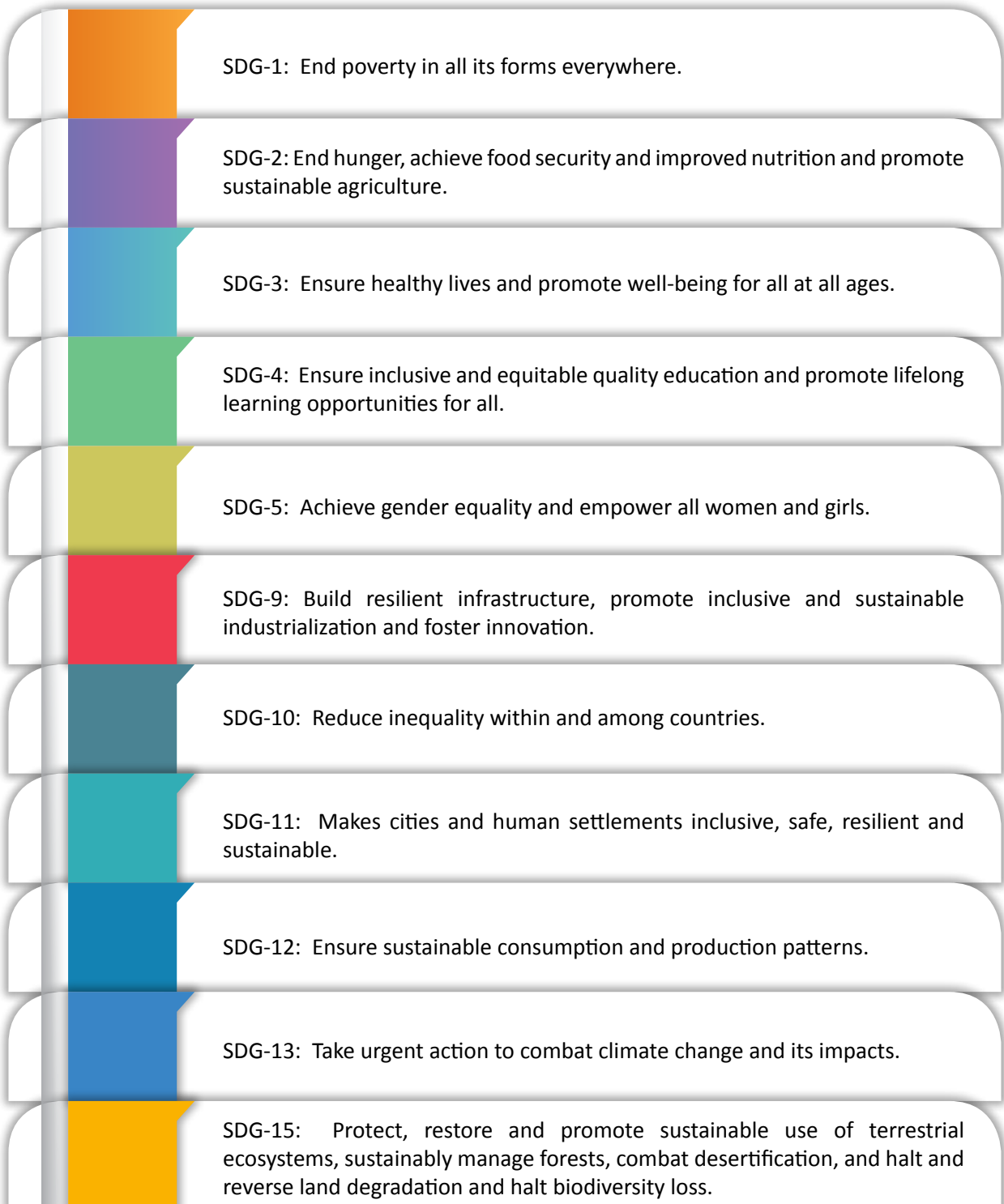
⁴Source 1 : <https://www.un.org/sustainabledevelopment/water-and-sanitation/>

Source 2 : <https://timesofindia.indiatimes.com/readersblog/sustainable-thoughts/impact-of-covid-19-on-sdg-goal-6-clean-water-and-sanitation-21187/>

Source 3 : <https://unstats.un.org/sdgs/report/2020/The-Sustainable-Development-Goals-Report-2020.pdf>

MAPPING WITH OTHER SDGS⁵

SDG 6 IS INTERRELATED WITH MANY OTHER GOALS AS UNDER:



⁵ Source: http://niti.gov.in/writereaddata/files/SDX_Index_India_21.12.2018.pdf

GOAL 6 IS CLOSELY INTERRELATED WITH MANY OTHER GOALS AS BELOW:



Image Source: <https://in.one.un.org/wp-content/uploads/2018/12/SDX-Index-India-21-12-2018.pdf>

PROGRESS REPORT 2020⁶

- In 2017, only 71% of the global population used safely managed drinking water and just 45% used safely managed sanitation services, leaving 2.2 billion people without safely managed drinking water, including 785 million without even basic drinking water; and 4.2 billion without safely managed sanitation. Of these, 673 million people still practiced open defecation.
- In 2016, one in four health care facilities around the world lacked basic water services, and one in five had no sanitation services. In 2017, three billion people lacked soap and water at home. In 2016, 47% of schools worldwide lacked handwashing facilities with soap and water available and 40% of health care facilities were not equipped to practice hand hygiene at points of care.
- Preliminary estimates from 79 mostly high- and high-middle-income countries in 2019 suggest that, in about one quarter of the countries, less than half of all household wastewater flows are safely treated. In 2017, Central and Southern Asia and Northern Africa registered very high-water stress of over 70%, followed by Western Asia and Eastern Asia with high water stress of 54% and 46%, respectively.
- In 2018, 60% of 172 countries reported 'very low', 'low' and 'medium-low' levels of integrated water resources management implementation and are unlikely to meet the target of implementation by 2030.
- According to data from 67 countries, the average percentage of national transboundary basins covered by an operational arrangement was 59% in the period 2017–2018. Only 17 countries reported that all their transboundary basins were covered by such arrangements.
- Globally, in 2018, slightly more than 2.1% of land was covered by freshwater bodies, although unevenly distributed— ranging from 3.5% in developed countries to only 1.4% in developing countries and 1.2% and 1% in least developed countries (LDCs) and small island developing States (SIDS) respectively. The adverse effects of climate change can further decrease freshwater body extent and hence, worsen our ecosystems and livelihoods.
- Official development assistance (ODA) disbursements to the water sector increased by 6% to \$9 billion in 2018, after a decrease in disbursements in 2017. However, ODA commitments dropped by 9% in 2018. A large funding gap of 61% exists in order to achieve national drinking-water and sanitation targets.

PROGRESS CHART 2020

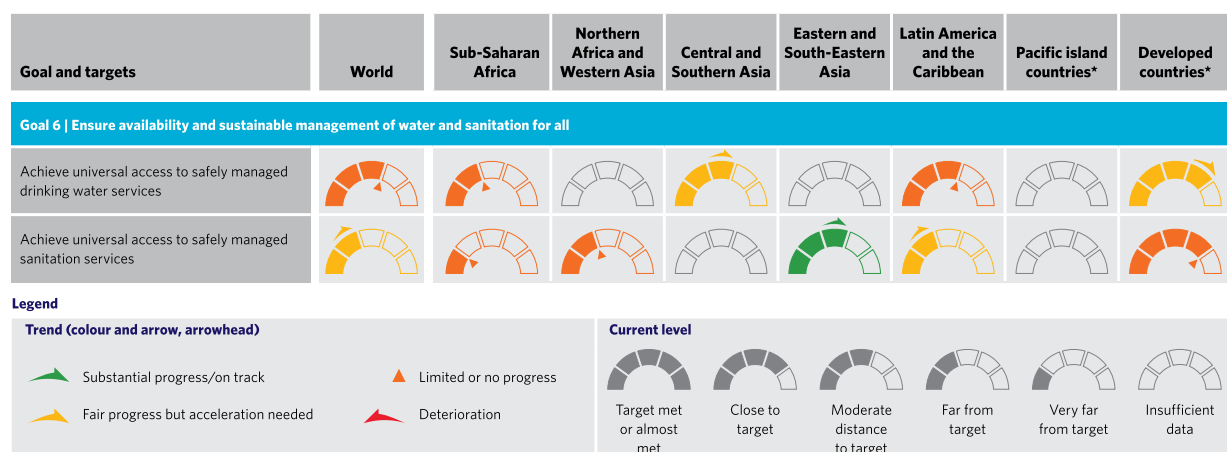


Image source: <https://unstats.un.org/sdgs/report/2020/progress-chart-2020.pdf>

⁶ Source: https://sustainabledevelopment.un.org/content/documents/26158Final_SG_SDG_Progress_Report_14052020.pdf

NIF INDICATORS ON SDG 6⁷

Following are the SDG India Index 3.0 Indicators for Goal 6 – Clean Water and Sanitation

GOAL 6: CLEAN WATER AND SANITATION	Percentage of rural population getting safe and adequate drinking water within premises through Piped Water Supply (PWS)
Relevant Global Target	6.1: By 2030, achieve universal and equitable access to safe and affordable drinking water for all.
Relevant Global Indicator	6.1.1: Proportion of population using safely managed drinking water services.
Relevant NIF Indicator	6.1.1: Percentage of population getting safe and adequate drinking water within premises.
Indicator Interpretation	Higher value means higher performance (+).
GOAL 6: CLEAN WATER AND SANITATION	Percentage of rural households with individual household toilets
Relevant Global Target	6.1: By 2030, achieve universal and equitable access to safe and affordable drinking water for all.
Relevant Global Indicator	6.1.1: Proportion of population using safely managed drinking water services.
Relevant NIF Indicator	6.1.2: Percentage of population using an improved drinking water source (Rural).
Indicator Interpretation	Higher value means higher performance (+).
GOAL 6: CLEAN WATER AND SANITATION	Percentage of individual household toilets constructed against target (SBM(G))
Relevant Global Target	6.2: By 2030, achieve access to adequate and equitable sanitation and hygiene for all and end open defecation, paying special attention to the needs of women and girls and those in vulnerable situations.
Relevant Global Indicator	6.2.1: Proportion of population using safely managed sanitation services.
Relevant NIF Indicator	6.2.1: Proportion of households having access to toilet facility (Urban & Rural).
Indicator Interpretation	Higher value means higher performance (+).

⁷ Source: https://niti.gov.in/writereaddata/files/SDG_3.0_Final_04.03.2021_Web_Spreads.pdf

GOAL 6: CLEAN WATER AND SANITATION	Percentage of districts verified to be ODF (SBM(G))
Relevant Global Target	6.2: By 2030, achieve access to adequate and equitable sanitation and hygiene for all and end open defecation, paying special attention to the needs of women and girls and those in vulnerable situations.
Relevant Global Indicator	N.A.
Relevant NIF Indicator	6.2.2: Percentage of Districts achieving Open Defecation Free (ODF) target.
Indicator Interpretation	Higher value means higher performance (+).

GOAL 6: CLEAN WATER AND SANITATION	Percentage of schools with separate toilet facility for girls
Relevant Global Target	6.2: By 2030, achieve access to adequate and equitable sanitation and hygiene for all and end open defecation, paying special attention to the needs of women and girls and those in vulnerable situations.
Relevant Global Indicator	N.A.
Relevant NIF Indicator	6.2.3: Proportion of schools with separate toilet facility for girls.
Indicator Interpretation	Higher value means higher performance (+).

GOAL 6: CLEAN WATER AND SANITATION	Percentage of industries (17 category of highly polluting industries/grossly polluting/red category of industries) complying with waste water treatment as per CPCB norms
Relevant Global Target	6.3: By 2030, improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials, halving the proportion of untreated wastewater and substantially increasing recycling and safe reuse Globally.
Relevant Global Indicator	6.3.1: Proportion of domestic and industrial wastewater flows safely treated.
Relevant NIF Indicator	6.3.2: Percentage of industries (17 categories of highly polluting industries/grossly polluting industry/red category of industries) complying with waste water treatment as per CPCB norms.
Indicator Interpretation	Higher value means higher performance (+).

GOAL 6: CLEAN WATER AND SANITATION	Percentage of ground water withdrawal against availability
Relevant Global Target	6.4: By 2030, substantially increase water-use efficiency across all sectors and ensure sustainable withdrawals and supply of freshwater to address water scarcity and substantially reduce the number of people suffering from water scarcity.
Relevant Global Indicator	6.4.2: Level of water stress: freshwater withdrawal as a proportion of available freshwater resources.
Relevant NIF Indicator	6.4.1: Percentage ground water withdrawal against availability.
Indicator Interpretation	Higher value means lower performance (-).
GOAL 6: CLEAN WATER AND SANITATION	Percentage of blocks/mandals/talukas over exploited
Relevant Global Target	6.6: By 2020, protect and restore water-related ecosystems, including mountains, forests, wetlands, rivers, aquifers and lakes.
Relevant Global Indicator	N.A.
Relevant NIF Indicator	6.6.1: Percentage of blocks/mandals/taluka over-exploited.
Indicator Interpretation	Higher value means lower performance (-).

GOVERNMENT INITIATIVES⁸

The Government of India has taken various initiatives under various programmes/ schemes for the attainment of SDG 6 such as -

- **National Rural Drinking Water Programme (NRDWP)**
 - It is aimed at providing every rural household with adequate safe water for drinking, cooking and other basic domestic needs on a sustainable basis, with a minimum water quality standard.
 - 80.34 percent rural habitations have been fully covered with access to 40 litres of drinking water per capita per day being provided through this scheme.
 - Further, 56 percent rural population has access to piped water supply.
 - As far as the urban households are concerned, more than 90 percent have drinking water supply within or nearby their premises.
- **The National Water Quality Sub-Mission**
 - It aims to eliminate water quality issues related to excessive Arsenic and Fluoride in the country by 2021.

⁸ Source1: https://niti.gov.in/writereaddata/files/SDG_3.0_Final_04.03.2021_Web_Spreads.pdf

Source2: http://niti.gov.in/writereaddata/files/SDX_Index_India_21.12.2018.pdf

- **Namami Gange**

- It is an integrated conservation mission related to water management to accomplish the multiple objectives of effective abatement of pollution, conservation and rejuvenation of the river Ganga along with sustainable withdrawal and supply of freshwater.

- **Swachh Bharat Mission - Gramin**

- It is a cleanliness mission of the Government of India which ensures access to sanitation and aims to make the whole country Open Defecation Free (ODF) by 2019.
- The individual household toilets in rural households and making India Open Defecation Free have been prompted by the Swachh Bharat Mission Gramin (SBM(G)) and enabled all States and UTs to complete the target number of construction of individual household toilets.
- All districts in India have been verified to be Open Defecation Free (ODF) as of 2020 as reflected in the SBM (G) Dashboard.
- The target is to cover all schools with separate toilet facilities for girls under Swachh Bharat Mission- Gramin and almost 95 percent of schools in the country have separate toilet facilities for girls.

- **Central Pollution Control Board (CPCB) Wastewater Treatment Norms**

- Only about 88.4 percent of industries (17 highly polluting/ red category/ grossly polluting industries) comply with waste-water treatment norms as per CPCB norms, while the target is for all industries to meet the CPCB norms. In Manipur, Nagaland and Tripura, all industries comply with Wastewater Treatment Norms.

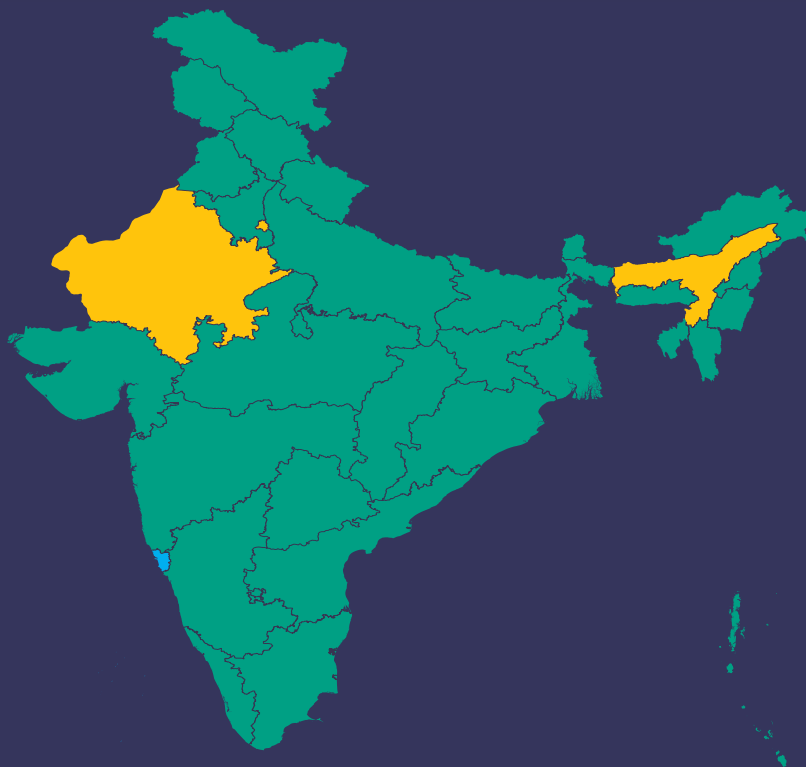
PERFORMANCE MONITORING SDG INDIA INDEX ON SDG 6⁹

Eight national level indicators have been identified which capture five out of the eight SDG targets for 2030 defined for Goal 6. These indicators have been selected based on the availability of data at the sub-national level and to ensure comparability across States and UTs.

GOAL 6 INDEX SCORE 3.0

SDG Index Score for Goal 6 ranges between 54 and 100 for States and between 61 and 100 for UTs. Goa and Lakshadweep are the top performing among the States and UTs, respectively. Twenty-five States and six UTs bagged a position in the category of Front Runners. Although no State/UT fell behind in the Aspirants category, two States and one UT belonged in the Performers category.

⁹ Source: https://niti.gov.in/writereaddata/files/SDG_3.0_Final_04.03.2021_Web_Spreads.pdf



Achiever

Goa
Lakshadweep

Front Runner

Telangana
Gujarat
Andhra Pradesh
Bihar
Maharashtra
Chhattisgarh
Kerala
Sikkim
Madhya Pradesh

Manipur
Nagaland
Tamil Nadu
Odisha
Himachal Pradesh
Karnataka
Mizoram
Uttarakhand
Jharkhand

Uttar Pradesh
Tripura
West Bengal
Haryana
Meghalaya
Arunachal Pradesh
Punjab

Performer

Chandigarh
Dadra and Nagar Haveli & Daman and Diu
Puducherry
Jammu and Kashmir
Andaman and Nicobar Islands
Ladakh

Assam
Rajasthan
Delhi

● Aspirant (0-49) ● Performer (50-64) ● Front Runner (65-99) ● Achiever (100)

GOAL 6



100%
districts verified as
**OPEN DEFECA-
TION
FREE (ODF)**



100%
IHHL constructed against
target (SBM-G)



95%
schools have
**SEPARATE TOILET
FACILITIES FOR GIRLS**



51.36%
rural population receives
**SAFE AND ADEQUATE
DRINKING WATER** through
piped water supply



97.44%
rural population have access
to **IMPROVED SOURCE
OF DRINKING WATER**



63%
net available
**GROUND WATER
WITHDRAWN** in 2017

17.24%
**BLOCKS
OVER-EXPLOITED**



88.4%
polluting industries **COMPLY
WITH** Central Pollution Control
Board **NORMS FOR WASTE
WATER TREATMENT**

INTEGRATING SDG 6 INTO BUSINESS¹⁰

The following leadership qualities have to be applied to a business for attainment of SDG 6 -

- **Intentionality**

Actions related to Goal 6 should be in line with a company-wide water strategy that considers current and future impacts and risks on environmental, economic, and social uses of water in strategic watersheds around end-to-end operations.

- **Ambition**

Ambitious action that takes a watershed approach to identify and respond to environmental and social issues throughout end-to-end operations, must aim for lasting outcomes that align with what is required to realize the Goal 6 targets.

- **Consistency**

Consistency in the context of Goal 6 means that all departments, including government relations, the legal department, and external communications are committed to all aspects of water stewardship. This includes respecting the rights to water and sanitation in all areas of operations in engagement with suppliers.

- **Collaboration**

Collaboration with all water users and stakeholders in a watershed is crucial to developing a holistic water management strategy that addresses local water and sanitation challenges. Companies may also support joint advocacy or partnerships that promote greater WASH outcomes.

- **Accountability**

Accountability includes monitoring and reporting on how business impacts water resources, water related natural infrastructure, and community access to water and sanitation. These impacts must be reported publicly, and placed in the context of other user's impacts on shared water resources.

MAPPING WITH BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORTING (BRSR)¹¹

An illustrative list of disclosures under Business Responsibility and Sustainability Reporting format as per SEBI Circular- SEBI/HO/CFD/CMD-2/P/CIR/2021/562 dated May 10, 2021 related to SDG 6 is as under:

¹⁰ Source: <https://blueprint.unglobalcompact.org/sdgs/sdg06/>

¹¹ Source 1: https://www.sebi.gov.in/legal/circulars/may-2021/business-responsibility-and-sustainability-reporting-by-listed-entities_50096.html

Source 2 : https://www.sebi.gov.in/sebi_data/commndocs/may-2021/Business%20responsibility%20and%20sustainability%20reporting%20by%20listed%20entitiesAnnexure1_p.PDF

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

Principle 2: Businesses should provide goods and services in a manner that is sustainable and safe

Essential Indicators

Point No. 1: Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively along with details of improvements in environmental and social impacts of product and processes.

Point No. 3: Describe the processes in place to safely reclaim your products for reusing, recycling, and disposing at the end of life, for

- (a) Plastics (including packaging)
- (b) E-waste
- (c) Hazardous Waste and
- (d) other waste.

Point No. 4: Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

Leadership Indicators

Point No. 2: If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.

Point No. 3: Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).

Point No. 4: Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed.

Principle 6: Businesses should respect and make efforts to protect and restore the environment

Essential Indicators

Point No. 3: Provide details of the following disclosures related to water (For Current and Previous FY):

- Water withdrawal by source (in kilolitres)
 - (i) Surface water
 - (ii) Groundwater
 - (iii) Third party water
 - (iv) Seawater / desalinated water
 - (v) Others
- Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)
- Total volume of water consumption (in kilolitres)

- Water intensity per rupee of turnover (Water consumed / turnover)
- Water intensity (optional) – the relevant metric may be selected by the entity

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Point No. 4: Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.

Point No. 10: If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, whether the conditions of environmental approval/ clearance are being complied with and if not complied reasons thereof and corrective action taken.

Point No. 12: Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules there under (Y/N). If not, provide details of all such non-compliances, Fines/ Penalties/ Action taken by regulatory agencies and Corrective action taken.

Leadership Indicators

Point No. 2: Provide the following details relating to water discharged (for Current FY and Previous FY): Water discharge by destination and level of treatment (in kilolitres)

- To Surface water - No treatment - With treatment – please specify level of treatment
- To Groundwater - No treatment - With treatment – please specify level of treatment
- To Seawater - No treatment - With treatment – please specify level of treatment
- Sent to third-parties - No treatment - With treatment – please specify level of treatment
- Others - No treatment - With treatment – please specify level of treatment

Total water discharged (in kilolitres)

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency

Point No. 3: Water withdrawal, consumption and discharge in areas of water stress (in kilolitres).

Point No. 5: With respect to the ecologically sensitive areas reported at Question 10 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

Point No. 6: If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives.

Point No. 8: Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.

Principle 8: Businesses should promote inclusive growth and equitable development

Leadership Indicators

Point No. 2: Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies

Point No. 6: Details of beneficiaries of CSR Projects.

MAPPING WITH GLOBAL REPORTING INITIATIVE (GRI) DISCLOSURES¹²

SDG 6 Target	Available Business Disclosures	Unit	GRI Standard
6.3	A description of how the organization interacts with water, including how and where water is withdrawn, consumed, and discharged, and the water-related impacts caused or contributed to, or directly linked to the organization's activities, products or services by a business relationship (e.g., impacts caused by runoff).	N/A	303-1-a
6.3	A description of how water-related impacts are addressed, including how the organization works with stakeholders to steward water as a shared resource, and how it engages with suppliers or customers with significant water-related impacts.	N/A	303-1-c
6.3	A description of any minimum standards set for the quality of effluent discharge, and how these minimum standards were determined, including: i. how standards for facilities operating in locations with no local discharge requirements were determined; ii. any internally developed water quality standards or guidelines; iii. any sector-specific standards considered; iv. whether the profile of the receiving waterbody was considered."	N/A	303-2
6.3	Report a breakdown of total water discharge to all area in mega liters by level of treatment levels were determined	Megaliters	303-4
6.3	Total volume of planned and unplanned water discharges by: i. Destination; ii. Quality of the water, including treatment method; iii. Whether the water was reused by another organization	Liters	306-1

¹² Source: <https://www.globalreporting.org/media/lbvnxb15/mapping-sdgs-gri-update-march.pdf>

6.3	Total weight of hazardous waste, with a breakdown by the following disposal methods where applicable: i. Reuse ii. Recycling iii. Composting iv. Recovery, including energy recovery v. Incineration (mass burn) vi. Deep well injection vii. Landfill viii. On-site storage ix. Other (to be specified by the organization)	Tons	306-2
6.3	Total weight of non-hazardous waste, with a breakdown by the following disposal methods where applicable: i. Reuse ii. Recycling iii. Composting iv. Recovery, including energy recovery v. Incineration (mass burn) vi. Deep well injection vii. Landfill viii. On-site storage ix. Other (to be specified by the organization)	Tons	306-2
6.3	Total number and total volume of recorded significant spills.	Number of spills	306-3
6.3	The following additional information for each spill that was reported in the organization's financial statements: i. Location of spill; ii. Volume of spill; iii. Material of spill, categorized by: oil spills (soil or water surfaces), fuel spills (soil or water surfaces), spills of wastes (soil or water surfaces), spills of chemicals (mostly soil or water surfaces), and other (to be specified by the organization).	Tons and other information of spills	306-3
6.3	Impacts of significant spills. Number of spills/tons	N/A	306-3
6.4	A description of how the organization interacts with water, including how and where water is withdrawn, consumed, and discharged, and the water-related impacts caused or contributed to, or directly linked to the organization's activities, products or services by a business relationship (e.g., impacts caused by runoff).	N/A	303-1-a
6.4	A description of how water-related impacts are addressed, including how the organization works with stakeholders to steward water as a shared resource, and how it engages with suppliers or customers with significant water-related impacts.	N/A	303-1-c

6.4	Report a breakdown of total water withdrawal from each of the sources listed in Disclosures 303-3-a and 303-3-b in megaliters by the following categories: i. Freshwater ($\leq 1,000$ mg/L Total Dissolved Solids); ii. Other water ($> 1,000$ mg/L Total Dissolved Solids).	Megaliters	303-3-c
6.4	Report the total water consumption from all areas in megaliters.	Megaliters	303-5-a
6.4	Report the total water consumption from all areas with water stress in megaliters.	Megaliters	303-5-b
6.4	Total volume of planned and unplanned water discharges by: i. Destination; ii. Quality of the water, including treatment method; iii. Whether the water was reused by another organization.	Liters	306-1
6.6	For each operational site owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas, the following information: i. Geographic location; ii. Subsurface and underground land that may be owned, leased, or managed by the organization; iii. Position in relation to the protected area (in the area, adjacent to, or containing portions of the protected area) or the high biodiversity value area outside protected areas; iv. Type of operation (office, manufacturing or production, or extractive); v. Size of operational site in km ² (or another unit, if appropriate); vi. Biodiversity value characterized by the attribute of the protected area or area of high biodiversity value outside the protected area (terrestrial, freshwater, or maritime ecosystem); vii. Biodiversity value characterized by listing of protected status (such as IUCN Protected Area Management Categories, Ramsar Convention, national legislation).	Km ² , number of species	304-1
6.6	Nature of significant direct and indirect impacts on biodiversity with reference to one or more of the following: i. Construction or use of manufacturing plants, mines, and transport infrastructure; ii. Pollution (introduction of substances that do not naturally occur in the habitat from point and non-point sources); iii. Introduction of invasive species, pests, and pathogens; iv. Reduction of species; v. Habitat conversion; vi. Changes in ecological processes outside the natural range of variation (such as salinity or changes in groundwater level).	N/A	304-2

6.6	Significant direct and indirect positive and negative impacts with reference to the following: i. Species affected; ii. Extent of areas impacted; iii. Duration of impacts; iv. Reversibility or irreversibility of the impacts.	N/A	304-2
6.6	Size and location of all habitat areas protected or restored, and whether the success of the restoration measure was or is approved by independent external professionals.	Km2	304-3
6.6	Whether partnerships exist with third parties to protect or restore habitat areas distinct from where the organization has overseen and implemented restoration or protection measures.	N/A	304-3
6.6	Total number of IUCN Red List species and national conservation list species with habitats in areas affected by the operations of the organization, by level of extinction risk: i. Critically endangered ii. Endangered iii. Vulnerable iv. Near threatened v. Least concern	Number	304-4
6.6	Total volume of planned and unplanned water discharges by: i. Destination; ii. Quality of the water, including treatment method; iii. Whether the water was reused by another organization.	Liters	306-1
6.6	Total number and total volume of recorded significant spills.	Number of spills	306-3
6.6	The following additional information for each spill that was reported in the organization's financial statements: i. Location of spill; ii. Volume of spill; iii. Material of spill, categorized by: oil spills (soil or water surfaces), fuel spills (soil or water surfaces), spills of wastes (soil or water surfaces), spills of chemicals (mostly soil or water surfaces), and other (to be specified by the organization).	Tons and other information of spills	306-3
6.6	Impacts of significant spills.	N/A	306-3
6.6	a. Water bodies and related habitats that are significantly affected by water discharges and/or runoff, including information on: i. The size of the water body and related habitat; ii. Whether the water body and related habitat is designated as a nationally or internationally protected area; iii. The biodiversity value, such as total number of protected species.	Km2, number of species	306-5

6.A	A description of how the organization interacts with water, including how and where water is withdrawn, consumed, and discharged, and the water-related impacts caused or contributed to, or directly linked to the organization's activities, products or services by a business relationship (e.g., impacts caused by runoff).	N/A	303-1-a
6.A	A description of how water-related impacts are addressed, including how the organization works with stakeholders to steward water as a shared resource, and how it engages with suppliers or customers with significant water-related impacts.	N/A	303-1-c
6.B	A description of how the organization interacts with water, including how and where water is withdrawn, consumed, and discharged, and the water-related impacts caused or contributed to, or directly linked to the organization's activities, products or services by a business relationship (e.g., impacts caused by runoff).	N/A	303-1-a
6.B	A description of how water-related impacts are addressed, including how the organization works with stakeholders to steward water as a shared resource, and how it engages with suppliers or customers with significant water-related impacts.	N/A	303-1-c

MAPPING WITH WORLD ECONOMIC FORUM - METRICS FOR MEASURING STAKEHOLDER CAPITALISM¹³

Pillar 2	Planet: Core metrics and disclosures
Fresh Water Availability	Water consumption and withdrawal in water-stressed areas Report for operations where material: mega litres of water withdrawn, megalitres of water consumed and the percentage of each in regions with high or extremely high baseline water stress, according to WRI Aqueduct water risk atlas tool. Estimate and report the same information for the full value chain (upstream and downstream) where appropriate.
Pillar 2	Planet: Expanded metrics and disclosures
Fresh Water Availability	Impact of freshwater consumption and withdrawal Report wherever material along the value chain: the valued impact of freshwater consumption and withdrawal.

¹³ Source: http://www3.weforum.org/docs/WEF_IBC_Measuring_Stakeholder_Capitalism_Report_2020.pdf

Water pollution	Impact of water pollution
	Report wherever material along the value chain: the valued impact of water pollution, including excess nutrients, heavy metals and other toxins.
	Nutrients
	Estimate and report wherever material along the value chain: metric tonnes of nitrogen, phosphorous and potassium in fertilizer consumed.

CORPORATE INITIATIVES ON SDG 6

Company	Reporting Method	FY	Disclosure
UPL ¹⁴	Sustainability Report	2019-20	Product Zeba which reduces the water used in potato farming in Saudi Arabia and Okra Farming In India.
ITC ¹⁵	Report & Accounts	2019-20	It is the only company in the world to be Water Positive i.e., creating more water (or energy) than they are actually using for 18 years.
Tata Chemicals ¹⁶	Integrated Report	2019-20	86% water recycled and 1060 families supported for drinking water and toilets.
JSW ¹⁷	Integrated Report	2019-20	Zero Liquid Discharge (ZLD) for all Integrated Steel Plants.
ACC ¹⁸	Integrated Report	2019-20	7% Reduction in specific water consumption in cement operations.

¹⁴ Source : https://www.upl-ltd.com/downloads/UPL_Sustainability_Report_2019-20.pdf

¹⁵ Source : <https://www.itcportal.com/about-itc/shareholder-value/annual-reports/itc-annual-report-2020/pdf/ITC-Report-and-Accounts-2020.pdf>

¹⁶ Source : https://www.tatachemicals.com/upload/content_pdf/tata-chemicals-yearly-reports-2019-20.pdf

¹⁷ Source : https://www.jsw.in/sites/default/files/assets/downloads/steel/IR/Financial%20Performance/Annual%20Reports%20Steel/jsw-steel-19-20/pdf/JSW%20Steel_IR2020_Final.pdf

¹⁸ Source : https://www.acclimited.com/newsite/annualreport2019/ACC_Integrated_Annual_Report.pdf

SUSTAINABLE DEVELOPMENT GOAL 7 **AFFORDABLE AND CLEAN ENERGY**

CONTEXT OF THE SDG 7¹⁹

- Lack of access to energy supplies and transformation systems is a constraint to human and economic development. The environment provides a series of renewable and non-renewable energy sources i.e. solar, wind, hydropower, geothermal, biofuels, natural gas, coal, petroleum, uranium.
- Increased use of fossil fuels without actions to mitigate greenhouse gases will have global climate change implications.
- Energy efficiency and increase use of renewables contribute to climate change mitigation and disaster risk reduction. Maintaining and protecting ecosystems allow using and further developing hydropower sources of electricity and bioenergy.
- Some 840 million people, over 10 % of the world's population, live without electricity and a further billion are connected to unreliable and unstable power networks. Today, almost 3 billion people in Asia and the Southern Sahara still use polluting fuels for cooking (wood, charcoal, dung or soft coal).
- The UN reckons that four million premature deaths result because of air pollution derived from the burning of biomass for cooking and heating.
- The UN also claims that energy use constitutes 60% of total global emissions of greenhouse gases (GHG), the main factor leading to climate change.
- Since 1990, global emissions of CO₂ have increased by more than 46 per cent.

FACTS AND FIGURES²⁰

- An increasing proportion of the population have gained access to electricity, from 79 per cent in 2000 to 85 per cent in 2012, but 1.1 billion people still live without it.
- More than 40 per cent of the world's people still rely on polluting and unhealthy fuels for cooking.
- From 2005 to 2014, the proportion of the global population with access to clean fuels and technologies for cooking, such as gas and electricity, increased from 54 per cent to 58 per cent.
- The share of renewable energy derived from hydropower, solid and liquid biofuels, the wind, sun, biogas, geothermal and marine sources, and waste, in the world's total final energy consumption increased marginally, from 17.4 per cent in 2000 to 18.1 per cent in 2012.
- However, modern renewables, which exclude solid biofuels, grew at a rate of 4 per cent a year between 2010 and 2012.

¹⁹ Source 1 : <https://www.unep.org/explore-topics/sustainable-development-goals/why-do-sustainable-development-goals-matter/goal-7>

Source 2 : <https://www.iberdrola.com/sustainability/committed-sustainable-development-goals/sdg-7-affordable-and-clean-energy>

²⁰ Source : <https://unstats.un.org/sdgs/report/2016/goal-07/>

- Modern renewables accounted for 60 per cent of all new power-generating capacity in 2014.
- In absolute terms, about 72 per cent of the increase in energy consumption from modern renewable sources between 2010 and 2012 came from developing regions, mostly Eastern Asia.

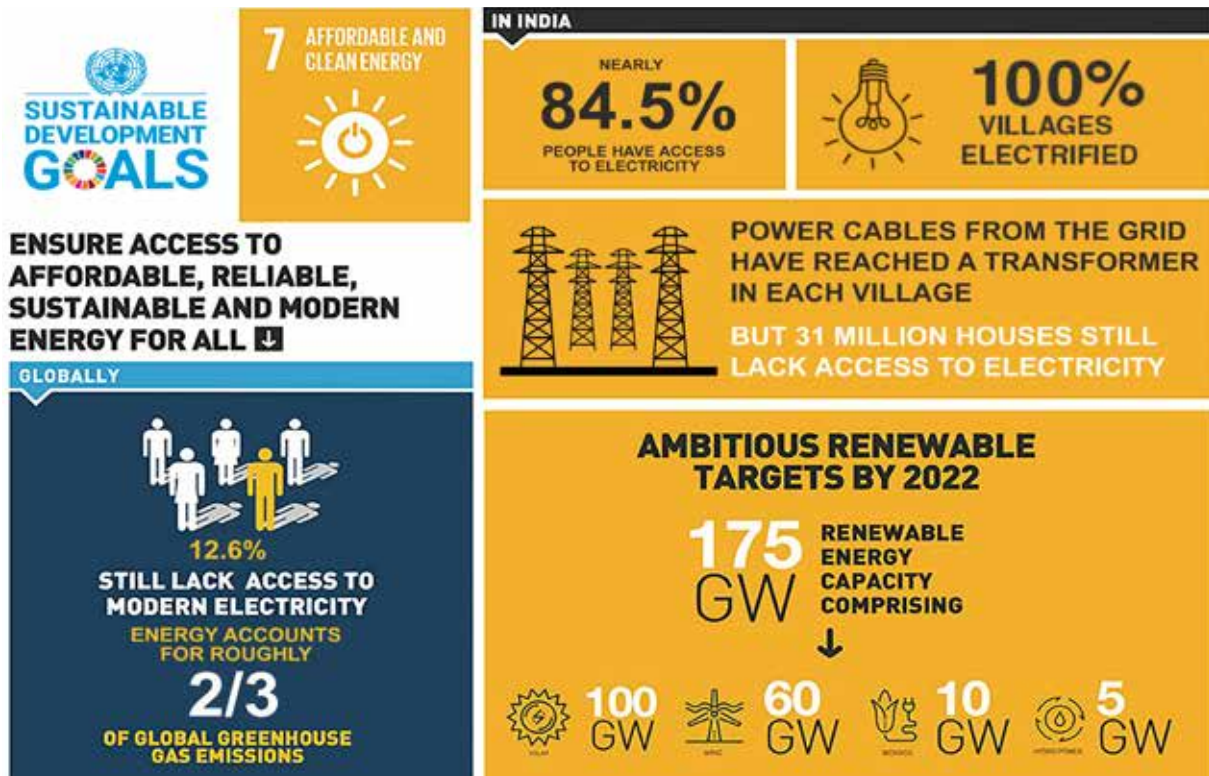


Image Source: <https://in.one.un.org/page/sustainable-development-goals/sdg-7/>

UN SDG 7 TARGETS AND INDICATORS²¹

Targets	Indicators
7.1 By 2030, ensure universal access to affordable, reliable and modern energy services.	7.1.1 Proportion of population with access to electricity. 7.1.2 Proportion of population with primary reliance on clean fuels and technology.
7.2 By 2030, increase substantially the share of renewable energy in the global energy mix.	7.2.1 Renewable energy share in the total final energy consumption.
7.3 By 2030, double the global rate of improvement in energy efficiency.	7.3.1 Energy intensity measured in terms of primary energy and GDP.
7.a By 2030, enhance international cooperation to facilitate access to clean energy research and technology, including renewable energy, energy efficiency and advanced and cleaner fossil-fuel technology, and promote investment in energy infrastructure and clean energy technology.	7.a.1 International financial flows to developing countries in support of clean energy research and development and renewable energy production, including in hybrid systems.

²¹ Source: https://unstats.un.org/sdgs/indicators/Global%20Indicator%20Framework%20after%202020%20review_Eng.pdf

7.b By 2030, expand infrastructure and upgrade technology for supplying modern and sustainable energy services for all in developing countries, in particular least developed countries, small island developing States and landlocked developing countries, in accordance with their respective programmes of support.

7.b.1 Installed renewable energy-generating capacity in developing countries (in watts per capita).

IMPACT OF COVID 19²²

- Over the past few months, lockdown measures have significantly reduced electricity demand in the commercial and industrial sectors. In March and April 2020, International Finance Corporation (IFC) observed a 15 percent drop in demand, on average, in many countries where it does business.
- S&P Global Reports states that the slowdown in demand for oil has led to cleaner air with estimated carbon emissions dropping by 17 percent in April 2020 compared to a year earlier.
- In addition, global power generation from renewables increased by 3 percent, largely driven by new solar and wind projects coming online during the past year.
- As economies recover from COVID-19, increased energy demand may also be met by ramping up thermal power plant generation, which will increase carbon emissions. If fossil fuel prices remain low, renewables could potentially be crowded out in the medium term, especially in countries with large hydrocarbon endowments. On the other hand, low gas prices are now helping make gas-fired power generation relatively more attractive in comparison to carbon-intensive, coal-fired power generation.
- Increasing unemployment due to the pandemic may prevent many people from paying their electricity bills. The payment delays and delinquency of utility bills by end-consumers (residential, commercial, and industrial) is beginning to have a detrimental effect along the energy supply chain. In many countries, governments have intervened by maintaining electricity services to the population during the lockdown while also reducing the negative financial impact on the sector.
- In more liberalized markets, the drop-in demand has resulted in the collapse of electricity market prices, hurting power generation companies.

COVID-19 IMPLICATIONS

AFFORDABLE AND RELIABLE ENERGY IS CRITICAL FOR HEALTH FACILITIES

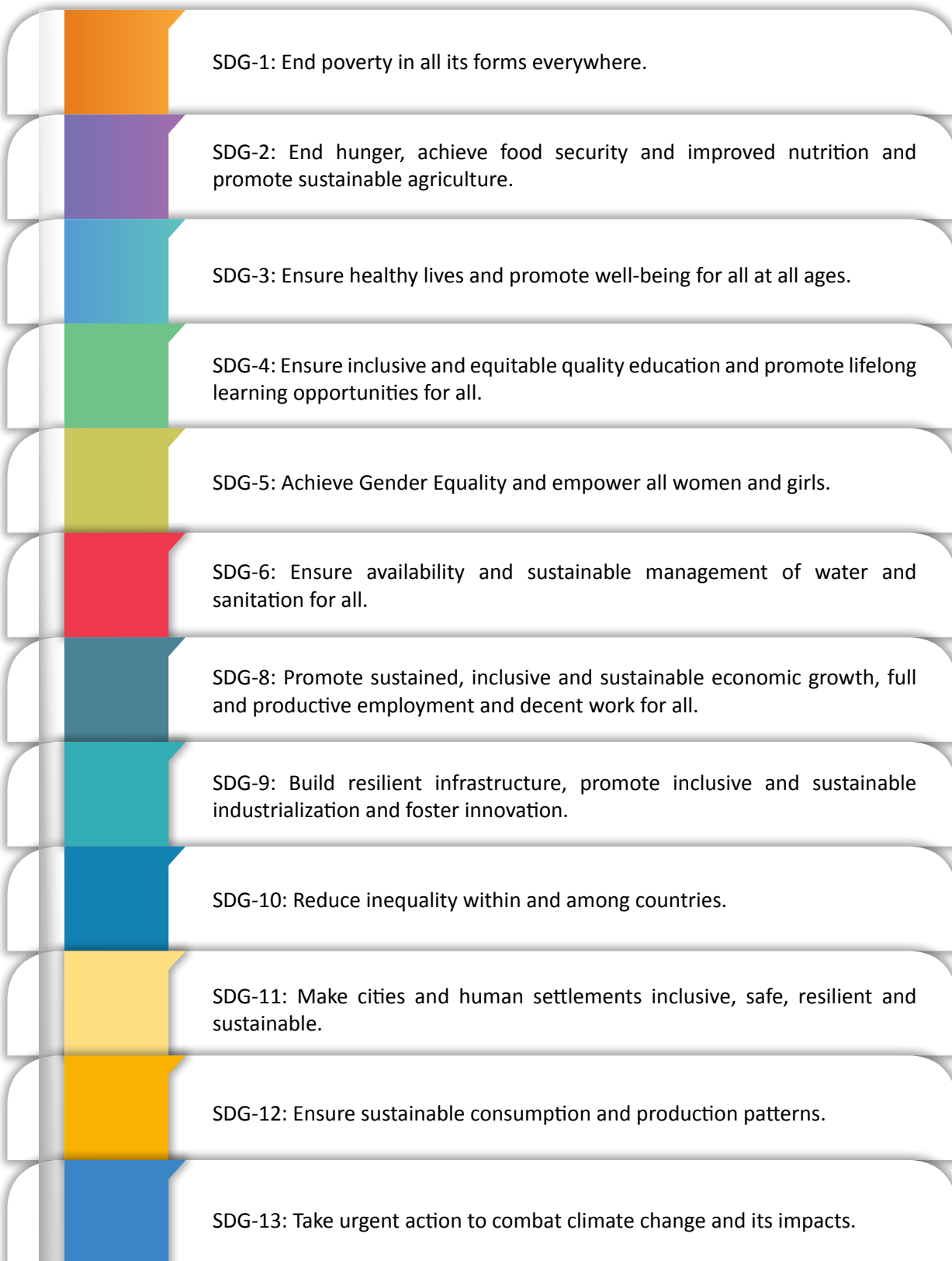


Image Source: <https://sdgs.un.org/goals/goal7>

²² Source : https://www.ifc.org/wps/wcm/connect/f73f9cf3-3abd-4378-b5b6-c8eb8c4c1b45/IFC-Covid19-PowerSector-final_web_rev.pdf?MOD=AJPERES&CVID=n9.O4sQ

MAPPING WITH OTHER SDGS²³

SDG 7 is interrelated with the following SDGs-



²³ Source: http://niti.gov.in/writereaddata/files/SDX_Index_India_21.12.2018.pdf

GOAL 7 IS CLOSELY INTERRELATED WITH MANY OTHER GOALS AS BELOW



Image Source: http://niti.gov.in/writereaddata/files/SDX_Index_India_21.12.2018.pdf

PROGRESS REPORT 2020²⁴

- The world is making good progress on increasing access to electricity and improving energy efficiency with substantial progress in access to electricity in developed countries. However, still millions of people around the world lack access to electricity and progress on access to clean cooking fuels and technologies is too slow.
- The global electrification rate rose from 83% in 2010 to 90% by 2018.
- Latin America and the Caribbean and Eastern and South-Eastern Asia maintained strong progress, exceeding 98% access by 2018.
- Conversely, the world's deficit is increasingly concentrated in sub-Saharan Africa where around 548 million, or 53% of its population, lack access to electricity.
- Access to clean cooking fuels and technologies increased to 63% in 2018, from 60% in 2015 and 56% in 2010.
- Still, 2.8 billion people lack such access and rely primarily on inefficient and polluting cooking systems.
- Because of a stagnant rate and fast population growth, in sub-Saharan Africa, the number of people without access to clean fuels for cooking increased.
- The renewable energy share of total final energy consumption gradually increased from 16.3% in 2010 to 17.0% in 2015 and 17.3% in 2017. Much faster growth is required to meet long-term climate goals.
- Global primary energy intensity (energy used per unit of GDP) improved by 2.2% annually, from 5.2 in 2015 to 5.0 in 2017, a rate still short of the 2.7% annual rate needed to reach SDG target 7.3.
- International financial flows to developing countries in support of clean and renewable energy reached \$21.4 billion in 2017, 13% more than in 2016, and a two-fold increase from flows committed in 2010.
- Hydropower projects received 46% of 2017 flows, while solar projects received 19%, wind 7% and geothermal 6%.

PROGRESS CHART 2020

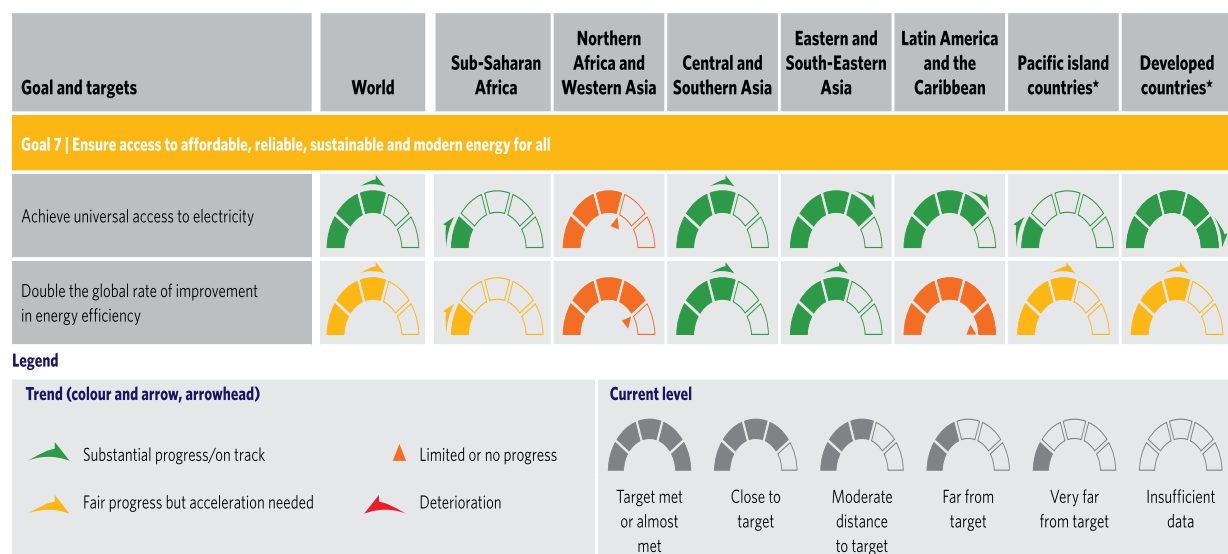


Image source: <https://unstats.un.org/sdgs/report/2020/progress-chart-2020.pdf>

²⁴ Source: https://sustainabledevelopment.un.org/content/documents/26158Final_SG_SDG_Progress_Report_14052020.pdf

NIF INDICATORS ON SDG 7²⁵

Following are the SDG India Index 3.0 Indicators for Goal 7 – Affordable and Clean Energy

GOAL 7: AFFORDABLE AND CLEAN ENERGY	Percentage of households electrified
Relevant Global Target	7.1: By 2030, ensure universal access to affordable, reliable and modern energy services.
Relevant Global Indicator	7.1.1: Proportion of population with access to electricity.
Relevant NIF Indicator	7.1.1: Percentage of households electrified.
Indicator Interpretation	Higher value means higher performance (+).

GOAL 7: AFFORDABLE AND CLEAN ENERGY	Percentage of LPG+PNG connections against number of households
Relevant Global Target	7.1: By 2030, ensure universal access to affordable, reliable and modern energy services.
Relevant Global Indicator	7.1.2: Proportion of population with primary reliance on clean fuels and technology.
Relevant NIF Indicator	7.1.2: Percentage of household using clean cooking fuel.
Indicator Interpretation	Higher value means higher performance (+).

GOVERNMENT INITIATIVES²⁶

The various initiatives taken by Government of India for SDG 7 include:

- **The National Solar Mission**

It has set the ambitious target of deploying 20,000 MW of grid connected solar power by 2022, aimed at reducing the cost of solar power generation in the country.

- **Dedicated Green Energy Corridor**

It has been constructed in the country to improve inter-State transmission system to evacuate approximately 20,000 MW of large-scale renewable power.

- **The Off-Grid and Decentralized Solar PV Applications Programme**

It was launched with the objective to demonstrate and promote off-grid applications of solar photovoltaic (SPV) systems for meeting lighting and electricity requirements of individuals, institutions, communities, commercial and industrial establishments.

²⁵ Source: https://niti.gov.in/writereaddata/files/SDG_3.0_Final_04.03.2021_Web_Spreads.pdf

²⁶ Source: http://niti.gov.in/writereaddata/files/SDX_Index_India_21.12.2018.pdf

- **The National Biogas and Manure Management Programme**

It was started with the objective of providing fuel for cooking purposes and organic manure to rural households through family type biogas plants. It aims to mitigate the drudgery of firewood collection by rural women, reduce the pressure on forests and accentuate social benefits of improved sanitation in villages by linking toilets to biogas plants.

- **Pradhan Mantri Sahaj Bijli Har Ghar Yojana – Saubhagya (Prime Minister's Programme for Easy Electricity for Each Household)**

It was launched to provide electricity connections to all households in rural and urban areas. As of October 2018, 95 percent of the households have been electrified under this scheme.

- **The LPG subsidy, under PAHAL**

It aims at reducing the cost of LPG by providing subsidy on the gas cylinders through Direct Benefit Transfer to poor households.

- **The Deen Dayal Upadhyaya Gram Jyoti Yojana**

This scheme focuses on providing continuous power supply to rural households and to agricultural consumers.

- **Pradhan Mantri Ujjwala Yojana**

So far 51 million LPG connections have already been provided to women from poor families and the target has been increased from 50 million to 80 million.

- **The National Programme for Energy Efficient Appliances**

It has been launched in 2015 with the aim of cutting emissions significantly. Its various interventions are UJALA, the programme for distributing low-cost LEDs, The Energy Efficient Building Code, Labelling of Appliances for energy efficiency.

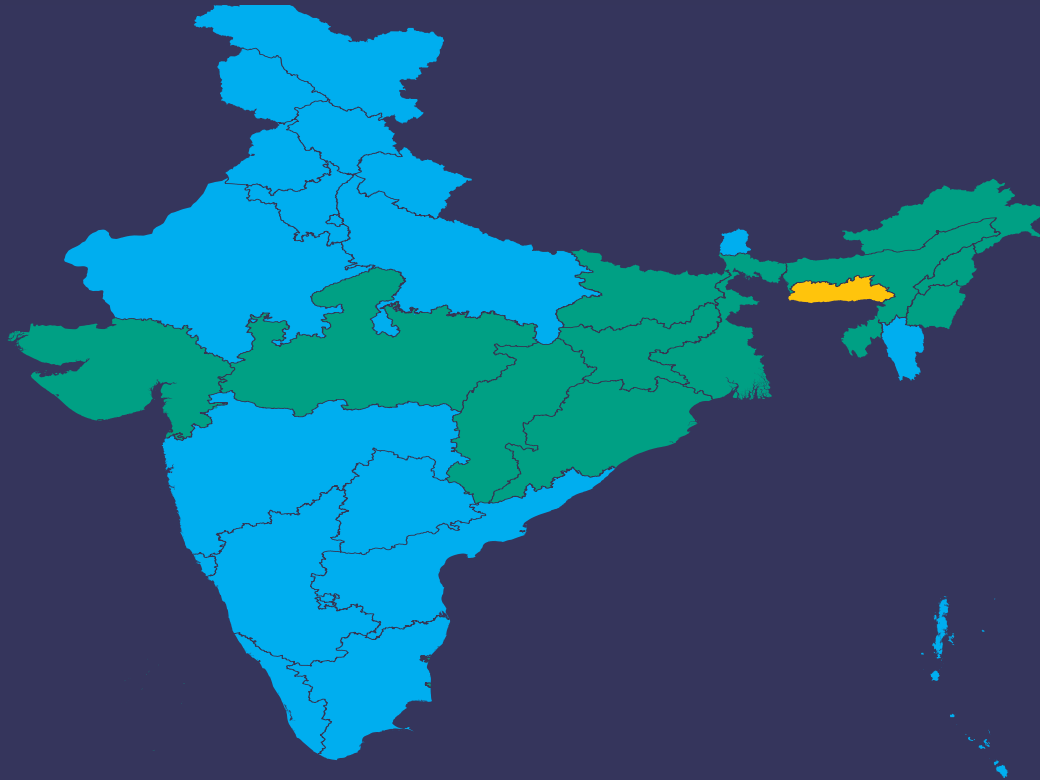
PERFORMANCE MONITORING SDG INDIA INDEX ON SDG 7²⁷

Two national level indicators have been identified which capture one out of the five SDG targets for 2030 defined for Goal 7. These indicators have been selected based on the availability of data at the sub-national level and to ensure comparability across States and UTs.

GOAL 7 INDEX SCORE 3.0

SDG Index Score for Goal 7 ranges between 50 and 100 for States and between 71 and 100 for UTs. Fifteen States and five UTs have entered the category of Achievers (with Index scores of 100). Twelve States and three UTs bagged a position in the category of Front Runners. One State (Meghalaya) belonged to the Performers category.

²⁷ Source: https://niti.gov.in/writereaddata/files/SDG_3.0_Final_04.03.2021_Web_Spreads.pdf



Achiever

Andhra Pradesh	Punjab	Andaman and Nicobar Islands
Goa	Rajasthan	Chandigarh
Haryana	Sikkim	Delhi
Himachal Pradesh	Tamil Nadu	Jammu and Kashmir
Karnataka	Telangana	Ladakh
Kerala	Uttar Pradesh	
Maharashtra	Uttarakhand	
Mizoram		

Front Runner

Assam	Chhattisgarh
West Bengal	Jharkhand
Manipur	Nagaland
Gujarat	Puducherry
Madhya Pradesh	Lakshadweep
Arunachal Pradesh	Dadra and Nagar Haveli & Daman and Diu
Tripura	
Odisha	
Bihar	

Performer

Meghalaya

GOAL 7



99.99%
of households have
ACCESS TO ELECTRICITY



CLEAN COOKING FUEL
2,824 LAKH
LPG connections

72 LAKH
PNG connectic



Image Source: https://niti.gov.in/writereaddata/files/SDG_3.0_Final_04.03.2021_Web_Spreads.pdf

INTEGRATING SDG 7 INTO BUSINESS²⁸

The leadership qualities needed for SDG 7 vis a vis businesses are:-

- **Intentionality**

Integration of the commitment to Goal 7 in the corporate strategy, and top-level leadership, are key to realize the fundamental shifts in business activities and deliver the required technology and business model innovation.

- **Ambition**

Ambitious action on Goal 7 galvanizes financial flows at scale towards the deployment of new technologies and business models for universal access to sustainable energy and energy efficiency. It has an impact that goes well beyond the company's own operations and is consistent with the quantitative targets of Goal 7.

- **Consistency**

Advancing Goal 7 requires all organizational functions to be aligned so as to maximize cross-fertilization of ideas and to leverage all available resources; it is also essential that actions by one business unit do not negate positive impacts by other units.

- **Collaboration**

Collaboration with other stakeholders is key to advancing Goal 7; it requires responsibly working with Governments on policy; cross-sector partnerships to exchange innovation; and engaging with communities to understand energy needs, can all drive progress.

- **Accountability**

The deployment of new technologies at scale carries many risks of negative impacts on local communities that need to be carefully managed, particularly where significant use of land and resources is required, such as for hydropower, biofuels, and large power plants and transmission and distribution infrastructure.

MAPPING WITH BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORTING (BRSR)²⁹

An illustrative list of disclosures under Business Responsibility and Sustainability Reporting format as per SEBI Circular- SEBI/HO/CFD/CMD-2/P/CIR/2021/562 dated May 10, 2021 related to SDG 7 is as under:

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

²⁸ Source: <https://blueprint.unglobalcompact.org/sdgs/sdg07/>

²⁹ Source 1: https://www.sebi.gov.in/legal/circulars/may-2021/business-responsibility-and-sustainability-reporting-by-listed-entities_50096.html

Source 2 : https://www.sebi.gov.in/sebi_data/commndocs/may-2021/Business%20responsibility%20and%20sustainability%20reporting%20by%20listed%20entitiesAnnexure1_p.PDF

Principle 2: Businesses should provide goods and services in a manner that is sustainable and safe

Essential Indicators

Point No. 1. Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.

Leadership Indicators

Point No.1. Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)?

Point No. 2. If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.

Principle 6: Businesses should respect and make efforts to protect and restore the environment

Essential Indicators

Point No.4. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.

Point No. 7. Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details.

Point No. 9. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.

Point No. 11. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year.

Point No. 12. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances.

Leadership Indicators

Point No. 1. Provide break-up of the total energy consumed (in Joules or multiples) from renewable and non-renewable sources.

Point No. 6. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives.

Point No. 8. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.

Principle 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent

Essential Indicators

Point No. 1. a. Number of affiliations with trade and industry chambers/ associations.

b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.

Leadership Indicators

Point No. 1. Details of public policy positions advocated by the entity.

MAPPING WITH GLOBAL REPORTING INITIATIVE (GRI) DISCLOSURES³⁰

SDG-7 Target	Available Business Disclosures	Unit	GRI Standard
7.2	Total fuel consumption within the organization from non-renewable sources, in joules or multiples, and including fuel types used.	Joules or multiples	302-1
7.2	Total fuel consumption within the organization from renewable sources, in joules or multiples, and including fuel types used.	Joules or multiples	302-1
7.2	In joules, watt-hours or multiples, the total: i. Electricity consumption ii. Heating consumption iii. Cooling consumption iv. Steam consumption	Joules, watt-hours or Multiples	302-1
7.2	In joules, watt-hours or multiples, the total: i. Electricity sold ii. Heating sold iii. Cooling sold iv. Steam sold	Joules, watt-hours or Multiples	302-1
7.2	Total energy consumption within the organization, in joules or multiples.	Joules or multiples	302-1
7.2	Energy consumption outside of the organization, in joules or multiples.	Joules or multiples	302-2
7.3	Total fuel consumption within the organization from non-renewable sources, in joules or multiples, and including fuel types used.	Joules or multiples	302-1

³⁰ Source: <https://www.globalreporting.org/media/lbvnxb15/mapping-sdgs-gri-update-march.pdf>

7.3	Total fuel consumption within the organization from renewable sources, in joules or multiples, and including fuel types used.	Joules or multiples	302-1
7.3	In joules, watt-hours or multiples, the total: i. Electricity consumption ii. Heating consumption iii. Cooling consumption iv. Steam consumption	Joules, watt-hours or Multiples	302-1
7.3	In joules, watt-hours or multiples, the total: i. Electricity sold ii. Heating sold iii. Cooling sold iv. Steam sold	Joules, watt-hours or Multiples	302-1
7.3	Total energy consumption within the organization, in joules or multiples.	Joules or multiples	302-1
7.3	Energy consumption outside of the organization, in joules or multiples.	Joules or multiples	302-2
7.3	Energy intensity ratio for the organization.	Joules or multiples per basic Unit	302-3
7.3	Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples.	Joules or multiples.	302-4
7.3	Reductions in energy requirements of sold products and services achieved during the reporting period, in joules or multiples.	Joules or multiples	302-5

MAPPING WITH WORLD ECONOMIC FORUM – METRICS FOR STAKEHOLDER CAPITALISM³¹

Pillar 2	Planet: Core Metrics and Disclosures
Climate change	Greenhouse gas (GHG) emissions
	For all relevant greenhouse gases (e.g. carbon dioxide, methane, nitrous oxide, F-gases etc.), report in metric tonnes of carbon dioxide equivalent (tCO ₂ e) GHG Protocol Scope 1 and Scope 2 emissions. Estimate and report material upstream and downstream (GHG Protocol Scope 3) emissions where appropriate.
Pillar 2	Expanded Metrics and Disclosures
Climate change	Impact of GHG emissions
	Report wherever material along the value chain (GHG Protocol Scope 1, 2 & 3) the valued impact of greenhouse gas emissions. Disclose the estimate of the societal cost of carbon used and the source or basis for this estimate.
Air pollution	Air pollution
	Report wherever material along the value chain: nitrogen oxides (NO _x), sulphur oxides (SO _x), particulate matter and other significant air emissions. Wherever possible estimate the proportion of specified emissions that occur in or adjacent to urban/densely populated areas.
Pillar 4	Prosperity: Core Metrics and Disclosures
Innovation of better products and services	Total R&D expenses (\$)
	Total costs related to research and development.
	Expanded Metrics and Disclosures
	Social value generated (%)
	Percentage of revenue from products and services designed to deliver specific social benefits or to address specific sustainability challenges.

³¹ Source: http://www3.weforum.org/docs/WEF_IBC_Measuring_Stakeholder_Capitalism_Report_2020.pdf

CORPORATE INITIATIVES ON SDG 7

S. No.	Company Name	Source	Aim/Initiative/ Achievement
1	Wipro Enterprises ³²	Annual Report 2019-20	35% (84 million units) of our total India Energy Consumption comes from Renewable Energy (RE). 53% increase YoY in energy saving due to server virtualization.
2	Philips ³³	Annual Report 2019	In 2019, Philips took another step closer to becoming carbon-neutral in our own operations by the end of 2020, with both our US and Dutch facilities now 100%-powered by renewable energy.
3	Larsen and Toubro ³⁴	Annual Report 2019-20	- The entity has installed a turbo core chiller, resulting in an average annualized reduction of power consumption. - Installation of LED fixtures across locations, UPS optimization, AC retrofit activity, shift rationalization through Routematic Application, a common bus system and so on led to reduced carbon emissions.
4	TATA Power Limited ³⁵	Integrated Report 2019-20	- Switching to energy efficient lighting likes CFLs. - Standardising the AC temperatures to 24°C. - Replacing electric water heaters with solar water heaters in canteens, Solar-based LED lighting in selected areas; LED-based street lighting. - Electric Vehicles for internal transport within plant premises, etc. - In February 2017 TATA Power became the first Indian company to ship over 1 GW solar models. - In FY 20, more than 8,700 energy efficient appliances like Ceiling Fans, Refrigerators, Split ACs, LED Tube lights have been provided to Mumbai consumers under "Be Green" Initiative. - In FY20, more than 6000 Mwh of energy savings have occurred due to Energy Saving programme in FY20 in Mumbai license area.
5	Infosys ³⁶	Annual Report 2019-20	Energy-efficiency retrofits have helped to reduce connected load by 33.5 MW across Infosys and also it commissioned an additional 10 MW capacity in the solar plant in Sira, Karnataka.

³² Source: <https://www.wipro.com/content/dam/nexus/en/investor/annual-reports/2019-2020/wipro-interactive-annual-report-2019-2020.pdf>

³³ Source: <https://www.results.philips.com/publications/ar19>

³⁴ Source: <http://www.lnt.in/LTReport2020/>

³⁵ Source: https://www.tatapower.com/investor-relations/tata-power/pdf/Tata_Power_IR_201920.pdf

³⁶ Source: <https://www.infosys.com/investors/reports-filings/annual-report/annual/documents/infosys-ar-20.pdf>

DEVELOPMENT GOAL 8

DECENT WORK AND ECONOMIC GROWTH

CONTEXT OF THE SDG 8

- Employment and decent employment is one of the main issues in most of the countries, whether developed or developing. Getting employed is a prerequisite to a productive, out of poverty and socially recognized human labor. Unemployment gets qualified as a serious personal and social issue. The most immediate repercussion of unemployment is the loss of income.
- Poverty eradication is only possible through stable and well-paid jobs. Nearly 2.2 billion people live below the US \$1.90 poverty line. According to the International Labour Organization (ILO), 5.6 per cent of the global populations were unemployed as of 2017. In 2018, the total number of unemployed people remain high—above 192 million—and it is harder to find decent jobs.
- 470 million jobs (annually 30 million) are needed globally for new entrants to the labour market between 2016 and 2030.
- Technological development, global trade and outsourcing has impacted the employment in different ways to different countries and also the people with different income level and education level.
- Productive employment and decent work are key elements to achieving a fair globalization and poverty reduction. The SDGs promote sustained economic growth, higher levels of productivity and technological innovation. the goal is to achieve full and productive employment, and decent work, for all women and men by 2030.

FACTS AND FIGURES³⁷

- An estimated 172 million people worldwide were without work in 2018 - an unemployment rate of 5 percent.
- As a result of an expanding labour force, the number of unemployed is projected to increase by 1 million every year and reach 174 million by 2020.
- Some 700 million workers lived in extreme or moderate poverty in 2018, with less than US\$3.20 per day.
- Women's participation in the labour force stood at 48 per cent in 2018, compared with 75 percent for men. Around 3 in 5 of the 3.5 billion people in the labour force in 2018 were men.
- Overall, 2 billion workers were in informal employment in 2016, accounting for 61 per cent of the world's workforce.
- Many more women than men are underutilized in the labour force— 85 million compared to 55 million.

³⁷ Source: <https://www.undp.org/content/undp/en/home/sustainable-development-goals/goal-8-decent-work-and-economic-growth.html>



Image Source: <https://in.one.un.org/page/sustainable-development-goals/sdg-8/>

UN SDG 8 TARGETS AND INDICATORS³⁸

Targets	Indicators
8.1 Sustain per capita economic growth in accordance with national circumstances and, in particular, at least 7 per cent gross domestic product growth per annum in the least developed countries	8.1.1 Annual growth rate of real GDP per capita
8.2 Achieve higher levels of economic productivity through diversification, technological upgrading and innovation, including through a focus on high-value added and labour-intensive sectors	8.2.1 Annual growth rate of real GDP per employed person

³⁸ Source: https://unstats.un.org/sdgs/indicators/Global%20Indicator%20Framework%20after%202020%20review_Eng.pdf

8.3 Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage the formalization and growth of micro-, small- and medium-sized enterprises, including through access to financial services	8.3.1 Proportion of informal employment in total employment, by sector and sex
8.4 Improve progressively, through 2030, global resource efficiency in consumption and production and endeavour to decouple economic growth from environmental degradation, in accordance with the 10-Year Framework of Programmes on Sustainable Consumption and Production, with developed countries taking the lead	8.4.1 Material footprint, material footprint per capita, and material footprint per GDP
	8.4.2 Domestic material consumption, domestic material consumption per capita, and domestic material consumption per GDP
8.5 By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value	8.5.1 Average hourly earnings of employees, by sex, age, occupation and persons with disabilities
	8.5.2 Unemployment rate, by sex, age and persons with disabilities
8.6 By 2020, substantially reduce the proportion of youth not in employment, education or training	8.6.1 Proportion of youth (aged 15-24 years) not in education, employment or training
8.7 Take immediate and effective measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour, including recruitment and use of child soldiers, and by 2025 end child labour in all its forms	8.7.1 Proportion and number of children aged 5-17 years engaged in child labour, by sex and age
8.8 Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment	8.8.1 Fatal and non-fatal occupational injuries per 100,000 workers, by sex and migrant status
	8.8.2 Level of national compliance with labour rights (freedom of association and collective bargaining) based on International Labour Organization (ILO) textual sources and national legislation, by sex and migrant status

8.9 By 2030, devise and implement policies to promote sustainable tourism that creates jobs and promotes local culture and products	8.9.1 Tourism direct GDP as a proportion of total GDP and in growth rate
8.10 Strengthen the capacity of domestic financial institutions to encourage and expand access to banking, insurance and financial services for all	8.10.1 (a) Number of commercial bank branches per 100,000 adults and (b) number of automated teller machines (ATMs) per 100,000 adults
	8.10.2 Proportion of adults (15 years and older) with an account at a bank or other financial institution or with a mobile-money-service provider
8.a Increase Aid for Trade support for developing countries, in particular least developed countries, including through the Enhanced Integrated Framework for Trade-related Technical Assistance to Least Developed Countries	8.a.1 Aid for Trade commitments and disbursements
8.b By 2020, develop and operationalize a global strategy for youth employment and implement the Global Jobs Pact of the International Labour Organization	8.b.1 Existence of a developed and operationalized national strategy for youth employment, as a distinct strategy or as part of a national employment strategy

IMPACT OF COVID 19³⁹

- COVID-19 has disrupted billions of lives and endangered the global economy. The International Monetary Fund (IMF) expects a global recession as bad as or worse than in 2009. As job losses escalate, the International Labor Organization estimates that nearly half of the global workforce is at risk of losing their livelihoods.
- Even before the outbreak of COVID-19, one in five countries – home to billions of people living in poverty – were likely to see per capita incomes stagnate or decline in 2020. Now the economic and financial shocks associated with COVID-19—such as disruptions to industrial production, falling commodity prices, financial market volatility, and rising insecurity—are derailing the already tepid economic growth and compounding heightened risks from other factors.
- Occupational safety and health become an even heavier challenge as workplaces reopen.
- Tourism is facing unprecedented challenges, with many small island developing States confronting new and harsh economic realities.
- Global unemployment rate was highest in Northern Africa and Western Asia in 2019 (10.7 percent).

³⁹ Source: <https://unric.org/en/sdg-8/#>

Unemployment rate, youth and adults, 2019 (percentage)

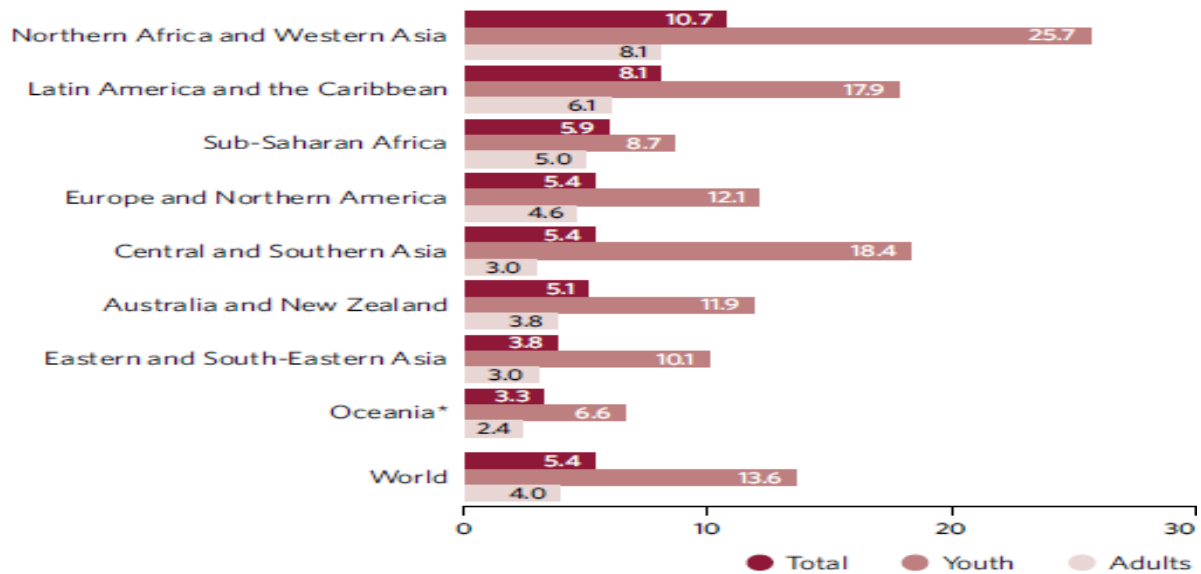


Image Source: <https://unstats.un.org/sdgs/report/2020/goal-08/>

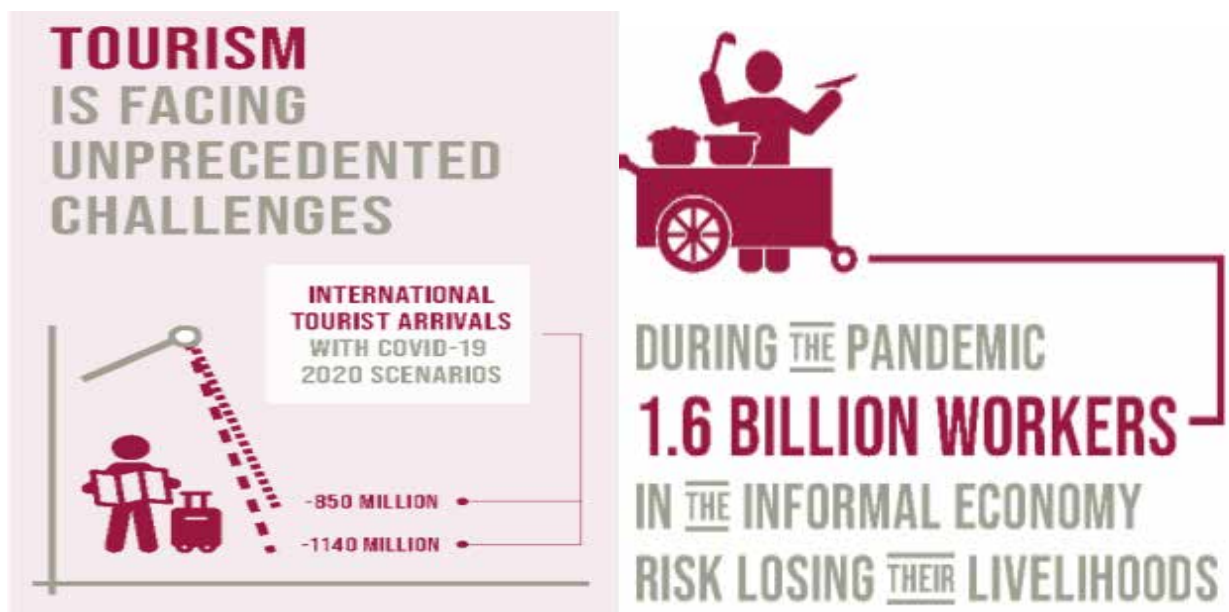


Image source: <https://sdgs.un.org/goals/goal8>

MAPPING WITH OTHER SDGS⁴⁰

Goal 8 is closely interrelated with many other Goals as under:



⁴⁰ Source: http://niti.gov.in/writereaddata/files/SDX_Index_India_21.12.2018.pdf

GOAL 8 IS CLOSELY INTERRELATED WITH MANY OTHER GOALS AS BELOW:



Image Source: http://niti.gov.in/writereaddata/files/SDX_Index_India_21.12.2018.pdf

PROGRESS REPORT 2020⁴¹

- After a brief interruption during the global economic downturn of 2009, labour productivity has continued to grow —in 2019, it increased by 1.4% from the previous year.
- Globally, 61% of workers were in informal employment in 2016. The need to rely on informal employment was more prevalent in sub-Saharan Africa and Central and Southern Asia, where 89% and 86%, respectively, of workers were in informal employment.
- In 2019, the global unemployment rate stood at 5%, with the highest rate, at 11%, in Northern Africa and Western Asia. The unemployment rate was considerably higher among young workers than among adults in all regions in 2019, with the difference reaching 18 percentage points in Northern Africa and Western Asia, 15 percentage points in Central and Southern Asia, and 12 percentage points in Latin America and the Caribbean.
- In 2019, 22% of the world's youth were not in employment, education or training, almost unchanged since 2005.
- In 2018, aid for trade commitments remained stable at \$58 billion (based on current prices). South and Central Asia received the highest share (31.4%), followed by sub-Saharan Africa (29.2%). Lower-middle income countries received 37.5% of aid for trade, followed by LDCs (36.8%).
- According to 2019 data from 102 countries, 98% of them had a youth employment strategy or plan to develop one soon.

PROGRESS CHART 2020

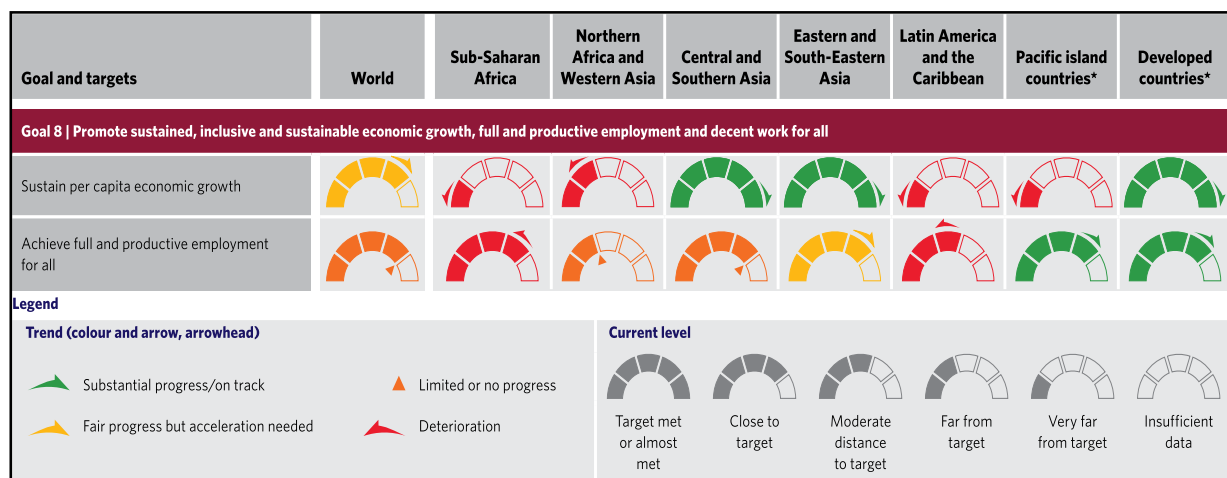


Image Source: <https://unstats.un.org/sdgs/report/2020/progress-chart-2020.pdf>

⁴¹ Source 1: https://sustainabledevelopment.un.org/content/documents/26158Final_SG_SDG_Progress_Report_14052020.pdf
Source 2: <https://unstats.un.org/sdgs/report/2020/goal-08/>

NIF INDICATORS ON SDG 8⁴²

Following are the SDG India Index 3.0 Indicators for Goal 8 - Decent Work and Economic Growth

GOAL 8: DECENT WORK AND ECONOMIC GROWTH	Annual growth rate of GDP (constant prices) per capita
Relevant Global Target	8.1: Sustain per capita economic growth in accordance with national circumstances and, in particular, at least 7 percent gross domestic product growth per annum in the least developed countries.
Relevant Global Indicator	8.1.1: Annual growth rate of real GDP per capita.
Relevant NIF Indicator	8.1.1: Annual growth rate of GDP (adjusted to price changes) per capita.
Indicator Interpretation	Higher value means higher performance (+).

GOAL 8: DECENT WORK AND ECONOMIC GROWTH	Ease of Doing Business (EODB) Score (feedback score)
Relevant Global Target	8.3: Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage the formalization and growth of micro-sized, small-sized and medium-sized enterprises, including through access to financial services.
Relevant Global Indicator	N.A.
Relevant NIF Indicator	N.A.
Indicator Interpretation	Higher value means higher performance (+).

GOAL 8: DECENT WORK AND ECONOMIC GROWTH	Unemployment rate (%) (15-59 years)
Relevant Global Target	8.5: By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value.
Relevant Global Indicator	8.5.2: Unemployment rate, by sex, age and persons with disabilities.
Relevant NIF Indicator	8.5.1: Unemployment rate.
Indicator Interpretation	Higher value means lower performance (-).

⁴² Source: https://niti.gov.in/writereaddata/files/SDG_3.0_Final_04.03.2021_Web_Spreads.pdf

GOAL 8: DECENT WORK AND ECONOMIC GROWTH	Labour Force Participation Rate (LFPR) (%) (15-59 years)
Relevant Global Target	8.5: By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value.
Relevant Global Indicator	N.A.
Relevant NIF Indicator	N.A.
Indicator Interpretation	Higher value means higher performance (+).

GOAL 8: DECENT WORK AND ECONOMIC GROWTH	Percentage of regular wage/salaried employees in non-agriculture sector without any social security benefit
Relevant Global Target	8.8: Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment.
Relevant Global Indicator	N.A.
Relevant NIF Indicator	N.A.
Indicator Interpretation	Higher value means lower performance (-).

GOAL 8: DECENT WORK AND ECONOMIC GROWTH	Percentage of households covered with a bank account under PMJDY against target
Relevant Global Target	8.10: Strengthen the capacity of domestic financial institutions to encourage and expand access to banking, insurance and financial services for all.
Relevant Global Indicator	8.10.2: Proportion of adults (15 years and older) with an account at a bank or other financial institution or with a mobile-money-service provider.
Relevant NIF Indicator	8.10.1: Indicator on financial inclusion.
Indicator Interpretation	Higher value means higher performance (+).

GOAL 8: DECENT WORK AND ECONOMIC GROWTH	Number of functioning branches of commercial banks per 1,00,000 population
Relevant Global Target	8.10: Strengthen the capacity of domestic financial institutions to encourage and expand access to banking, insurance and financial services for all.
Relevant Global Indicator	8.10.1: (a) Number of commercial bank branches per 100,000 adults.
Relevant NIF Indicator	8.10.3: Number of banking outlets (functioning Branches of Commercial Banks) per 1,00,000 population.
Indicator Interpretation	Higher value means higher performance (+).

GOAL 8: DECENT WORK AND ECONOMIC GROWTH	Automated Teller Machines (ATMs) per 1,00,000 population
Relevant Global Target	8.10: Strengthen the capacity of domestic financial institutions to encourage and expand access to banking, insurance and financial services for all.
Relevant Global Indicator	8.10.1: (b) Number of automated teller machines (ATMs) per 100,000 adults.
Relevant NIF Indicator	8.10.4: Automated Teller Machines (ATMs) per 1,00,000 population.
Indicator Interpretation	Higher value means higher performance (+).

GOAL 8: DECENT WORK AND ECONOMIC GROWTH	Percentage of women account holders in PMJDY
Relevant Global Target	8.10: Strengthen the capacity of domestic financial institutions to encourage and expand access to banking, insurance and financial services for all.
Relevant Global Indicator	N.A.
Relevant NIF Indicator	8.10.1: Indicator on Financial Inclusion. 5.a.7: Percentage of women having an account at a formal financial institution.
Indicator Interpretation	Higher value means higher performance (+).

GOVERNMENT INITIATIVES⁴³

By the end of 2030, every citizen of the country, male or female, including persons with disabilities should have decent work contributing towards the GDP of the country. Governments can work to build dynamic, sustainable, innovative and people-centred economies, promoting youth employment and women's economic empowerment and decent work for all. India's MSMEs are likely to play a greater role than before in achieving this Goal of holistic, sustainable and inclusive growth.

To meet this target, government has initiated several programmes for generating employment opportunities, enhancing skill development and accelerating economic growth for the masses. Some of them are as under:

- Prime Minister's Employment Generation Programme (PMEGP), a central sector scheme administered by the Ministry of Micro, Small and Medium Enterprises aims to generate employment opportunities by establishing micro enterprises in rural as well as urban areas. It is a credit linked subsidy programme where Self-Help Groups registered under Societies Registration Act, 1860 are eligible for subsidies to setup projects under PMEGP.
- Start-up India was launched by the government to foster an environment for nurturing innovation and start-ups in the country.
- Skill India seeks to provide institutional capacity to train a minimum of 400 million skilled people by 2022. It focuses on short-term vocational education programmes, with the mission to scale-up skill development efforts by creating an end to end, outcome focused implementation framework which aligns demands of the market with a well-trained and skilled workforce.
- Pradhan Mantri Jan Dhan Yojana (PMJDY) – As of 2020, 99.99 percent of the targeted households in the country have bank accounts. Only eight States fall short of achieving the target. More than half of all account holders are women. Almost 60 percent of the PMJDY accounts in Rajasthan were held by women, while Goa has the lowest share of women accounts (44 percent).
- Business Reform Action Plan (BRAP) Ranking released by Department for Promotion of Industry and Internal Trade (DPIIT). As per 2019 BRAP ranking Andhra Pradesh, Uttar Pradesh and Telangana are the best performing States and Delhi is the best performing UT.

PERFORMANCE MONITORING SDG INDIA INDEX ON SDG 8⁴⁴

Nine national level indicators have been identified which capture five out of the twelve SDG targets for 2030 defined for Goal 8. These indicators have been selected based on the availability of data at the sub-national level and to ensure comparability across States and UTs.

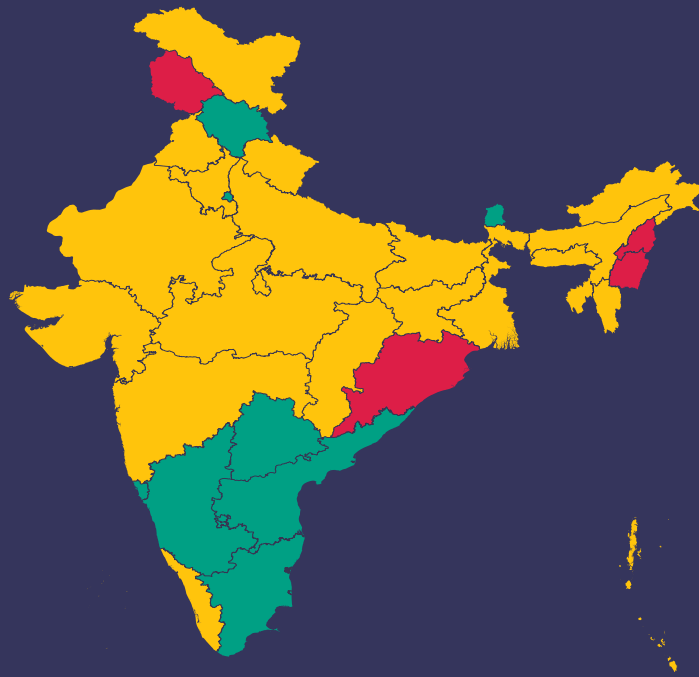
GOAL 8 INDEX SCORE 3.0

SDG Index Score for Goal 8 ranges between 36 and 78 for States and between 47 and 70 for UTs. Himachal Pradesh and Chandigarh are the top performing among States and UTs, respectively. Seven States and three UTs bagged a position in the category of Front Runners. However, three States and one UT fell behind in the Aspirants category.

⁴³ Source1: https://niti.gov.in/writereaddata/files/SDG_3.0_Final_04.03.2021_Web_Spreads.pdf

Source2: http://niti.gov.in/writereaddata/files/SDX_Index_India_21.12.2018.pdf

⁴⁴ Source: https://niti.gov.in/writereaddata/files/SDG_3.0_Final_04.03.2021_Web_Spreads.pdf



Front Runner

Himachal Pradesh
Goa
Telangana
Sikkim
Tamil Nadu
Andhra Pradesh
Karnataka

Performer

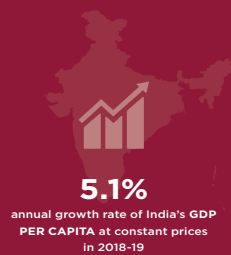
Chhattisgarh
Gujarat
Meghalaya
Uttarakhand
Kerala
Maharashtra
Madhya Pradesh
Haryana
Punjab
Rajasthan
Tripura
West Bengal
Jharkhand
Uttar Pradesh
Mizoram
Arunachal Pradesh
Assam
Bihar

Aspirant

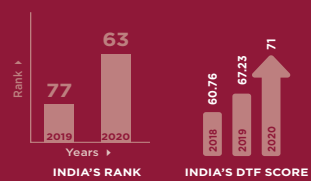
Lakshadweep
Andaman and Nicobar Islands
Ladakh
Dadra and Nagar Haveli & Daman and Diu
Nagaland
Odisha
Manipur
Jammu and Kashmir

Aspirant (0-49) Performer (50-64) Front Runner (65-99) Achiever (100)

GOAL 8



EASE OF DOING BUSINESS



6.2%
UNEMPLOYMENT
RATE



53.6%
LABOUR FORCE
PARTICIPATION Rate



52%
salaried employees in non-
agricultural sector have **NO**
SOCIAL SECURITY COVER



99.99%
households have **BANK**
ACCOUNTS under
PMJDY against the target



55.3%
Pradhan Mantri Jan
Dhan Yojana **ACCOUNTS**
HELD BY WOMEN



12
BANKING OUTLETS
per 1,00,000
population



17
AUTOMATED TELLER
MACHINES per
1,00,000 population

INTEGRATING SDG 8 INTO BUSINESS⁴⁵

- The Accounting Profession is committed to decent work and economic growth. The accountants should deploy their professional skills and competencies to direct company strategies and operations with a view to achieving sustainable economic, social, and environmental performance.
- As finance professionals, accountants need to ensure that short-, medium-, and long-term financial, social, environmental, and reputational consequences are taken into account in decision making.
- The profession's impact on better information, reporting, measurement, and decision making is decisively associated with improved living standards and the health, well-being, and prosperity of nations and their citizens. Where developed, the profession is an important influence on the creation and maintenance of strong and trustworthy institutions (Goal 16), which are ultimately the basis for improving people's welfare.
- The profession's capacity to address constraints to sustainable growth— such as fraud and corruption, poor public sector governance and financial management, poor accounting and auditing practices— is important as these directly affect the drivers of economic development, including domestic and foreign investment.
- Providing high-quality financial and non-financial information is a significant support for achieving sound capital markets and resilient companies, as well as for effective and efficient public service delivery.

MAPPING WITH BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORTING (BRSR)⁴⁶

An illustrative list of disclosures under Business Responsibility and Sustainability Reporting format as per SEBI Circular-SEBI/HO/CFD/CMD-2/P/CIR/2021/562 dated May 10, 2021 related to SDG 8 is as under:

SECTION A: GENERAL DISCLOSURES

Part IV: Employees

Point No. 18. Details as at the end of Financial Year:

- a. Employees and workers (including differently abled)
- b. Differently abled Employees and workers (Each of these further divided into Permanent, Other than Permanent disclosing Total No. and % of Male, Female in each of the category.)

Point No. 19. Participation/Inclusion/Representation of women in Board of Directors, Key Management Personnel indicating number and percentage of females.

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

⁴⁵ Source : https://www.ifac.org/system/files/publications/files/The-2030-Agenda-for-Sustainable-Development-A-Snapshot-of-the-Accountancy-Professions-Contribution-2016_0.pdf

⁴⁶ Source 1: https://www.sebi.gov.in/legal/circulars/may-2021/business-responsibility-and-sustainability-reporting-by-listed-entities_50096.html

Source 2 : https://www.sebi.gov.in/sebi_data/commndocs/may-2021/Business%20responsibility%20and%20sustainability%20reporting%20by%20listed%20entitiesAnnexure1_p.PDF

Principle 3: Business should respect and promote well-being of all employees including those in their value chains

Essential Indicators

Point No. 1a and 1b. Percentage of employees / workers being permanent / Other than permanent covered by Health Insurance, Accident Insurance, Maternity Benefits, Paternity Benefits, Day Care Facilities.

Point No. 2. Details of retirement benefits (PF, Gratuity, ESI, Others) deducted and deposited with the authorities with percentage of employees, percentage of workers covered under each category for Current Financial Year and Previous Financial Year.

Point No. 3. Accessibility of workplaces

Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.

Point No. 4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.

Point No. 5. Return to work and Retention rates of permanent employees and workers that took parental leave.

Point No. 6. Is there a mechanism to receive and redress the grievances of Permanent and Other than Permanent employees and workers.

Point No. 7. Number and Percentage of membership of employees and workers in association(s) or Unions recognized by the listed entity in current financial year and previous financial year.

Point No. 8. Details of training given to employees and workers on health and safety measures and on skill upgradation in number and percentage.

Point No. 9. Details of performance and career development reviews of employees and workers for both Male and Female.

Point No. 10. Health and safety management system:

- a) Whether an occupational health and safety management system has been implemented by the entity? If yes, the coverage such system?
- b) What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?
- c) Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks.
- d) Do the employees / worker of the entity have access to non-occupational medical and healthcare services?

Point No. 11. Details of safety related incidents like Lost Time Injury Frequency Rate (LTIFR), Total recordable work-related injuries, number of fatalities, high consequence work-related injury or ill-health during the current and previous financial year.

Point No. 12. Describe the measures taken by the company to ensure a safe and healthy workplace.

Point No. 13. Number of Complaints on Working Conditions and Health & Safety made by employees and workers in current and previous financial year.

Point No. 14. Percentage of plants and offices that were assessed for Health and Safety Practices, Working Conditions by the entity, statutory authorities or third parties in current financial year.

Point No. 15. Provide details of any corrective action taken or underway to address safety-related

incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.

Leadership Indicators

Point No. 1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N).

Point No. 2. Provide the measures taken by the company to ensure that statutory dues have been deducted and deposited by the value chain partners.

Point No. 3. Provide the number of employees / workers having suffered high consequence work-related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment.

Point No. 4. Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment?

Point No. 5. Percentage of value chain partners that were assessed for Health and Safety Practices and Working Conditions.

Point No. 6. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.

Principle 5: Business should respect and promote human rights

Essential Indicators

Point No. 2. Details of minimum wages paid to employees and workers at equal to minimum wage and more than minimum wage with number and percentage of employees and workers being permanent, other than permanent and further categorized into Male and Female.

Point No. 3. Details of remuneration/salary/wages of Board of Directors, Key Managerial Personnel, Employees other than BOD & KMP, Workers with number of persons and Median Remuneration/ Salary/ Wages of respective category of Male and Female.

Point No. 4: Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)

Point No. 5: Describe the internal mechanisms in place to redress grievances related to human rights issues.

Point No. 6. Number of complaints made by employees and workers on Sexual Harassment, Discrimination at workplace, Child Labour, Forced Labour/ Involuntary Labour, Wages, Other human rights related issues

Point No. 7. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.

Point No. 9. Percentage of plants and offices that were assessed for Child Labour, Forced/involuntary Labour, Sexual harassment, Discrimination at workplace, Wages, Others.

Point No. 10. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above.

Leadership Indicators

Point No. 3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

Point No. 4. Percentage of value chain partners that were assessed for Sexual Harassment, Discrimination at workplace, Child Labour, Forced Labour/ Involuntary Labour, Wages, Others.

Point No. 5. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above.

Principle 8: Businesses should promote inclusive growth and equitable development

Essential Indicators

Point No. 4. Percentage of input material (inputs to total inputs by value) directly sourced from MSMEs/ Small Producers, and from within the district and neighbouring districts.

Leadership Indicators

Point No. 3(a). Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No)

- (b) From which marginalized /vulnerable groups do you procure?
- (c) What percentage of total procurement (by value) does it constitute?

MAPPING WITH GLOBAL REPORTING INITIATIVE (GRI) DISCLOSURES⁴⁷

Target	Available Business Disclosures	Unit	Sources
8.1, 8.2	a. Direct economic value generated and distributed (EVG&D) on an accrual's basis, including the basic components for the organization's global operations as listed below. If data are presented on a cash basis, report the justification for this decision in addition to reporting the following basic components: i. Direct economic value generated: revenues ii. Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments iii. Economic value retained: 'direct economic value generated' less 'economic value distributed'. b. Where significant, report EVG&D separately at country, regional, or market levels, and the criteria used for defining significance	\$ currency	GRI Standard 201-1
8.2	Examples of significant identified indirect economic impacts of the organization, including positive and negative impacts.	N/A	GRI Standard 203-2
8.2	Significance of the indirect economic impacts in the context of external benchmarks and stakeholder priorities, such as national and international standards, protocols, and policy agendas.	N/A	GRI Standard 203-2

⁴⁷ Source: <https://www.globalreporting.org/media/lbvnxb15/mapping-sdgs-gri-update-march.pdf>

8.2	Average hours of training that the organization's employees have undertaken during the reporting period, by: i. Gender ii. Employee category.	Hours	GRI Standard 404-1
8.2	Type and scope of programs implemented and assistance provided to upgrade employee skills.	N/A	GRI Standard 404-2
8.2	Transition assistance programs provided to facilitate continued employability and the management of career endings resulting from retirement or termination of employment.	N/A	GRI Standard 404-2
8.3	Examples of significant identified indirect economic impacts of the organization, including positive and negative impacts.	N/A	GRI Standard 203-2
8.3	Significance of the indirect economic impacts in the context of external benchmarks and stakeholder priorities, such as national and international standards, protocols, and policy agendas	N/A	GRI Standard 203-2
8.3	Percentage of the procurement budget used for significant locations of operation that is spent on suppliers local to that operation (such as percentage of products and services purchased locally).	%	GRI Standard 204-1
8.4	Total weight or volume of materials that are used to produce and package the organization's primary products and services during the reporting period, by: i. Non-renewable materials used ii. Renewable materials used.	Tons	GRI Standard 301-1
8.4	Percentage of recycled input materials used to manufacture the organization's primary products and services.	%	GRI Standard 301-2
8.4	Percentage of reclaimed products and their packaging materials for each product category	%	GRI Standard 301-3
8.4	Total fuel consumption within the organization from non-renewable sources, in joules or multiples, and including fuel types used	Joules or multiples	GRI Standard 302-1
8.4	Total fuel consumption within the organization from renewable sources, in joules or multiples, and including fuel types used.	Joules or multiples	GRI Standard 302-1

8.4	In joules, watt-hours or multiples, the total: i. Electricity consumption ii. Heating consumption iii. Cooling consumption iv. Steam consumption	Joules, watt-hours or multiples	GRI Standard 302-1
8.4	In joules, watt-hours or multiples, the total: i. Electricity sold ii. Heating sold iii. Cooling sold iv. Steam sold	Joules, watt-hours or multiples	GRI Standard 302-1
8.4	Total energy consumption within the organization, in joules or multiples.	Joules or multiples	GRI Standard 302-1
8.4	Energy consumption outside of the organization, in joules or multiples.	Joules or multiples	GRI Standard 302-2
8.4	Energy intensity ratio for the organization.	Joules or multiples per basic unit	GRI Standard 302-3
8.4	Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples.	Joules or multiples	GRI Standard 302-4
8.4	Reductions in energy requirements of sold products and services achieved during the reporting period, in joules or multiples.	Joules or multiples	GRI Standard 302-5
8.5	Total number of employees by employment contract (permanent and temporary), by gender	Number of employees	GRI Standard 102-8
8.5	Total number of employees by employment contract (permanent and temporary), by region.	Number of employees	GRI Standard 102-8
8.5	Total number of employees by employment type (full-time and part-time), by gender.	Number of employees	GRI Standard 102-8
8.5	Whether a significant portion of the organization's activities are performed by workers who are not employees. If applicable, a description of the nature and scale of work performed by workers who are not employees.	N/A	GRI Standard 102-8

8.5	When a significant proportion of employees are compensated based on wages subject to minimum wage rules, report the relevant ratio of the entry level wage by gender at significant locations of operation to the minimum wage.	Ratio of the entry level wage by gender	GRI Standard 202-1
8.5	When a significant proportion of other workers (excluding employees) performing the organization's activities are compensated based on wages subject to minimum wage rules, describe the actions taken to determine whether these workers are paid above the minimum wage.	N/A	GRI Standard 202-1
8.5	Whether a local minimum wage is absent or variable at significant locations of operation, by gender. In circumstances in which different minimums can be used as a reference, report which minimum wage is being used	\$ currency	GRI Standard 202-1
8.5	Percentage of senior management at significant locations of operation that are hired from the local community.	% of senior management	GRI Standard 202-2
8.5	Examples of significant identified indirect economic impacts of the organization, including positive and negative impacts.	N/A	GRI Standard 203-2
8.5	Significance of the indirect economic impacts in the context of external benchmarks and stakeholder priorities, such as national and international standards, protocols, and policy agendas	N/A	GRI Standard 203-2
8.5	Total number and rate of new employee hires during the reporting period, by age group, gender and region.	Number and %	GRI Standard 401-1
8.5	Total number and rate of employee turnover during the reporting period, by age group, gender and region.	Number and %	GRI Standard 401-1
8.5	Average hours of training that the organization's employees have undertaken during the reporting period, by: i. Gender ii. Employee category	Hours	GRI Standard 401-1

8.5	Benefits which are standard for full-time employees of the organization but are not provided to temporary or part-time employees, by significant locations of operation. These include, as a minimum: i. Life insurance ii. Health care iii. Disability and invalidity coverage iv. Parental leave v. Retirement provision vi. Stock ownership vii. Others.	N/A	GRI Standard 401-2
8.5	Total number of employees that were entitled to parental leave, by gender	Number of employees	GRI Standard 401-3
8.5	Total number of employees that took parental leave, by gender	Number of employees	GRI Standard 401-3
8.5	Total number of employees that returned to work in the reporting period after parental leave ended, by gender.	Number of employees	GRI Standard 401-3
8.5	Total number of employees that returned to work after parental leave ended that were still employed 12 months after their return to work, by gender.	Number of employees	GRI Standard 401-3
8.5	Return to work and retention rates of employees that took parental leave, by gender	%	GRI Standard 401-3
8.5	Type and scope of programs implemented and assistance provided to upgrade employee skills.	N/A	GRI Standard 404-2
8.5	Transition assistance programs provided to facilitate continued employability and the management of career endings resulting from retirement or termination of employment.	N/A	GRI Standard 404-2
8.5	Percentage of total employees by gender and by employee category who received a regular performance and career development review during the reporting period.	% of total employees	GRI Standard 404-3

8.5	a. Percentage of individuals within the organization's governance bodies in each of the following diversity categories: i. Gender ii. Age group: under 30 years old, 30-50 years old, over 50 years old iii. Other indicators of diversity where relevant (such as minority or vulnerable groups).	%	GRI Standard 405-1
8.5	Percentage of employees per employee category in each of the following diversity categories: i. Gender ii. Age group: under 30 years old, 30-50 years old, over 50 years old iii. Other indicators of diversity where relevant (such as minority or vulnerable groups).	%	GRI Standard 405-1
8.5	Ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation.	Ratio	GRI Standard 405-2
8.6	Total number and rate of new employee hires during the reporting period, by age group, gender and region.	Number and %	GRI Standard 401-1
8.6	Total number and rate of employee turnover during the reporting period, by age group, gender and region.	Number and %	GRI Standard 401-1
8.7	Operations and suppliers considered to have significant risk for incidents of: i. Child labor ii. Young workers exposed to hazardous work.	N/A	GRI Standard 408-1
8.7	Operations and suppliers considered to have significant risk for incidents of child labor either in terms of: i. Type of operation (such as manufacturing plant) and supplier ii. Countries or geographic areas with operations and suppliers considered at risk	N/A	GRI Standard 408-1
8.7	Measures taken by the organization in the reporting period intended to contribute to the effective abolition of child labor.	N/A	GRI Standard 408-1

8.7	Operations and suppliers considered to have significant risk for incidents of forced or compulsory labor either in terms of: i. Type of operation (such as manufacturing plant) and supplier ii. Countries or geographic areas with operations and suppliers considered at risk.	N/A	GRI Standard 409-1
8.7	Measures taken by the organization in the reporting period intended to contribute to the elimination of all forms of forced or compulsory labor.	N/A	GRI Standard 409-1
8.8	Percentage of total employees covered by collective bargaining agreements.	%	GRI Standard 102-41
8.8	Minimum number of weeks' notice typically provided to employees and their representatives prior to the implementation of significant operational changes that could substantially affect them.	Number of weeks	GRI Standard 402-1
8.8	For organizations with collective bargaining agreements, report whether the notice period and provisions for consultation and negotiation are specified in collective agreements	Number of days	GRI Standard 402-1
8.8	A statement of whether an occupational health and safety management system has been implemented, including whether: i. the system has been implemented because of legal requirements and, if so, a list of the requirement ii. the system has been implemented based on recognized risk management and/or management system standards/guidelines and, if so, a list of the standards/guidelines.	N/A	GRI Standard 403-1-a
8.8	A description of the scope of workers, activities, and workplaces covered by the occupational health and safety management system, and an explanation of whether and, if so, why any workers, activities, or workplaces are not covered.	N/A	GRI Standard 403-1-b
8.8	A description of the processes used to identify work-related hazards and assess risks on a routine and non-routine basis, and to apply the hierarchy of controls in order to eliminate hazards and minimize risks, including: i. how the organization ensures the quality of these processes, including the competency of persons who carry them out ii. how the results of these processes are used to evaluate and continually improve the occupational health and safety management system.	N/A	GRI Standard 403-2-a

8.8	A description of the processes for workers to report work-related hazards and hazardous situations, and an explanation of how workers are protected against reprisals.	N/A	GRI Standard 403-2-b
8.8	A description of the policies and processes for workers to remove themselves from work situations that they believe could cause injury or ill health, and an explanation of how workers are protected against reprisals.	N/A	GRI Standard 403-2-c
8.8	A description of the processes used to investigate work-related incidents, including the processes to identify hazards and assess risks relating to the incidents, to determine corrective actions using the hierarchy of controls, and to determine improvements needed in the occupational health and safety management system.	N/A	GRI Standard 403-2-d
8.8	A description of the occupational health services' functions that contribute to the identification and elimination of hazards and minimization of risks, and an explanation of how the organization ensures the quality of these services and facilitates workers' access to them.	N/A	GRI Standard 403-3
8.8	A description of the processes for worker participation and consultation in the development, implementation, and evaluation of the occupational health and safety management system, and for providing access to and communicating relevant information on occupational health and safety to workers.	N/A	GRI Standard 403-4-a
8.8	Where formal joint management-worker health and safety committees exist, a description of their responsibilities, meeting frequency, decision-making authority, and whether and, if so, why any workers are not represented by these committees.	N/A	GRI Standard 403-4-b
8.8	A description of any occupational health and safety training provided to workers, including generic training as well as training on specific work-related hazards, hazardous activities, or hazardous situations	N/A	GRI Standard 403-5
8.8	A description of the organization's approach to preventing or mitigating significant negative occupational health and safety impacts that are directly linked to its operations, products or services by its business relationships, and the related hazards and risks.	N/A	GRI Standard 403-7

8.8	If the organization has implemented an occupational health and safety management system based on legal requirements and/or recognized standards/guidelines: i. the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system ii. the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system that has been internally audited. iii. the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system that has been audited or certified by an external party. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded, Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.	number, %,	GRI Standard 403-8
8.8	Report the information for all employees about: i. The number and rate of fatalities as a result of work-related injury ii. The number and rate of high-consequence work-related injuries (excluding fatalities); iii. The number and rate of recordable work-related injuries iv. The main types of work-related injury v. The number of hours worked. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.	number, %,	GRI Standard 403-9-a

8.8	Report the information for all workers who are not employees but whose work and / or workplace is controlled by the organization. i. The number and rate of fatalities as a result of work-related injury ii. The number and rate of high-consequence work-related injuries (excluding fatalities) iii. The number and rate of recordable work-related injuries iv. The main types of work-related injury v. The number of hours worked. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.	number, %,	GRI Standard 403-9-b
8.8	The work-related hazards that pose a risk of high-consequence injury, including: i. how these hazards have been determined ii. which of these hazards have caused or contributed to high-consequence injuries during the reporting period iii. actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls. Any actions taken or underway to eliminate other work-related hazards and minimize risks using the hierarchy of controls.	N/A	GRI Standard 403-9-c
8.8	Report the following information for all employees: i. The number of fatalities as a result of work-related ill health; ii. The number of cases of recordable work-related ill health; iii. The main types of work-related ill health. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.	number, %,	GRI Standard 403-10-a

8.8	Report the following information for all workers who are not employees but whose work and/or workplace is controlled by the organization: i. The number of fatalities as a result of work-related ill health; ii. The number of cases of recordable work-related ill health; iii. The main types of work-related ill health Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded, Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.	number, %,	GRI Standard 403-10-b
8.8	Report the work-related hazards that pose a risk of ill health, including: i. how these hazards have been determined; ii. which of these hazards have caused or contributed to cases of ill health during the reporting period; iii. actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls	N/A	GRI Standard 403-10-c
8.8	Total number of incidents of discrimination during the reporting period.	Number of incidents	GRI Standard 406-1
8.8	Status of the incidents and actions taken with reference to the following: i. Incident reviewed by the organization; ii. Remediation plans being implemented; iii. Remediation plans that have been implemented, with results reviewed through routine internal management review processes; iv. Incident no longer subject to action.	N/A	GRI Standard 406-1
8.8	Operations and suppliers in which workers' rights to exercise freedom of association or collective bargaining may be violated or at significant risk either in terms of: i. Type of operation (such as manufacturing plant) and supplier; ii. Countries or geographic areas with operations and suppliers considered at risk.	N/A	GRI Standard 407-1
8.8	Measures taken by the organization in the reporting period intended to support rights to exercise freedom of association and collective bargaining.	N/A	GRI Standard 407-1

8.8	Percentage of new suppliers that were screened using social criteria.	% of new suppliers	GRI Standard 414-1
8.8	Number of suppliers assessed for social impacts	Number of suppliers	GRI Standard 414-2
8.8	Number of suppliers identified as having significant actual and potential negative social impacts.	Number of suppliers	GRI Standard 414-2
8.8	Significant actual and potential negative social impacts identified in the supply chain	N/A	GRI Standard 414-2
8.8	Percentage of suppliers identified as having significant actual and potential negative social impacts with which improvements were agreed upon as a result of assessment.	% of suppliers	GRI Standard 414-2
8.8	Percentage of suppliers identified as having significant actual and potential negative social impacts with which relationships were terminated as a result of assessment, and why	% of suppliers	GRI Standard 414-2

MAPPING WITH WORLD ECONOMIC FORUM - METRICS FOR MEASURING STAKEHOLDER CAPITALISM⁴⁸

Pillar 1	Principles of Governance: Core metrics and disclosures
Ethical Behaviour	Anti-corruption
	1. Total percentage of governance body members, employees and business partners who have received training on the organization's anti-corruption policies and procedures, broken down by region.
	a) Total number and nature of incidents of corruption confirmed during the current year, but related to previous years; and
	b) Total number and nature of incidents of corruption confirmed during the current year, related to this year.
	2. Discussion of initiatives and stakeholder engagement to improve the broader operating environment and culture, in order to combat corruption.
Pillar 1	Expanded Metrics and Disclosures
Quality of governing body	Progress Against strategic Milestone
	Disclosure of the material strategic economic, environmental and social milestones expected to be achieved in the following year, such milestones achieved from the previous year, and how those milestones are expected to or have contributed to long- term value.

⁴⁸ Source: http://www3.weforum.org/docs/WEF_IBC_Measuring_Stakeholder_Capitalism_Report_2020.pdf

Risk & Opportunity Oversight	Economic, environmental and social topics in capital allocation framework
	How the highest governance body considers economic, environmental and social issues when overseeing major capital allocation decisions, such as expenditures, acquisitions and divestments.
Pillar 3	People: Core metrics and disclosures
Dignity and Equality	Diversity and Inclusion%
	Percentage of employees per employee category, by age group, gender and other indicators of diversity (e.g. ethnicity).
	Pay equality (%)
	Ratio of the basic salary and remuneration for each employee category by significant locations of operation for priority areas of equality: women to men, minor to major ethnic groups, and other relevant equality areas.
	Wage level (%)
	1. Ratios of standard entry level wage by gender compared to local minimum wage. 2. Ratio of the annual total compensation of the CEO to the median of the annual total compensation of all its employees, except the CEO.
	Risk for incidents of child, forced or compulsory labour
Health and Well Being	An explanation of the operations and suppliers considered to have significant risk for incidents of child labour, forced or compulsory labour. Such risks could emerge in relation to: a) type of operation (such as manufacturing plant) and type of supplier; and b) countries or geographic areas with operations and suppliers considered at risk.
	Health and safety (%)
Skills for the Future	The number and rate of fatalities as a result of work-related injury; high-consequence work-related injuries (excluding fatalities); recordable work-related injuries; main types of work-related injury; and the number of hours worked. An explanation of how the organization facilitates workers' access to non-occupational medical and healthcare services, and the scope of access provided for employees and workers.
	Training provided (#, \$)
	1. Average hours of training per person that the organization's employees have undertaken during the reporting period, by gender and employee category (total number of hours of training provided to employees divided by the number of employees). 2. Average training and development expenditure per full time employee (total cost of training provided to employees divided by the number of employees).

Pillar 3	People: Expanded metrics and disclosures
Dignity and Equality	Pay gap (% , #)
	1. Mean pay gap of basic salary and remuneration of full-time relevant employees based on gender (women to men) and indicators of diversity (e.g. BAME to non-BAME) at a company level or by significant location of operation. 2. Ratio of the annual total compensation for the organization's highest-paid individual in each country of significant operations to the median annual total compensation for all employees (excluding the highest-paid individual) in the same country.
	Discrimination and harassment incidents (#) and the total amount of monetary losses (\$)
	1. Number of discrimination and harassment incidents, status of the incidents and actions taken, 2. Total amount of monetary losses as a result of legal proceedings associated with: a) law violations; and b) employment discrimination.
	Freedom of association and collective bargaining at risk (%)
	1. Percentage of active workforce covered under collective bargaining agreements. 2. An explanation of the assessment performed on suppliers for which the right to freedom of association and collective bargaining is at risk, including measures taken by the organization to address these risks.
	Human rights review, grievance impact & modern slavery (#, %)
	1. Total number and percentage of operations that have been subject to human rights reviews or human rights impact assessments, by country. 2. Number and type of grievances reported with associated impacts related to a salient human rights issue in the reporting period and an explanation on type of impacts. 3. Number and percentage of operations and suppliers considered to have significant risk for incidents of child labour, forced or compulsory labour. Such risks could emerge in relation to: a) type of operation (such as manufacturing plant) and type of supplier; and b) countries or geographic areas with operations and suppliers considered at risk.
	Living wage (%)
	Current wages against the living wage for employees and contractors in states and localities where the company is operating.

Health and well-being	Monetized impacts of work-related incidents on organization (#, \$)
	By multiplying the number and type of occupational incidents by the direct costs for employees, employers per incident (including actions and/or fines from regulators, property damage, healthcare costs, compensation costs to employees).
	Employee well-being (#, %) 1. The number of fatalities as a result of work-related ill-health, recordable work-related ill-health injuries, and the main types of work-related ill-health for all employees and workers. 2. a) Percentage of employees participating in “best practice” health and well-being programmes, and b) Absentee rate (AR) of all employees.
Skills for the Future	Number of unfilled skilled positions (#, %)
	1. Number of unfilled skilled positions (#). 2. Percentage of unfilled skilled positions for which the company will hire unskilled candidates and train them (%).
	Monetized impacts of training – Increased earning capacity as a result of training intervention (%, \$)
	Investment in training as a percentage (%) of payroll. Effectiveness of the training and development through increased revenue, productivity gains, employee engagement and/or internal hire rates.
Pillar 4	Prosperity: Core metrics and disclosures
Employment and wealth generation	Absolute number and rate of employment
	1. Total number and rate of new employee hires during the reporting period, by age group, gender, other indicators of diversity and region. 2. Total number and rate of employee turnover during the reporting period, by age group, gender, other indicators of diversity and region
	Economic contribution
	1. Direct economic value generated and distributed (EVG&D), on an accruals basis, covering the basic components for the organization’s global operations, ideally split out by: -Revenues -Operating costs -Employee wages and benefits -Payments to providers of capital -Payments to government -Community investment 2. Financial assistance received from the government: total monetary value of financial assistance received by the organization from any government during the reporting period
	Financial investment contribution 1. Total capital expenditures (CapEx) minus depreciation, supported by narrative to describe the company’s investment strategy. 2. Share buybacks plus dividend payments, supported by narrative to describe the company’s strategy for returns of capital to shareholders.

Community and social vitality	Total Taxes Paid
	The total global tax borne by the company, including corporate income taxes, property taxes, non-creditable VAT and other sales taxes, employer-paid payroll taxes, and other taxes that constitute costs to the company, by category of taxes.
	Expanded Metrics and Disclosures
Employment and wealth generation	Infrastructure investments and services supported
	Qualitative disclosure to describe the below components: 1. Extent of development of significant infrastructure investments and services supported. 2. Current or expected impacts on communities and local economies, including positive and negative impacts where relevant. 3. Whether these investments and services are commercial, in-kind or pro bono engagements
	Significant indirect economic impacts
	1. Examples of significant identified indirect economic impacts of the organization, including positive and negative impacts. 2. Significance of the indirect economic impacts in the context of external benchmarks and stakeholder priorities (e.g. national and international standards, protocols, policy agendas).
Innovation of better products and services	Social value generated (%)
	Percentage of revenue from products and services designed to deliver specific social benefits or to address specific sustainability challenges
Community and social vitality	Total Social Investment (\$)
	Total Social Investment (TSI) sums up a company's resources used for "S" in ESG efforts defined by CECP Valuation Guidance.
	Additional tax remitted
	The total additional global tax collected by the company on behalf of other taxpayers, including VAT and employee-related taxes that are remitted by the company on behalf of customers or employees, by category of taxes
	Total tax paid by country for significant locations
	Total tax paid and, if reported, additional tax remitted, by country for significant locations.

CORPORATE INITIATIVES ON SDG 8

Company	Reporting Method	Financial Year	Disclosure
Tata Steel ⁴⁹	Integrated Report - Human Capital	19-20	Affirmative Action workforce (%) 17.5
SAP ⁵⁰	Integrated Report - Human Capital	19-20	SAP had 180 employees with autistic spectrum in 14 countries
Infosys ⁵¹	Sustainability Report	19-20	144 Nationalities are represented in workforce
Google ⁵²	Diversity Report	2020	Globally, 40% of interns in tech roles were women and 24% of U.S. interns were Black+ and Latinx+
Santander ⁵³	Annual Report	2019	Supporting the most vulnerable SMEs along with European Investment Bank

⁴⁹ Source: <https://www.tatasteel.com/media/12381/tata-steel-ir.pdf>

⁵⁰ Source: <https://www.sap.com/docs/download/investors/2019/sap-2019-integrated-report.pdf>

⁵¹ Source: <https://www.infosys.com/sustainability/documents/infosys-sustainability-report-2019-20.pdf>

⁵² Source: <https://diversity.google/annual-report/>

⁵³ Source: <https://www.santander.com/content/dam/santander-com/en/documentos/informe-anual/2019/ia-2019-annual-report-en.pdf>

SUSTAINABLE DEVELOPMENT GOAL 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE

CONTEXT OF THE SDG 9⁵⁴

- Through SDG 9, countries have determined that investing in more resilient infrastructure, cooperating across borders, building resilient infrastructure, promoting inclusive and sustainable industrialisation and fostering innovation will all be critical to ensuring sustainable development.
- It also recognises the importance of research and innovation for finding lasting solutions to social, economic and environmental challenges.
- Inclusive and sustainable industrial development is the primary source of income and allows for rapid and sustained increases in living standards for all people.

FACTS AND FIGURES⁵⁵

- In 2018, 96 per cent of the world's population lived within reach of a mobile-cellular signal, and 90 per cent of people could access the Internet through a third generation (3G) or higher-quality network.
- 16 per cent of the global population does not have access to mobile broadband networks.
- The global share of manufacturing value added in GDP increased from 15.2 per cent in 2005 to 16.3 per cent in 2017, driven by the fast growth of manufacturing in Asia.
- Least developed countries have immense potential for industrialization in food and beverages (agro-industry), and textiles and garments, with good prospects for sustained employment generation and higher productivity.
- In 2019, the amount of new renewable power capacity added (excluding large hydro) was the highest ever, at 184 gigawatts, 20GW more than in 2018. This included 118GW of new solar systems, and 61GW of wind turbines.
- Capacity investment in solar slipped 3 per cent to \$131.1 billion in 2019, while that in wind climbed 6 per cent to \$138.2 billion – the first time that wind has outweighed solar in terms of dollars committed since 2010.
- Developing countries continued to outpace developed economies in renewables investment. In 2019, they committed \$152.2 billion, compared to \$130 billion for developed countries.

⁵⁴ Source: <https://ec.europa.eu/eurostat/documents/3217494/11011074/KS-02-20-202-EN-N.pdf/334a8cfe-636a-bb8a-294a-73a052882f7f?t=1592994779000>

⁵⁵ Source: [https://earthrebirthers.com/un-sdg9/#:~:text=Goal%209%3A%20Infrastructure%20and%20Sustainable%20Industrialization&text=In%202018%2C%2096%20per%20cent,\)%20or%20higher%2Dquality%20network.](https://earthrebirthers.com/un-sdg9/#:~:text=Goal%209%3A%20Infrastructure%20and%20Sustainable%20Industrialization&text=In%202018%2C%2096%20per%20cent,)%20or%20higher%2Dquality%20network.)

2.3 billion Worldwide, 2.3 billion people lack access to basic sanitation.	40% In some low-income African countries, infrastructure constraints cut businesses' productivity by around 40 percent.	2.6 billion 2.6 billion people in developing countries do not have access to constant electricity.
90% More than 4 billion people still do not have access to the Internet; 90 percent of them are in the developing world.	2.3 million The renewable energy sectors currently employ more than 2.3 million people; the number could reach 20 million by 2030.	30% In developing countries, barely 30 percent of agricultural products undergo industrial processing, compared to 98 percent high-income countries.

Image Source: <https://www.undp.org/content/undp/en/home/sustainable-development-goals/goal-9-industry-innovation-and-infrastructure.html>

UN SDG 9 TARGETS AND INDICATORS⁵⁶

Targets	Indicators
9.1 Develop quality, reliable, sustainable and resilient infrastructure, including regional and trans-border infrastructure, to support economic development and human well-being, with a focus on affordable and equitable access for all	9.1.1 Proportion of the rural population who live within 2 km of an all-season road. 9.1.2 Passenger and freight volumes, by mode of transport
9.2 Promote inclusive and sustainable industrialization and, by 2030, significantly raise industry's share of employment and gross domestic product, in line with national circumstances, and double its share in least developed countries	9.2.1 Manufacturing value added as a proportion of GDP and per capita 9.2.2 Manufacturing employment as a proportion of total employment
9.3 Increase the access of small-scale industrial and other enterprises, in particular in developing countries, to financial services, including affordable credit, and their integration into value chains and markets	9.3.1 Proportion of small-scale industries in total industry value added 9.3.2 Proportion of small-scale industries with a loan or line of credit
9.4 By 2030, upgrade infrastructure and retrofit industries to make them sustainable, with increased resource-use efficiency and greater adoption of clean and environmentally sound technologies and industrial processes, with all countries taking action in accordance with their respective capabilities	9.4.1 CO ₂ emission per unit of value added
9.5 Enhance scientific research, upgrade the technological capabilities of industrial sectors in all countries, in particular developing countries, including, by 2030, encouraging innovation and substantially increasing the number of research and development workers per 1 million people and public and private research and development spending	9.5.1 Research and development expenditure as a proportion of GDP 9.5.2 Researchers (in full-time equivalent) per million inhabitants

⁵⁶ Source: https://unstats.un.org/sdgs/indicators/Global%20Indicator%20Framework%20after%202020%20review_Eng.pdf

9.a Facilitate sustainable and resilient infrastructure development in developing countries through enhanced financial, technological and technical support to African countries, least developed countries, landlocked developing countries and small island developing States	9.a.1 Total official international support (official development assistance plus other official flows) to infrastructure
9.b Support domestic technology development, research and innovation in developing countries, including by ensuring a conducive policy environment for, inter alia, industrial diversification and value addition to commodities	9.b.1 Proportion of medium and high-tech industry value added in total value added
9.c Significantly increase access to information and communications technology and strive to provide universal and affordable access to the Internet in least developed countries by 2020	9.c.1: Proportion of population covered by a mobile network, by technology

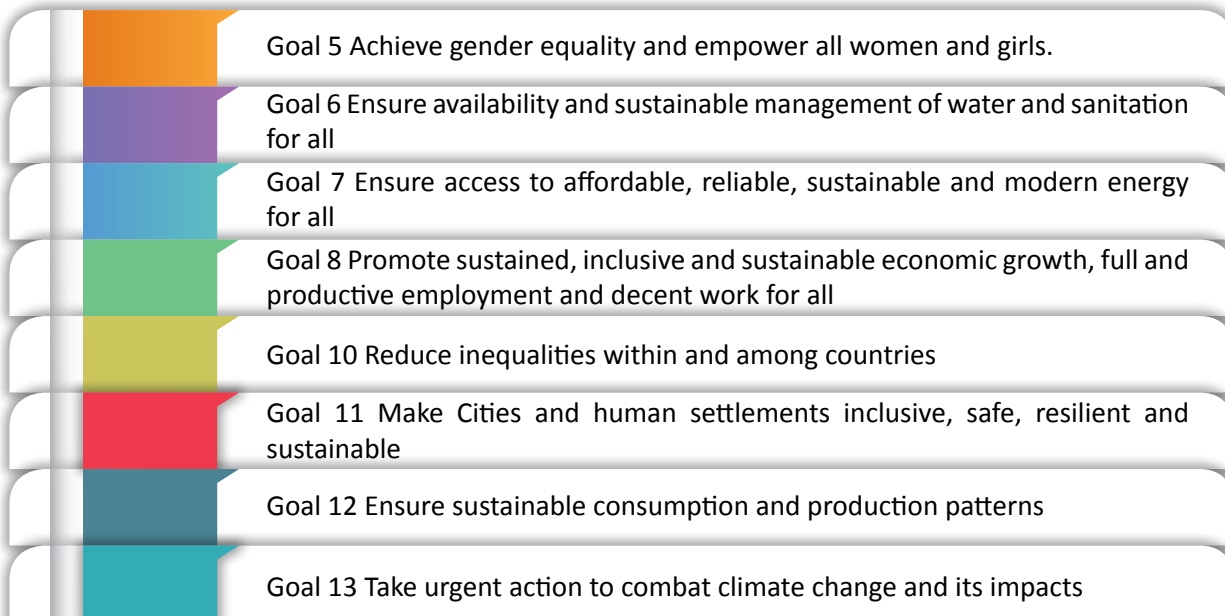
IMPACT OF COVID 19⁵⁷

- The pandemic is hitting already declining manufacturing industries growth hard and causing disruptions in global value chains and the supply of products.
- Innovation and technological progress are key to finding lasting solutions to both economic and environmental challenges, such as increased resource and energy-efficiency. Globally, investment in research and development (R&D) as a proportion of GDP increased from 1.5 per cent in 2000 to 1.7 per cent in 2015 and remained almost unchanged in 2017, but was only less than 1 per cent in developing regions.
- In terms of communications infrastructure, more than half of the world's population is now online and almost the entire world population lives in an area covered by a mobile network. It is estimated that in 2019, 96.5 per cent were covered by at least a 2G network.
- The coronavirus pandemic has revealed the urgent need for resilient infrastructure. The Asian Development Bank notes that critical infrastructure in the region remains far from adequate in many countries, despite the rapid economic growth and development the region has experienced over the past decade. The Economic and Social Survey of Asia and the Pacific highlights that making infrastructure resilient to disasters and climate change will require an additional investment of \$434 billion per year. This sum may need to be even greater in some sub-regions, such as the Pacific small island developing states.
- The air transport sector is hit hardest by the COVID-19 pandemic. It is forecasted that airlines will have 1.5 billion fewer international air travellers in 2020 and the international seat capacity could drop by almost three-quarters, resulting in a \$273 billion loss compared to previously expected gross operating revenues.
- In 2019, manufacturing value added (MVA) grew only 1.5% from 2018, the slowest year-on-year growth rate since 2012, primarily influenced by tariff and trade tensions affecting all regions. Manufacturing activities are at high risk of disruption during the current crisis, which will impact the sector's employment levels.

⁵⁷ Source: <https://www.unescap.org/sdg/9-industry-innovation-and-infrastructure>

MAPPING WITH OTHER SDGS

Goal 9 is closely interrelated with many other Goals such as:



GOAL 9 IS CLOSELY INTERRELATED WITH MANY OTHER GOALS AS BELOW -



Image Source: http://niti.gov.in/writereaddata/files/SDX_Index_India_21.12.2018.pdf

PROGRESS REPORT 2020⁵⁸

- Share of manufacturing in GDP in LDCs increased from 10% in 2010 to 12.4% in 2019, but the growth rate is too slow to reach the target of doubling the industry's share in GDP by 2030.
- In 2019, only 14% of the world's workers, which remains same as in 2000, were employed in manufacturing activities. The share of manufacturing employment was the largest in Eastern and South-Eastern Asia (18%) and the smallest in sub-Saharan Africa (6%).
- According to surveys covering a period from 2010 to 2020 in developing countries, 34% of small-scale industries benefit from loans or lines of credit, 22% of small-scale industries in sub-Saharan Africa received loans or lines of credit, compared to 48% in Latin America and the Caribbean.
- Globally, investment in research and development (R&D) as a proportion of GDP increased from 1.5% in 2000 to 1.7% in 2015 and remained almost unchanged in 2017, but was only less than 1% in developing regions.
- The number of researchers per million inhabitants increased from 1,018 in 2010 to 1,198 in 2017, ranging widely from 3,707 in Europe and Northern America, to only 99 in sub-Saharan Africa. In addition, women represented only 30% of global researchers.
- Total official flows for economic infrastructure in developing countries reached \$61 billion in 2018 with \$22.8 billion for transport and \$20.3 billion for the energy sector, an increase of 32.6% in real terms from 2010.
- Medium-high and high-tech products continued to dominate manufacturing production in developed regions, reaching 49% in 2017 compared to 9% in the LDCs.

PROGRESS CHART 2020

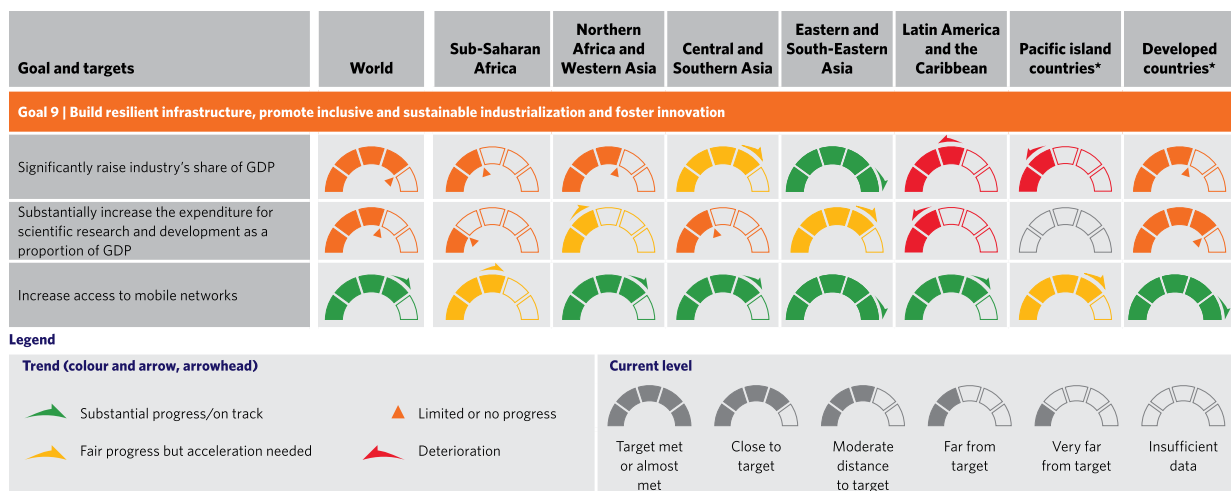


Image Source: <https://unstats.un.org/sdgs/report/2020/progress-chart-2020.pdf>

⁵⁸ Source: https://sustainabledevelopment.un.org/content/documents/26158Final_SG_SDG_Progress_Report_14052020.pdf

NIF INDICATORS ON SDG 9⁵⁹

Following are the SDG India Index 3.0 Indicators for Goal 9 - Industry, Innovation and Infrastructure

GOAL 9: INDUSTRY, INNOVATION AND INFRASTRUCTURE	Percentage of targeted habitations connected by all-weather roads under Pradhan Mantri Gram Sadak Yojana (PMGSY)
Relevant Global Target	9.1: Develop quality, reliable, sustainable and resilient infrastructure, including regional and transborder infrastructure, to support economic development and human well-being, with a focus on affordable and equitable access for all.
Relevant Global Indicator	9.1.1: Proportion of the rural population who live within 2 km of an all-season road.
Relevant NIF Indicator	9.1.1: Proportion of the rural population who live within 2 km of an all-season road.
Indicator Interpretation	Higher value means higher performance (+).

GOAL9:INDUSTRY,INNOVATION AND INFRASTRUCTURE	Percentage Share of GVA in Manufacturing to total GVA (current prices)
Relevant Global Target	9.2: Promote inclusive and sustainable industrialization and, by 2030, significantly raise industry's share of employment and gross domestic product, in line with national circumstances, and double its share in least developed countries.
Relevant Global Indicator	9.2.1: Manufacturing value added as a proportion of GDP and per capita.
Relevant NIF Indicator	9.2.1: Percentage share of GVA in manufacturing to total GVA.
Indicator Interpretation	Higher value means higher performance (+).

GOAL9:INDUSTRY,INNOVATION AND INFRASTRUCTURE	Manufacturing employment as a percentage of total employment
Relevant Global Target	9.2: Promote inclusive and sustainable industrialization and, by 2030, significantly raise industry's share of employment and gross domestic product, in line with national circumstances, and double its share in least developed countries.
Relevant Global Indicator	9.2.2: Manufacturing employment as a proportion of total employment.
Relevant NIF Indicator	9.2.2: Manufacturing employment as a proportion of total employment.
Indicator Interpretation	Higher value means higher performance (+).

⁵⁹ Source: https://niti.gov.in/writereaddata/files/SDG_3.0_Final_04.03.2021_Web_Spreads.pdf

GOAL 9: INDUSTRY, INNOVATION AND INFRASTRUTURE	Innovation score as per the India Innovation Index
Relevant Global Target	9.5: Enhance scientific research, upgrade the technological capabilities of industrial sectors in all countries, in particular developing countries, including, by 2030, encouraging innovation and substantially increasing the number of research and development workers per 1 million people and public and private research and development spending.
Relevant Global Indicator	N.A.
Relevant NIF Indicator	N.A.
Indicator Interpretation	Higher value means higher performance (+).

GOAL 9: INDUSTRY, INNOVATION AND INFRASTRUTURE	Score as per Logistics Ease Across Different States (LEADS) Report
Relevant Global Target	9.1: Develop quality, reliable, sustainable and resilient infrastructure, including regional and trans border infrastructure, to support economic development and human well-being, with a focus on affordable and equitable access for all.
Relevant Global Indicator	N.A.
Relevant NIF Indicator	N.A.
Indicator Interpretation	Higher value means higher performance (+).

GOAL 9: INDUSTRY, INNOVATION AND INFRASTRUTURE	Number of mobile connections per 100 persons (mobile tele density)
Relevant Global Target	9.c: Significantly increase access to information and communications technology and strive to provide universal and affordable access to the Internet in least developed countries by 2020.
Relevant Global Indicator	9.c.1: Proportion of population covered by a mobile network, by technology.
Relevant NIF Indicator	N.A.
Indicator Interpretation	Higher value means higher performance (+).

GOAL 9: INDUSTRY, INNOVATION AND INFRASTRUTURE	Number of internet subscribers per 100 population
Relevant Global Target	9.c: Significantly increase access to information and communications technology and strive to provide universal and affordable access to the Internet in least developed countries by 2020.
Relevant Global Indicator	9.c.1: Proportion of population covered by a mobile network, by technology.
Relevant NIF Indicator	9.c.1: Number of Internet Subscription as percentage of total population.
Indicator Interpretation	Higher value means higher performance (+).

GOVERNMENT INITIATIVES⁶⁰

The various government programmes related to SDG 9 are:

- **PMGSY (Pradhan Mantri Gram Sadak Yojana)**

It was launched by the Government of India to provide connectivity to remote habitations as part of a poverty reduction strategy.

- **Bharatmala**

It is the ambitious project to link India with world class highways.

- **Sagarmala programme**

Its aim to facilitate port-led industrialization.

- **The Make in India campaign**

It has been launched with the objective of attracting foreign and domestic investments so as to develop the country as a global hub for manufacturing, innovation and design.

- **Digital India**

It is a flagship programme launched with an aim to transform India into a digitally powered society and prepare India as a knowledge economy by focusing on technology to enable change.

- **Aadhaar programme**

It is a programme wherein every resident of the country is provided with a unique identification number, is one of the key pillars of Digital India.

PERFORMANCE MONITORING SDG INDIA INDEX ON SDG 9⁶¹

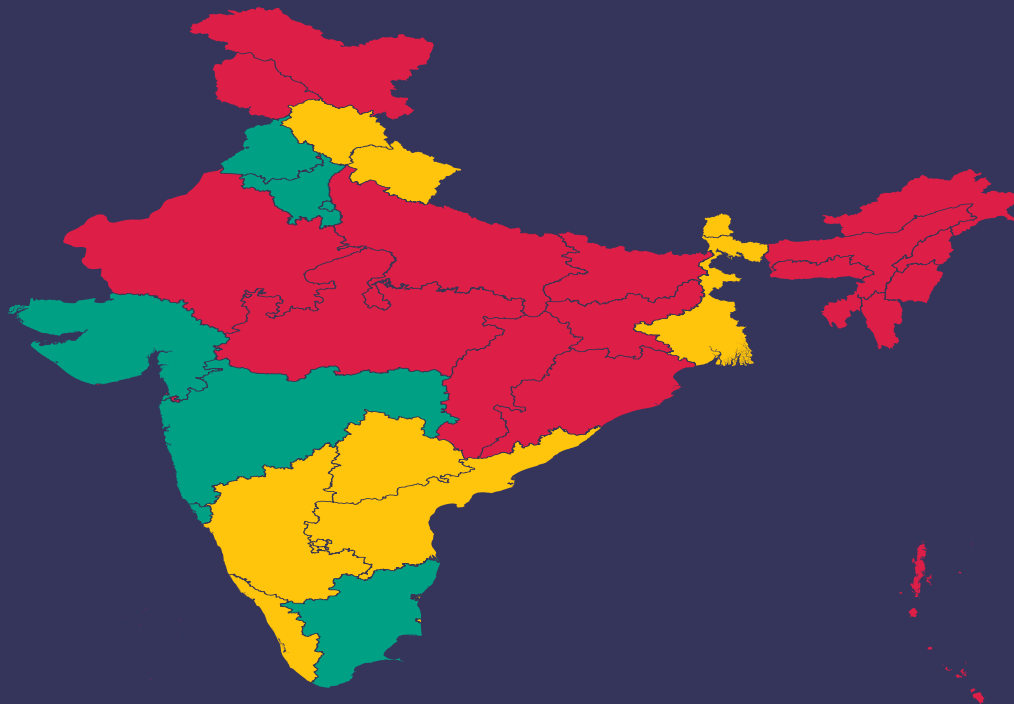
Seven national level indicators have been identified which capture four out of the eight SDG targets for 2030 defined for Goal 9. These indicators have been selected based on the availability of data at the sub-national level and to ensure comparability across States and UTs.

GOAL 9 INDEX SCORE 3.0

SDG Index Score for Goal 9 ranges between 24 and 72 for States and between 23 and 66 for UTs. Gujarat and Delhi are the top performing among States and UTs, respectively. Six States and one UT bagged a position in the category of Front Runners. However, fourteen States and six UTs fell behind in the Aspirants category with Index scores less than 50.

⁶⁰ Source: http://niti.gov.in/writereaddata/files/SDX_Index_India_21.12.2018.pdf

⁶¹ Source: https://niti.gov.in/writereaddata/files/SDG_3.0_Final_04.03.2021_Web_Spreads.pdf



Front Runner

Gujarat
Tamil Nadu
Punjab
Goa
Haryana
Maharashtra
Delhi

Performer

Karnataka
Himachal Pradesh
Kerala
Telangana
Uttarakhand
West Bengal
Andhra Pradesh

Sikkim
Puducherry

Aspirant

Odisha
Rajasthan
Uttar Pradesh
Assam
Jharkhand
Madhya Pradesh
Chhattisgarh
Manipur

Tripura
Mizoram
Arunachal Pradesh
Nagaland
Meghalaya
Bihar

Ladakh
Dadra and Nagar
Haveli & Daman
and Diu
Chandigarh
Jammu and Kashmir
Lakshadweep
Andaman and
Nicobar Islands

Aspirant (0-49) Performer (50-64) Front Runner (65-99) Achiever (100)

GOAL 9

GLOBAL INNOVATION INDEX



INDIA'S IMPROVEMENT
IN RANK



48th

India's rank among 131 countries
in the GLOBAL INNOVATION
INDEX, 2020, by WIPO



98%

TARGETED HABITATIONS
COVERED with all-weather
roads under PMGSY



16.1%

of total GROSS VALUE
ADDED is from
MANUFACTURING SECTOR



12.07%

of TOTAL WORKFORCE
EMPLOYED in the
manufacturing sector



84

HAVE A MOBILE
CONNECTION
For every 100 persons



55

HAVE INTERNET
SUBSCRIPTION
For every 100 persons

Image Source: https://niti.gov.in/writereaddata/files/SDG_3.0_Final_04.03.2021_Web_Spreads.pdf

INTEGRATING SDG 9 INTO BUSINESS⁶²

- Accountants in business and government enable confidence in financing infrastructure, support investments in research and development (R&D) as well as support interests in innovative work, by providing critical services in decision analysis, due diligence, business advice, anti-corruption and money laundering activities, as well as through integrated reporting. Accountants play a critical role in bringing about a multi-capitals approach to value creation through integrated reporting by preparing and providing assurance for integrated reports.
- Within the research and development process, accountants will be regularly associated with
 - identifying projects that help in strategy, planning, design, and production decisions.
 - evaluating the effectiveness of the R&D carried out.
- Accountants identify and evaluate opportunities for investment in new technology and infrastructure to enhance the sustainability of organizations thereby supporting on-going thought leadership on the technical aspects of value creation and investment appraisal.
- Accountants take efforts to influence and drive sound public and private sector governance and financial management which would increase infrastructure investment.

MAPPING WITH BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORTING (BRSR)⁶³

SDG 9 of industry, innovation and infrastructure strives to develop quality, reliable, sustainable and resilient infrastructure; promote inclusive and sustainable industrialization and significantly raise industry's share of employment and gross domestic product.

An illustrative list of disclosures under Business Responsibility and Sustainability Reporting format as per SEBI Circular- SEBI/HO/CFD/CMD-2/P/CIR/2021/562 dated May 10, 2021 related to SDG 9 is as under:

SECTION A: GENERAL DISCLOSURES

Part II: Products / Services

Point No. 14. Details of business activities (accounting for 90% of the turnover).

Point No. 15. Products /Services sold by the entity (accounting for 90% of the entity's Turnover).

Part III: Operations

Point No. 16. Number of locations where plants and/or operations/ offices of the entity are situated.

Point No. 17. Markets served by the entity:

- a. Number of locations

⁶² Source : https://www.ifac.org/system/files/publications/files/The-2030-Agenda-for-Sustainable-Development-A-Snap-shot-of-the-Accountancy-Professions-Contribution-2016_0.pdf

⁶³ Source 1: https://www.sebi.gov.in/legal/circulars/may-2021/business-responsibility-and-sustainability-reporting-by-listed-entities_50096.html

Source 2 : https://www.sebi.gov.in/sebi_data/commondocs/may-2021/Business%20responsibility%20and%20sustainability%20reporting%20by%20listed%20entitiesAnnexure1_p.PDF

National (No. of States)

International (No. of Countries)

- b. What is the contribution of exports as a percentage of the total turnover of the entity?

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

Principle 2: Businesses should provide goods and services in a manner that is sustainable and safe

Essential Indicators

Point No. 1. Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively alongwith details of improvements in environmental and social impacts of product and processes.

Leadership Indicators

Point No. 1. Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details.

Point No. 2. If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same

Principle 6: Businesses should respect and make efforts to protect and restore the environment

Essential Indicators

Point No. 2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

Point No. 5. Please provide details of air emissions (other than GHG emissions) by the entity.

Point No. 6. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity.

Point No. 7. Does the entity have any project related to reducing Green House Gas emission? If Yes, provide details.

Point No. 11. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year.

Leadership Indicators

Point No. 4. Please provide details of total Scope 3 emissions & its intensity.

Point No. 6. If the entity has undertaken any specific initiatives or innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives.

Principle 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent

Essential Indicators

Point No. 1. a) Number of affiliations with trade and industry chambers/ associations.

b) List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.

Leadership Indicators

Point No. 1. Details of public policy positions advocated by the entity.

MAPPING WITH GLOBAL REPORTING INITIATIVE (GRI) DISCLOSURES⁶⁴

Target	Available Business Disclosures	Unit	Sources
9.1	a. Direct economic value generated and distributed (EVG&D) on an accruals basis, including the basic components for the organization's global operations as listed below. If data are presented on a cash basis, report the justification for this decision in addition to reporting the following basic components: i. Direct economic value generated: revenues; ii. Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments; iii. Economic value retained: 'direct economic value generated' less 'economic value distributed'. b. Where significant, report EVG&D separately at country, regional, or market levels, and the criteria used for defining significance.	\$ currency	GRI Standard 201-1
9.1	a. Extent of development of significant infrastructure investments and services supported. b. Current or expected impacts on communities and local economies, including positive and negative impacts where relevant. c. Whether these investments and services are commercial, in-kind, or pro bono engagements.	N/A	GRI Standard 203-1
9.4	a. Direct economic value generated and distributed (EVG&D) on an accruals basis, including the basic components for the organization's global operations as listed below. If data are presented on a cash basis, report the justification for this decision in addition to reporting the following basic components: i. Direct economic value generated: revenues; ii. Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments; iii. Economic value retained: 'direct economic value generated' less 'economic value distributed'. b. Where significant, report EVG&D separately at country, regional, or market levels, and the criteria used for defining significance.	\$ currency	GRI Standard 201-1

⁶⁴ Source: <https://www.globalreporting.org/media/lbvnxb15/mapping-sdgs-gri-update-march.pdf>

9.4	a. Extent of development of significant infrastructure investments and services supported. b. Current or expected impacts on communities and local economies, including positive and negative impacts where relevant. c. Whether these investments and services are commercial, in-kind, or pro bono engagements.	N/A	GRI Standard 203-1
9.5	a. Direct economic value generated and distributed (EVG&D) on an accruals basis, including the basic components for the organization's global operations as listed below. If data are presented on a cash basis, report the justification for this decision in addition to reporting the following basic components: i. Direct economic value generated: revenues; ii. Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments; iii. Economic value retained: 'direct economic value generated' less 'economic value distributed'. b. Where significant, report EVG&D separately at country, regional, or market levels, and the criteria used for defining significance.	\$ currency	GRI Standard 201-1

MAPPING WITH WORLD ECONOMIC FORUM - METRICS FOR MEASURING STAKEHOLDER CAPITALISM⁶⁵

Pillar 4 (Theme)	Prosperity: Core metrics and disclosures
Employment and Wealth Generation	Absolute number and rate of employment
	1. Total number and rate of new employee hires during the reporting period, by age group, gender and region 2. Total number and rate of employee turnover during the reporting period, by age group, gender and region
	Economic contribution

⁶⁵ Source: http://www3.weforum.org/docs/WEF_IBC_Measuring_Stakeholder_Capitalism_Report_2020.pdf

	Direct economic value generated and distributed (EVG&D) – on an accruals basis, covering the basic components for the organization's global operations, including revenues, operating costs, employee wages and benefits, payments to providers of capital, payments to government by country and community investments less Financial assistance received from the government (e.g. tax breaks, subsidies, investment grants etc.)
	Financial investment contribution
	Total capital expenditures (CapEx), Depreciation, Share buybacks, Dividend payments, Calculation: (Total CapEx- depreciation) / (Total cost of share buybacks + dividend payments)
Innovation of better Products and Services	Total R&D expenses (\$)
	Total costs related to research and development

CORPORATE INITIATIVES ON SDG 9

Company	Reporting Method	Financial Year	Disclosure
Tata Chemicals⁶⁶	Integrated Report	2019-20	Leveraging digital and analytics Open Innovation with partnership by partnering global Research labs Enhancing competencies of the scientists Meeting customers to enhance end-customer need understanding
Hindalco⁶⁷	Sustainability Report	2019-20	Realizes the goal of providing better infrastructure by constructing community halls, rest places as well as water tanks.
SBI⁶⁸	Sustainability Report	2019-20	SBI recognizes the need for responsible financing and is making strategic investments and innovations that can help drive sustainable growth.

⁶⁶ Source : https://www.tatachemicals.com/upload/content_pdf/tata-chemicals-yearly-reports-2019-20.pdf

⁶⁷ Source : <http://www.hindalco.com/upload/pdf/sustainability-report-2019-20.pdf>

⁶⁸ Source : https://bank.sbi/documents/17826/24027/2007201345-SBI+Sustainability+Report+V37+20_07_2020_Spread_layout.pdf/801cc0de-a47d-c860-f5c3-fc57efb58339?t=1595232977

SUSTAINABLE DEVELOPMENT GOAL 10 **REDUCED INEQUALITIES**

CONTEXT OF THE SDG 10

- Inequalities within and among countries are a significant bottleneck in achieving the 2030 Agenda for Sustainable Development and hence a persistent cause for concern.
- The Human Development Report 2020 emphasizes that inequalities in human development – hurt economies by wastefully preventing people from reaching their full potential at work and in life hurt societies and weaken social cohesion and people’s trust in government, institutions and each other.⁶⁹
- SDG 10 emphasizes on inter country and intra country inequalities and calls for progressively
 - Reducing wealth inequalities
 - Reducing inequalities in societies
 - Reducing inequalities of outcome by ensuring access to equal opportunities a promoting social, economic and political inclusion of all
 - Enhancing representation and voice for developing countries in decision making in international institutions.

OXFAM BRIEFING PAPER – JANUARY 2020⁷⁰

Time to Care – Unpaid and underpaid care work and the global inequality crisis

- The world’s richest 1% have more than twice as much wealth as 6.9 Billion people
- The World Bank estimates
 - Almost half of global population is living on less than \$5.50 a day⁷¹
 - Around 735 Million people are still living in extreme poverty⁷²
- The 22 richest men have more wealth than all the women in Africa

⁶⁹ Source : http://hdr.undp.org/sites/all/themes/hdr_theme/country-notes/IND.pdf

⁷⁰ Source : <https://oxfamilibrary.openrepository.com/bitstream/handle/10546/620928/bp-time-to-care-inequality-200120-en.pdf>

⁷¹ Source : <https://openknowledge.worldbank.org/bitstream/handle/10986/34496/9781464816024.pdf>

⁷² Source : <https://blogs.worldbank.org/opendata/september-2019-global-poverty-update-world-bank>

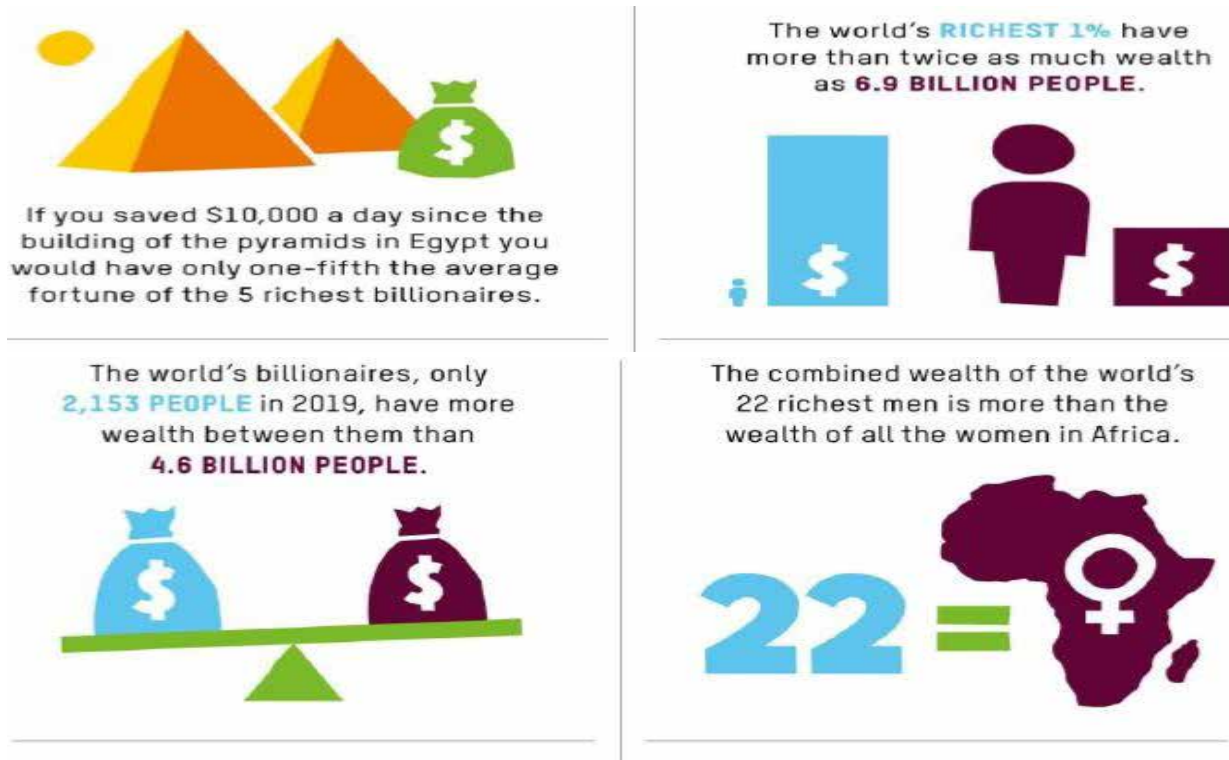


Image Source: <https://oxfamlibrary.openrepository.com/bitstream/handle/10546/620928/bp-time-to-care-inequality-200120-en.pdf>

FACTS AND FIGURES⁷³

- Income inequality is on the rise—the richest 10 percent have up to 40 percent of global income whereas the poorest 10 percent earn only between 2 to 7 percent. Taking into account population growth inequality in developing countries, inequality has increased by 11 percent.
- The pace of increase in income inequality is lowest in Europe and highest in the Middle East.
- In 2016, 22 percent of global income was received by the top 1 percent compared with 10 percent of income for the bottom 50 percent.
- In 1980, the top one percent had 16 percent of global income. The bottom 50 percent had 8 percent of income.
- Economic inequality is largely driven by the unequal ownership of capital. Since 1980, very large transfers of public to private wealth occurred in nearly all countries. The global wealth share of top 1% was 33% in 2016.
- Under “business as usual”, the top 1 percent global wealth will reach 39 percent by 2050.
- Women spend, on average, twice as much time on unpaid housework as men.
- Women have as much access to financial services as men in just 60 percent of the countries assessed and to land ownership in just 42 percent of the countries assessed.

⁷³ Source: <https://www.undp.org/content/undp/en/home/sustainable-development-goals/goal-10-reduced-inequalities.html>

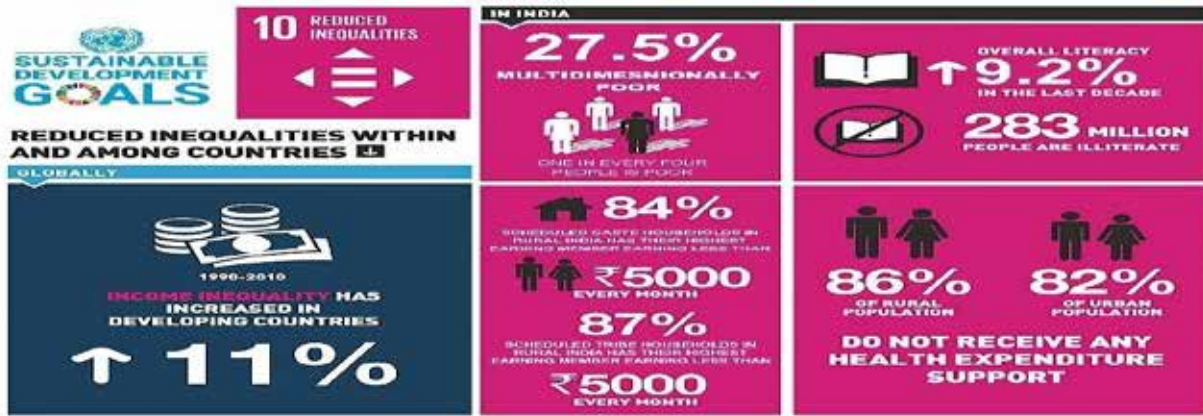


Image Source: <https://in.one.un.org/page/sustainable-development-goals/sdg-10/>

UN SDG 10 TARGETS AND INDICATORS⁷⁴

Targets	Indicators
10.1 By 2030, progressively achieve and sustain income growth of the bottom 40 per cent of the population at a rate higher than the national average	10.1.1 Growth rates of household expenditure or income per capita among the bottom 40 per cent of the population and the total population
10.2 By 2030, empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status	10.2.1 Proportion of people living below 50 per cent of median income, by sex, age and persons with disabilities
10.3 Ensure equal opportunity and reduce inequalities of outcome, including by eliminating discriminatory laws, policies and practices and promoting appropriate legislation, policies and action in this regard	10.3.1 Proportion of population reporting having personally felt discriminated against or harassed in the previous 12 months on the basis of a ground of discrimination prohibited under international human rights law
10.4 Adopt policies, especially fiscal, wage and social protection policies, and progressively achieve greater equality	10.4.1 Labour share of GDP 10.4.2 Redistributive impact of fiscal policy
10.5 Improve the regulation and monitoring of global financial markets and institutions and strengthen the implementation of such regulations	10.5.1 Financial Soundness Indicators

⁷⁴ Source: https://unstats.un.org/sdgs/indicators/Global%20Indicator%20Framework%20after%202020%20review_Eng.pdf

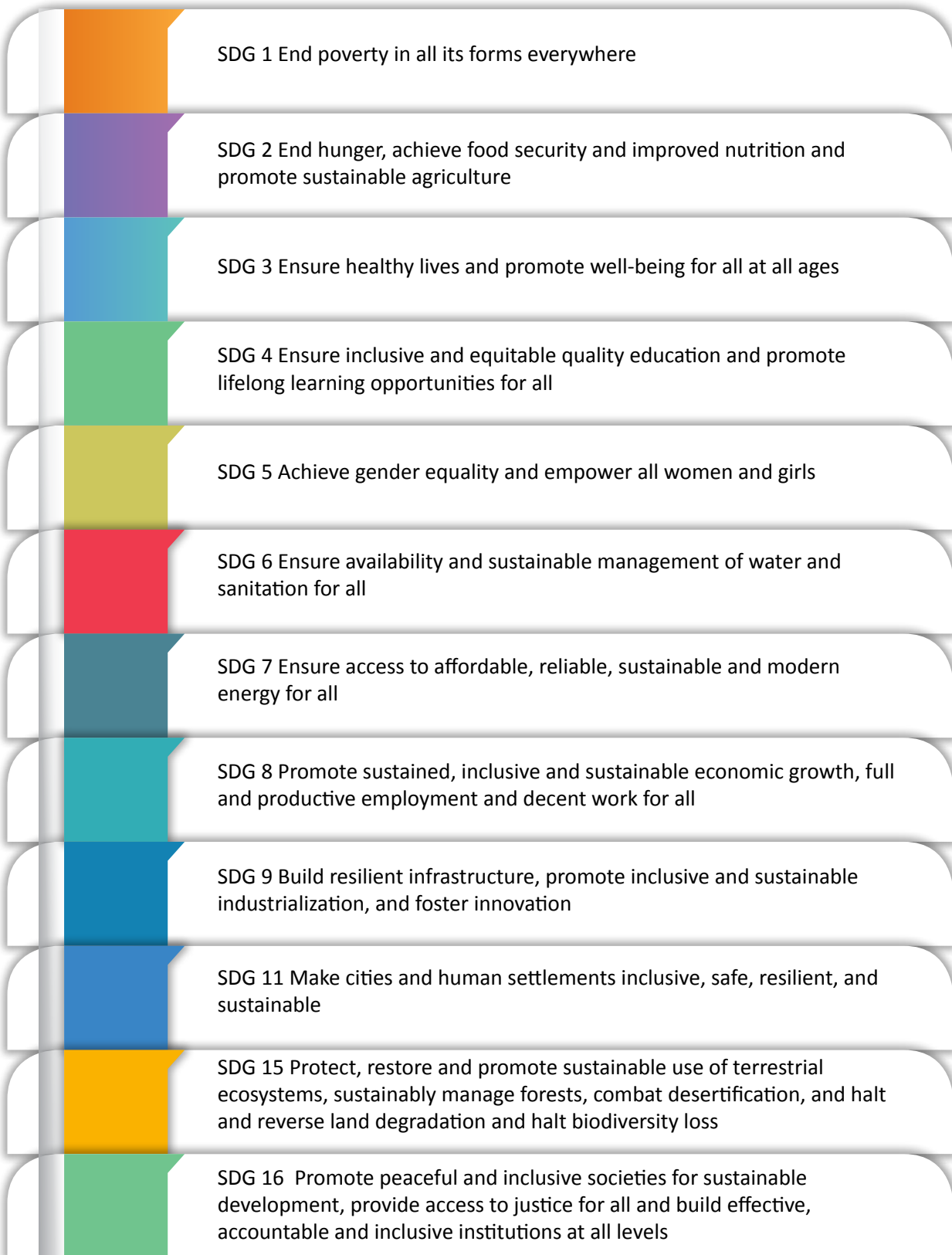
10.6 Ensure enhanced representation and voice for developing countries in decision-making in global international economic and financial institutions in order to deliver more effective, credible, accountable and legitimate institutions	10.6.1 Proportion of members and voting rights of developing countries in international organizations
10.7 Facilitate orderly, safe, regular and responsible migration and mobility of people, including through the implementation of planned and well-managed migration policies	10.7.1 Recruitment cost borne by employee as a proportion of monthly income earned in country of destination 10.7.2 Number of countries with migration policies that facilitate orderly, safe, regular and responsible migration and mobility of people 10.7.3 Number of people who died or disappeared in the process of migration towards an international destination 10.7.4 Proportion of the population who are refugees, by country of origin
10.a. Implement the principle of special and differential treatment for developing countries, in particular least developed countries, in accordance with World Trade Organization agreements	10.a.1 Proportion of tariff lines applied to imports from least developed countries and developing countries with zero-tariff
10.b. Encourage official development assistance and financial flows, including foreign direct investment, to States where the need is greatest, in particular least developed countries, African countries, small island developing States and landlocked developing countries, in accordance with their national plans and programmes	10.b.1 Total resource flows for development, by recipient and donor countries and type of flow (e.g. official development assistance, foreign direct investment and other flows)
10.c. By 2030, reduce to less than 3 per cent the transaction costs of migrant remittances and eliminate remittance corridors with cost higher than 5 percent	10.c.1 Remittance costs as a proportion of the amount remitted

IMPACT OF COVID 19

- Covid 19 and the resulting slowdown in economic activities has deepened existing inequalities. The pandemic has resulted in business losses, businesses getting closed permanently and this has significantly increased unemployment and slashed workers' income.
- Like any other disaster poorest are the first to be hit and the most vulnerable communities have been hit hardest. Pandemic has exposed the economic inequalities and fragile social safety nets that leave vulnerable communities to bear the brunt of the crisis.
- At the same time, social, political and economic inequalities have amplified the impacts of the pandemic. The pandemic has threatened to halt the progress made on gender equality and women's right in the past several decades.
- Pandemic has laid bare open the flaws in the healthcare systems of developed countries. Inequalities are also deepening for vulnerable populations in countries with weaker health systems and those facing existing humanitarian crises. Refugees and migrants, as well as indigenous peoples, older persons, people with disabilities and children are particularly at risk of being left behind.

MAPPING WITH OTHER SDGS

Following SDGs are connected with SDG 10 in a sense that achievement of these goals contribute towards reducing inequality and also reduction in inequality affects these SDGs -



GOAL 10 IS CLOSELY INTERRELATED WITH MANY OTHER GOALS AS BELOW:



Image Source: http://niti.gov.in/writereaddata/files/SDX_Index_India_21.12.2018.pdf

PROGRESS REPORT 2020⁷⁵

- In 73 of the 90 countries with comparable data during the period 2012 to 2017, the bottom 40% of the population saw their incomes grow. Moreover, in slightly more than half of those countries, the bottom 40% experienced a growth rate of income that was higher than the overall national average. Still, in all countries with data, the bottom 40% of the population received less than 25% of the overall income or consumption, while the top 10% of the population received at least 20% of the income.
- Data from 31 countries over the period 2014-2019 show that one in five persons reported having personally experienced discrimination on at least one ground of discrimination prohibited by international human rights law. The COVID-19 pandemic risks exacerbating these patterns.
- Of the 111 countries with available data as of September 2019, 54% reported having a wide range of policy measures to facilitate orderly, safe, regular and responsible migration and mobility of people. Central and Southern Asia (80%) and Latin America and the Caribbean (79%) reported having the highest share of countries with such policies, compared to only 33% of the countries in Oceania and Northern Africa and Western Asia.
- The proportion of products exported by LDCs, developing region and SIDS that can enter international markets free of duty increased from 66% to 67.4%, 51.1% to 52.1% and 65.4% to 66.5%, respectively, between 2017 to 2018.
- In 2018, total resource flows for development to developing countries from DAC donors, multilateral agencies and other key providers were \$271 billion, of which \$166 billion were ODA.

PROGRESS CHART 2020

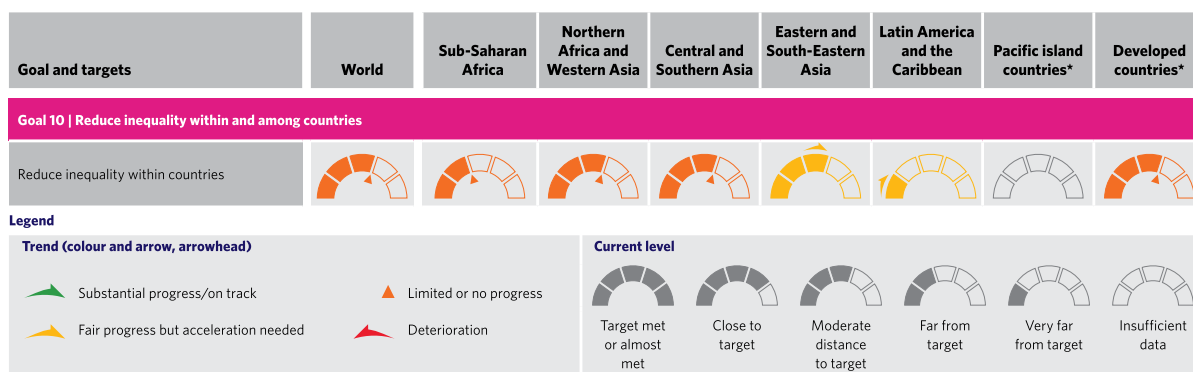


Image Source: <https://unstats.un.org/sdgs/report/2020/progress-chart-2020.pdf>

⁷⁵ Source: https://sustainabledevelopment.un.org/content/documents/26158Final_SG_SDG_Progress_Report_14052020.pdf

NIF INDICATORS ON SDG 10⁷⁶

Following are the SDG India Index 3.0 Indicators for Goal 10 – Reduced Inequalities

GOAL 10: REDUCED INEQUALITIES	Percentage of population in the lowest two wealth quintiles
Relevant Global Target	10.1: By 2030, progressively achieve and sustain income growth of the bottom 40 percent of the population at a rate higher than the national average.
Relevant Global Indicator	N.A.
Relevant NIF Indicator	N.A.
Indicator Interpretation	Higher value means lower performance (-).

GOAL 10: REDUCED INEQUALITIES	Percentage of elected women over total seats in the State/UT (Lok Sabha elections)
Relevant Global Target	10.2: By 2030, empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status.
Relevant Global Indicator	N.A.
Relevant NIF Indicator	10.2.2: Proportion of seats held by women in national Parliament, State Legislation and Local Self Government, (in percentage).
Indicator Interpretation	Higher value means higher performance (+).

GOAL 10: REDUCED INEQUALITIES	Percentage of seats held by women in Panchayati Raj Institutions (PRIs)
Relevant Global Target	10.2: By 2030, empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status.
Relevant Global Indicator	N.A.
Relevant NIF Indicator	10.2.2: Proportion of seats held by women in national Parliament, State Legislation and Local Self Government
Indicator Interpretation	Higher value means higher performance (+).

⁷⁶ Source: https://niti.gov.in/writereaddata/files/SDG_3.0_Final_04.03.2021_Web_Spreads.pdf

GOAL 10: REDUCED INEQUALITIES	Percentage of SC/ST seats in State Legislative Assemblies
Relevant Global Target	10.2: By 2030, empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status.
Relevant Global Indicator	N.A.
Relevant NIF Indicator	10.2.3: Proportion of SC/ST persons in Elected bodies.
Indicator Interpretation	N.A.

GOAL 10: REDUCED INEQUALITIES	Ratio of transgender to male Labour Force Participation Rate (LFPR)
Relevant Global Target	10.3: Ensure equal opportunity and reduce inequalities of outcome, including by eliminating discriminatory laws, policies and practices and promoting appropriate legislation, policies and action in this regard.
Relevant Global Indicator	N.A.
Relevant NIF Indicator	N.A.
Indicator Interpretation	Higher value means higher performance (+).

GOAL 10: REDUCED INEQUALITIES	Rate of total crimes against SCs (per 1,00,000 SC population)
Relevant Global Target	10.3: Ensure equal opportunity and reduce inequalities of outcome, including by eliminating discriminatory laws, policies and practices and promoting appropriate legislation, policies and action in this regard.
Relevant Global Indicator	N.A.
Relevant NIF Indicator	N.A.
Indicator Interpretation	Higher value means lower performance (-).

GOAL 10: REDUCED INEQUALITIES	Rate of total crime against STs (per 1,00,000 ST population)
Relevant Global Target	10.3: Ensure equal opportunity and reduce inequalities of outcome, including by eliminating discriminatory laws, policies and practices and promoting appropriate legislation, policies and action in this regard.
Relevant Global Indicator	N.A.
Relevant NIF Indicator	N.A.
Indicator Interpretation	Higher value means lower performance (-).

GOVERNMENT INITIATIVES⁷⁷

Several schemes of the government, some directly and some indirectly, are aimed at reducing inequalities, some of which are as follows:

- **Pradhan Mantri Jan Dhan Yojana (PMJDY)**

It was launched in 2014 and the plan envisions facilitating the opening of at least one bank account per household, and empowering all through financial literacy, access to credit, insurance and pension facilities.

- **Prime Minister Employment Generation Programme (PMEGP)**

It is a major credit-linked subsidy programme, aimed at generating self-employment opportunities through establishment of micro-enterprises in the non-farm sector by helping traditional artisans and unemployed youth.

- **Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA)**

It was enacted in 2005 provides a legal guarantee for 100 days of employment in every financial year, to adult members of any rural household willing to do unskilled manual work related to public-works, at the statutory minimum wage.

- **Deen Dayal Upadhyaya Grameen Kaushalya Yojana (DDU-GKY)**

It focuses on rural youth from poor families, between the ages of 15 and 35 years, with the objective of equipping them for better employment opportunities and income enhancement through skill development.

- **Stand-Up India Scheme**

Under this scheme, bank loans between Rs.10 lakh to Rs. 1 Crore are provided for setting up a greenfield enterprise for SC, ST and Women entrepreneurs.

PERFORMANCE MONITORING SDG INDIA INDEX ON SDG 10⁷⁸

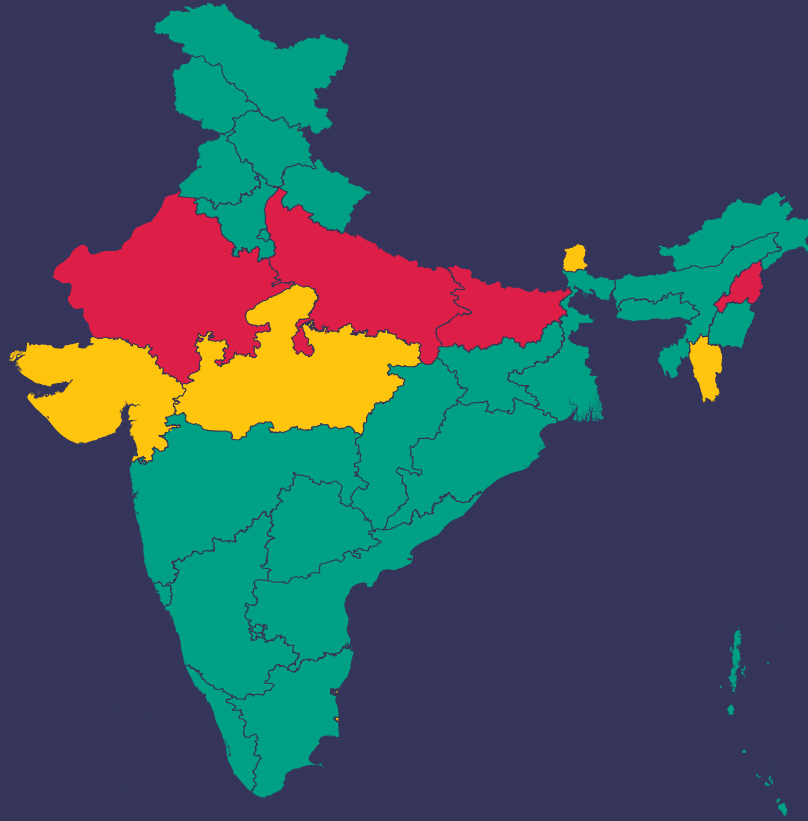
Seven national level indicators have been identified which capture three out of the ten SDG targets for 2030 defined for Goal 10. These indicators have been selected based on the availability of data at the sub-national level and to ensure comparability across States and UTs.

GOAL 10 INDEX SCORE 3.0

SDG Index Score for Goal 10 ranges between 41 and 88 for States and between 62 and 100 for UTs. Meghalaya and Chandigarh are the Achiever's with Index score of 100, among States and UTs, respectively. Twenty States and six UTs bagged a position in the category of Front Runners. However, four States fell behind in the Aspirants category with Index scores less than 50.

⁷⁷ Source: http://niti.gov.in/writereaddata/files/SDX_Index_India_21.12.2018.pdf

⁷⁸ Source: https://niti.gov.in/writereaddata/files/SDG_3.0_Final_04.03.2021_Web_Spreads.pdf



Achiever	Front Runner			Performer		Aspirant
Chandigarh	Meghalaya	Maharashtra	Telangana	Dadra and Nagar Haveli & Daman and Diu	Gujarat	Bihar
	Tripura	West Bengal	Odisha	Jammu and Kashmir	Mizoram	Nagaland
	Himachal Pradesh	Manipur	Assam	Ladakh	Sikkim	Rajasthan
	Uttarakhand	Arunachal Pradesh	Jharkhand		Madhya Pradesh	Uttar Pradesh
	Goa	Kerala			Puducherry	
	Andhra Pradesh	Haryana	Lakshadweep			
	Tamil Nadu	Punjab	Delhi			
	Chhattisgarh	Karnataka	Andaman and Nicobar Islands			

● Aspirant (0-49) ● Performer (50-64) ● Front Runner (65-99) ● Achiever (100)

GOAL 10

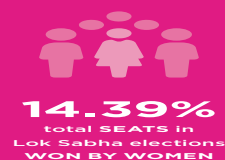
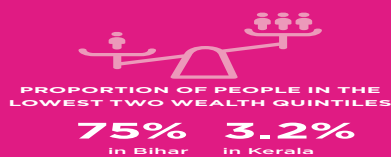


Image Source: https://niti.gov.in/writereaddata/files/SDG_3.0_Final_04.03.2021_Web_Spreads.pdf

INTEGRATING SDG 10 INTO BUSINESS⁷⁹

The leadership qualities that would foster realization of SDG 10 through business practices are as follows:

- **Intentionality**

Addressing inequalities may require action that implies a reduction in profitability in the short term. Top-level leadership and a strategic commitment are needed to successfully drive such action and explain results to others.

- **Ambition**

Ambitious action on inequality acknowledges the crucial role that business can play in addressing inequality affects lasting change across workplace, marketplace, and community.

- **Consistency**

Action on inequality should be consistently backed by all departments, especially where they concern changing internal and supply chain policies and practices (including related to adequate wages and pay gaps), and where intensive collaboration with Governments and other stakeholders are involved.

- **Collaboration**

Inequalities are often due to systemic issues that cannot be addressed by one company alone. Collaboration, especially in multi-stakeholder partnerships including Governments, is key to successful delivery on the company's goals.

- **Accountability**

Companies should identify stakeholders that are most vulnerable to economic and social inequalities on which their action can have an impact, find ways to integrate their perspectives into actions, and be publicly accountable for outcomes – both positive and negative.

MAPPING WITH BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORTING (BRSR)⁸⁰

An illustrative list of disclosures under Business Responsibility and Sustainability Reporting format as per SEBI Circular- SEBI/HO/CFD/CMD-2/P/CIR/2021/562 dated May 10, 2021 related to SDG 10 is as under:

SECTION A – GENERAL DISCLOSURES

Part IV: Employees

Point No. 18. a: Number and percentage of Male and Female Employees and workers (including differently abled), being permanent and other than permanent.

⁷⁹ Source: <https://blueprint.unglobalcompact.org/sdgs/sdg10/>

⁸⁰ Source 1: https://www.sebi.gov.in/legal/circulars/may-2021/business-responsibility-and-sustainability-reporting-by-listed-entities_50096.html

Source 2 : https://www.sebi.gov.in/sebi_data/commndocs/may-2021/Business%20responsibility%20and%20sustainability%20reporting%20by%20listed%20entitiesAnnexure1_p.PDF

b: Number and percentage of differently abled Male and Female Employees and workers, being permanent and other than permanent.

Point No. 19: Participation/Inclusion/Representation of women by number and percentage in Board of Directors and Key Management Personnel.

SECTION C – PRINCIPLE WISE PERFORMANCE DISCLOSURE

Principle 3: Businesses should respect and promote well-being of all employees including those in their value chains

Essential Indicators

Point No. 1: a) Number and percentage of employees covered by Health insurance, Accident insurance, Maternity benefits, Paternity benefits and Day Care facilities, being permanent and other than permanent further categorized into Male and Female.

b) Number and percentage of workers covered by Health insurance, Accident insurance, Maternity benefits, Paternity benefits and Day Care facilities, being permanent and other than permanent further categorized into Male and Female.

Point No. 4: Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.

Point No. 6 - Is there a mechanism available to receive and redress the grievances of Permanent and Other than permanent Employees and Workers? If yes, brief details thereof.

Point No. 9: Details of performance and career development reviews of employees and workers categorized into Male and Female.

Leadership Indicator

Point No. 4: Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment?

Principle 5: Business should respect and promote human rights

Essential Indicators

Point No. 1: Number and percentage of employees and workers (permanent and other than permanent) who have been provided training on human rights issues and policy(ies) of the entity.

Point No. 2: Details of minimum wages paid to employees and workers in number and percentage - to whom equal to minimum wage, more than minimum wage are paid, being permanent and other than permanent further categorized into Male and Female.

Point No. 3: Details of remuneration/ salary/ wages paid to Board of Directors, Key Managerial Personnel, Employees other than BOD & KMP and Workers categorized into Male and Female.

Point No. 4: Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business?

Point No. 5: Describe the internal mechanisms in place to redress grievances related to human rights issues.

Point No. 6: Number of complaints made by employees and workers on Sexual harassment, Discrimination at workplace, Child Labour, Forced Labour etc during current and previous financial year.

Point No. 8: Do human rights requirements form part of your business agreements and contracts?

Leadership Indicators

Point No. 1: Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints.

Point No. 2: Details of the scope and coverage of any Human rights due-diligence conducted.

Point No. 3: Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

Principle 8: Businesses should promote inclusive growth and equitable development**Essential Indicator**

Point No. 4: Percentage of input material (inputs to total inputs by value) directly sourced from Suppliers being MSMEs/ Small Producers and Suppliers within the district and neighbouring districts for current and previous financial year.

Leadership Indicator

Point No. 3: (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No)

(b) From which marginalized /vulnerable groups do you procure?

(c) What percentage of total procurement (by value) does it constitute?

MAPPING WITH GLOBAL REPORTING INITIATIVE (GRI) DISCLOSURES ⁸¹

Target	Available Business Disclosures	Unit	Sources
10.3	Total number of employees by employment contract (permanent and temporary), by gender.	Number of employees	GRI Standard 102-8
10.3	Total number of employees by employment type (full-time and part-time), by gender.	Number of employees	GRI Standard 102-8
10.3	Total number and rate of new employee hires during the reporting period, by age group, gender and region.	Number and %	GRI Standard 401-1
10.3	Total number and rate of employee turnover during the reporting period, by age group, gender and region.	Number and %	GRI Standard 401-1
10.3	Average hours of training that the organization's employees have undertaken during the reporting period, by: i. Gender; ii. Employee category.	Hours	GRI Standard 404-1
10.3	Percentage of total employees by gender and by employee category who received a regular performance and career development review during the reporting period.	% of total employees	GRI Standard 404-3
10.3	Ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation.	Ratio	GRI Standard 405-2

⁸¹ Source: <https://www.globalreporting.org/media/lbvnxb15/mapping-sdgs-gri-update-march.pdf>

10.4	The reporting organization shall report the following information: a. A description of the approach to tax, including: i. whether the organization has a tax strategy and, if so, a link to this strategy if publicly available ii. the governance body or executive-level position within the organization that formally reviews and approves the tax strategy, and the frequency of this review iii. the approach to regulatory compliance iv. how the approach to tax is linked to the business and sustainable development strategies of the organization	N/A	GRI Standard 207-1
10.4	The reporting organization shall report the following information: a. A description of the tax governance and control framework, including: i. the governance body or executive-level position within the organization accountable for compliance with the tax strategy; ii. how the approach to tax is embedded within the organization; iii. the approach to tax risks, including how risks are identified, managed, and monitored; iv. how compliance with the tax governance and control framework is evaluated. b. A description of the mechanisms for reporting concerns about unethical or unlawful behavior and the organization's integrity in relation to tax c. A description of the assurance process for disclosures on tax and, if applicable, a reference to the assurance report, statement, or opinion.	N/A	GRI Standard 207-2
10.4	The reporting organization shall report the following information: a. A description of the approach to stakeholder engagement and management of stakeholder concerns related to tax, including: i. the approach to engagement with tax authorities; ii. the approach to public policy advocacy on tax iii. the processes for collecting and considering the views and concerns of stakeholders, including external stakeholders.	N/A	GRI Standard 207-3

10.4	The reporting organization shall report the following information: a. All tax jurisdictions where the entities included in the organization's audited consolidated financial statements, or in the financial information filed on public record, are resident for tax purposes. b. For each tax jurisdiction reported in Disclosure 207-4-a: i. Name of the resident entities ii. Primary activities of the organization iii. Number of employees, and the basis of calculation of this number iv. Revenues from third-party sales. v. Revenues from intra-group transactions with other tax jurisdictions vi. Profit/loss before tax vii. Tangible assets other than cash and cash equivalents viii. Corporate income tax paid on a cash basis. ix. Corporate income tax accrued on profit/loss x. Reasons for the difference between corporate income tax accrued on profit/loss and the tax due if the statutory tax rate is applied to profit/loss before tax c. The time period covered by the information reported in Disclosure 207-4	N/A	GRI Standard 207-4
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MAPPING WITH WORLD ECONOMIC FORUM – METRICS FOR MEASURING STAKEHOLDER CAPITALISM⁸²

Pillar 1	Principles of Governance: Core metrics and disclosures
Quality of governing body	Governance body composition Composition of the highest governance body and its committees by: competencies relating to economic, environmental and social topics; executive or non-executive; independence; tenure on the governance body; number of each individual's other significant positions and commitments, and the nature of the commitments; gender; membership of under-represented social groups; stakeholder representation.
Pillar 3	People: Core metrics and disclosures
Dignity and Equality	Diversity and Inclusion Percentage of employees per employee category, by age group, gender and other indicators of diversity (e.g. ethnicity).

⁸² Source: http://www3.weforum.org/docs/WEF_IBC_Measuring_Stakeholder_Capitalism_Report_2020.pdf

Dignity and Equality	Pay equality
	Ratio of the basic salary and remuneration for each employee category by significant locations of operation for priority areas of equality: women to men, minor to major ethnic groups, and other relevant equality areas.
	Wage level
	1. Ratios of standard entry level wage by gender compared to local minimum wage.
	2. Ratio of the annual total compensation of the CEO to the median of the annual total compensation of all its employees, except the CEO.
	Risk for incidents of child, forced or compulsory labour
	An explanation of the operations and suppliers considered to have significant risk for incidents of child labour, forced or compulsory labour. Such risks could emerge in relation to:
	a. type of operation (such as manufacturing plant) and type of supplier; and
	b. countries or geographic areas with operations and suppliers considered at risk.
	Expanded metrics and disclosures
	Pay gap
	1. Mean pay gap of basic salary and remuneration of full-time relevant employees based on gender (women to men) and indicators of diversity (e.g. BAME to non-BAME) at a company level or by significant location of operation.
	2. Ratio of the annual total compensation for the organization's highest-paid individual in each country of significant operations to the median annual total compensation for all employees (excluding the highest-paid individual) in the same country.
	Discrimination and harassment incidents and the total amount of monetary losses
	1. Number of discrimination and harassment incidents, status of the incidents and actions taken
	2. The total amount of monetary losses as a result of legal proceedings associated with:
	a) law violations; and
	b) employment discrimination.
	Freedom of association and collective bargaining at risk
	1. Percentage of active workforce covered under collective bargaining agreements.
	2. An explanation of the assessment performed on suppliers for which the right to freedom of association and collective bargaining is at risk, including measures taken by the organization to address these risks.

Dignity and Equality	Human rights review, grievance impact & modern slavery
	1. Total number and percentage of operations that have been subject to human rights reviews or human rights impact assessments, by country. 2. Number and type of grievances reported with associated impacts related to a salient human rights issue in the reporting period and an explanation on type of impacts. 3. Number and percentage of operations and suppliers considered to have significant risk for incidents of child labour, forced or compulsory labour. Such risks could emerge in relation to: a. type of operation (such as manufacturing plant) and type of supplier; and b. countries or geographic areas with operations and suppliers considered at risk.
	Living wage
	Current wages against the living wage for employees and contractors in states and localities where the company is operating
Health and Well-being	Employee well-being
	1. The number of fatalities as a result of work-related ill-health, recordable work-related ill-health injuries, and the main types of work-related ill-health for all employees and workers. 2. a) Percentage of employees participating in “best practice” health and well-being programmes, and b) Absentee rate (AR) of all employees.
Skills for the Future	Number of unfilled skilled positions
	1. Number of unfilled skilled positions. 2. Percentage of unfilled skilled positions for which the company will hire unskilled candidates and train them.
Pillar 4	Prosperity: Core metrics and disclosures
Employment and wealth generation	Absolute number and rate of employment
	Total number and rate of new employee hires during the reporting period, by age group, gender, other indicators of diversity and region. Total number and rate of employee turnover during the reporting period, by age group, gender, other indicators of diversity and region.
	Expanded Metrics and Disclosures
	Infrastructure investments and services supported

	Qualitative disclosure to describe the below components: 1. Extent of development of significant infrastructure investments and services supported. 2. Current or expected impacts on communities and local economies, including positive and negative impacts where relevant. 3. Whether these investments and services are commercial, in-kind or pro bono engagements.
Innovation of better products and services	Social value generated Percentage of revenue from products and services designed to deliver specific social benefits or to address specific sustainability challenges.

CORPORATE INITIATIVES ON SDG 10

Company	Reporting Method	FY	Disclosure
Tata Steel ⁸³	Integrated Report - Human Capital	19-20	Affirmative Action workforce (%) 17.5
ITC ⁸⁴	Report & Accounts	19-20	Social and Farm Forestry Initiative
SAP ⁸⁵	Integrated Report - Human Capital	19-20	SAP had 180 employees with autistic spectrum in 14 countries
Infosys ⁸⁶	Sustainability Report	19-20	144 Nationalities are represented in workforce
Google ⁸⁷	Diversity Report	2020	Globally, 40% of interns in tech roles were women and 24% of U.S. interns were Black+ and Latinx+
Santander ⁸⁸	Annual Report	2019	Supporting the most vulnerable SMEs along with European Investment Bank

⁸³ Source: <https://www.tatasteel.com/media/12385/tata-steel-limited-ir-2019-20.pdf>

⁸⁴ Source: <https://www.itcportal.com/about-itc/shareholder-value/annual-reports/itc-annual-report-2020/pdf/ITC-Report-and-Accounts-2020.pdf>

⁸⁵ Source: <https://www.sap.com/docs/download/investors/2019/sap-2019-integrated-report.pdf>

⁸⁶ Source: <https://www.infosys.com/sustainability/documents/infosys-sustainability-report-2019-20.pdf>

⁸⁷ Source: <https://diversity.google/annual-report/>

⁸⁸ Source: <https://www.santander.com/content/dam/santander-com/en/documentos/informe-anual/2019/ia-2019-annual-report-en.pdf>

SUSTAINABLE DEVELOPMENT GOAL 11 SUSTAINABLE CITIES AND COMMUNITIES

CONTEXT OF THE SDG 11⁸⁹

- Since 2007, majority of world's population has been living in cities. An estimated 60 percent of world's population is expected to be urbanized by 2030 and 70 percent of world's population is expected to live in cities by 2050.
- Cities including Metropolitans contribute to 60 percent of global GDP and at the same time give rise to 70 percent of global carbon emissions.
- Cities have been catalysts of productivity, technology and infrastructure development and urban life offers innovative solutions that have the potential to influence development agendas at national, regional and global levels.
- Urbanization, if effectively steered and deployed, can help the world overcome some of its major global challenges; including poverty, inequality, environmental degradation, climate change, fragility and conflict, which are all critical elements of the 2030 Development Agenda.
- Rapid urbanization brings ill effects like
 - Increasing number of slum dwellers,
 - Inadequate and overburdened infrastructure and services being waste management and water and sanitation systems, roads and transport,
 - Worsening air pollution and unplanned urban sprawl like globally only an estimated 16 percent of share of land is allocated to streets and open spaces.
- The UN explains that the challenges cities face can be overcome by improving utilization of resources and reducing Pollution and Poverty thereby allowing people to continue to thrive and grow.
- SDG 11 aims at creating future cities with opportunities for all, with access to basic services, energy, housing, transportation and more.

⁸⁹ Source 1: <https://www.local2030.org/library/60/SDG-Goal-11-Monitoring-Framework-A-guide-to-assist-national-and-local-governments-to-monitor-and-report-on-SDG-goal-11-indicators.pdf>

Source 2: <https://www.un.org/sustainabledevelopment/cities/>

Source 3: <https://sdg-tracker.org/cities>

Source 4: <https://sdgcompass.org/sdgs/sdg-11/>

Source 5: <https://sdgs.un.org/goals/goal11>

FACTS AND FIGURES⁹⁰

- In 2018, 4.2 billion people, 55 percent of the world's population, lived in cities. By 2050, the urban population is expected to reach 6.5 billion.
- Cities occupy just 3 percent of the Earth's land but account for 60 to 80 percent of energy consumption and at least 70 percent of carbon emissions.
- 828 million people are estimated to live in slums, and the number is rising.
- In 1990, there were 10 cities with 10 million people or more; by 2014, the number of mega-cities rose to 28. In the future, 9 out of 10 mega-cities will be in the developing world.
- In the coming decades, 90 percent of urban expansion will be in the developing world.
- The economic role of cities is significant. They generate about 80 percent of the global GDP.



Image Source: <https://in.one.un.org/page/sustainable-development-goals/sdg-11/>

UN SDG 11 TARGETS AND INDICATORS⁹¹

Targets	Indicators
11.1 By 2030, ensure access for all to adequate, safe and affordable housing and basic services and upgrade slums.	11.1.1 Proportion of urban population living in slums, informal settlements or inadequate housing.

⁹⁰ Source: <https://www.undp.org/sustainable-development-goals#sustainable-cities-and-communities>

⁹¹ Source: https://unstats.un.org/sdgs/indicators/Global%20Indicator%20Framework%20after%202020%20review_Eng.pdf

11.2 By 2030, provide access to safe, affordable, accessible and sustainable transport systems for all, improving road safety, notably by expanding public transport, with special attention to the needs of those in vulnerable situations, women, children, persons with disabilities and older persons.	11.2.1 Proportion of population that has convenient access to public transport, by sex, age and persons with disabilities.
11.3 By 2030, enhance inclusive and sustainable urbanization and capacity for participatory, integrated and sustainable human settlement planning and management in all countries.	11.3.1 Ratio of land consumption rate to population growth rate.
	11.3.2 Proportion of cities with a direct participation structure of civil society in urban planning and management that operate regularly and democratically.
11.4 Strengthen efforts to protect and safeguard the world's cultural and natural heritage.	11.4.1 Total per capita expenditure on the preservation, protection and conservation of all cultural and natural heritage, by source of funding (public, private), type of heritage (cultural, natural) and level of government (national, regional, and local/municipal)
11.5 By 2030, significantly reduce the number of deaths and the number of people affected and substantially decrease the direct economic losses relative to global gross domestic product caused by disasters, including water-related disasters, with a focus on protecting the poor and people in vulnerable situations	11.5.1 Number of deaths, missing persons and directly affected persons attributed to disasters per 100,000 population.
	11.5.2 Direct economic loss in relation to global GDP, damage to critical infrastructure and number of disruptions to basic services, attributed to disasters
11.6 By 2030, reduce the adverse per capita environmental impact of cities, including by paying special attention to air quality and municipal and other waste management.	11.6.1 Proportion of municipal solid waste collected and managed in controlled facilities out of total municipal waste generated, by cities.
	11.6.2 Annual mean levels of fine particulate matter (e.g. PM _{2.5} and PM ₁₀) in cities (population weighted).
11.7 By 2030, provide universal access to safe, inclusive and accessible, green and public spaces, in particular for women and children, older persons and persons with disabilities.	11.7.1 Average share of the built-up area of cities that is open space for public use for all, by sex, age and persons with disabilities.
	11.7.2 Proportion of persons victim of physical or sexual harassment, by sex, age, disability status and place of occurrence, in the previous 12 months.
11.a Support positive economic, social and environmental links between urban, peri-urban and rural areas by strengthening national and regional development planning.	11.a.1 Number of countries that have national urban policies or regional development plans that (a) respond to population dynamics; (b) ensure balanced territorial development; and (c) increase local fiscal space.

11.b By 2020, substantially increase the number of cities and human settlements adopting and implementing integrated policies and plans towards inclusion, resource efficiency, mitigation and adaptation to climate change, resilience to disasters, and develop and implement, in line with the Sendai Framework for Disaster Risk Reduction 2015-2030, holistic disaster risk management at all levels.	11.b.1 Number of countries that adopt and implement national disaster risk reduction strategies in line with the Sendai Framework for Disaster Risk Reduction 2015–2030. 11.b.2 Proportion of local governments that adopt and implement local disaster risk reduction strategies in line with national disaster risk reduction strategies.
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IMPACT OF COVID 19⁹²

- COVID-19 has triggered global impact which is multi-dimensional combining health, economic and social crisis. Inequality and Poverty have much more worsened.
- Around a billion people staying in densely populated informal settlements having poor access to basic services are the hardest hit.
- Reverse migration back to rural areas was evident in the Pandemic due to open spaces in villages and loss of jobs/livelihoods in cities. Due to fall in revenues and already limited infrastructure, the future of cities is uncertain.
- However, spread of COVID 19 was controlled in cities like Seoul, South Korea through widespread testing, rigorous contact tracing and mandatory isolation, which was enforceable by using existing foundations of transparency, accountability and solidarity. City-wide stakeholder consultations of the National Government and City Institutions with the local community built trust and solidarity. Cities across Latin America and Africa delivered cash to the vulnerable poor for keeping them afloat. Also early responses were targeted in COVID hot spots by tracing them with the help of technologies like Big data.
- This pandemic offers a great opportunity for the cities to shape itself better with Green Initiatives such as increasing public spaces, creating vehicle parking areas, refurbishing buildings for multiple uses, etc., building more climate withstanding infrastructure, which required private sector and social partners support as well.
- Also, cities are evidencing better air quality and clearer skies owing to less traffic on roads which is due to people shifting to alternate transport like walking or cycling. Big Data helped cities like Bogata in assessing and accommodating a number of cyclists taking shorter journeys during the pandemic.

⁹² Source: <https://www.weforum.org/agenda/2020/11/what-will-our-cities-look-like-after-covid-19/>

MAPPING WITH OTHER SDGS

SDG-11 is connected with the following SDGs:



GOAL 11 IS CLOSELY INTERRELATED WITH MANY OTHER GOALS AS BELOW



Image Source: http://niti.gov.in/writereaddata/files/SDX_Index_India_21.12.2018.pdf

PROGRESS REPORT 2020⁹³

- There were over 1 billion slum dwellers in 2018 which constitutes 24% of the urban population with a slight increase from 23% of the urban population in 2014.
- Population in urban slums are highest in Eastern and South-Eastern Asia (370 million), sub-Saharan Africa (238 million) and Central and Southern Asia (226 million).
- Only half of the world's urban population had convenient access to public transport, which can be defined as living within 500 meters walking distance of a low-capacity transport system (like a bus stop) and within 1,000 meters of a high-capacity transport system (like railway and/or ferry terminal) as per 2019 data from 610 cities from 95 countries.
- Through the 1990- 2015 period, most of the urban areas recorded a general increase in the extent of built-up area (defined as the presence of buildings) per person as per 2019 data collected from a sample of 755 cities from 95 countries.
- A consistent increase in the built-up area per capita is recorded on an average in all regions except sub-Saharan Africa and Eastern and South-Eastern Asia with highest values recorded in Australia and New Zealand. The share of land allocated to streets and open spaces—critical to cities' productivity and social and health dimensions of their populations —averaged only about 16% globally, based on 2019 data from 610 cities in 95 countries. Of the share of land allocated to streets and open spaces, streets accounted for about three times as much urban land as open public spaces (e.g. parks, river-fronts). The share of population who could access open public spaces within 400 meters walking distance along a street network averaged 46.7%.
- Northern Africa and Western Asia are showing deteriorating progress in reducing the proportion of urban population living in slums, whereas Pacific Island Countries are showing substantial progress in reducing levels of fine particulate matter in cities.

PROGRESS CHART 2020

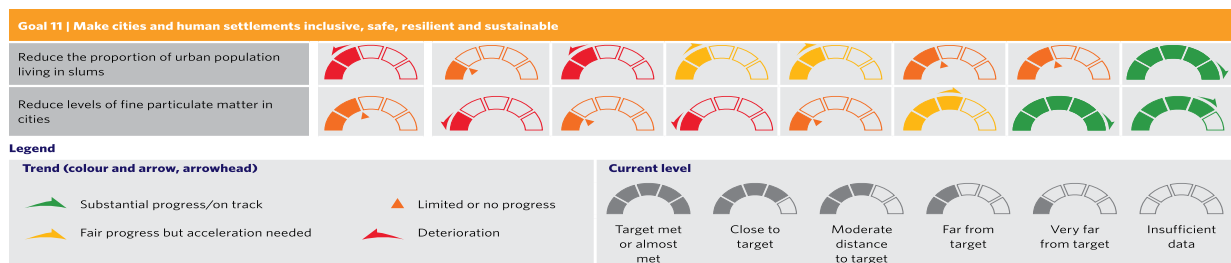


Image source; <https://unstats.un.org/sdgs/report/2020/progress-chart-2020.pdf>

NIF INDICATORS ON SDG 11⁹⁴

Following are the SDG India Index 3.0 Indicators for Goal 11 – Sustainable Cities

GOAL 11: SUSTAINABLE CITIES AND COMMUNITIES	Percentage of urban households living in katcha houses
Relevant Global Target	11.1: By 2030, ensure access for all to adequate, safe and affordable housing and basic services and upgrade slums.
Relevant Global Indicator	11.1.1: Proportion of urban population living in slums, informal settlements or inadequate housing.

⁹³ Source: https://sustainabledevelopment.un.org/content/documents/26158Final_SG_SDG_Progress_Report_14052020.pdf

⁹⁴ Source: https://niti.gov.in/writereaddata/files/SDG_3.0_Final_04.03.2021_Web_Spreads.pdf

Relevant NIF Indicator	11.1.1: Proportion of urban population living in slums, informal settlements or inadequate housing.
Indicator Interpretation	Higher value means lower performance (-).

GOAL 11: SUSTAINABLE CITIES AND COMMUNITIES	Deaths due to road accidents in urban areas (per 1,00,000 population)
Relevant Global Target	11.2: By 2030, provide access to safe, affordable, accessible and sustainable transport systems for all, improving road safety, notably by expanding public transport, with special attention to the needs of those in vulnerable situations, women, children, persons with disabilities and older persons.
Relevant Global Indicator	N.A.
Relevant NIF Indicator	11.2.2: People killed/injured in road accidents (per 1,00,000 population).
Indicator Interpretation	Higher value means lower performance (-).

GOAL 11: SUSTAINABLE CITIES AND COMMUNITIES	Percentage of wards with 100% door to door waste collection (SBM(U))
Relevant Global Target	11.6: By 2030, reduce the adverse per capita environmental impact of cities, including by paying special attention to air quality and municipal and other waste management.
Relevant Global Indicator	11.6.1: Proportion of municipal solid waste collected and managed in controlled facilities out of total municipal waste generated, by cities.
Relevant NIF Indicator	11.6.4: Percentage of wards with 100% door to door waste collection.
Indicator Interpretation	Higher value means higher performance (+).

GOAL 11: SUSTAINABLE CITIES AND COMMUNITIES	Percentage of individual household toilets constructed against target (SBM(U))
Relevant Global Target	11.1: By 2030, ensure access for all to adequate, safe and affordable housing and basic services and upgrade slums. 6.2: By 2030, achieve access to adequate and equitable sanitation and hygiene for all and end open defecation, paying special attention to the needs of women and girls and those in vulnerable situations
Relevant Global Indicator	N.A.

Relevant NIF Indicator	6.2.1: Proportion of households having access to toilet facility (Urban & Rural).
Indicator Interpretation	Higher value means higher performance (+).

GOAL 11: SUSTAINABLE CITIES AND COMMUNITIES	Percentage of MSW processed to the total MSW generated (SBM(U))
Relevant Global Target	11.6: By 2030, reduce the adverse per capita environmental impact of cities, including by paying special attention to air quality and municipal and other waste management.
Relevant Global Indicator	11.6.1: Proportion of municipal solid waste collected and managed in controlled facilities out of total municipal waste generated, by cities.
Relevant NIF Indicator	11.6.5: Percentage of waste processed.
Indicator Interpretation	Higher value means higher performance (+).

GOAL 11: SUSTAINABLE CITIES AND COMMUNITIES	Percentage of wards with 100% source segregation (SBM(U))
Relevant Global Target	11.6: By 2030, reduce the adverse per capita environmental impact of cities, including by paying special attention to air quality and municipal and other waste management.
Relevant Global Indicator	N.A.
Relevant NIF Indicator	12.5.2: Number of municipal corporations using waste segregation techniques.
Indicator Interpretation	Higher value means higher performance (+).

GOAL 11: SUSTAINABLE CITIES AND COMMUNITIES	Installed sewage treatment capacity as a percentage of sewage generated in urban areas
Relevant Global Target	11.6: By 2030, reduce the adverse per capita environmental impact of cities, including by paying special attention to air quality and municipal and other waste management.
Relevant Global Indicator	N.A.
Relevant NIF Indicator	N.A.
Indicator Interpretation	Higher value means higher performance (+).

GOAL 11: SUSTAINABLE CITIES AND COMMUNITIES	Percentage of urban households with drainage facility
Relevant Global Target	11.1: By 2030, ensure access for all to adequate, safe and affordable housing and basic services and upgrade slums.
Relevant Global Indicator	N.A.
Relevant NIF Indicator	N.A.
Indicator Interpretation	Higher value means higher performance (+).

GOVERNMENT INITIATIVES⁹⁵

Various government schemes formulated for achieving targets of SDG-11 are as follows:

- **Atal Mission for Rejuvenation and Urban Transformation (AMRUT)**

It aims to provide basic services and amenities (water supply, sewerage, urban transport) in cities to improve quality of life, especially of the poor and the vulnerable.

- **Pradhan Mantri Awas Yojana**

- It aims at promotion of affordable housing to the urban poor, including the slum dwellers through credit linked subsidy or through partnership with public and private sectors.
- The mission will support construction of houses with up to 30 square meter carpet area with basic civic infrastructure.
- It is proposed to be taken up through various programme channels like the rehabilitation of slum dwellers with participation of private developers using land as a resource.

- **Smart Cities Mission**

It is a step in the direction of achieving the vision of improving the ease of living, particularly for the poor, women, elderly and differently abled people.

The strategic components of area-based development in the Smart Cities Mission are:

- City improvement (retrofitting),
- City renewal (redevelopment), and,
- City extension (Greenfield development), as well as, applying of smart solutions covering larger parts of the city.

PERFORMANCE MONITORING SDG INDIA INDEX ON SDG 11⁹⁶

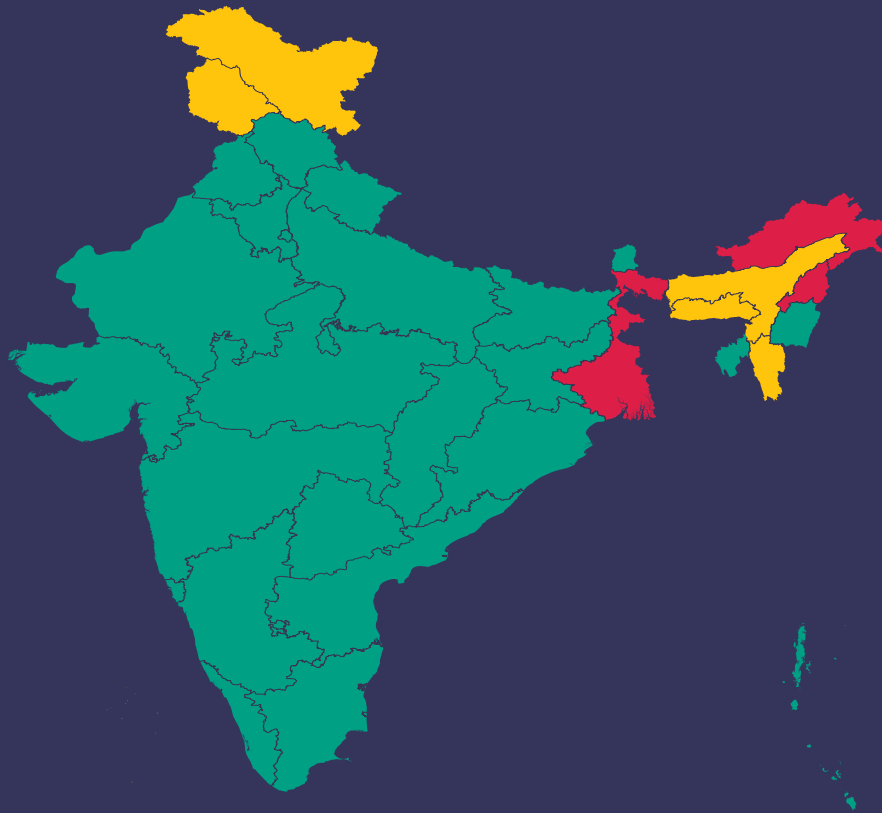
Eight national level indicators have been identified which capture three out of the ten SDG targets for 2030 defined for Goal 11. These indicators have been selected based on the availability of data at the sub-national level and to ensure comparability across States and UTs.

GOAL 11 INDEX SCORE 3.0

SDG Index Score for Goal 11 ranges between 39 and 91 for States and between 56 and 98 for UTs. Punjab and Chandigarh are the top Front Runners with other twenty-one States and four UTs in the category of Front Runners. However, three States fell behind in the Aspirants category with Index scores less than 50.

⁹⁵ Source: http://niti.gov.in/writereaddata/files/SDX_Index_India_21.12.2018.pdf

⁹⁶ Source: https://niti.gov.in/writereaddata/files/SDG_3.0_Final_04.03.2021_Web_Spreads.pdf



Front Runner

Punjab	Himachal Pradesh	Kerala
Goa	Tamil Nadu	Jharkhand
Gujarat	Andhra Pradesh	Odisha
Maharashtra	Chhattisgarh	Bihar
Sikkim	Karnataka	Tripura
Haryana	Uttar Pradesh	Manipur
Madhya Pradesh	Telangana	
Rajasthan	Uttarakhand	

Performer

Mizoram
Assam
Meghalaya
Jammu and Kashmir
Ladakh
Lakshadweep

Aspirant

Nagaland
West Bengal
Arunachal Pradesh

● Aspirant (0-49) ● Performer (50-64) ● Front Runner (65-99) ● Achiever (100)

GOAL 11



39%

INSTALLED SEWAGE TREATMENT CAPACITY as a proportion of sewage generated in urban areas



87.6%

URBAN HOUSEHOLDS have DRAINAGE FACILITY



97%

wards have 100% DOOR TO DOOR WASTE COLLECTION



78.03%

wards have 100% SOURCE SEGREGATION



68.1%

of the MUNICIPAL SOLID WASTE generated gets PROCESSED



0.8%

of urban households LIVE IN KATCHA HOUSES



12

persons were killed in ROAD ACCIDENTS in urban areas for every 1,00,000 population

Image Source: https://niti.gov.in/writereaddata/files/SDG_3.0_Final_04.03.2021_Web_Spreads.pdf

INTEGRATING SDG 11 INTO BUSINESS⁹⁷

Some of the examples of actions which businesses could take as pointed out by the UN are as follows:

- Collaborate with relevant stakeholders through a common and neutral platform to jointly analyze, discuss and act on urban functionality, resilience and sustainable development.
- Use technological expertise to help build capacity of building owners to deliver solutions to improve energy efficiency in buildings and enable sound building management practices using good data about a building's performance.
- Collaborate with cities and governments to find solutions for making transportation safer and more affordable for all.
- Invest in safe and sustainable infrastructure in the community/city including lighting, transportation, alarm systems etc.

MAPPING WITH BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORTING (BRSR)⁹⁸

An illustrative list of disclosures under Business Responsibility and Sustainability Reporting format as per SEBI Circular- SEBI/HO/CFD/CMD-2/P/CIR/2021/562 dated May 10, 2021 related to SDG 11 is as under:

SECTION A: GENERAL DISCLOSURES

Point No. 24. Overview of the entity's material responsible business conduct issues.

Please indicate, material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications.

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

Principle 4: Businesses should respect the interests of and be responsive to all its stakeholders.

Essential Indicators

Point No. 1. Describe the processes for identifying key stakeholder groups of the entity.

Point No. 2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.

Leadership Indicators

Point No. 2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.

Point No. 3. Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalised stakeholder groups.

⁹⁷ Source: <https://www.nmcleaders.com/post/integrating-sdgs-into-business-strategy-sdg-11-sustainable-cities-and-communities>

⁹⁸ Source 1: https://www.sebi.gov.in/legal/circulars/may-2021/business-responsibility-and-sustainability-reporting-by-listed-entities_50096.html

Source 2 : https://www.sebi.gov.in/sebi_data/commondocs/may-2021/Business%20responsibility%20and%20sustainability%20reporting%20by%20listed%20entitiesAnnexure1_p.PDF

Principle 6: Businesses should respect and make efforts to protect and restore the environment

Essential Indicators

Point No. 4. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.

Point No. 8. Provide details related to waste management by the entity.

Point No. 9. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.

Point No. 11. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year.

Point No. 12. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances.

Leadership Indicators

Point No. 7. Does the entity have a business continuity and disaster management plan?

Point No. 8. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.

Principle 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent

Essential Indicators

Point No.1 a) Number of affiliations with trade and industry chambers/ associations.

b) List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.

Leadership Indicator

Point No. 1. Details of public policy positions advocated by the entity.

Principle 8: Businesses should promote inclusive growth and equitable development

Essential Indicators

Point No. 1. Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current Financial Year.

Point No. 2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity.

Point No. 3. Describe the mechanisms to receive and redress grievances of the community.

Leadership Indicators

Point No. 1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above).

Point No. 3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No)

(b) From which marginalized /vulnerable groups do you procure?

(c) What percentage of total procurement (by value) does it constitute?

Point No. 6. Details of beneficiaries of CSR Projects: % of beneficiaries from vulnerable and marginalized groups.

MAPPING WITH GLOBAL REPORTING INITIATIVE (GRI) DISCLOSURES⁹⁹

SDG 11 Target	Available Business Disclosures	Unit	GRI Standard
11.2	a. Extent of development of significant infrastructure investments and services supported. b. Current or expected impacts on communities and local economies, including positive and negative impacts where relevant. c. Whether these investments and services are commercial, in-kind, or pro bono engagements.	N/A	203-1

MAPPING WITH WORLD ECONOMIC FORUM – METRICS FOR MEASURING STAKEHOLDER CAPITALISM¹⁰⁰

Pillar 2	Planet: Core Metrics and Disclosures
Climate change	Greenhouse gas (GHG) emissions
	For all relevant greenhouse gases (e.g. carbon dioxide, methane, nitrous oxide, F-gases etc.), report in metric tonnes of carbon dioxide equivalent (tCO₂e) GHG Protocol Scope 1 and Scope 2 emissions. Estimate and report material upstream and downstream (GHG Protocol Scope 3) emissions where appropriate.
Climate change	TCFD implementation
	Fully implement the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). If necessary, disclose a timeline of at most three years for full implementation. Disclose whether you have set, or have committed to set, GHG emissions targets that are in line with the goals of the Paris Agreement – to limit global warming to well below 2°C above pre-industrial levels and pursue efforts to limit warming to 1.5°C – and to achieve net-zero emissions before 2050.
Pillar 2	Expanded Metrics and Disclosures

⁹⁹ Source: <https://www.globalreporting.org/media/lbvnxb15/mapping-sdgs-gri-update-march.pdf>

¹⁰⁰ Source: http://www3.weforum.org/docs/WEF_IBC_Measuring_Stakeholder_Capitalism_Report_2020.pdf

Climate change	Paris-aligned GHG emissions targets
	Define and report progress against time-bound science-based GHG emissions targets that are in line with the goals of the Paris Agreement – to limit global warming to well below 2°C above pre-industrial levels and pursue efforts to limit warming to 1.5°C. This should include defining a date before 2050 by which you will achieve net-zero greenhouse gas emissions, and interim reduction targets based on the methodologies provided by the Science Based Targets initiative, if applicable. If an alternative approach is taken, disclose the methodology used to calculate the targets and the basis on which they deliver on the goals of the Paris Agreement.
	Impact of GHG emissions
	Report wherever material along the value chain (GHG Protocol Scope 1, 2 & 3) the valued impact of greenhouse gas emissions. Disclose the estimate of the societal cost of carbon used and the source or basis for this estimate.
Air pollution	Air pollution
	Report wherever material along the value chain: nitrogen oxides (NOx), sulphur oxides (SOx), particulate matter and other significant air emissions. Wherever possible estimate the proportion of specified emissions that occur in or adjacent to urban/densely populated areas.
	Impact of air pollution
	Report wherever material along the value chain: the valued impact of air pollution, including nitrogen oxides (NOx), sulphur oxides (SOx), particulate matter and other significant air emissions.
Water pollution	Nutrients
	Estimate and report wherever material along the value chain: metric tonnes of nitrogen, phosphorous and potassium in fertilizer consumed.
	Impact of water pollution
	Report wherever material along the value chain: the valued impact of water pollution, including excess nutrients, heavy metals and other toxins.

Solid waste	Single-use plastics
	Report wherever material along the value chain: estimated metric tonnes of single-use plastic consumed. Disclose the most significant applications of single-use plastic identified, the quantification approach used and the definition of single-use plastic adopted.
	Impact of solid waste disposal
	Report wherever material along the value chain, the valued societal impact of solid waste disposal, including plastics and other waste streams.
Pillar 4	Prosperity: Core Metrics and Disclosures
Innovation of better products and services	Total R&D expenses (\$)
	Total costs related to research and development.
Pillar 4	Expanded Metrics and Disclosures
Employment and wealth generation	Infrastructure investments and services supported
	Qualitative disclosure to describe the below components: 1. Extent of development of significant infrastructure investments and services supported. 2. Current or expected impacts on communities and local economies, including positive and negative impacts where relevant. 3. Whether these investments and services are commercial, in-kind or pro bono engagements.
Innovation of better products and services	Social value generated (%)
	Percentage of revenue from products and services designed to deliver specific social benefits or to address specific sustainability challenges.
	Vitality Index
	Percentage of gross revenue from product lines added in last three (or five) years calculated as the sales from products that have been launched in the past three (or five) years divided by total sales, supported by narrative that describes how the company innovates to address specific sustainability challenges.

CORPORATE INITIATIVES ON SDG 11

S. No.	Company Name	Source	Financial Year	Description
1.	Mahindra ¹⁰¹	Annual Report	2019-20	Gram Vikas project aiming at Integrated Village Development including Water Management has 82,294 beneficiaries. Supported relief and rehabilitation measures in Odisha post devastating Odisha Floods, supported with essentials during Assam Floods.
2.	Wipro ¹⁰²	Annual Report	2019-20	Restored livelihoods of more than 8,000 people affected by natural disasters (cyclones & floods) through 6 rehabilitation programs across Kerala, Odisha, Uttarakhand and Tamil Nadu & Urban solid waste management project in Bengaluru
3.	Tata Steel ¹⁰³	Annual Report	2019-20	Protection and restoration of national heritage, Promotion of art, culture, handicrafts, setting up public libraries etc in Jharkhand and Odisha. Rural development projects (infrastructure and other developments) in Jharkhand and Odisha. Disaster management, including relief, rehabilitation and reconstruction activities in Odisha.
4.	HDFC Bank ¹⁰⁴	Annual Report	2019-20	Provided monetary support to health department, municipal corporations and disaster management verticals across 15+ states in the country. Solid Waste Management Units have been established in 18 villages of Punjab covering about 6,000 households.
5.	JSW Steel ¹⁰⁵	Integrated Report	2019-20	JSW Group, together with its Foundation, has safeguarded, rebuilt and sustained cultural heritage at various locations and sites across India.

¹⁰¹ Source: <https://www.mahindra.com/investors/annual-report-FY2020/102/index.html>

¹⁰² <https://www.wipro.com/content/dam/nexus/en/investor/annual-reports/2019-2020/wipro-interactive-annual-report-2019-2020.pdf>

¹⁰³ Source: <https://www.tatasteel.com/media/12381/tata-steel-ir.pdf>

¹⁰⁴ Source: <https://www.hdfcbank.com/content/api/contentstream-id/723fb80a-2dde-42a3-9793-7ae1be57c87f/1bcf4f2c-17cc-4759-9081-dcc0f5beeb60>

¹⁰⁵ https://www.jsw.in/sites/default/files/assets/downloads/steel/IR/Financial%20Performance/Annual%20Reports%20Steel/jsw-steel-19-20/pdf/JSW%20Steel_IR2020_Final.pdf



Sustainability Reporting Standards Board
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