

Identifying materiality issues

DIMENSION	No	MATERIALITY ISSUE	MAIN SDG IMPACT	GOAL
PEOPLE	1	Dissemination and awareness	SDG 4: Ensure inclusive and equitable, quality education and promote lifelong learning opportunities for all	4.7: By 2030, ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship and appreciation of cultural diversity and of culture's contribution to sustainable development
	2	Training	SDG 4: Ensure inclusive and equitable, quality education and promote lifelong learning opportunities for all SDG 3: Ensure healthy lives and promote well-being for all at all ages	4.7: By 2030, ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship and appreciation of cultural diversity and of culture's contribution to sustainable development
	3	Public health	SDG 15: Sustainably manage forests, combat desertification, halt and reverse land degradation, halt biodiversity loss	3.4: By 2030, reduce mortality from non-communicable diseases by one-third through prevention and treatment, and promote mental health and well-being
PLANET	4	Biodiversity	SDG 12: Ensure sustainable consumption and production patterns	15.5: Take urgent and significant action to reduce the degradation of natural habitats, halt the loss of biodiversity, and, by 2020, protect and prevent the extinction of threatened species
	5	Procurement of services	SDG 12: Ensure sustainable consumption and production patterns	12.6: Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle
	6	Circular economy and waste management	SDG 6: Ensure access to water and its sustainable management and sanitation for all	12.2: By 2030, achieve the sustainable management and efficient use of natural resources
	7	Sustainable management of water resources	SDG 12: Ensure sustainable consumption and production patterns	6.4: By 2030, substantially increase water-use efficiency across all sectors and ensure sustainable withdrawal and supply of freshwater to address water scarcity and substantially reduce the number of people suffering from water scarcity
	8	Sustainable management of equipment and fittings	SDG 15: Sustainably manage forests, combat desertification, halt and reverse land degradation, halt biodiversity loss	12.2: By 2030, achieve the sustainable management and efficient use of natural resources
	9	Plant health	SDG 13: Take urgent action to combat climate change and its impacts	15.1: By 2030, ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands, in line with obligations under international agreements
	10	Energy transition and climate change	SDG 10: Reduce inequality in and among countries	13.2: Include measures for climate change in national policies, strategies and plans

DIMENSION	No	MATERIALITY ISSUE	MAIN SDG IMPACT	GOAL
PROSPERITY	11	Accessibility and inclusion	SDG 11: Make cities inclusive, safe, resilient and sustainable	10.2: By 2030, empower and promote the social, economic and political inclusion of all, irrespective of age, gender, disability, race, ethnicity, origin, religion or economic or other status.
	12	Heritage conservation, protection and safeguarding	SDG 8: Foster sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	11.4: Strengthen efforts to protect and safeguard the world's cultural and natural heritage
	13	Employment and working conditions	SDG 8: Foster sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	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
	14	Sustainable economic management	SDG 11: Make cities inclusive, safe, resilient and sustainable	8.4: Improve progressively, by 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
	15	Sustainable tourism management	SDG 8: Foster sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	12b: Develop and implement tools to monitor sustainable development impacts for sustainable tourism that creates jobs and promotes local culture and products.
	16	Equal opportunities	SDG 11: Make cities inclusive, safe, resilient and sustainable	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
	17	Investment and funding	SDG 9: Build resilient infrastructures, promote sustainable industrialisation and foster innovation	11.4: Strengthen efforts to protect and safeguard the world's cultural and natural heritage
	18	Digital transformation	SDG 11: Make cities inclusive, safe, resilient and sustainable	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.
	19	Users and local community	SDG 16: Promote just, peaceful and inclusive societies	11a: Support positive economic, social and environmental links between urban, peri-urban and rural areas by strengthening national and regional development planning
PEACE	20	Ethical management, good governance and transparency	SDG 16: Promote just, peaceful and inclusive societies	16.6: Develop effective, transparent and accountable institutions at all levels
	21	Citizen participation	SDG 17: Revitalise the Global Partnership for Sustainable Development	16.7: Ensure responsive, inclusive, participatory and representative decision-making at all levels that meet needs
PARTNERSHIPS	22	Public/private partnerships and collaborations	ODS 17 Revitalizar la Alianza Mundial para el Desarrollo Sostenible	17.7: Encourage and promote effective public, public/private and civil society partnerships, building on the experience and resourcing strategies of partnerships