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*Signatory Companies' Commitment to the Principles of the Global Compact*

**Comprometimento das Empresas Signatárias com os Princípios do Pacto Global**

*Compromiso de las empresas signatarias con los principios del Pacto Mundial*

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**KEYWORDS**

*Sustainability; Global  
Pact; Agenda 2030.*

**Abstract:** *The study aims to analyze the commitment of the signatory companies to the principles of the United Nations Global Compact. Methodologically, the research is descriptive, carried out through document analysis and quantitative approach. The sample includes 692 companies that are signatories to the Global Compact that are categorized in the industry and Services, located in 15 different countries. Data collection was carried out on the Global Compact website, based on the information declared in the Progress Communications of each company. For the second stage of the study, the 17 Sustainable Development Goals (SDGs) were shown, the level of commitment of companies in each country, in relation to each SDG. The results show that SDGs 3, 4, 5, 8, 12 and 13, presented an average higher than 50%, showing themselves as the objectives with the greatest commitment on the part of the companies participating in the Global Compact. SDG 2 and SDG 14 have the lowest average participation of the sample companies, standing out negatively as those that need more attention, as well as for initiatives to be developed aiming to minimize the negative effects of the lack of support from organizations for with the Global Compact commitments. SDGs 1, 6, 7, 9, 10 and 11 also showed low adherence averages by companies (below 50%). In general, the results highlight the importance of the theme and the engagement of companies as actors for the objectives of Agenda 2030*

**PALAVRAS-CHAVE**

Sustentabilidade;  
Pacto Global;  
Agenda 2030.

**Resumo:** O estudo tem por objetivo analisar o comprometimento das empresas signatárias com os princípios do Pacto Global da Organização das Nações Unidas. Metodologicamente a pesquisa é descritiva, realizada por meio de análise documental e abordagem quantitativa. A amostra contempla 692 empresas signatárias do Pacto Global que se categorizam no ramo de atividade como Bens e Serviços Industriais, localizadas em 15 países distintos. A coleta de dados foi realizada no site do Pacto Global, a partir das informações declaradas nas Comunicações de Progressos de cada empresa. Para a segunda etapa do estudo observou-se a evidenciação dos 17 Objetivos do Desenvolvimento Sustentável (SDG), o nível de comprometimento das empresas de cada país, em relação a cada SDG. Os resultados evidenciam que os SDG 3, 4, 5, 8, 12 e 13, apresentaram Average superior a 50%, evidenciando-se como os objetivos com maior comprometimento por parte das empresas participantes do Pacto Global. O SDG 2 e o SDG 14, possuem a menor Average de participação das empresas da amostra, destacando-se negativamente como aqueles que precisam de maior atenção, bem como para que iniciativas sejam desenvolvidas visando minimizar os efeitos negativos da falta de apoio das organizações para com os compromissos do Pacto Global. Os SDG 1, 6, 7, 9, 10 e 11, também apresentaram Averages de pouca adesão das empresas (abaixo de 50%). De forma geral, os resultados destacam a importância da temática e do engajamento das empresas como atores para os objetivos da Agenda 2030..

**PALABRAS CLAVE**

Sustentabilidad; Pacto  
Mundial; Agenda 2030.

**Resumen:** El estudio tiene como objetivo analizar el compromiso de las empresas firmantes con los principios del Pacto Mundial de Naciones Unidas. Metodológicamente, la investigación es descriptiva, realizada mediante análisis documental y enfoque cuantitativo. La muestra incluye 692 empresas signatarias del Pacto Mundial que están categorizadas en la industria como Bienes y Servicios Industriales, ubicadas en 15 países diferentes. La recolección de datos se realizó en el sitio web del Pacto Mundial, con base en la información declarada en las Comunicaciones de Progreso de cada empresa. Para la segunda etapa del estudio, se mostraron los 17 Objetivos de Desarrollo Sostenible (SDG), el nivel de compromiso de las empresas en cada país, en relación a cada uno de los SDG. Los resultados muestran que los SDG 3, 4, 5, 8, 12 y 13, presentaron una media superior al 50%, mostrándose como los objetivos con mayor compromiso por parte de las empresas participantes en el Pacto Mundial. SDG 2 y SDG 14 tienen la participación promedio más baja de las empresas de la muestra, destacándose negativamente como aquellas que necesitan más atención, así como por las iniciativas a desarrollar con el objetivo de minimizar los efectos negativos de la falta de apoyo de las organizaciones para con el Global Compromisos compactos. Los SDG 1, 6, 7, 9, 10 y 11 también mostraron promedios de adherencia bajos por parte de las empresas (por debajo del 50%). En general, los resultados destacan la importancia del tema y el compromiso de las empresas como actores de los objetivos de la Agenda 2030.

## Introduction

The debate on sustainability and measures for sustainable development are issues of everyday life in schools, universities, and the workplace. There is an increasing attempt to consider the relationship between man and the environment, as well as the need for humanity to minimize the negative impacts of productive activities and population growth on life on the planet (Santa Rita, 2020).

The United Nations (UN) has been working to raise awareness of the importance of sustainability and the role that each nation needs to play, through conferences in which countries and their representatives debate about sustainable development (Dal Molin & Ferreira, 2019). Among some important examples, the Stockholm Conference in 1972 stands out, the Rio-92 Conference that originated in Agenda 21 and Agenda 2030 (guiding the 17 Sustainable Development Goals), the result of an agreement between the 193 Member States of the UN, meeting in New York in 2015 (Van Bellen, 2006; United Nations, 2020)

Society in general began to question and perceive organizations for their actions aimed at socio-environmental responsibility, as well as demanding commitment to social and environmental practices (Oliveira, Oliveira, Pinto & Lima 2007). With this perspective, in 2000, the UN created a set of sustainable initiatives to guide companies: The Global Compact.

The Global Compact proposes that companies perform their corporate social responsibility and commit to solutions for the challenges of sustainable development (Un Global Compact, 2020). Social responsibility must be inserted in the corporate governance environment of organizations, as there cannot be successful companies if society is in a state of bankruptcy (Tabares Gutiérrez, Barrera Bonet, Ivo Mejia Ocampo Moreno & Pereira Medina, 2020).

The Global Compact becomes an opportunity for companies to align their strategies with sustainable development, through the 10 Universal Principles related to work, human rights, the

environment and anti-corruption, as well as the 17 Sustainable Development Goals (SDGs) that were established at a UN conference in 2015, to be carried out by the year 2030, according to the proposal referred to as Agenda 2030 (Pinheiro, Mendonça, 2020).

In this context, the research's guiding problem arises: What is the commitment capacity of signatory companies of the Industrial and Services Sector to the principles of the Global Compact? With the aim of analysing the commitment capacity of the signatory companies with the principles of the United Nations Global Compact.

The relevance of the research is justified considering that the principles of the Global Compact are aligned with the 2030 Agenda and the goals of sustainable development, aiming to end poverty and hunger, combat social inequality, create peaceful, just and inclusive societies, protect human rights, promote gender equality and ensure the lasting protection of the planet and its natural resources, create conditions for sustainable and inclusive economic growth, and promote decent work for all (Van Der Waal & Thijssens, 2020; Un Global Compact, 2020).

In this context, the relevance of the study aimed at analysing the commitment capacity of the signatory companies with the principles of the Global Compact of the United Nations Organization is highlighted, considering that studies with this sample of companies are still scarce, as well as highlighting the importance of research that can contribute and motivate organizations in the implementation of initiatives aimed at sustainable development, as in the case of signatory companies participating in the Global Compact.

## Sustainable Development Trajectory

With the intensification of industrial activities, after the industrial revolution, humanity began to identify numerous environmental problems that the planet was facing, as industrialization intensified environmental degradation, especially by more developed nations (Barbieri, 2009). The Industrial Revolution is

marked by a large flow of work, high productivity, low costs, and high profits, with the expansion of the capitalist model that focused on economic aspects, without observing human, social and environmental aspects. This period is marked by the growth and irresponsible exploitation of natural resources and the intense degradation of the environment (France & Monteiro, 2015).

The research carried out by the Club of Rome (1972), brought the alert about economic growth and the reflection of environmental damage, notifying that natural resources were finite. In the same year, the United Nations Conference on the Human Environment (1972) was held in Stockholm, with the aim of analysing the relationship between development and the environment, and on that occasion, concerns about sustainable development began to be understood as a new model to be followed (Molina, 2019).

In 1975, a concept about eco-development was presented at the Dag-Hammarskjöld Foundation by the Dag-Hammarskjöld Report, also called the “Que Faire” Report, defined by Ignacy Sachs as self-confident, valuing use values and not exchange values, proceed in harmony with nature and operate based on needs and not the market (De Freitas & Schiochet, 2019).

Sustainable development had its concept recognized worldwide and popularized from the Brundtland Report, called “Our Common Future”, discussed and elaborated by the World Commission on Environment and Development, by the UN in 1987 (Marzall & Almeida, 2000; Laasch & Conaway, 2015). The main context inserted by the Brundtland Report is the need to promote social and economic development and the preservation of natural resources, satisfying their present needs without disabling the needs of future generations (Reig-Martínez, Gómez-Limón & Picazo-Tadeo, 2011; Lugoboni Zittei, Santos, Oliveira & Sanchez, 2018).

But the concept of sustainable development gained relevance and became known after the United Nations Conference on Environment and Development (UNCED) which was held in Rio de Janeiro in 1992. Considering that the commitments with the Brundtland Report had its beginnings in 1992, at the United Nations

Conference on Environment and Development, known as Rio-92, Eco-92 or Earth Summit, where defined bases and standards of sustainable development emerged, registered in the final document of the conference, called Agenda 21 (Cristófaló, Akaki, Abe, Morano & Miraglia, 2016).

Over the 1990s, the idea of sustainable development was disseminated at various international conferences, such as in 1997 at the Third Conference of the Parties to the Convention on Climate Change, where the Kyoto Protocol was signed, establishing a reduction of 5.2 % of greenhouse gas emissions in industrialized countries by the year 2012 (Cristófaló et al., 2016).

Another milestone in the trajectory of sustainable development was the Millennium Summit held in 2000, which brought together the world's greatest leaders and established the Millennium Development Goals (MDGs), aimed at reducing poverty, improving health, environmental sustainability, human rights and promote peace. The document consists of eight goals that countries should practice and achieve by 2015, thus creating the 2015 Agenda (Vieira, Soares, Costa & Cuenca García, 2019).

In 2015, continuing the process of building the Millennium Development Goals (Agenda 21 and Agenda 2030), the United Nations Summit for Sustainable Development issued the 2030 Agenda (United Nations, 2020). The 2030 Agenda for Sustainable Development is an expression of international political consensus that reflects on the main global challenges in the environmental, social and economic spheres for the next 15 years (Araújo, 2020).

In the context of organizations, the Global Compact initiatives aim to insert sustainability into the corporate environment (Zanella, Kruger, & Barichello, 2019; Ferrari, Cabral, & Salhani, 2022). Organizations need to recognize the relevance of sustainable management, seeking to minimize the impact of their activities, as well as recognizing that environmental resources are scarce (Três, Zanin, Kruger, & Magro, 2022).

Although widely used, the concept of sustainable development is not yet a defined concept. Experts explain that the term should be

promoted according to the construction of indicators that can be monitored along with sustainable evolution (Silva & Basso, 2010).

## **Global Compact and the Sustainable Development Goals**

From the perception of the need for the implementation of sustainable practices by organizations, in the pursuit of commitment to the goals of sustainable development, the Global Compact initiative emerges (Jastram; Klingenberg, 2018). The Global Compact is an action that mobilizes the business community internationally, with the aim of highlighting business practices and social values such as human rights, the fight against corruption and care for the environment (Un Global Compact, 2020).

The Global Compact network proposes to insert the 2030 Agenda in the corporate context (Zanella et al., 2019). In general, they are guidelines for achieving growth, well-being, nature conservation, minimizing climate change and economic inequality and promoting peace and justice (Souza, 2019; Vieira et al., 2019; United Nations, 2020).

The Global Compact is not characterized by regulations and legislation, but it serves as a guide for the sustainable growth of companies and counts on the presence of non-governmental organizations, non-profit entities, companies, and unions from the most diverse branches of activities, with different characteristics and from different geographic regions (Un Global Compact, 2019).

The initial idea of the Global Compact emerged at the World Economic Forum in January 1999, suggested by Kofi Annan. At the time, influential leaders in the world market were invited to participate in a new and innovative idea, aimed at world economic development, based on voluntary corporate actions (Ferreira, 2008; Jastram & Klingenberg, 2018).

Reflecting on Kofi Annan's words, the objective, vision and mission of the Global Compact were created: (i) the objective is to create a world where people can have a human life; (ii)

the vision is to give a human face to the global market; (iii) the mission is to facilitate a dialogue so that the ethical norms of the ten principles are widely accepted by the global community. An essential instrument to achieve, that is, through the local networks of the PG. There are more than 100 national and regional networks in which dialogue, learning and projects are carried out in a local context and ethical norms for the local situation (Williams, 2014).

The set of principles of the Global Compact is made up of 10 principles, subdivided into 4 causes: (i) human rights, (ii) labor, (iii) environment and (iv) anti-corruption, which are aligned with the Sustainable Development Goals (SDG), with the aim of highlighting the Corporate Social Responsibility (CSR) practices of organizations in favor of sustainability (De Almeida & Branco Baptista, 2015).

To join the Global Compact, organizations prepare a letter of commitment, expressing adherence to the 10 principles of the Global Compact (Orzes, Moretto, Ebrahimpour; Sartor, Moro & Rossi, 2018). This characterizes the company in the so-called Apprentice status, this status is given to the company for one year, after 12 months the company needs to start issuing the so-called Communication of COP progress and meet the requirements proposed by the Global Compact, falling under the Active level. To maintain this status, participants must provide the COP report annually. There is yet another framework called the Advanced level, where in addition to the company meeting the requirements proposed by the PG, it must also answer 24 questions related to the four themes of the Global Compact (Human Rights, Labor, Environment and Anti-Corruption) (Un Global Compact, 2019).

The principles of the Global Compact are aligned with the 2030 Agenda proposal, composed of the 17 Sustainable Development Goals (Araújo, 2020). This joint effort of countries, companies, institutions and civil society, seeks to ensure human rights, end poverty, fight inequality and injustice, achieve gender equality and empower women and girls, act against climate change, as well as facing other of the greatest challenges of



our times (Amer, 2018).

In this sense, companies' adherence to the Global Compact becomes a relevant mechanism for articulating business practices, reputation, conduct and commitment to actions aimed at implementing the SDGs (Jastram & Klingenberg, 2018). The Global Compact is not a code of conduct that organizations must comply with, but it serves as a basis for conducting processes to improve and minimize environmental impacts, as well as a model for sharing their sustainable practices (United Nations, 2020; Araújo, 2020). The Global Compact will not be the tool that will solve all global problems, but it can contribute to the creation of new values and the mobilization of the private sector in favour of the common good (Ferreira, 2008).

The Global Compact does not create behavioural obligations for companies, as it is a voluntary initiative. Trusts in the interests of its members to carry out actions in favour of the principles, in the search for sustainable development. The signatories of this initiative become part of a network of companies, which start to participate in dialogues, forums, and projects in partnership with the UN (De Oliveira, 2008).

The United Nations Organization is always seeking to promote sustainability, in 2000, in the Declaration of the Millennium Goals, the UN launched an assumption to companies in which it established, at the time, eight Millennium Development Goals - MDGs that were fulfilled by the organizations by the year 2015 (United Nations, 2020).

The eight Millennium Development Goals (MDGs) were implemented between 2000 and 2014 and aimed to quickly achieve the elimination of extreme poverty and hunger on the planet. These objectives were assumed by the countries that were part of the United Nations (UN). The MDGs were created by Resolution 55/2 of the UN General Assembly, known as the "Millennium Declaration of the United Nations", which took place in September 2000 at the UN in New York in the United States, adopted by heads of state from 191 countries. The challenge was to ensure that globalization reached all nations, especially

those with greater economic difficulties (De Martino Jannuzzi & De Carlo, 2019).

Table 1 shows the set of principles of the Global Compact, organized into four categories.

Principles of the Global Compact		
Human Rights	1	Businesses must support and respect the protection of internationally recognized human rights.
	2	Ensure your non-participation in violations of these rights.
Work	3	Businesses should support freedom of association and the effective recognition of the right to collective bargaining.
	4	The elimination of all forms of forced or compulsory labour.
	5	The effective abolition of child labour.
Environment	6	Eliminate discrimination in employment.
	7	Businesses should support a precautionary approach to environmental challenges.
	8	Develop initiatives to promote greater environmental responsibility.
Anti-Corruption	9	Encourage the development and dissemination of environmentally friendly technologies.
	10	Businesses must fight corruption in all its forms, including extortion and bribery

Source: Un Global Compact (2020).

Therefore, in 2015, a new set of objectives, now called the Sustainable Development Goals – SDGs, based on the 2030 Agenda, were established. This Agenda is aimed at covering all nations and leaving “no one behind” (Ochôa & Gaspar Pinto, 2019). All countries and stakeholders, working collaboratively to implement this action plan.

These last 30 years have been marked by advances in discussions on sustainability and sustainable development. The greatest progress has been seen in industrialized countries, but some developing countries have also realized the importance of pursuing sustainability (Salvia, Leal Filho, Brandli & Griebeler 2019). For Djonú, Rabelo, Lima, Souto, Sabadia and Sucupira Junior (2018), the SDGs play an important role and need

to be implemented for everyone, but especially in low-income countries because of a deficiency in growth and this comes from poor distribution income, hunger, politics, and education.

In this context, sustainability advocates the conscious and fair use of natural resources, as well as the SDGs and the 2030 Agenda highlight the need for initiatives that can prioritize future generations (Kruger, Zanin, Durán, & Afonso, 2022). For the implementation of the SDGs, several parties need to be involved, such as the public and private sectors, government, companies, non-governmental organizations, and society as a whole (Djonú et al., 2018). Some SDGs have a greater tendency to be implemented, coincidentally the first would be the most biased, according to Okado and Quinelli (2016), the eradication of poverty (SDG 1), the eradication of hunger (SDG 2) and inclusive education (SDG 4).

For Cia Alves and De Almeida Lopes Fernandes (2020), SDGs 1, 8, 10 and 17 deserve the most attention, as they report situations of eradicating hunger (SDG 1), decent work and economic growth (SDG 8), reducing of inequality (SDG 10) and partnerships and means of implementation (SDG 17), for reasons of mass malnutrition, economic greed that goes beyond the limits of environmental preservation, the issue that the reduction of inequalities is aimed only at the poor and excluded and that the issue of partnerships and means of global implementation has a low capacity for success, as it involves a very large economic disparity between countries.

Figure 1 shows the set of SDGs presented in the 2030 Agenda.

Figure 1: Sustainable Development Goals



Source: Un Global Compact (2020).

The SDGs are the subject of much research on sustainability and serve as guides for the adequacy of actions and their impacts on local decisions and on broader scales (Leal Filho, Tripathi, Andrade Guerra, Giné-Garriga, Orlovic Lovren & Willats, 2019). Cientific support supports discoveries and intelligent solutions to multifaceted challenges and drives next steps. One of the reasons is that, in addition to the current situation, science also helps design and model future scenarios (Salvia et al., 2019).

Ferreira's study (2008) identified the evidence in the relationship between CSR theories, stakeholders, and social marketing, in the light of the Global Compact. The study was carried out through multicases, with three concessionaire companies in the Brazilian electricity sector. The results indicate that companies have been seeking to carry out corporate social responsibility actions, but there is no defined focus. The actions with the greatest impact on the company's image and reputation were highlighted, which compete for awards and rankings, and predominantly focused on ethics and philanthropy.

The research by Sharma and Tyagi (2010) analysed the commitment of Indian companies to CSR and the impact that the Global Compact causes in adhering companies. Indian companies are part of the sample, which through reports presented their information for the research. It is concluded that India has a good participation in the PG, but due to lack of disclosure, resources and understanding of the importance, companies do not disclose their actions much.

Previous studies show the adherence to the Global Compact by different companies from different countries, as shown in Table 2.

Table 2: Related studies

Autores	Objetivo da pesquisa	Principais resultados
Patrus Carvalho Neto, Coelho and Teodósio (2013)	To analyse the perceptions of 4 companies in the state of Minas Gerais, signatories of the Global Compact, in order to verify the adhesion and the dilemmas passed by these companies in the applicability of CSR regarding their workers.	They identified that only in the areas of health and safety at work there are actions being carried out. Regarding the Global Compact, the companies consider that the initiative will only have results when the CSR of the companies is well aligned.
Tamiozzo and Kempfer (2016)	They researched the importance of the Global Compact in companies in Brazil, analysing three conducts: legal, management importance and consumer participation.	They verified that the companies that use the Management by Values, they carry out actions of social and ethical responsibilities without leaving aside the financial issue of the company.
Orzes et al. (2018)	They carried out a literature review on the topic of the Global Compact.	They found 96 studies that address this term. The results identified that there is little research on the subject and a disagreement between empirical articles and theory tests.
Abdelzaher, Fernandez and Schneper (2019)	They explain differences between countries in the participation of the Global Compact, using a sample of 458 observations from 38 countries for the year 2001 (the first year that there was information on the Global Compact website) and 858 observations in 77 countries in the	The results suggest that companies from countries with strong labour rights, collectivist cultures and long stock trading traditions have greater adherence to the Global Compact.

	period from 2002 to 2015.	
Zemanová and Druláková (2020)	They assess whether the efforts of the Global Compact initiative result in the mobilization of companies to implement the SDGs or is just used to create instrumental adoption to improve image and reputation. The study was applied to 25 companies that are part of the Visegrad Four (V4) with the analysis from 2017 to 2019.	Results were found that show that the V4 countries are behind the other European countries referring to the implementation of the PG in their companies and that there are indications that companies may be using the PG and its SDGs to improve their reputation with stakeholders.
Olsson and Kruger (2021)	The objective of the study was to analyse corporate governance, from the perspective of its externalities and sustainability, in view of the contributions of the 2030 Agenda.	The Global Compact and the 2030 Agenda are evident as a new regulatory framework, with high potential for convergence of governance practices and its replication in the business environment. The results indicate the need for dialogue between different public and private actors.
Ferrari et al. (2022)	Analyse the profile and trends of Brazilian organizations committed to the 2030 Agenda based on the mapping of signatories to the United Nations Global Compact	By July 2019, 838 organizations had joined the Pact in Brazil: the first sector represented 13.4% of the total, the second, 62.3%, and the third, 24%. They observe the adhesion of large



	(Rede Brazil).	companies, with more than a thousand employees, and non-governmental organizations.
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Source: Prepared by the authors.

In general, the relevance of the Global Compact can be highlighted as a regulatory framework, in view of the challenges of the SDGs proposed by the UN 2030 Agenda, which covers all organizations (whether for profit or not), as well as governments and nations (Olsson, & Kruger, 2021).

### Methodological elements of the research

Methodologically, the research is characterized as descriptive, carried out through documental analysis of a quantitative nature. As for the objectives, the research is characterized as descriptive, as it intends to establish a relationship between the signatory companies and their organizational characteristics, using standardized data collection techniques (Gil, 2008). To identify adherence to the principles of the Global Compact. As for the procedures, the research is configured as documental, as it uses materials published by the companies and gives analytical treatment according to the objectives of the research (Raupp & Beuren, 2006; Gil, 2008).

For data collection, a base composed of signatory companies and participants of the Global Compact (2020) was used. As for the approach to the problem, it is qualitative and we used a checklist composed of the information available and declared by the companies in the sample, regarding the principles of the Global Compact and the declaration of compliance with the SDGs.

Considering the objectives of the study, the analysis carried out considers the companies participating in the Global Compact and the set of seventeen goals of sustainable development, aiming to verify the companies' commitment to the SDGs.

This survey has its population defined by participating organizations and active signatories

of the Global Compact, totalling 13,793 (signatories and participants). Filtered by field of activity of Industrial and Services, there is a total of 1,019 companies (signatories and participants). The base of companies in the study sample was collected on February 12, 2020.

The sample was established by countries that participate in the Global Compact and by companies that are part of the Industrial and Services branch of activity. After defining the field of activity of the companies and identifying them, countries that had at least 15 participating companies were used as a criterion. The research sample 692 companies (signatories and participants), headquartered in 15 different countries.

The analysis of each company was carried out based on information taken from the COP, observing the specific declaration in relation to the 17 SDGs, as there is a signal in the actions practiced and declared by each company, as evidenced on the Global Compact website. In this collection, a categorical variable (dummy) was used to indicate the presence or absence of a certain characteristic. The research considered this variable to identify the evidence of the SDGs in the COPs of each company, assigning the value 1 for disclosure and 0 for non-disclosure.

The minimum and maximum percentages per country were observed, in relation to the commitment to the SDGs, as well as the average obtained. A scale from 0 to 1 was considered, with 0 corresponding to non-commitment to any of the SDGs and 1 corresponding to commitment to all 17 SDGs.

### Presentation and discussion of results

This section presents the analysis of the results, contemplating the companies that are part of the Global Compact, identifying 692 companies in the field of industrial and services in 15 different countries. Initially, Table 3 presents the set of companies by country and the total number of workers and whether they are part of the group of companies at an active or advanced level, as well as the percentage of companies at the advanced

level.

It can be seen in Table 3 that the country with the most companies is France, with 157 companies, followed by Japan with 75 companies and Spain with 66 companies participating in the PG. Companies from France also have the highest number of workers, which is the sum of workers from all companies analysed. In second place is Japan, followed by Germany and the United States. Together, companies in these 4 countries employ more than 4.5 million people, highlighting the importance of the sample.

Table 3: Information on signatory companies and sample participants

Countries	Companies	Total workers	Active Level	Advanced level
Germany	57	1.349.233	51	6
Brazil	49	310.922	45	4
China	21	154.603	21	0
Colombia	37	123.030	33	4
Dinamarca	41	734.888	38	3
Spain	66	589.723	58	8
United States	36	1.237.679	31	5
France	157	1.891.597	135	22
Italy	15	113.774	13	2
Japan	75	1.391.175	69	6
Mexico	26	118.150	23	3
United Kingdom	29	874.602	28	1
Republic of Korea	19	60.195	15	4
Sweden	42	740.856	36	6
Switzerland	22	474.684	22	0

Source: Survey data.

The Global Compact has two levels of disclosure that publish the COP, the active level, and the advanced level. At the Active level are the companies that meet the minimum requirements proposed by the PG and annually publish the COP and at the Advanced level are the companies that, in addition to meeting the requested requirements, answer 24 questions that are focused on the theme of the principles of the PG (Human Rights, Labour, Environment and Anti-Corruption).

At both levels, companies from France stand out with the highest number of sample participation. At the advanced level, Spain has 8 companies and the United States, Japan and

Sweden have 6 companies each, but in percentage terms the Republic of Korea is observed with 21%, and from the sample of 19 companies, 4 of them show their participation in the Global Compact at the advanced level. On the other hand, it is observed that China and Switzerland do not have a company at the advanced level of the Global Compact

Table 4 presents the self-assessment that companies show in the Communication on Progress (COP), with the Global Compact.

Table 4: Contemplation of commitment to requirements (criteria 1 to 6)

Countries	1*	2*	3*	4*	5*	6*
Germany	87,7	89,4	87,7	87,7	87,7	85,9
Brazil	83,6	83,6	83,6	83,6	81,6	79,5
China	61,9	61,9	57,1	57,1	57,1	52,3
Colombia	86,4	86,4	86,4	89,1	86,4	89,1
Dinamarca	100	100	100	100	100	100
Spain	93,9	93,9	93,9	93,9	93,9	93,9
United States	86,1	83,3	83,3	86,1	83,3	86,1
France	89,8	89,1	88,5	89,1	85,5	85,3
Italy	80,0	80,0	80,0	80,0	80,0	73,3
Japan	89,3	89,3	89,3	89,3	89,3	86,6
Mexico	80,7	80,7	80,7	80,7	80,7	80,7
United Kingdom	93,1	93,1	93,1	93,1	93,1	93,1
Republic of Korea	84,2	84,2	84,2	84,2	84,2	78,9
Sweden	88,1	90,4	90,4	88,1	90,4	90,4
Switzerland	95,4	95,4	95,4	95,4	95,4	95,4

Caption: 1\*: Includes a statement by the CEO of continued support for the UN Global Compact and its ten principles - %; 2\*: Description of relevant actions or policies related to Human Rights %; 3\*: Description of relevant Work-related actions or policies -%; 4\*: Description of relevant actions or policies related to the Environment -%; 5\*: Description of relevant actions or policies related to Anti-Corruption - %; 6: Includes a measurement of results - %.

Source: Survey data.

Table 4 shows six pieces of evidence that companies need to declare when participating in the Global Compact. From the individual analysis of each company in the sample, it was identified which self-declared executors of engagement actions in the four thematic areas of the Global Compact (human rights, labor rights, environment and anti-corruption). Based on the “yes” or “no” answer, Table 4 shows the percentage of

companies by country in relation to the commitment to each requirement.

In this analysis of Table 4, it is observed that companies from Denmark have 100% of participation with disclosure in all the observed criteria, that is, the 41 companies have disclosure of all these 6 criteria.

It is observed that companies from Switzerland, Spain and the United Kingdom also present representative disclosure, between 95% and 93%. Only companies from China have the lowest share of participation in these items (between 61.90% and 52.38%) of the observed criteria.

Table 5 refers to what the SDGs represent for the organization, presented in the Communication on Progress (COP).

Table 5: Contemplation of commitment to requirements (criteria 7 to 13)

Countries	7*	8*	9*	10*	11*	12*	13*
Germany	52,6	49,1	59,6	54,3	42,1	33,3	0
Brazil	71,4	65,3	61,2	55,1	51	40,8	4,0
China	52,3	33,3	33,3	33,3	42,9	38,1	9,5
Colombia	64,8	45,9	56,7	37,8	40,5	43,2	2,7
Dinamarca	65,8	58,5	56,1	58,5	36,6	36,5	0
Spain	43,9	40,9	36,3	43,9	19,7	33,3	6,0
United States	55,5	50	52,7	55,5	50	44,4	2,7
France	56,0	48,4	59,8	40,1	36,3	31,8	5,1
Italy	46,6	46,6	46,6	46,6	33,3	33,3	0
Japan	69,3	53,3	58,6	53,3	38,7	44	1,3
Mexico	65,3	57,6	53,8	50	46,2	42,3	15,
United Kingdom	62,0	75,8	65,5	44,8	48,3	55,1	6,9
Republic of Korea	52,6	57,8	36,8	42,1	57,9	52,6	10,5
Sweden	71,4	73,8	59,5	66,6	42,9	42,8	2,3
Switzerland	86,3	77,2	68,1	54,5	59,1	27,2	0

Subtitle:

7\*: Opportunities and responsibilities that one or more SDG represent for our business - %; 8\*: Where are the company's priorities in relation to one or more SDG - %; 9\*: Goals and indicators defined by our company in relation to one or more SDG - %; 10\*: How one or more SDGs are integrated into the company's business model - %; 11\*: The (expected) results and impact of your company's SDG-related activities - %; 12\*: If the companies' activities related to the SDG are carried out in collaboration with other stakeholders - %; 13\*: Other established or emerging good practices - %.

Source: Survey data.

In Table 5, one can observe the declarations of the companies in the group of countries in the sample, in relation to the Communication of Progress. The first item "Opportunities and

responsibilities that one or more SDGs represent for our business" companies from Switzerland stand out with an index of 86.36%, companies from Brazil and Sweden also stand out with 71.43%. Regarding "Where are the company's priorities in relation to one or more SDGs", again companies from Switzerland have the highest index with 77.27%, followed by companies from Sweden with 73.81% and from Brazil with 65.31%. The question "Goals and indicators defined by our company in relation to one or more SDGs" follows with companies from Switzerland with the highest percentage, 68.18%, followed by companies from the United Kingdom with 65.52% and again companies in Brazil stand out with the third highest percentage of disclosure of this practice, with 61.22%. On "How one or more SDGs are integrated into the company's business model" companies from Sweden have 66.67% of their companies reporting this issue, then comes Denmark with its companies that show 58.54% and the United States with 55.56%.

Referring to "The (expected) results and impact of your company's activities related to the SDGs", companies from Switzerland, the Republic of Korea and Brazil stand out with 59.1%, 57.9% and 51% respectively. For the question "If the activities of companies related to the SDGs are carried out in collaboration with other interested parties", it is noted that companies from the United Kingdom stand out with 55.17%, followed by companies from the Republic of Korea with 52.63 % and the United States with 44.44%.

The last item refers to "Other established or emerging good practices" where companies highlight the practices, they carried out in addition to those proposed by the Global Compact. These are not very high percentages, as companies in Mexico obtained an index of only 15.4% of developing other practices, followed by companies in the Republic of Korea with 10.5% and those in China with 9.52%.

The analysis included disclosure about adherence to the SDGs, in the next Tables (Table 6, 7 and 8), there are analyses on the SDGs and their disclosure by companies in each country.

Table 6 presents the commitment to SDGs 1 to 6.

Table 6: Contemplation of commitment to the SDGs (1 to 6)

Countries	SD G 1	SD G 2	SD G 3	SD G 4	SD G 5	SD G 6
Germany	24,5	21,0	52,6	61,4	64,9	40,3
Brazil	40,8	32,6	67,3	61,2	63,2	57,1
China	28,5	14,2	38,1	33,3	38,1	28,5
Colombia	32,4	21,6	67,5	45,9	54,0	54,0
Dinamarca	9,7	9,7	48,7	39,0	48,7	29,2
Spain	19,7	9,0	48,4	42,4	59,0	22,7
United States	33,3	25,0	52,7	50,0	61,1	38,8
France	16,5	12,1	57,3	51,5	74,5	25,4
Italy	13,3	6,6	66,6	33,3	60,0	40,0
Japan	28,0	29,3	64,0	52,0	66,6	46,6
Mexico	30,7	42,3	57,6	61,5	61,5	42,3
United Kingdom	31,0	27,5	58,6	55,1	75,8	24,1
Republic of Korea	52,6	10,5	57,8	63,1	78,9	42,1
Sweden	16,6	14,2	47,6	33,3	66,6	42,8
Switzerland	13,6	9,0	63,6	59,0	63,6	40,9
Average	26,1	19,0	56,6	49,5	62,4	38,3

Source: Survey data.

Observing Table 6, one can see the variation between the commitment to each of the SDGs, in relation to the set of companies in each country:

(i) SDG 1: “Ending poverty in all its forms everywhere” is classified in the Social dimension, and is a goal that encourages commitment to humanity, both in the local aspect (community) and with the needy people from other regions of the planet, can be assisted with campaigns to donate clothes and groceries, aid to the homeless, homeless people, social reintegration and even programs to support the generation of jobs and income, among others.

Companies from the Republic of Korea have 52.63% commitment to SDG 1, while companies from Denmark have the lowest commitment, with SDG 1, only 9.76% of companies indicate actions aimed at SDG 1. On average 26, 12% of the companies in the sample meet the commitment to SDG 1.

(ii) SDG 2: “End hunger, achieve food security and improve nutrition and promote sustainable agriculture” classified in the social dimension, this objective is focused on actions with “agricultural productivity and income of small food producers, particularly women,

indigenous peoples, family farmers, pastoralists and fishermen” (UN, 2020).

It is observed that companies from Mexico stand out with the highest rate of compliance with this SDG, 42.31% indicating actions and initiatives aimed at SDG 2, while companies from Italy only 6.67% of them indicated meeting SDG 2. In average, it was observed that 19.02% of the companies in the sample showed commitment to SDG 2.

(iii) SDG 3: “Ensure healthy lives and promote well-being for all, at all ages” is also classified in the social dimension and this goal is aligned to “end preventable deaths of newborns and children under 5” (UN, 2020); as well as “achieving universal health coverage, including financial risk protection, access to quality essential health services and access to safe, effective, quality and affordable essential medicines and vaccines for all” (UN, 2020).

Companies from Colombia showed the highest participation in relation to SDG 3, with 67.57%, while companies from China have the lowest participation, with 38.10% of companies committed to SDG 3. It was found that the average adherence of companies is 56.61% in relation to the commitment to SDG 3.

(iv) SDG 4: “Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all” is part of the social dimension its objective is by 2030 “ensure that all girls and boys have access to quality early childhood development” (UN, 2020), as well as “young people and adults who have relevant skills, including technical and vocational skills, for employment, decent work and entrepreneurship” (UN, 2020).

About 63.16% of companies in the Republic of Korea are committed to applying SDG 4. On the other hand, 33.33% of companies in China, Italy and Sweden, respectively, indicate that they meet the purposes of SDG 4. if you observe that 49.50% of the companies in the sample meet the commitment to SDG 4.

(v) SDG 5: “Achieve gender equality and empower all women and girls” is also classified as a social dimension and is a very relevant topic, where companies seek to carry out campaigns to



encourage reporting against domestic violence, train women to earn their own income, lectures on women's health to end any type of female discrimination.

It was found that 78.95% of companies in the Republic of Korea meet the purposes of SDG 5, while only 38.10% of companies in China show commitment to SDG 5. On average, 62.48% of the companies in the sample demonstrate commitment to SDG 5.

(vi) SDG 6: “Ensure the availability and sustainable management of water and sanitation for all” is in the environmental dimension of the SDGs and refers to the care of water, one of the most important resources on the planet.

Brazilian companies stood out with SDG 6, it was evident that 57.14% of companies in Brazil indicate commitment to SDG 6. While companies from Spain showed the lowest commitment, with only 22.73% of actions aimed at SDG 6. On average, only 38.37% of companies have initiatives aimed at SDG 6.

(vi) SDG 6: “Ensure the availability and sustainable management of water and sanitation for all” is in the environmental dimension of the SDGs and refers to the care of water, one of the most important resources on the planet.

Brazilian companies stood out with SDG 6, it was evident that 57.14% of companies in Brazil indicate commitment to SDG 6. While companies from Spain showed the lowest commitment, with only 22.73% of actions aimed at SDG 6. On average, only 38.37% of companies have initiatives aimed at SDG 6.

Table 7 shows the commitment to SDGs 7 to 12.

(vii) SDG 7: “Ensure access to affordable, reliable, sustainable and modern energy for all” is in the environmental dimension and seeks to carry out actions such as campaigns inside and outside companies to raise awareness about energy use, support new research on energy clean and renewable, contributing with projects to implement basic technology in communities.

Table 7: Contemplation of commitment to the SDGs (7 to 12)

Countries	Sustainable Development Goals					
	SDG 7	SDG 8	SDG 9	SDG 10	SDG 11	SDG 12
Germany	49,1	61,4	56,1	29,8	40,3	57,8
Brazil	48,9	75,5	65,3	48,9	44,9	61,2
China	33,3	42,8	23,8	19,0	19,0	42,8
Colombia	37,8	81,0	43,2	43,2	24,3	56,7
Dinamarca	29,2	70,7	29,2	14,0	12,2	73,1
Spain	28,7	65,1	45,4	34,8	33,3	37,8
United States	38,8	69,4	47,2	44,4	41,6	52,7
France	28,0	70,0	43,3	39,4	28,6	61,7
Italy	33,3	80,0	53,3	26,6	33,3	73,3
Japan	66,6	74,6	70,6	53,3	64,0	73,3
Mexico	34,6	76,9	38,4	34,6	38,4	50,0
United Kingdom	44,8	62,0	31,0	48,2	51,7	68,9
Republic of Korea	47,3	68,4	57,8	36,8	42,1	47,3
Sweden	45,2	78,5	50,0	23,8	28,5	61,9
Switzerland	31,8	81,8	72,7	36,3	45,4	59,0
Average	39,8	70,5	48,5	35,6	36,5	58,5

Source: Survey data.

About commitment to SDG 7, it was observed that companies from Japan stood out with 66.67% of disclosure with SDG 7, while companies from France had the lowest participation, with 28.03% indicating commitment with SDG 7. On average, it was identified that 39.88% of companies demonstrate compliance with SDG 7.

(viii) SDG 8: “Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all” is in the economic dimension and is aligned with holding workshops on entrepreneurship and financial education for society, courses, and training to develop local entrepreneurship, lectures on workers' rights, as well as “achieving higher levels of productivity in economies through diversification, technological modernization and innovation” (UN, 2020).

Regarding the fulfilment of SDG 8, it is observed in Table 7 that 81.82% of companies in Switzerland show commitment to SDG 8. While Chinese companies showed the lowest percentage of disclosure, with 42.86% of companies indicate that they are committed to SDG 8. Observing the average commitment, it was found that 70.58% of companies indicate actions aimed at SDG 8.



(ix) SDG 9: “Build resilient infrastructure, promote inclusive and sustainable industrialization and promote innovation” is also in the economic dimension and are actions in which companies can get involved, donating their computers and other technologies to social projects and public schools, carrying out the reuse and reuse of these materials that cause irreversible damage to the environment and thus help those in need to have access to technologies. It was found that Swiss companies have the best commitment to SDG 9, with an index of 72.73% of companies taking actions aimed at their commitment to SDG 9, while only 23.81% of Chinese companies indicate actions aimed at commitment to SDG 9. In the average of the sample studied, it was found that 48.52% of the companies in the sample presented initiatives aimed at SDG 9.

(x) SDG 10: “Reduce inequality within and between countries” is one of the objectives of the social dimension and has the demand not to treat anyone with inequality, such as financial, ethnic and beliefs, as well as not having inequalities of the same term for the people coming from other countries.

It can be seen in Table 7 that 48.98% of companies in Brazil are committed to SDG 10, and only 14.63% of companies in Denmark have initiatives aimed at SDG 10. In the average of the study sample, 35, 63% of companies meet their commitment to SDG 10. (xi) SDG 11: “Tornar cidades e assentamentos humanos inclusivos, seguros, resilientes e sustentáveis” está classificada na dimensão econômica e ações como mutirões de limpezas, construção de horta comunitária e a conscientização sobre a coleta seletiva do lixo se enquadram neste SDG.

Regarding SDG 11, it was found that 64% of companies in Japan indicated commitment and actions aimed at SDG 11, while 12.20% of companies in Denmark presented initiatives aimed at SDG 11. On average, 36.54% of companies in sample meet SDG 11.

(xii) SDG 12: “Ensure sustainable consumption and production standards” is an environmental SDG and seeks to promote bazaars with used clothes and toys, replace the use of disposables with durable utensils made with

recyclable material and raise awareness about the use and consumption in a sustainable way.

Companies from Italy and Japan showed a commitment of 73.33% in relation to SDG 12, while companies in Spain showed a 37.88% commitment to SDG 12. On average, it is observed in Table 7 that 58, 56% of the companies in the sample meet the SDG 12 commitment.

Table 8 shows the companies' commitment to SDGs 13 to 17.

(xiii) SDG 13: “Take urgent measures to combat climate change and its impacts” is in the environmental dimension and is aligned with carrying out awareness campaigns on the use of natural resources, care with waste and recycling, activities that make children and adults aware of global warming and other care for the planet today and tomorrow.

Table 8: Contemplation of commitment to the SDGs (13 to 17)

Countries	Sustainable Development Goals				
	SDG 13	SDG 14	SDG 15	SDG 16	SDG 17
Germany	61,4	19,3	29,8	29,8	40,3
Brazil	57,1	36,7	42,8	63,2	53,0
China	23,8	19,0	23,8	23,8	23,8
Colombia	56,7	16,2	37,8	51,	37,8
Dinamarca	60,9	17,0	9,7	36,5	36,5
Spain	43,9	6,0	16,6	33,3	34,8
United States	47,2	22,2	27,7	44,4	47,2
France	55,4	14,6	28,6	31,8	38,2
Italy	60,0	20,0	26,6	40,0	40,0
Japan	73,3	40,00	53,3	58,6	57,3
Mexico	53,8	19,0	42,3	46,0	38,4
United Kingdom	44,8	31,0	31,0	58,6	34,4
Republic of Korea	63,1	15,7	31,5	47,3	57,8
Sweden	57,1	19,0	26,1	54,7	42,8
Switzerland	59,0	18,1	13,6	40,9	40,9
Average	54,5	20,9	29,4	44,0	41,5

Source: Survey data.

It is observed that Japanese companies stand out for SDG 13, with 73.33% of companies indicating actions and initiatives aimed at this SDG, while only 23.81% of Chinese companies indicated meeting this objective. On average, 54.54% of companies meet the commitment to SDG 13.

(xiv) SDG 14: “Conserve and sustainably use

the oceans, seas and marine resources for sustainable development” is an environmental SDG that seeks to encourage the reduction of the use of plastics, which is so harmful to marine life, cleaning of slopes, rivers, beaches and oceans and care with pollution with spillage of waste in the waters.

It was found that 40% of companies in Japan indicate commitment to this objective, while only 6.06% of companies in Spain demonstrate commitment to SDG 14. On average, only 20.97% of companies in the sample presented initiatives aimed at commitment with SDG 14.

(xv) SDG 15: “Protect, restore and promote the sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification and halt and reverse land degradation and halt biodiversity loss” is found in the environmental dimension and suggests actions such as ecological trails for awareness and appreciation of ecology, planting and distribution of plant seedlings for the duration of the ecosystem, as well as workshops in gardening.

About commitment to SDG 15, 42.86% of companies in Brazil show commitment initiatives to SDG 15. The lowest level of commitment was found with companies in Denmark, with only 9.76% of them presenting initiatives aimed at SDG 15.

(xvi) SDG 16: “Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and create effective, accountable and inclusive institutions at all levels” is in the institutional dimension and seeks inclusion and opportunity for all, with free legal advice activities, lectures on violence and diversity in everyday life and events for low-income children and young people to participate in sports activities.

Analysing Table 8, it is evident that 63.27% of companies in Brazil were committed to SDG 16, with the lowest participation and commitment referring to companies in China, only 23.81% of them indicated commitment to SDG 16. In the average of the companies in the sample, it was identified that 44.06% of the companies studied indicate commitment and actions aimed at SDG

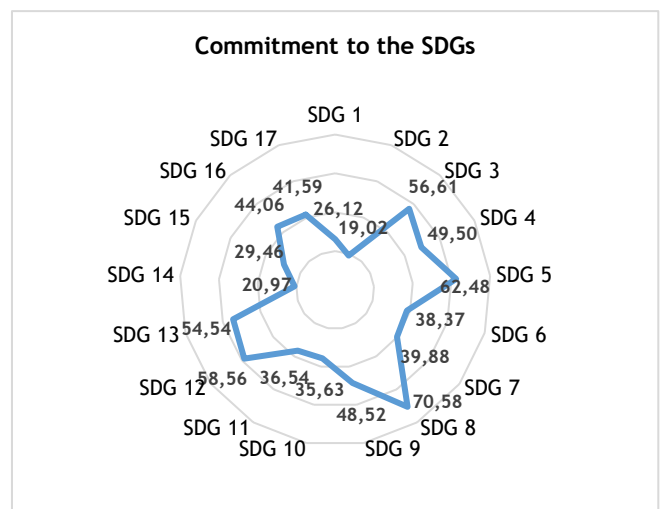
16.

(xvii) SDG 17: “Strengthen the means of implementation and revitalize the global partnership for sustainable development” is also in the institutional dimension and seeks to support crowdfunding projects for important causes in the environment in which companies are inserted, helping to create networks of companies that seek to offer help to those in need, encourage the participation of companies in community policies and decisions.

As for the participation of companies, it was identified that 57.89% of companies from the Republic of Korea indicate commitment to SDG 17. Companies from China had the lowest participation rate, with only 23.81% of them presenting measures and actions focused on SDG 17. Table 8 shows that on average 41.59% of the analysed companies presented actions aimed at commitment to SDG 17.

The joint analysis of the 17 SDGs shows that SDG 2 and SDG 14 have the lowest average participation of the companies in the sample (19.02 and 20.97), standing out negatively as those that need more attention and initiatives to achieve the purpose of the UN, as well as for initiatives to be developed to minimize the negative effects of the lack of support from organizations to the commitments of the Global Compact, as shown in Graph 1 the level of commitment of companies in each one of the 17 SDGs.

Graph 1: Commitment to the SDGs according to statements



Source: Survey data.

It is observed that SDG 1, 6, 7, 9, 10 and 11 also showed averages of low adherence by companies (below 50%), and companies from Denmark appear as those with the greatest difficulty in achieving the purposes, which can It is assumed that this placement is related to the condition of a developed country, on the other hand it suggests the need to search for projects that can contribute with other less developed nations, aiming to achieve the purposes of the Global Compact.

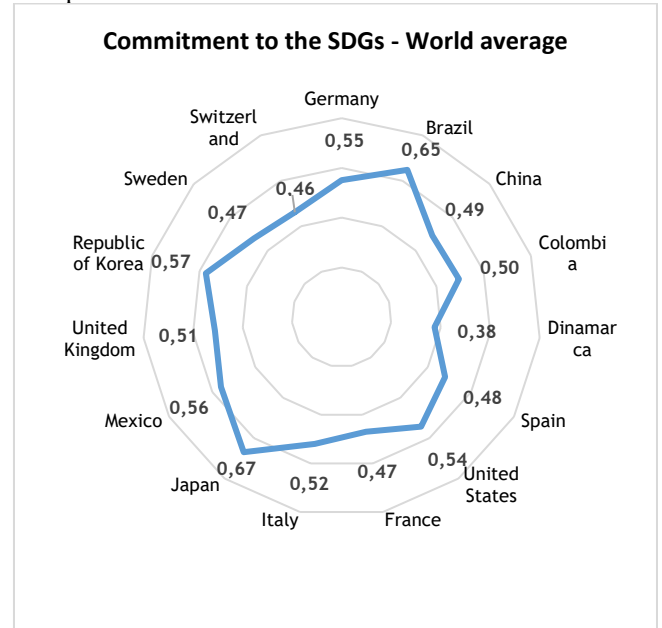
SDGs 3, 4, 5, 8, 12 and 13 had an average of over 50%, considering the companies in the studied sample, showing up as the goals with the greatest commitment on the part of the companies participating in the Global Compact.

It can be highlighted that SDG 8 has the highest percentage of commitment. With 70.58%, the SDG seeks to “Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all”, that is, that economic growth grows together with sustainable practices, where the two need to go hand in hand and that there is no prioritization of one or the other. Another SDG that stood out was SDG 5, which seeks to “Achieve gender equality and empower all women and girls” by leading them to equal education, job opportunities and growth in leadership positions.

The SDGs with the greatest weakness in engagement were SDGs 2 and 14. SDG 2 aims to “End hunger, achieve food security and improve nutrition and promote sustainable agriculture” that is, end malnutrition, bring food to the poorer countries or in countries with environmental degradation, drought or natural disasters, also encourage sustainable agriculture. SDG 14 “Conserve and sustainably use the oceans, seas and marine resources for sustainable development” aims to protect marine and coastal ecosystems sustainably, away from pollution and

improve the conservation of species and ocean resources.

Graph 2: Commitment to the SDGs according to the Global Compact declarations



Source: Survey data.

Graph 2 shows the commitment of companies by country, with the SDGs of the Global Compact. Transforming the data into percentages, it is observed that companies from Japan obtained the highest average commitment in general to the 17 SDGs, presenting an index of 67%, followed by companies from Brazil with 65%, companies from the Republic of Korea 57%, companies from Mexico 56%, companies from Germany 55%, US 54%, Italy 52%, UK companies 51%, Colombia 50%, China 49 %, companies in Spain with 48%, companies in France with 47%, Sweden with 47%, Switzerland with 46% and finally companies in Denmark have an average of 38% which, among the others, is the lowest average.

### Final considerations

The study sought to verify whether companies in the field of industrial and services are committed to the principles and objectives of the United Nations Global Compact. The Global Compact initiative is based on principles that include public and private companies, NGOs, universities, among others, for them to enact the

10 universal principles of the PG, which are divided into human, labour, environmental and anti-corruption rights. Also, part of this initiative are the 17 Sustainable Development Goals (SDGs) where the signatory companies have goals and deadlines to meet them, guided by the 2030 Agenda, which is an action plan for prosperity, people and the planet (Pact Global, 2020).

Through an elaborate checklist, based on the model taken from the Communication of Progress (COP) of the companies participating in the Global Compact, the work sought to analyse the fulfilment and dissemination of the sustainable development objectives (SDGs) of these reports made available by the signatory companies of the Compact Global that fall into the field of industrial and services. In this sense, the research analysed the signatory companies' commitment to the principles of the United Nations Global Compact, noting that the companies in the sample have an intermediate level of adherence to the Global Compact, its principles, and objectives. Through this checklist, the SDGs that companies most perform and the commitment index of each SDG within each country were verified.

The results show percentages that vary from 67% as the highest average to 38% as the lowest average of engagement with the SDGs proposed by the initiative. These results show a beginning, where companies are still beginning their engagement process, where they have already chosen to take the first step towards sustainability in which they trace the path that the Global Compact suggests.

It was identified regarding the disclosure of the principles of the Global Compact developed by the signatory companies of the Industrial and Services Sector, that the companies are carrying out sustainable activities, according to their scope and principles, in search of a common result that benefits the environment and society. society that surrounds them.

Comparing the fulfilment of the sustainable development objectives between the countries and the signatory companies of the Industrial and Services Sector, it was observed that the engagement per country varies between 67% and

38% of engagement in the Global Compact initiative, with the Japan is the country with the most engaged companies and is also the second country with the highest number of companies and workers. However, the number of companies does not directly influence the results, as the second largest engagement is in companies in Brazil, with 26 companies less than Japan.

It is recommended for further research to use a new sample and analysis of the Communication on Progress (COP) reports published on the United Nations Global Compact website, for the analysis of disclosure by PG signatory companies, aiming to highlight the importance of commitment of companies with the objectives of the Global Compact, its principles, and objectives. It is also recommended to carry out an analysis with Brazilian companies and the level of disclosure in relation to the Global Compact criteria.

In general, the importance of the study is highlighted in terms of the sample and the analysis of the practices of business activities focused on the SDGs, presenting an attractive level of signatories to the Global Compact by country, as well as its dedication to the applicability of sustainable actions focused on Global 2030 Agenda. The relevance of the theme is highlighted, as it refers to a sustainable project, which is such an urgent and current issue and which presents an important participation and engagement and participation of companies in promoting actions and practices with sustainable development.

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