Table S1: Definition of the Sustainable Development Goals and their related targets used in the study[1][42]. Source: General Assembly on 6 July 2017, Work of the Statistical Commission pertaining to the 2030 Agenda for Sustainable Development (A/RES/71/313) and the annual refinements in E/CN.3/2018/2.

Goals and targets (from the 2030 Agenda for Sustainable Development)	*Indicators*
Goal 3. Ensure healthy lives and promote well-being for all at all ages	
3.6 By 2020, halve the number of global deaths and injuries from road traffic accidents	3.6.1 Death rate due to road traffic injuries
Goal 4. Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all	
4.4 By 2030, substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship	4.4.1 Proportion of youth and adults with information and communications technology (ICT) skills, by type of skill
4.5 By 2030, eliminate gender disparities in education and ensure equal access to all levels of education and vocational training for the vulnerable, including persons with disabilities, indigenous peoples and children in vulnerable situations	4.5.1 Parity indices (female/male, rural/urban, bottom/top wealth quintile and others such as disability status, indigenous peoples and conflict-affected, as data become available) for all education indicators on this list that can be disaggregated
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	4.7.1 Extent to which (i) global citizenship education and (ii) education for sustainable development, including gender equality and human rights, are mainstreamed at all levels in (a) national education policies; (b) curricula; (c) teacher education; and (d) student assessment
Goal 5. Achieve gender equality and empower all women and girls	
5.1 End all forms of discrimination against all women and girls everywhere	5.1.1 Whether or not legal frameworks are in place to promote, enforce and monitor equality and non-discrimination on the basis of sex
5.5 Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life	5.5.1 Proportion of seats held by women in (a) national parliaments and (b) local governments
	5.5.2 Proportion of women in managerial positions
5.c Adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels	5.c.1 Proportion of countries with systems to track and make public allocations for gender equality and women's empowerment
Goal 6. Ensure availability and sustainable management of water and sanitation for all	
	6.3.1 Proportion of wastewater safely treated

[1] Only the Goals and target used in this study have been included in this table. That is, those related to the aspects included in the GRI reports analysed.
This table shows the information as contained in the Annex of the resolution adopted by the General Assembly on 6 July 2017, Work of the Statistical Commission pertaining to the 2030 Agenda for Sustainable Development (A/RES/71/313) and the annual refinements in E/CN.3/2018/2.[42]

Goals and targets (from the 2030 Agenda for Sustainable Development)	*Indicators*
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	6.3.2 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
Goal 7. Ensure access to affordable, reliable, sustainable and modern energy for all	
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
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 Investments in energy efficiency as a proportion of GDP and the amount of foreign direct investment in financial transfer for infrastructure and technology to sustainable development services
Goal 8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	
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
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 non-agriculture employment, by sex
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 female and male employees, by occupation, age and persons with disabilities

Goals and targets (from the 2030 Agenda for Sustainable Development)	*Indicators*
	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 Frequency rates of fatal and non-fatal occupational injuries, 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
Goal 9. Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation	
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
9.4 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
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
Goal 10. Reduce inequality within and among countries	
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

Goals and targets (from the 2030 Agenda for Sustainable Development)	*Indicators*
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, comprising wages and social protection transfers
Goal 11. Make cities and human settlements inclusive, safe, resilient and sustainable	
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 urban solid waste regularly collected and with adequate final discharge out of total urban solid waste generated, by cities
	11.6.2 Annual mean levels of fine particulate matter (e.g., PM2.5 and PM10) in cities (population weighted)
Goal 12. Ensure sustainable consumption and production patterns	
12.2 By 2030, achieve the sustainable management and efficient use of natural resources	12.2.1 Material footprint, material footprint per capita, and material footprint per GDP
	12.2.2 Domestic material consumption, domestic material consumption per capita, and domestic material consumption per GDP
12.4 By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment	12.4.1 Number of parties to international multilateral environmental agreements on hazardous waste, and other chemicals that meet their commitments and obligations in transmitting information as required by each relevant agreement
	12.4.2 Hazardous waste generated per capita and proportion of hazardous waste treated, by type of treatment
12.5 By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse	12.5.1 National recycling rate, tons of material recycled
12.6 Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle	12.6.1 Number of companies publishing sustainability reports
12.c Rationalize inefficient fossil-fuel subsidies that encourage wasteful consumption by removing market distortions, in accordance with national circumstances, including by restructuring taxation and phasing out those harmful subsidies, where they exist, to reflect their environmental impacts, taking fully into account the specific needs and conditions of developing countries and minimizing the possible adverse impacts on their development in a manner that protects the poor and the affected communities	12.c.1 Amount of fossil-fuel subsidies per unit of GDP (production and consumption) and as a proportion of total national expenditure on fossil fuels
Goal 13. Take urgent action to combat climate change and its impacts[2]	

Goals and targets (from the 2030 Agenda for Sustainable Development)	*Indicators*
13.2 Integrate climate change measures into national policies, strategies and planning	13.2.1 Number of countries that have communicated the establishment or operationalization of an integrated policy/strategy/plan which increases their ability to adapt to the adverse impacts of climate change, and foster climate resilience and low greenhouse gas emissions development in a manner that does not threaten food production (including a national adaptation plan, nationally determined contribution, national communication, biennial update report or other)
Goal 15. Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss	
15.1 By 2020, 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	15.1.1 Forest area as a proportion of total land area
	15.1.2 Proportion of important sites for terrestrial and freshwater biodiversity that are covered by protected areas, by ecosystem type
Goal 16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels	
16.5 Substantially reduce corruption and bribery in all their forms	16.5.1 Proportion of persons who had at least one contact with a public official and who paid a bribe to a public official, or were asked for a bribe by those public officials, during the previous 12 months
	16.5.2 Proportion of businesses that had at least one contact with a public official and that paid a bribe to a public official, or were asked for a bribe by those public officials during the previous 12 months

Table S2: Official GRI Codes for KPI Mapping

Code	Economic Metric	GRI Standard Code (2021)
E1	Sales revenue	GRI 201-1: Direct economic value generated and distributed
E2	Profit	GRI 201-1 (subset: profits, operating costs)
E3	Sales & service satisfaction	GRI 416-1: Assessment of the health and safety impacts of products and services
E4	Dividends	GRI 201-1 (distribution to shareholders)
E5	Market share	GRI 2-6: Activities, value chain and other business relationships
E6	Value added	GRI 201-1
E7	Wages, salaries, benefits	GRI 401-2: Benefits provided to full-time employees
E8	Economic value distributed	GRI 201-1
E9	Financial assistance from government	GRI 201-4
E10	Gender pay ratio	GRI 405-2: Ratio of basic salary and remuneration of women to men
E11	Customer satisfaction	GRI 2-29: Approach to stakeholder engagement
E12	Security calls	GRI 410-1: Security practices
E13	Car dealer satisfaction	GRI 2-29: Approach to stakeholder engagement (indirect)
E14	Sales volume automobiles	GRI 2-6: Activities, value chain and other business relationships
E15	Electric vehicles sold	GRI 302-5: Reductions in energy requirements of products and services
E16	CDP supply chain volume	GRI 308-1: New suppliers that were screened using environmental criteria
E17	Capital expenditure	GRI 201-1
E18	Income taxes	GRI 201-1
E19	R&D expenditure	GRI 203-1: Infrastructure investments and services supported
E20	Tangible assets	GRI 201-1
E21	Financial investments	GRI 201-1
E22	Financial security total	GRI 201-2: Financial implications and other risks due to climate change
E23	ROE	GRI 201-1 (supplementary ratio)

Code	Environmental Metric	GRI Standard Code (2021)
V1	Energy consumption	GRI 302-1
V2	Direct CO_2 emissions (Scope 1)	GRI 305-1
V3	CO_2 equivalents (Scope 1+2)	GRI 305-1 / 305-2
V4	Waste for recycling	GRI 306-4 (Waste diverted from disposal)
V5	GHG emissions	GRI 305-1 / 305-2
V6	Waste for disposal	GRI 306-5 (Waste directed to disposal)
V7	VOC emissions	GRI 305-7
V8	Energy per vehicle (intensity)	GRI 302-3
V9	NOx and SO_2 emissions	GRI 305-7
V10	Fleet fuel consumption	GRI 305-1 / 305-2
V11	Freshwater use	GRI 303-1
V12	Wastewater discharges	GRI 303-4
V13	Environmental protection costs	GRI 307-1
V14	Water recycling index	GRI 303-5
V15	Environmental violations	GRI 307-1
V16	Emissions & fuel economy	GRI 305-4
V17	Waste to landfill	GRI 306-5
V18	Recycled plastic use	GRI 301-2
V19	Alternative fuels	GRI 302-1
V20	Fuel economy renewals	GRI 302-5
V21	Materials used in vehicles	GRI 301-1
V22	Efficient powertrains	GRI 302-5
V23	Renewable energy share	GRI 302-1
V24	Hours of environmental training	GRI 404-2
V25	ISO 14001 certified plants	GRI 2-28 (Memberships/initiatives)
V26	Investments in energy savings	GRI 302-4

Code	Social Metric	GRI Standard Code (2021)
S1	Number of employees	GRI 2-7
S2	Accident indexes	GRI 403-9
S3	Proportion of women	GRI 405-1
S4	Anti-corruption compliance	GRI 205-2
S5	Sickness rate	GRI 403-6
S6	Employee qualification	GRI 404-2
S7	Employee turnover	GRI 401-1
S8	People satisfaction	GRI 2-29
S9	Pensions	GRI 201-3
S10	Trafficking (HR risks)	GRI 412-3
S11	Qualification level	GRI 404-1
S12	Community engagement	GRI 413-1
S13	Charity contributions	GRI 201-1 / 413-1
S14	Apprentices	GRI 404-1
S15	Average employee age	GRI 405-1
S16	Women in management	GRI 405-1
S17	Average employment period	GRI 401-1
S18	Absenteeism	GRI 403-6
S19	Parental leave	GRI 401-3
S20	Accident severity	GRI 403-9
S21	Training costs	GRI 404-1 / 404-2
S22	Qualification days	GRI 404-1
S23	Qualification days (alt)	GRI 404-1
S24	Training hours	GRI 404-1
S25	Employee contrib. to sustainability	GRI 2-29
S26	Work–life balance	GRI 401-2
S27	Health & safety	GRI 403-9 / 403-10
S28	Prevention	GRI 403-7
S29	Community involvement	GRI 413-1
S30	Membership in associations	GRI 2-28
S31	Voluntary work	GRI 413-1
S32	Corporate citizenship	GRI 201-1 / 413-1
S33	Permanent contract hiring	GRI 401-1
S34	Change in contract type	GRI 401-1
S35	Turnover rate change	GRI 401-1
S36	Temporary employees	GRI 2-7
S37	Paid absences (sickness)	GRI 403-6
S38	Corporate Social Responsibility	GRI 2-22