

INDICATORS FOR SUSTAINABLE DEVELOPMENT GOALS ACHIEVEMENT WHILE COMPANY'S INNER AUDIT

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Sustainability report is important for good image of any company. It helps to show company's efforts and progress in sustainable development goals (SDGs) achievement that have positive impact on market position strengthening. Sustainability report isn't mandatory or compulsory report for company, but it is something like «must have» for those, who provide activity at the international market. The aim of this paper is to research indicators, that allows to make up sustainability report for energy sector company. The object is company that produce photovoltaic solar cell moduls and sale them in China as well in other countries of Africa, Asia and Europe. It tries to make up sustainability report describing their progress in three groups of SDGs.

Photovoltaic solar cell is the main part of solar energy production. The business activity of company helps make great progress in such SDG as «clean and affordable energy», especially for communities with luck of other source of electricity. Solar energy is perspective for safety cooking in many countries, who are still using indoor wood burning for cooking that caused air pollution and different disasters. The same time photovoltaic solar cell at all stage of product life cycle can make negative environmental impact. That is why sustainability report shows inner situation of production and marketing cycle and can indicate sustainable problems, ways of their solving. Indicators for sustainability report are not the same that for SDGs. Indicators for sustainability report have to illustrate real situation in company, use data that are available, not secret and can be public presented in company's country as well as abroad. Authors of this paper recommended next main indicators for each group. First group named «sustainable management» describe progress in SDG # 8, 9,16 and inner indicators of progress can be: number of corruption accidents, number of employees who participate in anti-corruption trainings; customer satisfaction score; financial that are spent for research and development, education training, scholarship.

Second group named «climate change and environmental friendliness» describe progress in SDG #6, 7, 13 and inner indicators of progress can be: total volume of greenhouse gas emission; water and energy consumption at deferent departments, manufacturing factories, during material and product delivery; wastewater treatment effectiveness; solid waste generation.

Third group named «career development and social good» describe progress in SDG #3, 4, 5, 10, 11 and inner indicators of progress can be: total number of female, ethnic minority employees, employees aged under 30, aged above 50, percentage of employees trained in human rights policies or procedures; number of accidents causing minor injuries, environmental accidents, charity activity at the area of free solar energy system for schools and hospitals in non-developed rural region of Africa.

Most of data for proposed indicators can be easily found in different company's compulsory reports, o they are not secret.