

## 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<br>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 land management                          | SDG 12: Ensure sustainable consumption and production patterns   | 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   |
|              | 16 | 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.   |
|              | 17 | 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  |
|              | 18 | 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  |
|              | 19 | 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.    |
|              | 20 | 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        | 21 | 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  |
|              | 22 | 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 | 23 | 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  |