



United Nations
Global Compact

A full-page background image of a coastal landscape. In the foreground, the ocean has dark, choppy waves. In the middle ground, there are large, rugged rock formations. One rock on the left is a tall, pointed sea stack. To its right, another rock formation features a natural sea arch. The sky is a pale, hazy blue, and several birds are seen in flight, scattered across the upper half of the image. The overall lighting suggests a calm, possibly early morning or late afternoon setting.

2024 COMMUNICATION ON PROGRESS (CoP) INSIGHTS REPORT



ABOUT THE UNITED NATIONS GLOBAL COMPACT

The United Nations Global (UN) Compact is a special initiative of the UN Secretary-General calling on businesses everywhere to align their operations and strategies with ten universal principles in the areas of human rights, labour, environment and anti-corruption. With the broad-based support of the United Nations General Assembly, the UN Global Compact remains the single normative authority and reference point for action and leadership within a growing global corporate sustainability movement. The UN Global Compact intends to leverage this position and elevate expectations surrounding how businesses will embed all Ten Principles of the UN Global Compact into their operations over the coming years. The Ten Principles are intrinsic to the sustainability of business, people and the planet. They offer businesses of all sizes a blueprint for contributing towards achievement of the 2030 Agenda for Sustainable Development and the Paris Agreement.

ABOUT THIS REPORT

The CoP Insights Report provides our stakeholders and the public with an overview of the progress UN Global Compact business participants have made in advancing the Ten Principles and Sustainable Development Goals (SDGs) as demonstrated by the 2024 Communication on Progress (CoP) questionnaire results.

ACKNOWLEDGEMENTS

The UN Global Compact thanks all participants that fulfilled the annual CoP reporting requirement and committed to accelerating and scaling the global collective impact of business by upholding the Ten Principles and the Sustainable Development Goals (SDGs).

For more information about the Compact, follow [@unglobalcompact](#) on social media and visit our website at unglobalcompact.org.

For further exploration of the CoP data, the CoP Data Visualization Tools are available on the UN Global Compact website at unglobalcompact.org/participation/report/cop-data.



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FOREWORD

As the United Nations Global Compact celebrates its 25th anniversary this year, we also celebrate the continued action, ambition and commitments of our business participants from around the world. Their eager participation in the 2024 Communication on Progress (CoP), which saw an impressive 80 per cent response rate, validates the many ways business participants are taking action to transform company principles, processes and operations by incorporating the Ten Principles of the UN Global Compact and the Sustainable Development Goals through their own policy commitments.

Respondents to the CoP vary in size, country and region and represent various sectors. More companies than ever are working with the UN Global Compact to develop sustainable, responsible business practices. We have grown from an initial group of 44 pioneering companies to more than 20,000 participating businesses in over 160 countries, with five regional hubs and 63 Country Networks.

In an era of heightened focus on sustainability, the CoP provides participants with a clear framework to measure and disclose their efforts to build a better world. The CoP facilitates meaningful connections between corporate actions and global sustainability objectives, enabling stakeholders to effectively track progress towards the Ten Principles and benchmark performance.

Our participants are leveraging the full value of the UN Global Compact—including the CoP, the new CoP Data Visualization Tools and the Forward Faster initiative—to set and deliver on measurable, credible sustainability commitments.

With the introduction of the CoP Data Visualization Tools, the UN Global Compact is for the first time making its wealth of data accessible to stakeholders and the public. The CoP questionnaire data used in these Tools serves participants at every stage in their sustainability journey—large companies may use it as one of many tools to track progress and raise ambition, while small and medium-sized enterprises (SMEs) may use it as a starting point to know which areas to focus resources for continued improvement.

As you read the 2024 CoP Insights Report, we hope you share our enthusiasm and gain inspiration from the commendable efforts of our participants. We extend our deepest gratitude to all participants reporting on the CoP for their dedication and contributions. We look forward to advancing together in the pursuit of our shared goals. Our progress has been remarkable, thanks to you.



Sanda Ojiambo

CEO and Executive Director of the
United Nations Global Compact,
Assistant Secretary-General

INTRODUCTION

We are honoured to present the 2024 Communication on Progress (CoP) Insights Report, which reflects the collective efforts of UN Global Compact business participants to advance corporate sustainability, transparency and accountability.

Since its inception, the CoP has served as the primary reporting and accountability mechanism for the UN Global Compact and was designed to uphold corporate commitments to the **Ten Principles**. Each year, the CoP offers a platform for participants to articulate and assess their sustainability policies, practices and progress in a structured, transparent and comprehensive manner.

Beyond facilitating compliance to ESG standards, the CoP inspires continuous improvement and fosters a culture of shared accountability and ambition across the global corporate landscape. Through the UN Global Compact website, stakeholders can view profiles of **our business participants** and understand participants' sustainability commitments and progress to date.

CoP QUESTIONNAIRE HIGHLIGHTS

The CoP questionnaire includes sections for the “Four Pillars” of the Ten Principles: Human Rights, Labour, Environment and Anti-Corruption. Within each section of the questionnaire, respondents can elaborate on their efforts to advance the Ten Principles within their organizations.

Part II of the report highlights a selection of measurable achievements and areas for progress within each pillar. For a deeper understanding of the results, readers can utilize the [2024 CoP Data Visualization Tool](#).

Highlights available through the 2024 Tool summarize the progress of 10,984 respondents from 149 countries. These respondents come

from more than 30 sectors, with 46 per cent of respondents representing larger companies and 54 per cent representing small and medium enterprises (SMEs).

As a voluntary reporting initiative, the UN Global Compact is encouraged by the robust participation in the CoP questionnaire and by the commitment of its participants. In 2024, 7,890 (72 per cent) respondents reported that they engage their highest governing bodies to supervise environmental, social and governance reporting,¹ demonstrating that sustainable business practices are receiving attention at the highest levels of corporate governance and are important to business value.

¹ Question G1 in the 2024 CoP Questionnaire

A BRIEF HISTORY OF THE CoP

Launched in 2004, the CoP was conceived as a vital tool to drive accountability and transparency among business participants. It has evolved over the years to meet the growing demands of the corporate sustainability reporting landscape, incorporating insights from stakeholders and adapting to emerging trends.

The 20th anniversary of the UN Global Compact in 2020 highlighted the need for enhanced accountability measures, which led to the development of a digital platform and an enhanced, standardized CoP questionnaire structured around the Ten Principles.

The enhanced CoP was launched in 2023, with the option for business participants to utilize the new digital questionnaire, which provides a structured mechanism for respondents to report specific, standardized data across the Four Pillars of the Ten Principles. These advancements have helped strengthen the connection between the CoP and other global standards and targets such as the Global Reporting Initiative (GRI), CDP (formerly the Carbon Disclosure Project) and the Sustainable

Development Goals (SDGs), ensuring that the CoP remains relevant and actionable. Through the 2024 CoP Reporting Period, the importance of the questionnaire was underscored by the fact that 73 per cent of business participants opted for the CoP questionnaire rather than merely uploading a sustainability report, which is allowed as an alternative option.

As the UN Global Compact celebrates its 25th anniversary in 2025, the organization will continue to promote corporate accountability and transparency. While the CoP requirement provides the broader framework for public reporting and engagement, opting for the CoP questionnaire provides respondents with a focused mechanism to report quantitative and qualitative progress in a clear and systematic manner. Moreover, the CoP questionnaire enables the analysis of aggregated sustainability data through offerings like the Data Visualization Tools. Companies can then leverage this comprehensive and comparable measurement system to gain insight into their progress and develop their own sustainability action plans.

THE GLOBAL SUSTAINABILITY REPORTING LANDSCAPE AND THE TEN PRINCIPLES

The global sustainability reporting landscape is rapidly evolving, with increasing regulatory requirements and heightened stakeholder expectations. Amidst these developments, the CoP remains a steadfast and valuable tool for companies navigating these changes. It provides a systematic approach to address the core elements of social and environmental responsibility of corporations and SMEs through the Ten Principles and their Four Pillars.

As we look to the future, the CoP will act as a catalyst for innovation, facilitating the collection and analysis of valuable sustainability data and serving as a bridge connecting businesses to the movement toward a more sustainable and equitable world.

This report is a testament to the commitment and progress of our participants, whose actions inspire hope for a brighter and more sustainable future.

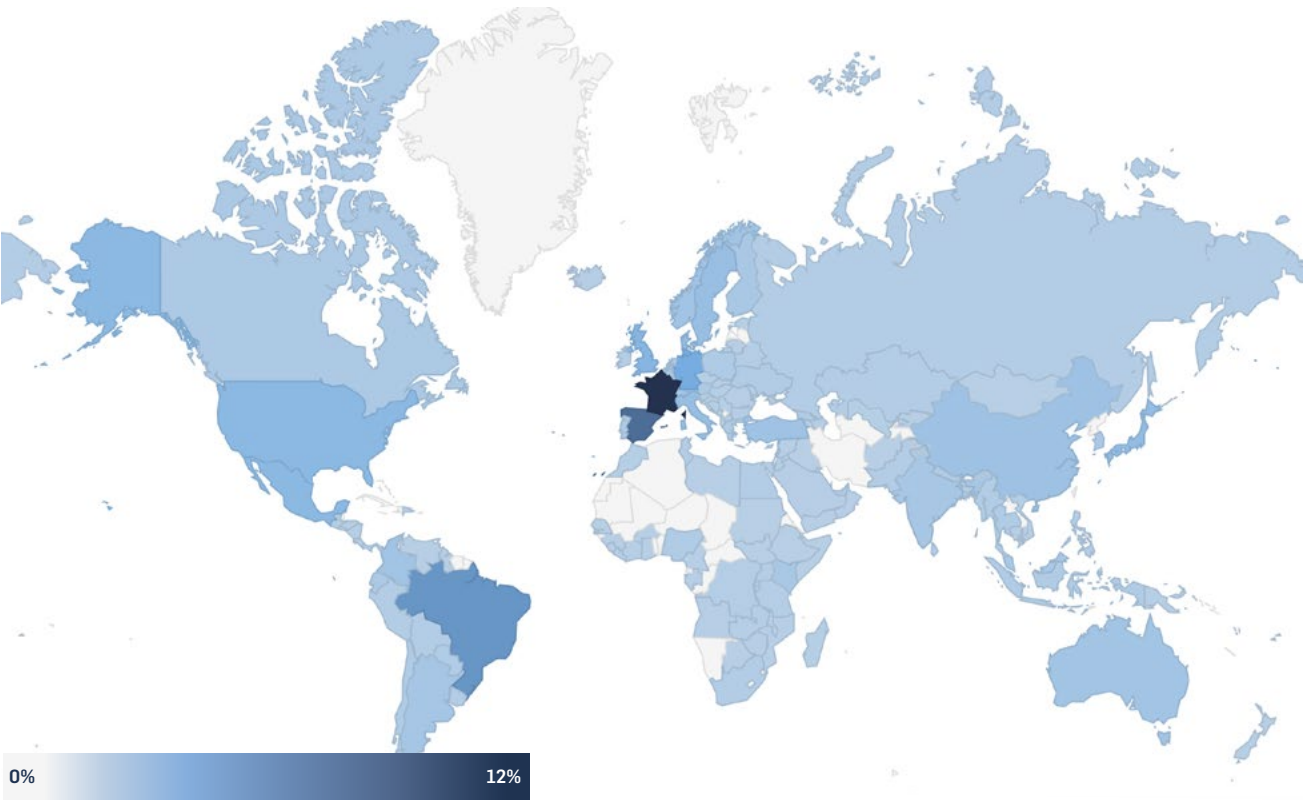
PART I

RESPONDENT

BREAKDOWN

The 2024 CoP data set includes 10,984 participating companies that completed the digital questionnaire. Throughout this report, these participants will be referred to as “respondents.” Geographically, respondents span 149 countries, with France, Spain and Brazil containing the highest number of respondents.

Figure 1.1: Map of 2024 CoP Questionnaire Respondents by Country N = 10,984



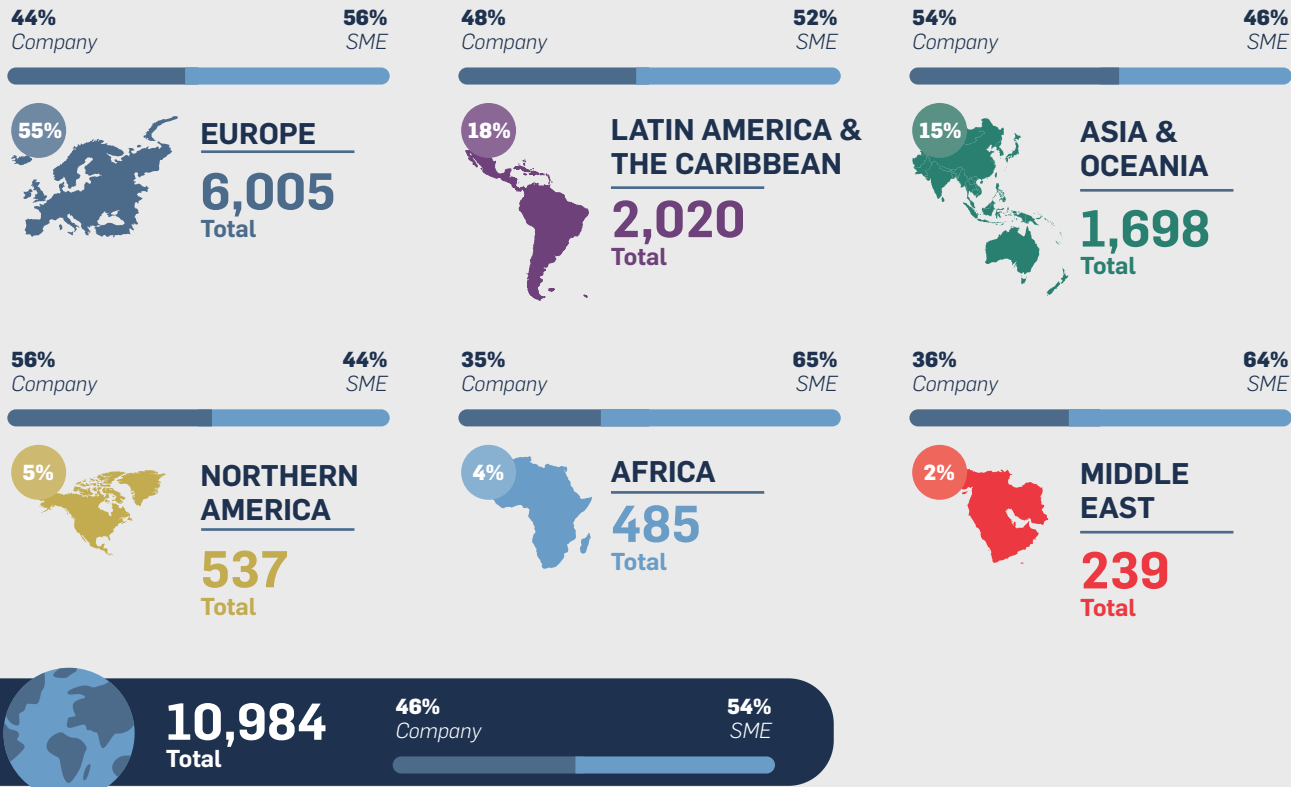
55 per cent of respondents are in Europe and 18 per cent are in Latin America and the Caribbean, collectively the most highly represented regions, followed by Asia and Oceania with 15 per cent of respondents. Northern America, Africa and the Middle East each comprise five per cent or less, making up a combined 11 per cent of total respondents.

Roughly 54 per cent of respondents have fewer than 250 employees and fall into the UN Global Compact definition of a small and medium-sized enterprise (SME). Respondents from North America as well as Asia and Oceania were mostly large companies (250+ employees), while respondents from Africa and the Middle East were predominantly SMEs.

Note that values in figures and tables have been rounded and may not sum to 100 per cent.

Figure 1.2: Regional and Organization Type Breakdown of 2024 CoP Questionnaire Respondents

N = 10,984



The UN Global Compact has grown in recent years, as evidenced by the fact that 37 per cent of all respondents joined the Compact between 2020 and 2023. These new participants joined the Compact at various stages in their sustainability journey but came with a shared interest in furthering their ambition and commitment to progress. We believe participation in the Compact will uniquely benefit each of these respondents by bolstering progress toward their specific sustainability goals and increasing the level of ambition of participants overall.

Additionally, respondents represent an array of sectors, with the majority coming from the Industrials, Diversified and Consumer Discretionary industries. See Appendix for a full breakdown of sector and industry classifications.

Taking into consideration the overall attributes of respondents, including region and sector as well as organization type, is key to understanding the context of their actions and progress toward upholding the Ten Principles and furthering the SDGs.

Figure 1.3: Years of Membership Breakdown of 2024 CoP Questionnaire Respondents N = 10,956

Note: Years of membership calculated based on the number of years since joining or rejoining the Global Compact as of this 2024 analysis.

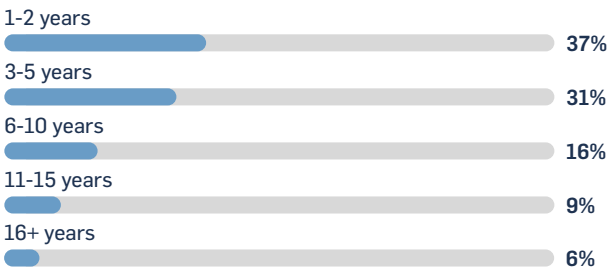
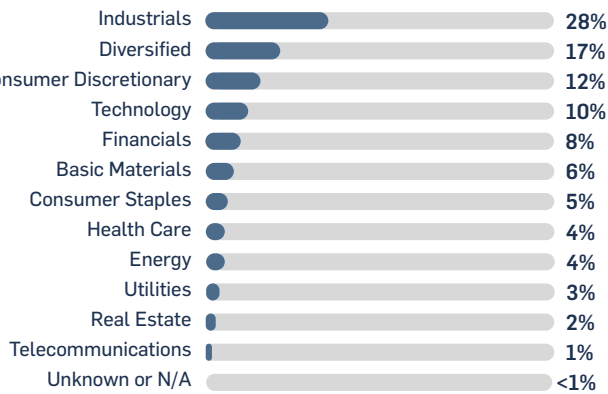


Figure 1.4: Industry Breakdown of 2024 CoP Questionnaire Respondents N = 10,984



PART II

2024 CoP DATA

INSIGHTS

THE ROLE OF VOLUNTARY REPORTING IN ESG STRATEGIC PLANS

In addition to the UN Global Compact annual Communication on Progress (CoP), the corporate sustainability landscape is home to many other sustainability initiatives and reporting frameworks.

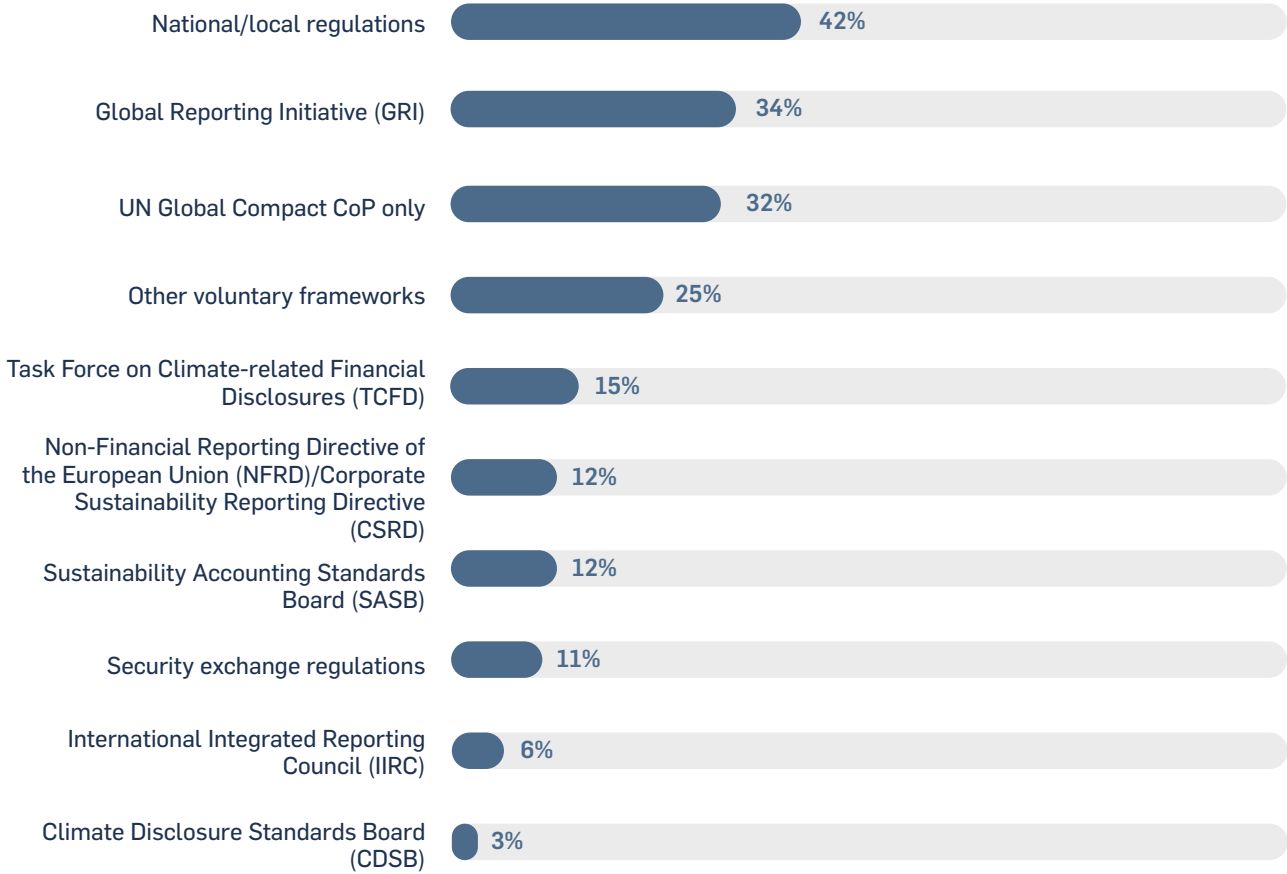
Some reporting frameworks are voluntary while others are mandated by national or local law. For example, starting in 2026, entities listed on certain stock exchanges in China are subject to mandatory ESG reporting by the China Securities Regulatory Commission (CSRC)². On the other hand, participation in the UN Global Compact initiative is voluntary, with continued membership contingent on annual completion of the associated reporting framework, the CoP.

These frameworks, whether mandatory or voluntary, also vary in their intended applications and purpose. The CoP emphasizes alignment with the Ten Principles and the SDGs. In contrast, the Global Reporting Initiative (GRI) Standards³ cater to a diverse array of stakeholders, emphasizing materiality from a broader societal perspective. Now part of the IFRS Foundation, Sustainability Accounting Standards Board (SASB) Standards,⁴ offer sector-specific guidelines tailored to investor needs, prioritizing financial materiality. CDP (formerly the Carbon Disclosure Project)⁵ specializes in environmental data, particularly as it relates to climate change, water security, forests and supply chain impact.

While these frameworks cater to specific priorities, the CoP complements them by offering an overarching framework that bridges ethical principles with actionable ESG commitments, fostering a holistic approach to sustainability for businesses globally.

In addition to reporting via the CoP questionnaire, **42 per cent of respondents adhere to national and local regulations** and **34 per cent utilize GRI standards**. 68 per cent of respondents use more than one framework compared to only 32 per cent exclusively using the UN Global Compact framework. This means respondents are using approximately two categories of frameworks on average.⁶ Note that while respondents on average indicated that they use about two of the ten categories of frameworks presented, they may be subject to more than one national, local or security exchange regulation, likely driving the total number of frameworks used higher. The use of multiple frameworks allows companies to leverage a variety of perspectives to inform sustainability strategies.

Figure 2.1: Sustainability reporting frameworks
N = 10,984 (G12⁷: Do you produce sustainability reporting according to:)



Considering that 45 per cent of SME respondents exclusively use the CoP as their sole reporting mechanism (Figure 2.2), its value is evident. The CoP is followed by national and local regulations as well as other voluntary frameworks as the most utilized sustainability reporting method for SMEs. The CoP serves

as an accessible, standardized reporting framework for SMEs early in their sustainability strategy development, by allowing them to highlight where they are already making efforts while also helping them understand what they should consider regarding medium- and long-term sustainability strategy.

Amidst regulatory rollbacks, voluntary frameworks have an important role to play in the ESG reporting landscape



Voluntary frameworks can be a useful introduction for SMEs early in their sustainability journey, as well as for companies preparing for mandatory regulations

² UNEPFI: China embarks on a journey of ESG disclosure

³ GRI Standards

⁴ SASB Standards

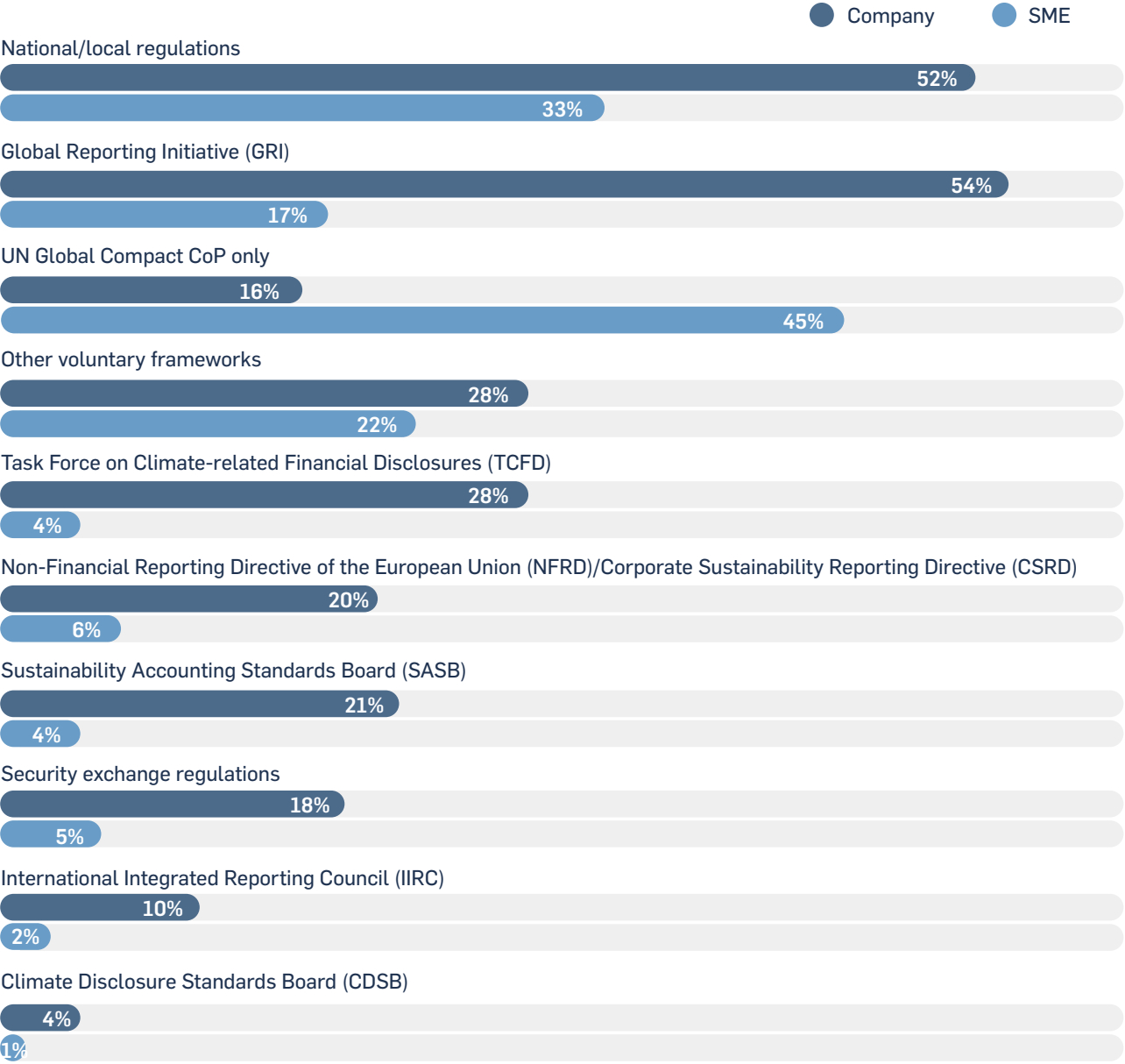
⁵ CDP Disclosure

⁶ This number represents the average number of frameworks used, excluding any respondents that indicated that they only use one reporting framework: the CoP.

⁷ G12 references question G12 in the 2024 CoP Questionnaire. Labels for all other charts and figures follow the same logic.

Figure 2.2: Organization type breakdown of sustainability reporting frameworks

N = 10,984 Overall; N = 5,076 Companies; N = 5,908 SMEs (G12: Do you produce sustainability reporting according to:)



SME respondents to the CoP have emphasized the importance of the framework to their organizations.

“Being part of the UNGC initiative, apart from letting the world know our commitment to the Ten Principles and the SDGs, is a great way to help us, and SMEs in general, to stay on track with the sustainability requirements and to set and meet the right related goals.”

Comment from an Italian SME

For SMEs and large companies alike, the CoP brings sustainability to the forefront for external stakeholders viewing an organization's results, as well as internal stakeholders that can use the data to drive strategic planning. A key part of a respondent's CoP submission, in addition to the questionnaire (or alternative upload of a sustainability report), is the CEO Statement of Continued Support. Annually, the CEO or a senior level proxy must sign an attestation of the organization's commitment to the Ten Principles to maintain their standing as a UN Global Compact member.

This is just one of several ways respondents more broadly show commitment to the Compact and corporate sustainability. **When it comes to engaging their boards or highest governing bodies, the vast majority of respondents are taking action towards transformational governance** with only three per cent taking none of the actions listed in Figure 2.3 to engage their highest governing bodies.

Businesses are taking steps to transform their governance structures and align their organizations' values with ESG commitments



While the CoP provides a tool for organizations to align with global sustainability goals, its effectiveness depends on the specific actions companies take to address material ESG issues. A key component of these efforts lies in establishing clear policy commitments on material topics, which reflect an organization's priorities and values within the broader sustainability landscape.

Figure 2.3: Senior stakeholder engagement on sustainability

N = 10,984 (G1: Does the board/highest governance body or most senior executive of the company:)

Does the board/highest governance body or most senior executive of the company:



POLICY COMMITMENT ON MATERIAL TOPICS

Participants of the UN Global Compact commit to upholding the universal values of the **Ten Principles**. These principles inspire businesses to uphold ethical practices, safeguard human rights, promote fair labour practices, protect the environment and combat corruption.

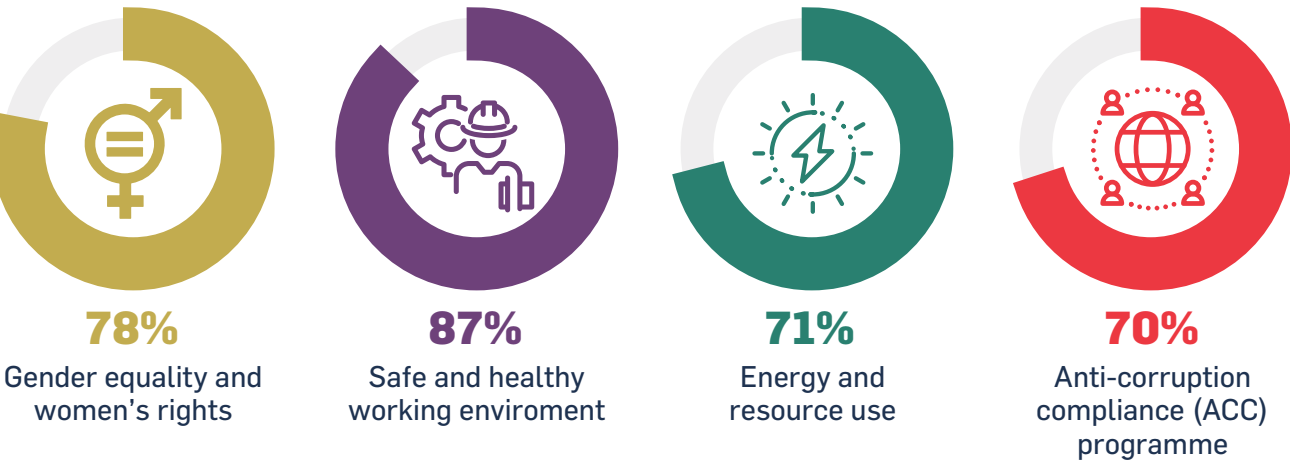
Given the diverse Compact participant base, organizations may place differing levels of emphasis and attention to human rights, labour, environment and anti-corruption topics, depending on their sustainability strategy, geographical footprint and operating policies.

The 2024 CoP questionnaire deepens our understanding of the respondent's focus within the sustainability landscape, by revealing which topics companies decide are 'material' and those for which they create policy commitments.

Given the voluntary nature of the CoP and many other sustainability reporting frameworks, materiality is determined at the discretion of a given organization. Topics may be deemed material if they have a direct or indirect impact on a company's ability to operate and create value, both internally and externally, as well

as with stakeholders and society in mind. On average, respondents are selecting **seven material human rights or labour rights topics⁸** and **two environmental topics⁹** in the CoP. This represents about half of the topics presented to respondents in both cases, indicating that a typical respondent is focused on many sustainability topics and has to balance time and resource constraints to pursue all of the prioritized material areas it has identified.

Regarding materiality and policy commitments by topic area, 2024 CoP respondents show high levels of action in certain areas. **Gender equality, safe and healthy working environments, energy and resource use and anti-corruption compliance (ACC) programmes** emerge as areas of the highest levels of policy commitment across human rights, labour, environment and anti-corruption, respectively.

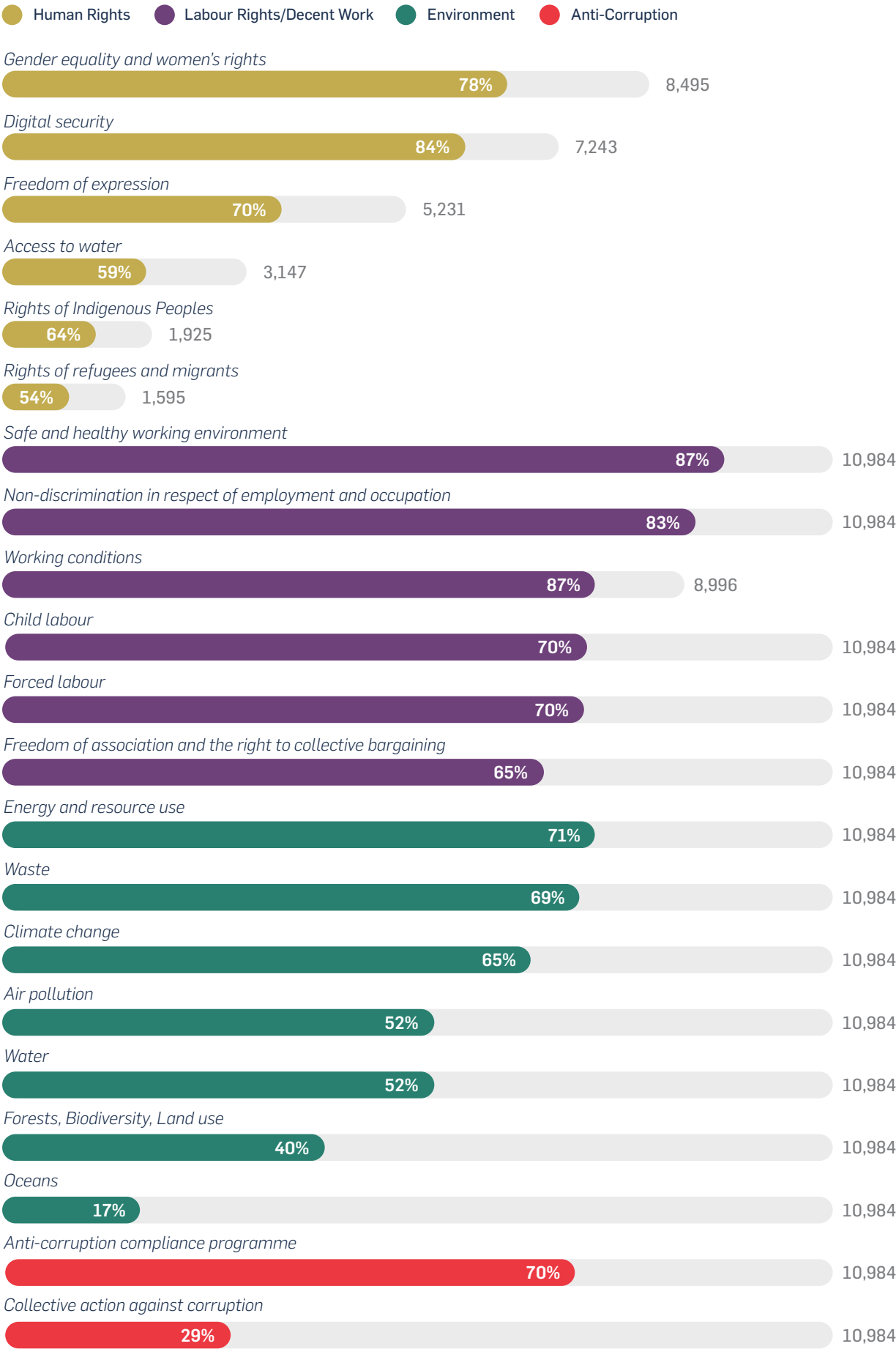


⁸ Based on question HR1 of the CoP which presents thirteen topics to choose from.
⁹ Based on question E12 of the CoP which presents four topics to choose from. Note that this does not include the topics of climate change, oceans or energy and resource use.
¹⁰ HR2. Does the company have a policy commitment in relation to the following human rights topics?

¹¹ L1. Does the company have a policy commitment in relation to the following labour rights topics?
¹² E1. Does the company have a policy commitment in relation to the following environmental topics?
¹³ AC1. Does the company have an anti-corruption compliance programme?
¹⁴ AC7. Does the company engage in collective action against corruption?

Figure 2.4: Policy commitments in all topic areas of Four Pillars

N = varies depending on if respondent selected the topic as material and/or if the topic is automatically prompted in the questionnaire. Colored bar represents the percentage of respondents with a policy commitment for a given topic. Grey total bar represents the number of respondents that selected the topic as material and/or the total number of respondents prompted the given topic (HR2¹⁰, L1¹¹, E1¹², AC1¹³ and AC7¹⁴). Topics are color-coded based on Four Pillars as follows:



Notably, human rights topics are identified as material at lower rates in the CoP compared to many other topics within labour, environment or anti-corruption. However, **even in areas with lower levels of action, many respondents indicate plans to develop policy commitments within the next two years.**¹⁵

Anecdotally, respondents often share sentiments indicating that although some topics are not currently a part of their ESG priorities, the CoP can help bring attention to areas where a company could or should focus their future sustainability efforts.

“

By thoughtfully answering the CoP each year, it helps companies to focus on future needed actions in order to continuously improve for our stakeholders.”

Comment from a German company

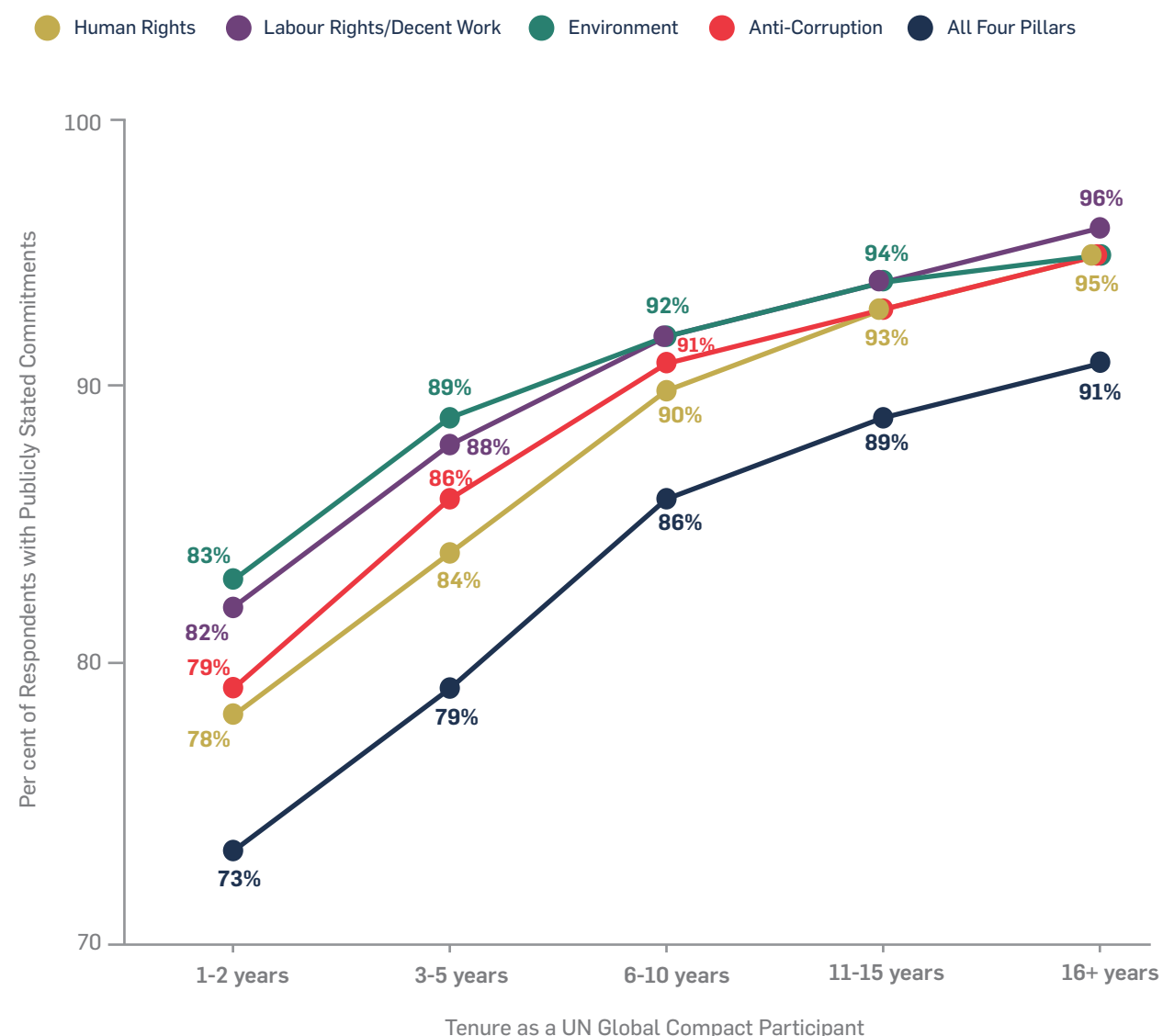
¹⁵ See the CoP Data Visualization Tools for a deeper dive.

Additionally, as respondents spend more years in the Global Compact, they take advantage of the vast offerings and content exclusive to participants. These resources, as well as the support and inspiration provided from peers and experts, demonstrate that UN Global Compact participation can support and accelerate progress towards achieving sustainability goals. Respondents to the CoP that have a longer tenure in the Compact generally have higher rates of policy commitment, particularly on labour and environment topics, compared to members with a shorter tenure. Moreover, longer engagement with the Compact drives tangible progress and sharper focus towards delivering on stated sustainability goals.

Longer tenure correlates with higher levels of commitment, underscoring the value of continued participation in the Compact

Figure 2.5: Join year breakdown of policy commitments on Four Pillars

N = 10,956 (G2. Does the company have a publicly stated commitment regarding the following sustainability topics?)



SCOPE OF POLICY COMMITMENTS

Establishing policy commitments on material topics is a crucial first step in embedding sustainability into business operations. However, much of the impact of these commitments lies in their scope—whether they are confined to internal operations or extend to broader ecosystems, such as suppliers and value chains.

Moreover, while having a commitment serves as the start of many participants' journeys, extending the reach of and taking action on these commitments is integral to making measurable progress to drive systemic change.

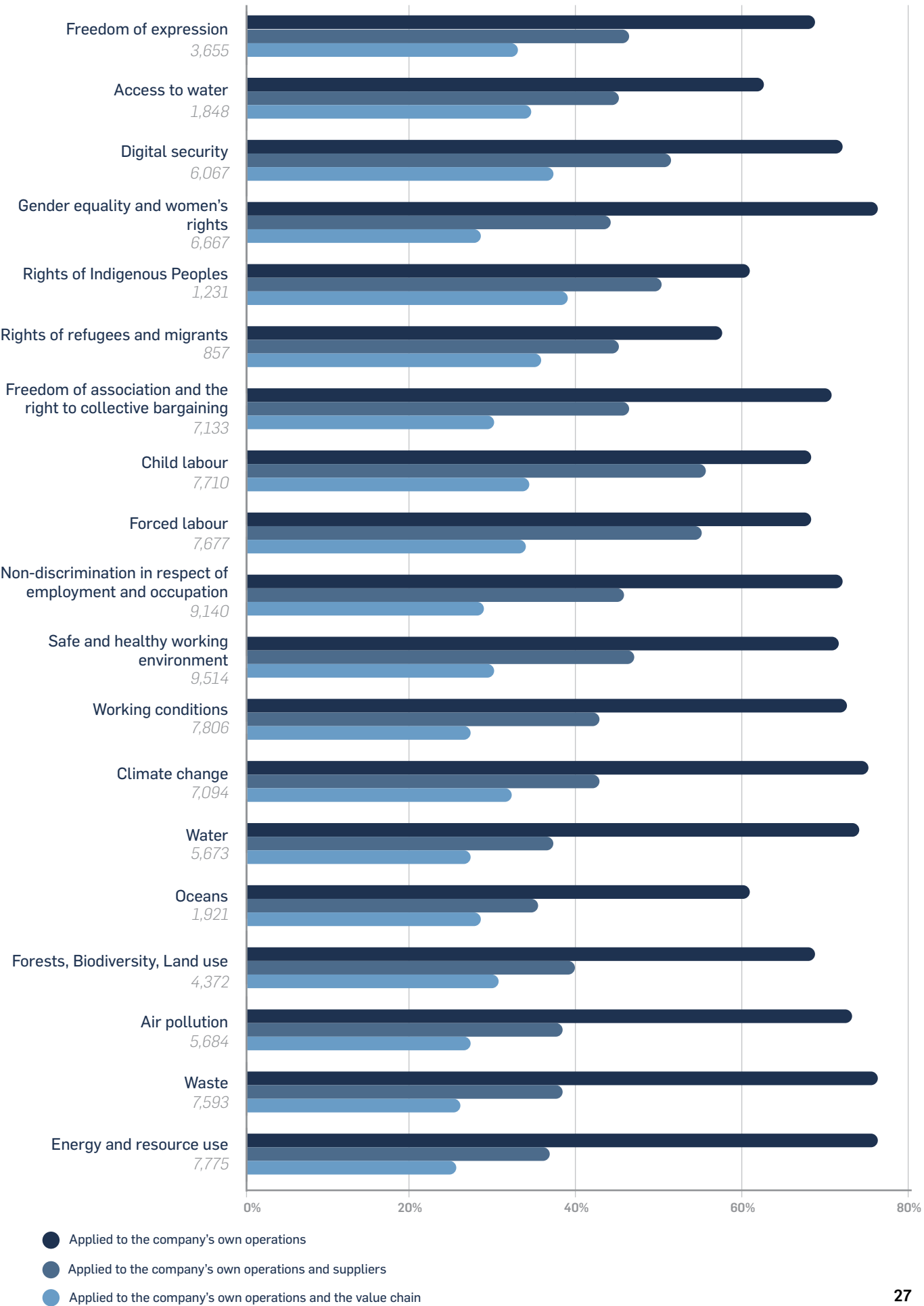
In the spirit of furthering commitment, the CoP questionnaire prompts respondents to report on whether their commitments extend beyond their own operations and into the wider ecosystem. Taking action beyond internal operations is critical for companies that want to have a positive societal impact on environmental and social wellbeing. It is estimated that 60 per cent of global emissions are generated by supply chains,¹⁶ highlighting the importance of taking actions beyond the headquarter level to promote sustainability. Moreover, taking action in the value chain can help build resilience and efficiency for businesses in increasingly complex supply chains subject to a host of human rights, labour, environmental and corruption risks.

Across all human rights, labour and environment topic areas, approximately **55-75 per cent of respondents are making commitments within their own operations** and **35-55 per cent are extending commitments to their suppliers**. Over time, and leveraging offerings on **Supply Chain Sustainability** and SME resources through the **SPARK Community**, the UN Global Compact supports participants' plans to extend sustainability commitments to **the value chain, which only about 25-40 per cent of respondents are committing to** right now.



Figure 2.6: Policy commitment scope in all topic areas

N = varies by topic, see total N on left vertical axis (HR2.1, L1.1 and E1.1: For each topic area policy commitment, is it:)



¹⁶ Accenture Sustainable Value Chain Study

RISK ASSESSMENT

While defining the scope of policy commitments sets the stage for action, an equally important consideration is mitigating and preventing risks associated with ESG topics. Robust risk assessment processes enable companies to identify potential challenges within their own operations and among their suppliers and value chains, ensuring their commitments are effectively implemented and sustained.

As noted by the World Economic Forum:

“**As the visibility of business impacts on the planet grows and expectations of corporate responsibility extend along the value chain, the business risk associated with failing to demonstrate a good understanding of and response to [social and] environmental impacts is amplified.**”¹⁷

Given the importance of risk prevention, mitigation and assessment, more than **75 per cent of CoP respondents in nearly all industries are taking positive action to assess risks in human rights, labour, the environment and corruption.** Notably, the Telecommunications and Financial industries are addressing corruption at higher rates, with 90 per cent or more taking positive action (Table 2.8).

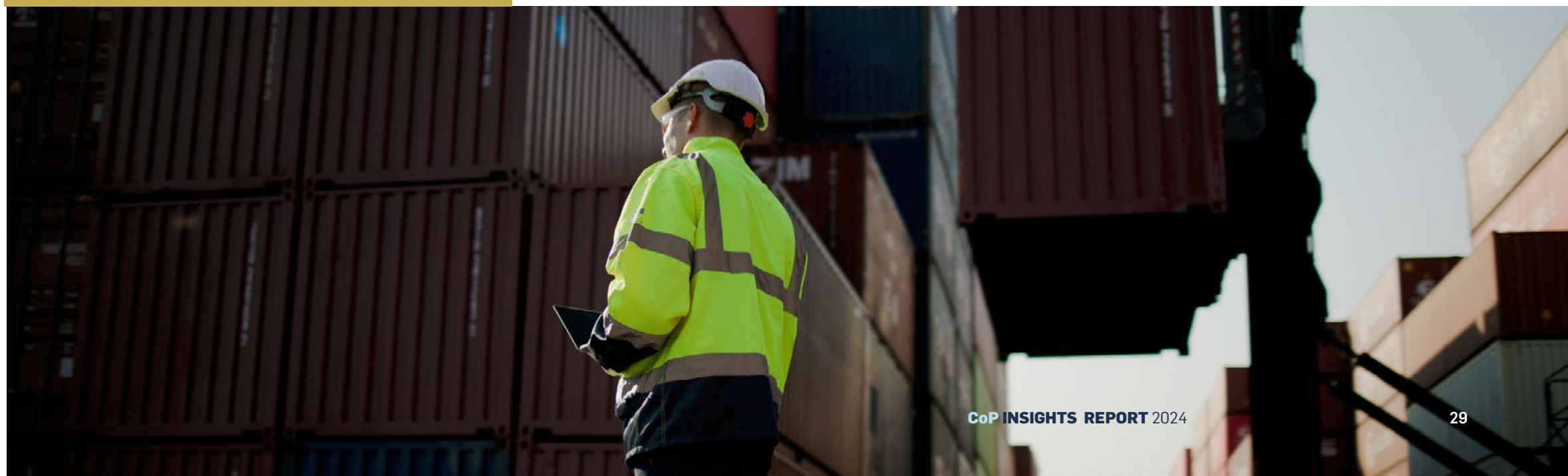
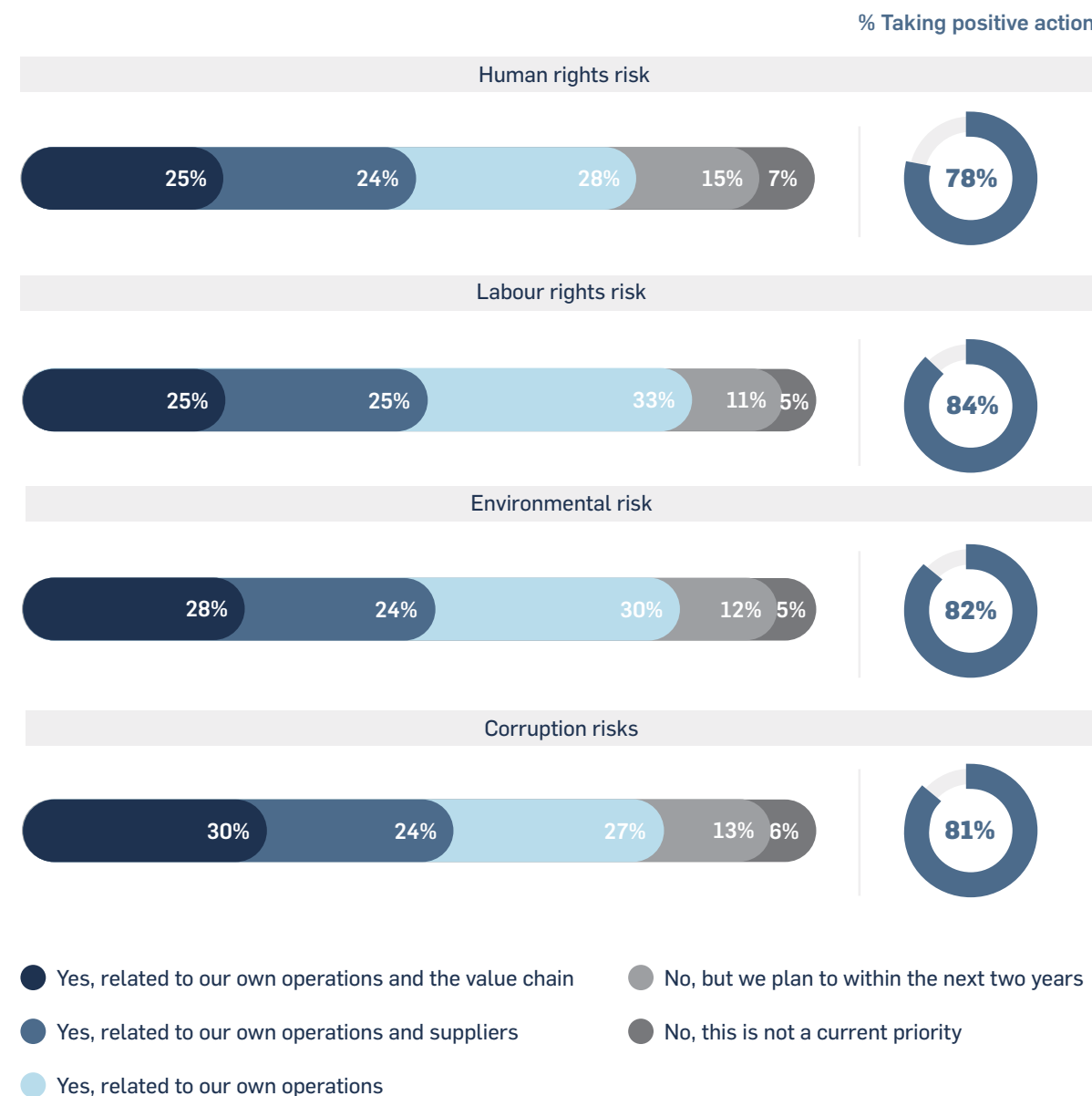
¹⁷ WEF Common Metrics



More than 75 per cent of respondents have risk assessment processes or plan to have processes within the next two years

Figure 2.7: Risk assessment in all topic areas

N = 10,984 (G6: Does the company have a process(es) to assess risk?). "Taking positive action" includes respondents that select any answer beginning with "Yes."





Strong culture of risk assessment processes among respondents, with nearly 75 per cent taking action across all industries; Diversified and Utilities only industries falling behind this threshold

Table 2.8: Industry breakdown of risk assessment in all topic areas

N = 10,984 Overall; N varies by industry, see total N on right vertical axis (G6: Does the company have a process(es) to assess risk?)

	Risk assessment				
	Human rights	Labour	Environmental	Corruption	
Overall	77%	83%	81%	79%	N = 10,984
Basic Materials	85%	90%	95%	88%	N = 658
Industrials	82%	90%	94%	88%	N = 3,074
Consumer Discretionary	84%	90%	89%	91%	N = 1,289
Consumer Staples	83%	88%	90%	83%	N = 509
Energy	79%	86%	80%	91%	N = 396
Financials	80%	83%	88%	82%	N = 895
Health Care	75%	85%	87%	85%	N = 437
Real Estate	79%	87%	81%	83%	N = 249
Technology	78%	85%	85%	80%	N = 1,108
Telecommunications	78%	83%	83%	79%	N = 158
Utilities	74%	79%	74%	76%	N = 318
Diversified	72%	78%	74%	74%	N = 1,858
Not Applicable or Unknown	72%	78%	74%	74%	N = 35

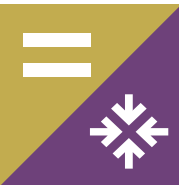
Conducting thorough risk assessments provides companies with valuable insights into emerging sustainability challenges, laying a strong foundation for informed decision-making. Building on this understanding of risks, organizations can take proactive action within

their sustainability strategy. The following sections delve into specific topic areas, highlighting measurable achievements and opportunities across the Four Pillars of the Ten Principles.



FOUR PILLARS





HUMAN RIGHTS AND LABOUR:

DUE DILIGENCE AND ENGAGEMENT WITH AFFECTED STAKEHOLDERS

Identifying human rights and environmental impacts across the value chain is top of mind for CoP respondents, especially given guidance from the European Union (EU) Corporate Sustainability Due Diligence Directive (CSDDD)¹⁸ and other local regulatory guidelines. While the future of CSDDD is in question,¹⁹ the original directive mandated reporting of actual and potential adverse human rights and environmental impacts. The scope of this type of due diligence may vary, potentially applying to a company's own operations, subsidiaries, business partners or the entire value chain.

While not all respondents are subject to CSDDD or similar regulations, it can offer a clear framework around due diligence. Many CoP respondents are already taking action to implement due diligence processes within the value chain for **human rights** as well as for the interconnected subject of **labour rights**.

¹⁸ EU Corporate sustainability due diligence
¹⁹ Sustainability and due diligence: MEPs agree to delay application of new rules



Companies lead SMEs regarding human rights and labour due diligence actions in the value chain; nearly a third of SMEs engage in action only within their operations

Figure 2.9: Organization type breakdown of due diligence processes for human rights

N = 10,984 (G7: Does the company have a due diligence process through which it identifies, prevents, mitigates, and accounts for actual and potential negative impacts on sustainability topics?)

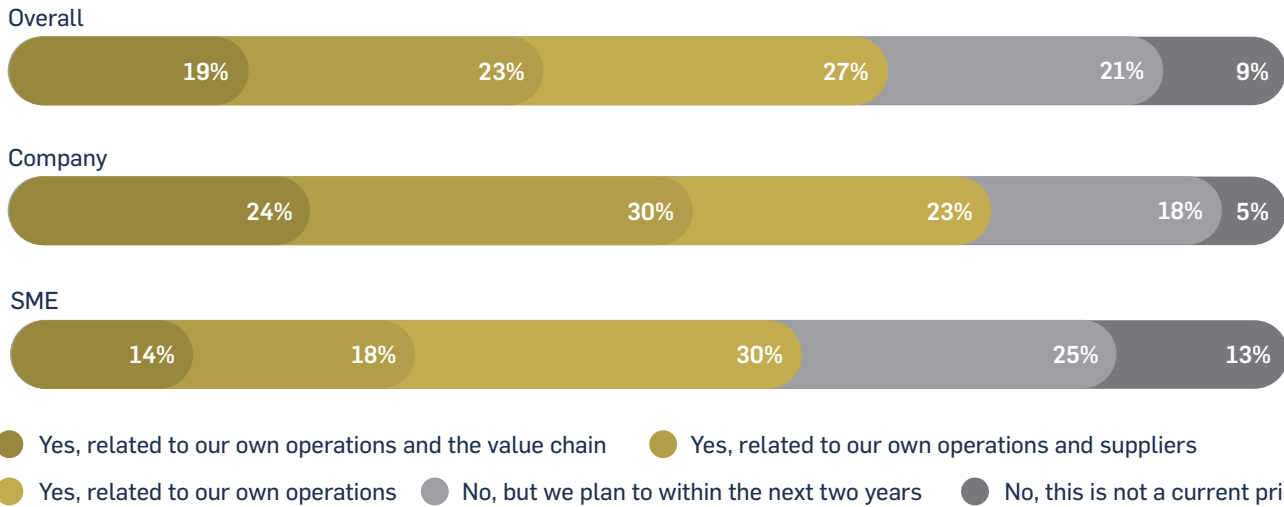
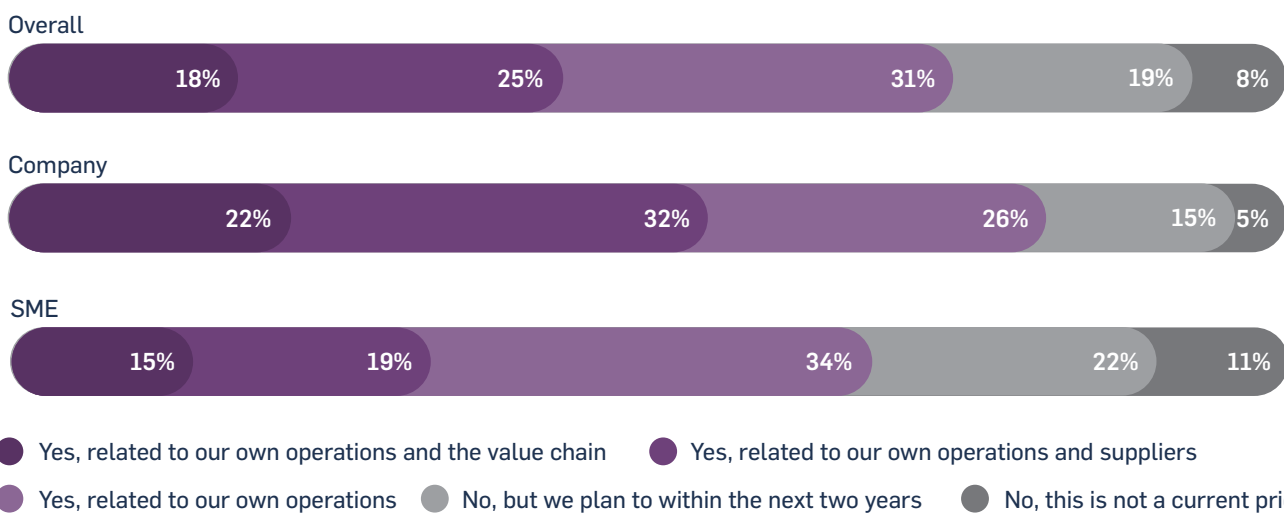


Figure 2.10: Organization type breakdown of due diligence processes for labour

N = 10,984 (G7: Does the company have a due diligence process through which it identifies, prevents, mitigates, and accounts for actual and potential negative impacts on sustainability topics?)

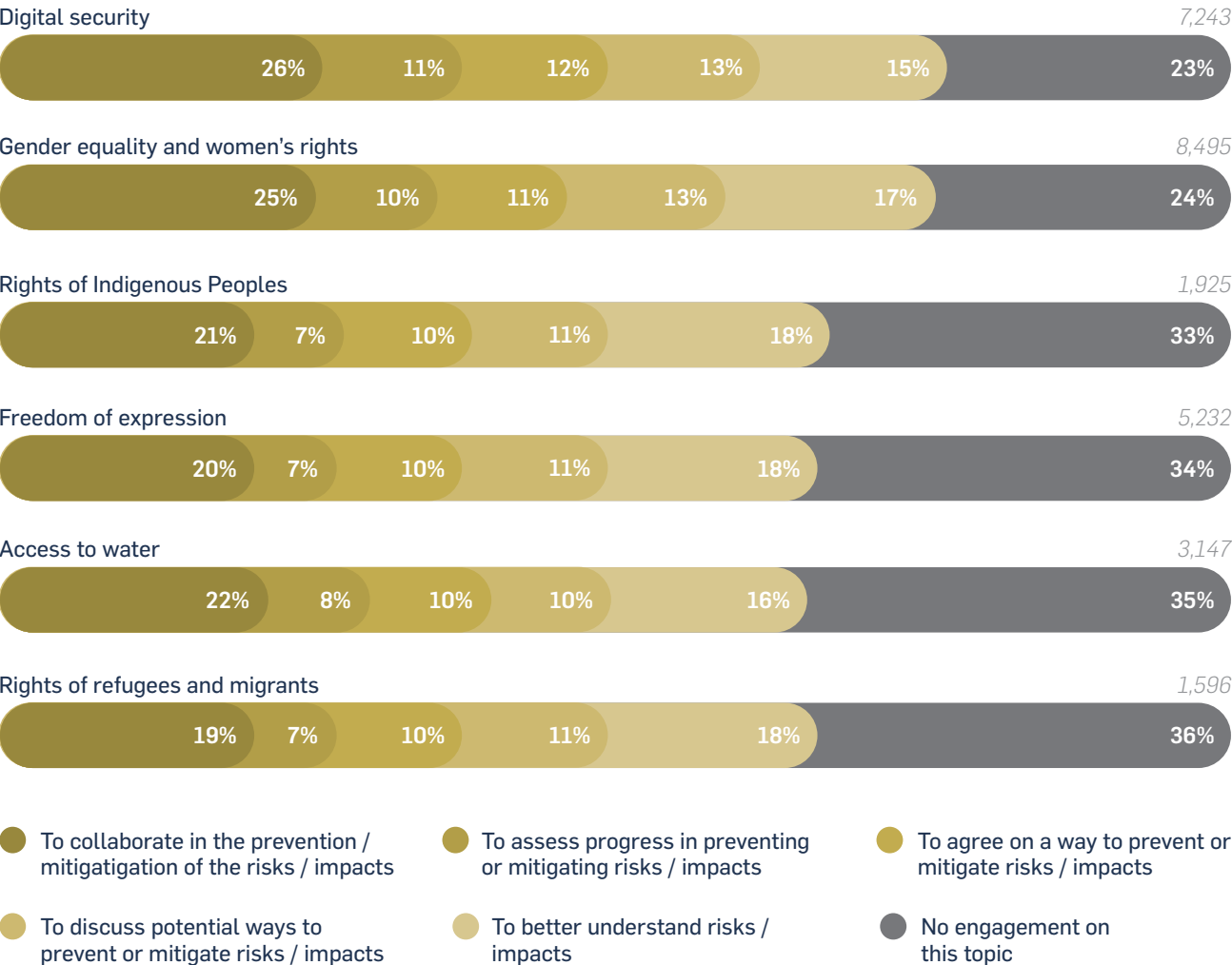


When companies identify adverse impacts in human rights and labour, it is important for them to engage with affected stakeholders to prevent or mitigate further harm. Typically, this includes assessing the human rights or labour context on an ongoing basis, especially when considering the implementation of new business operations or major adjustments to current activities. From there, businesses should identify who has the possibility of being affected and suffering adverse impacts as a result of their actions, particularly amongst individuals from groups or populations at heightened vulnerability or risk of marginalization.

In relation to engagement with affected stakeholders on human rights topics, respondents are pursuing positive action on **digital security** and **gender equality** at the highest rates: **77 per cent** and **76 per cent**, respectively. Unsurprisingly, these topics are also considered material at higher rates by respondents.

Figure 2.11: Engagement with affected stakeholders by human rights topic

N = varies by topic, see total N on right vertical axis (HR3: Within the reporting period, has the company engaged with potentially affected stakeholders or their legitimate representatives in relation to the following human rights topics?)

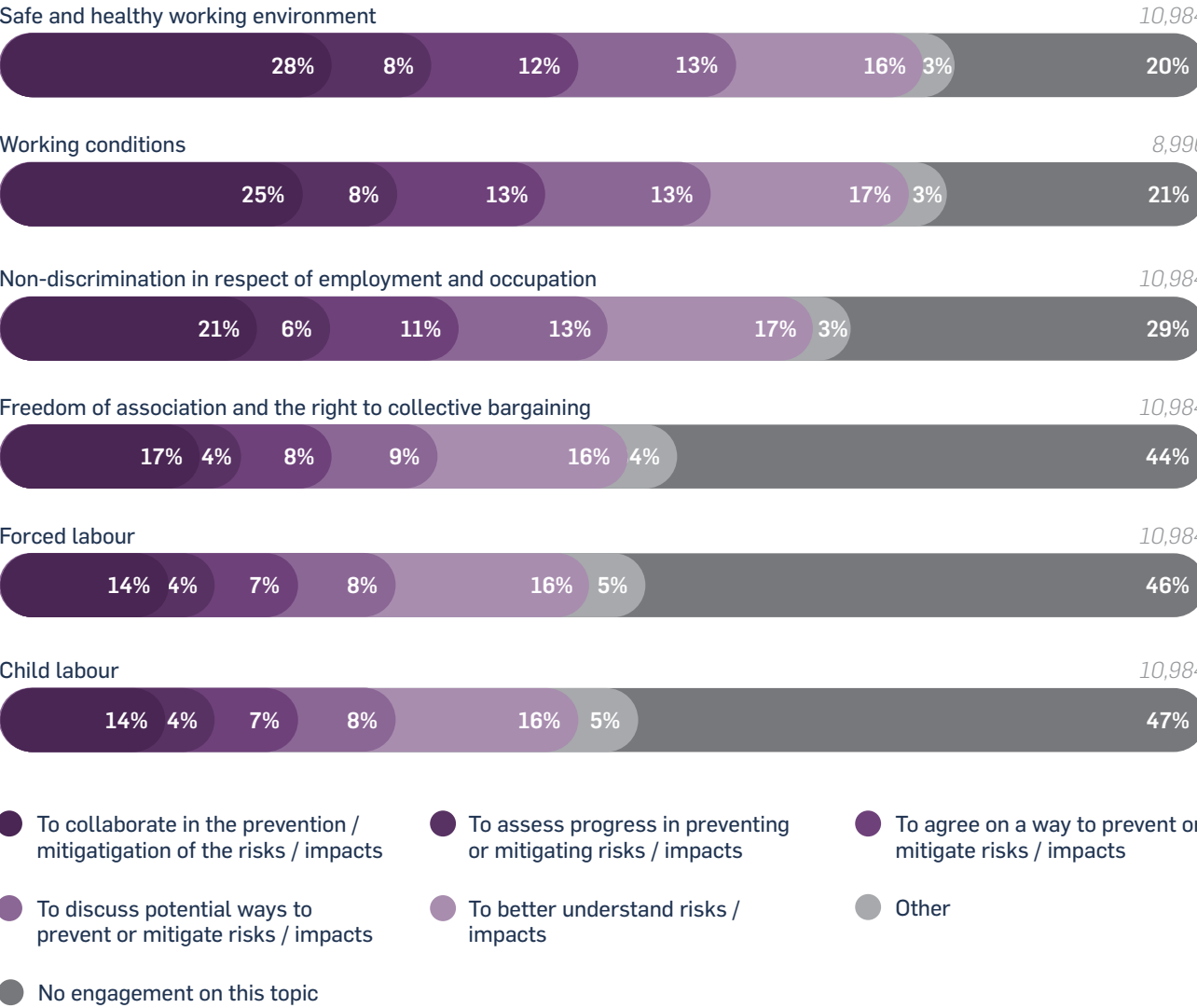


Businesses are engaging external stakeholders on freedom of expression, access to water, rights of Indigenous Peoples and rights of refugees at lower rates and lower volumes

Similarly, engagement with affected stakeholders on labour rights topics is most common regarding a **safe and healthy working environment** as well as **working conditions**. In these two areas, respondents are taking positive action at the highest rates of **79 per cent** and **78 per cent**, respectively (see footnote for detail on positive action). Non-discrimination closely follows at 70 per cent positive action, whereas other labour topics involve notably less engagement with affected stakeholders.

Figure 2.12: Engagement with affected stakeholders by labour rights topic

N = 8,996 for working conditions, N = 10,984 for all other topics (L2: Within the reporting period, has the company engaged with potentially affected stakeholders or their legitimate representatives in relation to the following labour rights topics?)



Implementation of the “Protect, Respect and Remedy” framework is central to the UN Guiding Principles on Business and Human Rights.²⁰ It is key for businesses to utilize due diligence processes to ensure they are respecting the human rights of those affected by their operations and, when they fall short in specific areas, that they engage with those affected to remedy adverse effects.

Note: Positive action does not include any “Other” categories in the calculation. See CoP Data Visualization Tools FAQ for more details on the positive action calculation and rationale.

²⁰ UN Guiding Principles on Business and Human Rights

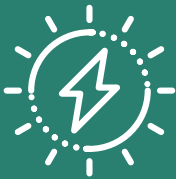


ENVIRONMENT:

TARGET-SETTING AND CLIMATE CHANGE RESILIENCE

Beyond establishing policies, another important aspect of environmental commitment relates to targets. Setting, tracking and achieving environmental targets is crucial to turning policies into measurable outcomes that foster accountability and transparency with stakeholders. Targets align organizations with global frameworks such as the Paris Agreement and SDGs while driving operational efficiency and cost savings. Setting targets as an organization also enables continuous improvement by identifying areas for progress and ensuring that environmental commitments translate into tangible actions that benefit the planet.

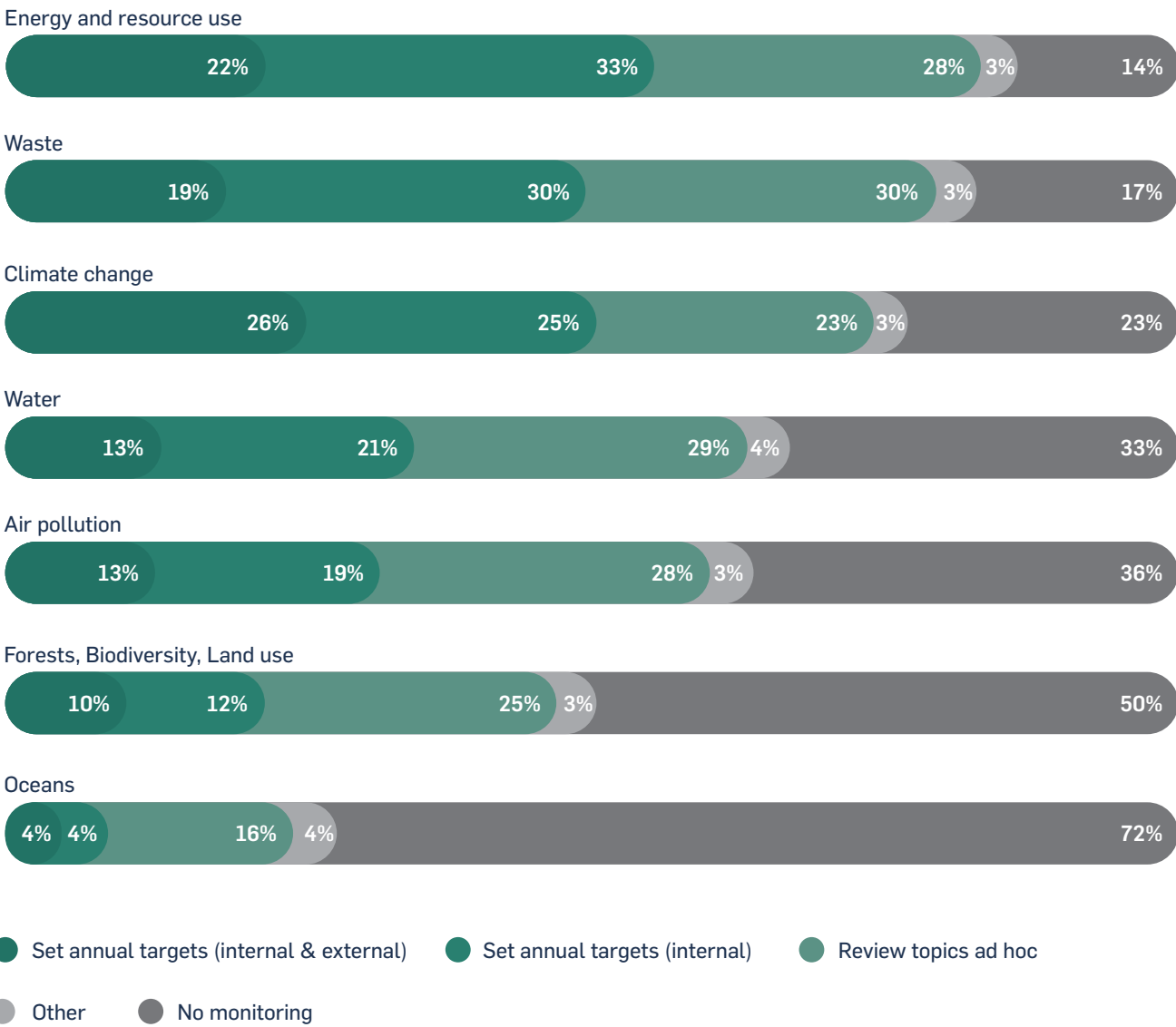
Energy and resource use, waste and climate change are at the top of the agenda when it comes to target setting on environmental topics. At the other end of the spectrum, **oceans and biodiversity targets are not being monitored by 72 per cent and 50 per cent of respondents**, respectively.



Target-setting rates highest for energy and resource use, waste and climate change topics; oceans and biodiversity with lowest rates of target setting

Figure 2.13: Target setting for environmental topics

N = 10,984 (E4: How does the company assess progress in preventing/mitigating the risks/impacts associated with the following environmental topics?)



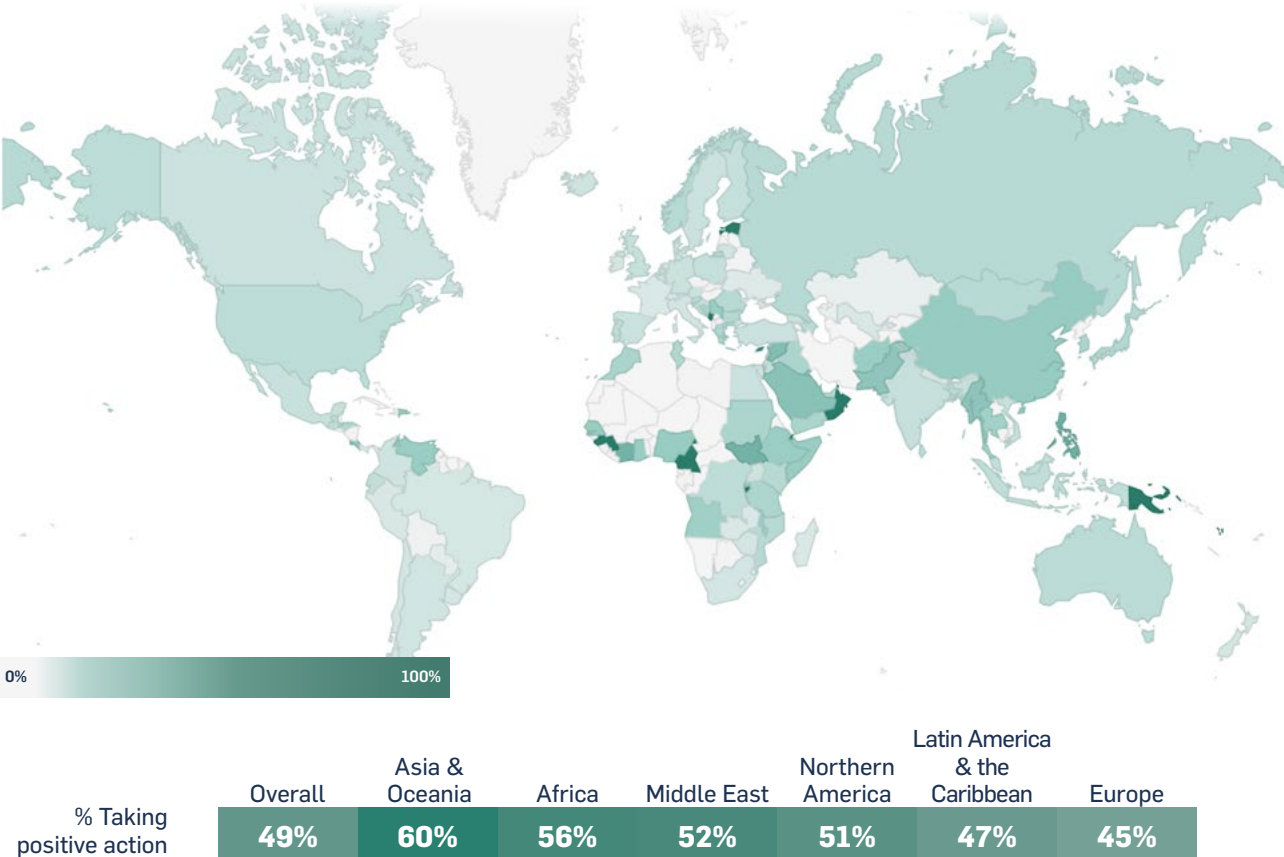
While climate change frameworks such as the United Nations Framework Convention on Climate Change (UNFCCC) have been in place for over thirty years,²¹ biodiversity and ocean action frameworks are newer compared to established climate change initiatives such as the Paris Agreement. The Global Biodiversity Framework²² and the UN Decade of Ocean Science²³ highlight growing attention to these issues. However, given the relative newness of these standardized guidelines and calls to action, businesses may have yet to fully incorporate biodiversity and oceans topics into their sustainability strategies, contributing to slower target adoption despite their critical importance. Hence, there is a need for the UN Global Compact and others to support capacity-building amongst participants to ensure these topics are addressed.

Regarding biodiversity targets specifically, it is notable that respondents from Asia and Oceania as well as Africa are setting targets

at higher rates than those in other regions. Through peer learning groups (PLGs), the UN Global Compact is uniquely positioned to convene global respondents dealing with similar challenges in their industry or business context. This enables them to learn from each other and share insights on ESG strategy, including target setting on forests, biodiversity, land use and other topics receiving growing attention.

Compared to other regions, biodiversity target setting rates highest in Asia and Oceania as well as Africa

Figure 2.14: Regional and country breakdown of target setting for biodiversity
N = 10,984 Overall, varies by region (E4: How does the company assess progress in preventing/mitigating the risks/impacts associated with the following environmental topics [Forests, Biodiversity, Land use]?). "Taking positive action" includes both respondents that set targets as well as monitor this topic on an ad hoc basis.



²¹ UNFCCC History
²² Kunming-Montreal Global Biodiversity Framework
²³ Decade of Ocean Science

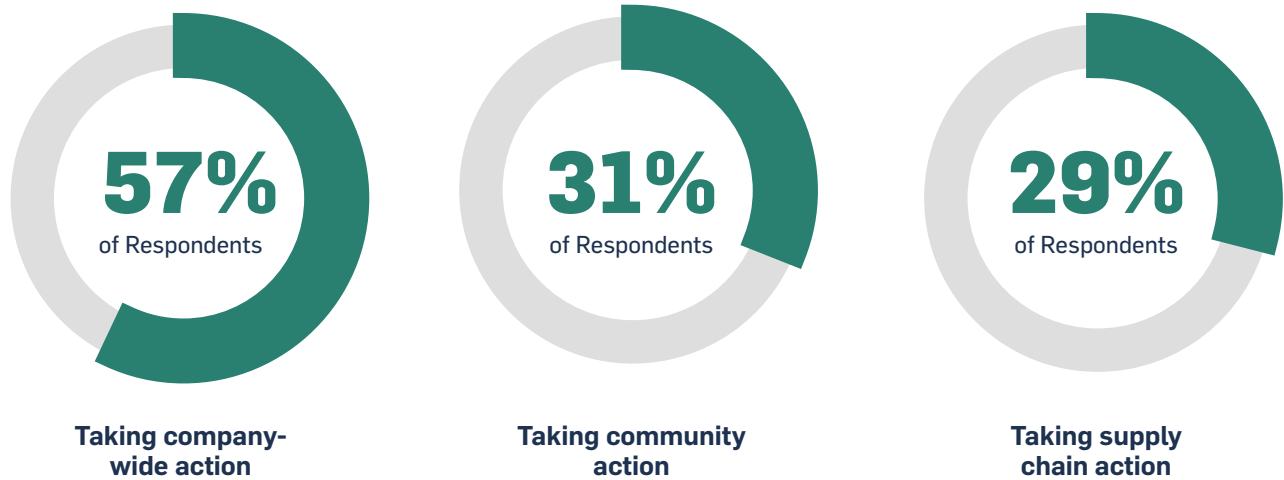
Compared to biodiversity and ocean target setting, which receive the least attention from respondents, climate change receives much higher levels of target setting action. This comes as no surprise given that headlines and frameworks have long highlighted the importance of curbing greenhouse gas emissions and introducing efforts to prevent global temperatures from rising past 1.5°C.²⁴ Despite high levels of target setting as it relates to climate change, respondents have not taken adequate steps to promote climate change resilience, particularly within supply chains.

It is clear that climate resilience and adaptation fall short when it comes to internal operations, supply chains and the communities which they affect. Collective action on the environment and other topics will be critical to making progress where it matters. The Compact calls on businesses to assess their environmental strategy and opportunities, set and deliver ambitious targets and adopt responsible practices to ensure a resilient economic and societal future.²⁵

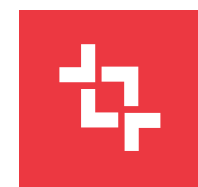


Over half of respondents taking company-wide action to increase climate change resilience, while there are lower rates of community and supply chain action

Figure 2.15: Increasing climate change resilience
N = 10,984 (E9: Has the company acted to support climate change adaptation and resilience?)



²⁴ UN Climate Change
²⁵ UN Global Compact: Environment



ANTI-CORRUPTION:

COLLECTIVE ACTION AND TRAINING

For companies, corruption impedes business growth, escalates costs and poses serious legal and reputational risks. It also raises transaction costs, undermines fair competition, impedes long-term foreign and domestic investment and distorts development priorities. Investors understand that corruption can negatively impact value and pose financial, operational and reputational risks to their investments. To combat corruption, companies must work together with Governments, civil society, NGOs and other partners to bring an end to this systemic issue, which is often too complex for any one organization to tackle alone. This collaboration, which we refer to as Collective Action, involves bringing together stakeholders to jointly pursue a common mission: to work against corruption in all of its forms.²⁶

Collective Action is born out of the need to foster more ethical, transparent and less corrupt business environments, while mitigating potential business risks. It multiplies the impact and credibility of individual action, brings vulnerable individual players into an alliance of like-minded organizations and levels the playing field among competitors. In certain contexts, Collective Action can also complement, temporarily substitute for and strengthen weak local laws and anti-corruption practices. Collective Action against corruption can take many forms including integrity pacts, anti-corruption declarations, business coalitions, principles-based initiatives as well as different forms of education and training.²⁷

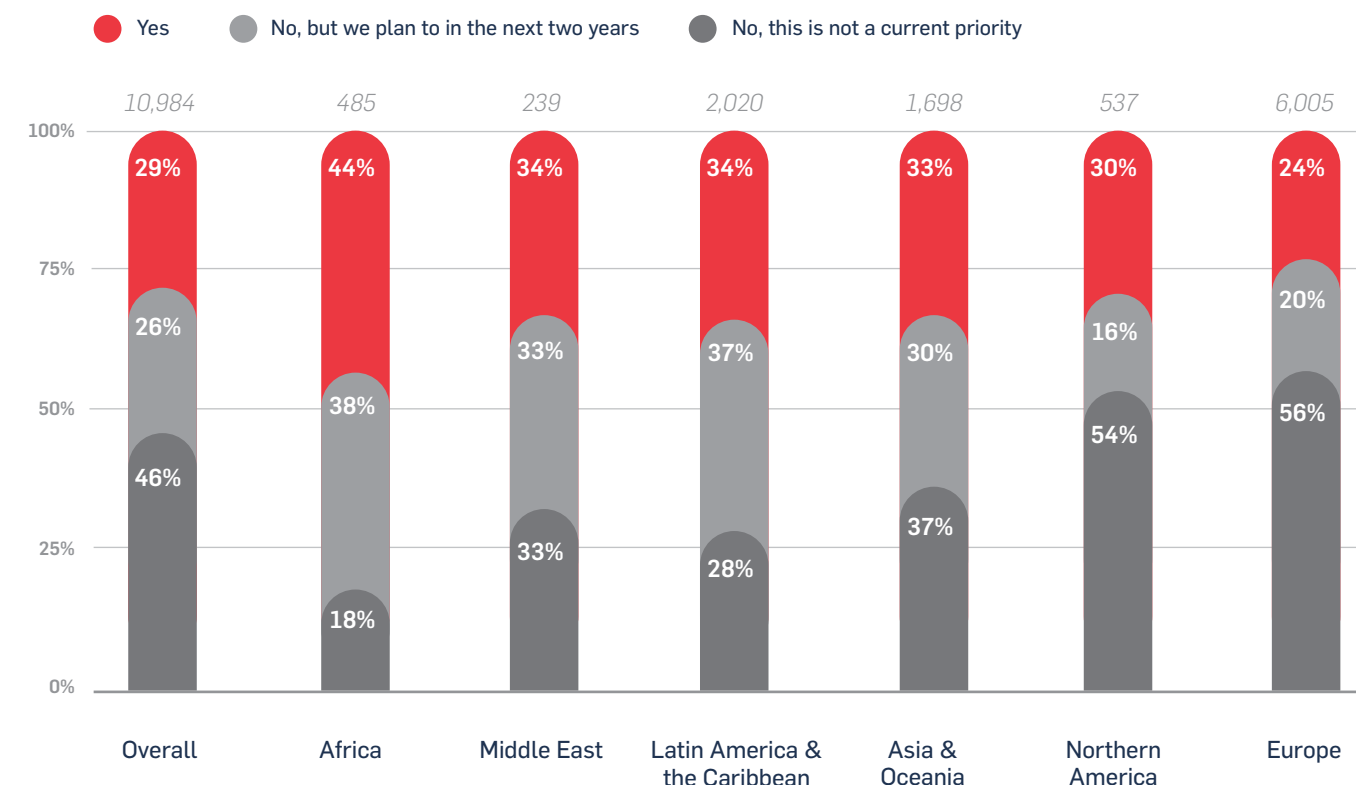
The CoP data reveals that **global uptake of Collective Action measures is less than 30 per cent**. However, many respondents indicate they plan to take Collective Action in the next two years.



Globally, efforts for collective action against corruption remain at less than 30 per cent for respondents

Figure 2.16: Regional breakdown of engagement in Collective Action against corruption

N = 10,984 Overall, varies by region (AC7: Does the company engage in collective action against corruption?)



²⁶ Principle 10 of the UN Global Compact
²⁷ UN Global Compact Anti-Corruption Collective Action



The UN Global Compact offers participants a variety of **resources** for uniting against corruption and taking Collective Action. These resources will greatly support participants as they embark on these collective efforts in the coming years.

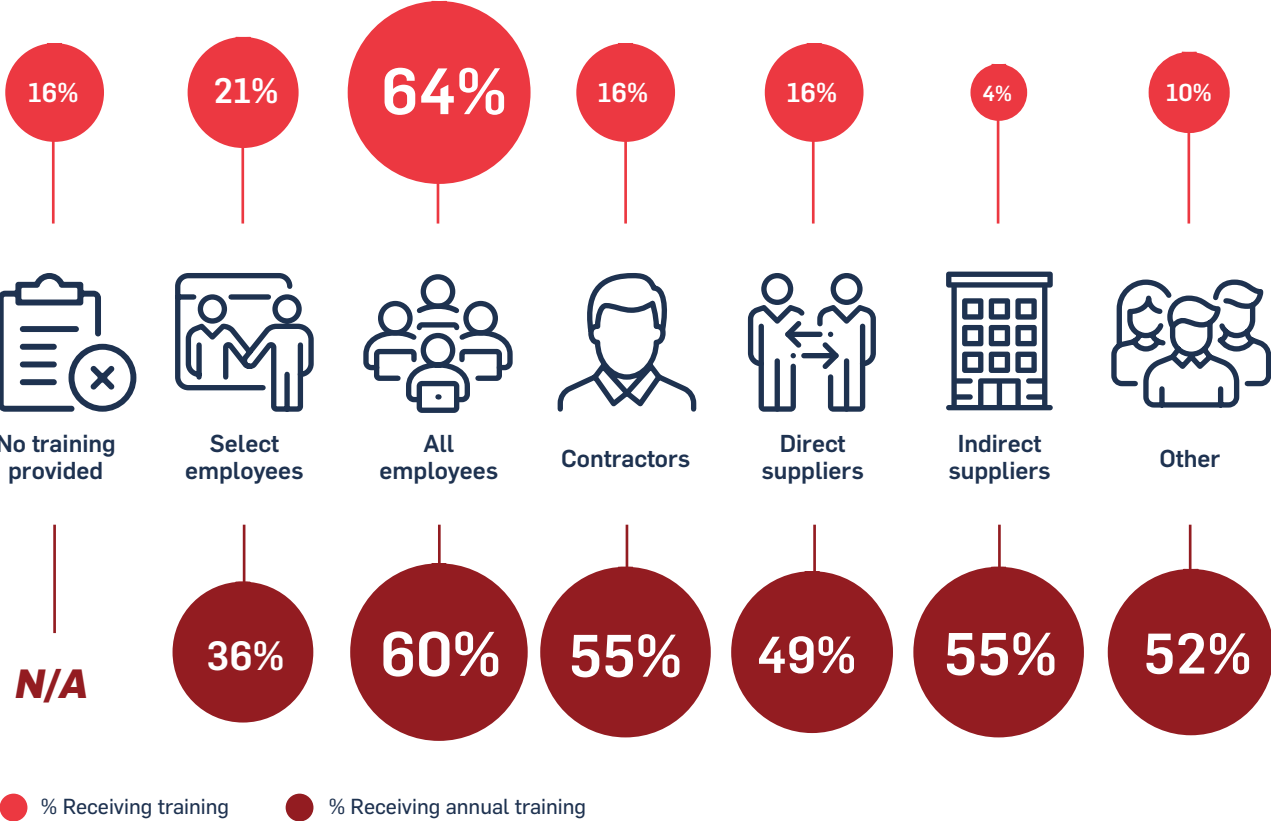
The CoP also provides insight into a step companies can take toward Collective Action: education and training. Education and training are critical to raising awareness and building capacity to fight corruption. It can play a key role in mitigating corruption in an organization, as it creates a zero-tolerance culture and standard. Whether it be employees, suppliers or other contractors, the people in an organization or value chain are essential to preventing and mitigating potential corruption risks. This underscores the importance of creating policies, procedures and norms that enable the identification and prevention of corruption as well as foster an environment where ethical practices are promoted and organizations are held accountable.

More than 60 per cent of respondents providing training on anti-corruption to all employees; opportunity to extend to value chain (e.g. suppliers)



Figure 2.17: Anti-Corruption training

Percentage receiving training: N = 10,984 (AC3: Who receives training on anti-corruption and integrity?).
Percentage receiving annual training: N = varies by group depending on response to AC3 (AC3.1: How often is such training provided?)



More than half of respondents are providing training to all employees on anti-corruption and integrity, with more than 60 per cent doing so annually. Even amongst groups receiving training at lower rates, such as contractors and suppliers, nearly 50 per cent are still receiving training on an annual basis. The ongoing reinforcement of these topics is key to upholding a zero-tolerance culture for corruption within organizations and the value chain.

HOW TO DIVE DEEPER INTO 2024 CoP INSIGHTS

This report provides an overview of the 2024 CoP questionnaire data, but it only begins to scratch the surface in terms of insights that can be drawn from CoP data analysis. Utilizing the [2024 CoP Data Visualization Tool](#), stakeholders can dive deeper into the results discussed here as well as any other topics covered in the 70+ questions of the 2024 CoP. Each of these questions can be filtered to specific regions, countries, sectors or organization types, allowing stakeholders, participants and the public to generate insights specific to their interests and context. Below is a “quick start guide” to themes covered in the CoP questionnaire. These questions can serve as an ideal starting point when navigating the 2024 Data Visualization Tool.

2024 CoP QUESTIONNAIRE TOPICS - QUICK START GUIDE

	 Human Rights and Labour	 Environment	 Anti- Corruption
Materiality	HR1	E12	N/A
Policy Commitment	HR2, L1	E1	AC1
Policy Commitment - Scope	HR2.1, L1.1	E1.1	N/A
Affected Stakeholders	HR3, L2	E2	N/A
Training	HR5, L4	N/A	AC3, AC3.1
Risk Assessment	G6, G6.1		
Due Diligence	G7, G7.1		

For further support or inquiries related to the CoP Data Visualization Tools, please contact copdataviz@unglobalcompact.org.

CONCLUSION



The 2024 Communication of Progress (CoP) questionnaire provides measurable data on steps UN Global Compact business participants have taken to implement the Ten Principles and achieve the Sustainable Development Goals (SDGs). The CoP questionnaire is a vital benchmark for measuring collective impact, assuring our success as a global movement. With 73 per cent of participants opting to submit the questionnaire—10,984 respondents from 149 countries—the **2024 CoP is proving to be a powerful unifying instrument** for the UN Global Compact community.

The CoP also revealed an indisputable benefit to maintaining extended participation with the UN Global Compact: participants with longer tenure in the Compact generally have higher rates of policy commitment, particularly on labour and environmental topics. 62 per cent of respondents joined the UN Global Compact from 2020 to 2023, and as their time with the Compact lengthens, their achievements will continue to grow, underscoring the value of participation.

We are encouraged that even in areas of lower levels of action, many respondents indicate plans to develop policy commitments and take action within the next two years. This shows the value of the CoP in supporting prioritization of areas for continued improvement in alignment with the Ten Principles. Acting beyond internal operations will be critical for companies of all sizes that want to have a positive impact on global environmental and social topics. Over time, and with the support of programmatic offerings such as the UN Global Compact [Academy](#), the Compact is positioned to support participants in **extending their sustainability policy commitments to the value chain**, which around 25-40 per cent of respondents have committed to already.

Companies can build credibility and business resilience by showing commitment to the Ten Principles and the SDGs. Moreover, not only does sustainability reap societal benefits, companies furthering their commitments can drive competitiveness and innovation in a world increasingly prone to disruption. **Financial, operational, reputational and supply chain risk can be mitigated when companies prioritize strong performance on all of the Ten Principles.** And, through setting and delivering on ambitious targets, businesses can foster accountability and trust with stakeholders. These more sustainable and resilient organizations can innovate and outperform peers²⁸ that fail to address their sustainability risks and are left vulnerable to crises.

UN Global Compact business participants are uniquely positioned to advance their business's resilience through mechanisms like the CoP which provides a framework and analysis tools for systematically measuring progress. We are excited about the updated [2025 Communication on Progress](#) questionnaire and expanding access to data insights through the innovative CoP Data Visualization Tools. Together, these resources will play an important role in guiding our strategic path toward a brighter future.

Collective Action will be critical to making progress where it matters. The Compact calls on businesses to collaborate with stakeholders to assess their environmental strategies and opportunities, set and deliver on ambitious targets and adopt responsible practices to ensure a resilient future. Take decisive action now: Join the [UN Global Compact](#) and harness the powerful insights in the [CoP Data Visualization Tools](#) to drive your sustainability journey.

²⁸ Measuring up: Achieving resilience through ESG (Accenture 2023)

APPENDIX

CoP RESOURCES

CoP Webpage

2024 CoP Questionnaire

2025 CoP Questionnaire

CoP Data Visualization Tools

REFERENCES

Sector classification: The UN Global Compact primarily utilizes the Industry Classification Benchmark (ICB). Participants of the UN Global Compact select a sector upon joining. For simplicity of analysis, we have grouped the ICB sectors into the relevant ICB industry categories. See below for a mapping of the sectors to industry groups.

INDUSTRY	SECTORS
Basic Materials	<ul style="list-style-type: none">ChemicalsIndustrial MaterialsIndustrial Metals & MiningMining
Industrials	<ul style="list-style-type: none">Aerospace & DefenseConstruction & MaterialsElectronic & Electrical EquipmentGeneral IndustrialsIndustrial EngineeringIndustrial Support ServicesIndustrial Transportation
Consumer Discretionary	<ul style="list-style-type: none">Automobiles & PartsHousehold Goods & Home ConstructionLeisure GoodsMediaPersonal GoodsRetailersTravel & Leisure
Consumer Staples	<ul style="list-style-type: none">BeveragesFood Producers
Energy	<ul style="list-style-type: none">Alternative EnergyOil, Gas, & Coal
Financials	<ul style="list-style-type: none">BanksFinance & Credit ServicesInvestment Banking & Brokerage ServicesLife InsuranceNonlife InsuranceOpen End & Miscellaneous Investment Vehicles
Health Care	<ul style="list-style-type: none">Medical Equipment & Services; Health Care ProvidersPharmaceuticals & Biotechnology
Real Estate	<ul style="list-style-type: none">Real Estate Investment & Services DevelopmentReal Estate Investment Trusts
Technology	<ul style="list-style-type: none">Software & Computer ServicesTechnology Hardware & Equipment
Telecommunications	<ul style="list-style-type: none">Telecommunications Equipment & Service Providers
Utilities	<ul style="list-style-type: none">ElectricityGas, Water & Multiutilities

The following sector selections represent options that participants may identify as but are not part of the ICB taxonomy:

- Diversified
- Not Applicable
- Unknown

Region classification: The following regional categories are used throughout this report.

REGION	COUNTRIES
Africa	Algeria, Angola, Benin, Botswana, Burkina Faso, Burundi, Cameroon, Cape Verde, Central African Republic, Chad, Comoros, Congo (Democratic Republic of), Congo Brazzaville, Côte d'Ivoire, Djibouti, Egypt, Equatorial Guinea, Eswatini, Ethiopia, Gabon, Gambia, Ghana, Guinea, Kenya, Lesotho, Liberia, Libya, Madagascar, Malawi, Mali, Mauritania, Mauritius, Morocco, Mozambique, Namibia, Niger, Nigeria, Rwanda, São Tomé and Príncipe, Senegal, Seychelles, Sierra Leone, Somalia, South Africa, South Sudan, Sudan, Tanzania (United Republic of), Togo, Tunisia, Uganda, Zambia, Zimbabwe
Asia & Oceania	Afghanistan, Australia, Bangladesh, Bhutan, Brunei Darussalam, Cambodia, China, Fiji, India, Indonesia, Japan, Kazakhstan, Korea (Republic of), Kyrgyzstan, Lao (People's Democratic Republic of), Malaysia, Maldives, Marshall Islands, Micronesia (Federated States of), Mongolia, Myanmar, Nepal, New Zealand, Pakistan, Papua New Guinea, Philippines, Singapore, Sri Lanka, Tajikistan, Thailand, Timor-Leste, Tuvalu, Uzbekistan, Vanuatu, Vietnam
Europe	Albania, Andorra, Armenia, Austria, Azerbaijan, Belarus, Belgium, Bosnia-Herzegovina, Bulgaria, Croatia, Cyprus, Czechia, Denmark, Estonia, Finland, France, Georgia, Germany, Greece, Hungary, Iceland, Ireland, Israel, Italy, Kosovo, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Moldova (Republic of), Monaco, Montenegro, Netherlands, North Macedonia, Norway, Poland, Portugal, Romania, Russian Federation, San Marino, Serbia, Slovakia, Slovenia, Spain, Sweden, Switzerland, Türkiye, Ukraine, United Kingdom
Latin America & the Caribbean	Antigua and Barbuda, Argentina, Bahamas, Barbados, Belize, Bermuda, Bolivia, Brazil, Chile, Colombia, Costa Rica, Dominica, Dominican Republic, Ecuador, El Salvador, Grenada, Guatemala, Guyana, Haiti, Honduras, Jamaica, Mexico, Nicaragua, Panama, Paraguay, Peru, Saint Kitts and Nevis, Saint Lucia, Suriname, Trinidad and Tobago, Uruguay, Venezuela
Middle East	Bahrain, Iran (Islamic Republic of), Iraq, Jordan, Kuwait, Lebanon, Oman, Palestine (State of), Qatar, Saudi Arabia, Syrian Arab Republic, United Arab Emirates, Yemen
Northern America	Canada, United States of America

THE TEN PRINCIPLES OF THE UNITED NATIONS GLOBAL COMPACT



HUMAN RIGHTS

- 1 Businesses should support and respect the protection of internationally proclaimed human rights; and
- 2 make sure that they are not complicit in human rights abuses.



LABOUR

- 3 Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;
- 4 the elimination of all forms of forced and compulsory labour;
- 5 the effective abolition of child labour; and
- 6 the elimination of discrimination in respect of employment and occupation.



ENVIRONMENT

- 7 Businesses should support a precautionary approach to environmental challenges;
- 8 undertake initiatives to promote greater environmental responsibility; and
- 9 encourage the development and diffusion of environmentally friendly technologies.



ANTI-CORRUPTION

- 10 Businesses should work against corruption in all its forms, including extortion and bribery.





United Nations
Global Compact