SDG methodology

An overview for investors, fund managers and certification partners

Sustainable Platform assesses the contribution a company makes to the United Nations Sustainable Development Goals through its products and services, and nets that contribution against exposure to controversial industries. This document sets out the definitions, the category to goal mapping, the controversial industry framework, and how each element answers the tests in the RIAA SDG-alignment guidance annex.

Sustainable Platform is proud to be a RIAA partner for fund certification.

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August 2026 ·

UN Sustainable Development Goals

> The United Nations defines sustainability as "meeting the needs of the present without compromising the ability of future generations to meet their own needs."*

Source: World Commission on Environment and Development, Our Common Future (the Brundtland Report), 1987.

* Achieving sustainability means meeting the Sustainable Development Goals and the SDG targets.

The 17 goals below are the framework against which Sustainable Platform assesses company contribution. The wording is as published in the Sustainable Platform knowledge base.

1. No Poverty End poverty in all its forms everywhere.

2. End Hunger End hunger, achieve food security and improved nutrition and promote sustainable agriculture.

3. Good Health and Well-Being Ensure healthy lives and promote well-being for all at all ages.

4. Quality Education Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

5. Gender Equality Achieve gender equality and empower all women and girls.

6. Clean Water and Sanitation Ensure availability and sustainable management of water and sanitation for all.

7. Affordable and Clean Energy Ensure access to affordable, reliable, sustainable and modern energy for all.

8. Decent Work and Economic Growth Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.

9. Industry, Innovation and Infrastructure Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation.

10. Reduced Inequalities Reduce inequality within and among countries.

11. Sustainable Cities and Communities Make cities and human settlements inclusive, safe, resilient and sustainable.

12. Responsible Consumption and Production Ensure sustainable consumption and production patterns.

13. Climate Action Take urgent action to combat climate change and its impacts.

14. Life Below Water Conserve and sustainably use the oceans, seas and marine resources for sustainable development.

15. Life on Land Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss.

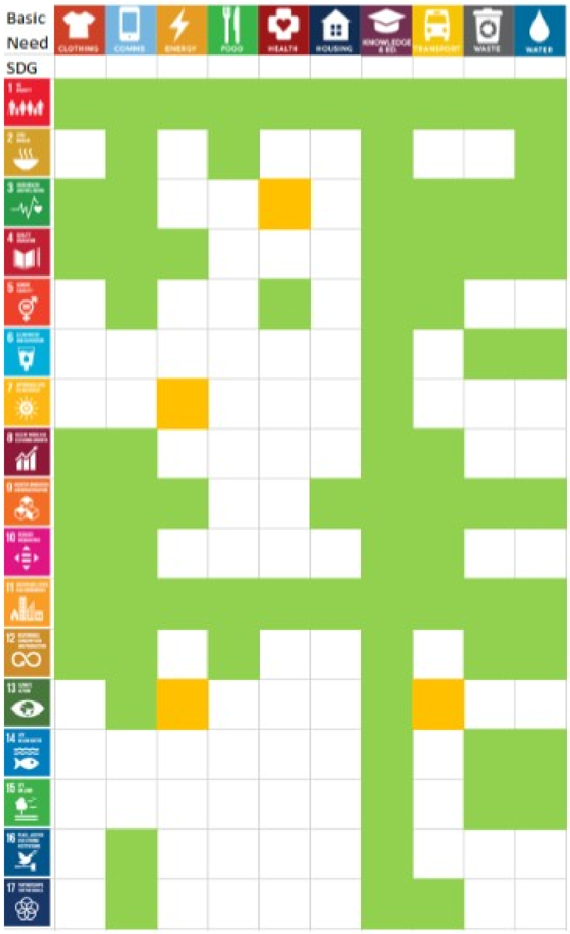
16. Peace Justice and Strong Institutions Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels.

17. Partnerships for the Goals Strengthen the means of implementation and revitalize the global partnership for sustainable development.

SP Category to SDG Mapping overview

Below is a chart showing the relationship between products that contribute to a SP Category and their contribution to the SDGs. Each SDG is weighted using a proprietary weighting.

Yellow squares indicate where significant exposure to controversial industries may impact a company’s contribution to that particular SDG.



SP Category to SDG mapping. Basic Need categories across the top, the 17 goals down the side.

When a company is flagged as not contributing

There are a number of reasons why SP may flag a company as not contributing to the SDGs. These include

- Having no significant contribution to Sustainable Development through it’s products and services.
- Having a greater controversial industry exposure compared to it’s sustainable contribution (i.e. having a nill or negative net SDG).
- Having above 20% exposure in controversial industries.
- Having 10 or more environmental and corporate fines.

Controversial Industries

Controversial industries incorporate products and services that have been known to take away from peoples' basic needs. They carry either reputational, environmental or social risks that many investors find concerning.

The controversial industry list does not mean that all companies providing these products and services are "bad". For example, a gas company provides heat and energy that we use to run hospitals. Similarly the nuclear industry is required for some medical products. We simply allow you to exclude industries so you're not supporting companies and activities that you do not want to invest in.

Adult Industries

The commercial enterprises related to sale or purchase of sex-related products or services.

Alcohol

Drink containing alcohol. Does not include restaurants or cafes primarily serving food.

Commercial Fishing

The activity of catching fish and other marine and aquatic species from wild fisheries for commercial profit as well as for use in aquaculture (e.g. wild fish used in aquaculture fish feed, wild-caught juveniles raised). It is considered a controversial industry due to its negative impact on the environment and wild fish populations. Methodology for commercial fishing can be found here.

Defense

Military weapons and any product or service that is designed to take from someone's health or life.

Old Growth Deforestation

The action of clearing a wide area of trees. Primarily in relation to old growth forestry or where clearing trees has been illegally undertaken.

Fossil Fuels

A carbon-based fuel such as coal or gas, formed in the geological past from the remains of plants and living organisms. Needs to be used as a fuel (i.e. combusted) in order to be classified as a fossil fuel.

Gambling

Play games of chance for money; bet.

Genetic Modification (GM)

Alteration of genes not for medical purposes, e.g. food engineering.

Nuclear

Denoting, relating to, or powered by the energy released in nuclear fission or fusion and denoting, possessing, or involving weapons using nuclear energy.

Opioids

A compound resembling opium in addictive properties or physiological effects.

Tobacco

Use of the nicotine-rich leaves of the Tobacco for smoking or chewing. Including complementary goods or derivatives of nicotine-rich leaves that are ingested orally including by smoke or vapor.

Animal Cruelty (In Development)

The infliction of unnecessary harm upon an animal, which is broadly defined as a live non-human sentient creature with the ability to feel and perceive things.

Alignment with the RIAA SDG-alignment guidance annex

The RIAA SDG-alignment guidance annex sets out what an SDG claim is, what must be tested, and what better practice achieves. The table below maps each test to the corresponding element of the Sustainable Platform methodology.

What must be tested	How Sustainable Platform answers it
Is the term defined?	Every term the Platform uses is published. The SDG definitions, the Basic Needs categories, and each controversial industry carry a written definition in the knowledge base, reproduced in this document.
Which SDGs are relevant?	Relevance is not asserted per company. It is derived from the published SP Category to SDG mapping, which sets out which Basic Needs categories contribute to which of the 17 goals.
How is alignment determined?	Alignment follows the company's products and services, not its policies or disclosures. Revenue is attributed to Basic Needs categories, and those categories map to SDGs under a proprietary weighting.
Is there portfolio-level evidence?	Yes. Holdings are uploaded through the Platform's portfolio upload methods and aggregated, so contribution and controversial exposure can be evidenced at portfolio level rather than by example holding.
Are data sources and limits explained?	The research process, methodology and metrics are documented in the knowledge base. Sustainable Platform states that it provides factual company sustainability data and is not licensed to make investment recommendations or provide financial advice.
Are adverse effects considered?	Yes, and this is the distinguishing feature. Controversial industry exposure is netted against sustainable contribution. The yellow cells in the mapping chart mark where significant controversial exposure may reduce a company's contribution to a particular goal.
Does the overall impression match reality?	Four published flags prevent a favourable impression being drawn from a weak position: no significant contribution, controversial exposure exceeding sustainable contribution, above 20% controversial exposure, or 10 or more environmental and corporate fines.

What this achieves

The annex identifies clearer product positioning, more consistent assessment, better investor understanding, reduced rainbow-washing risk and stronger truth in labelling as the outcomes of the framework. A product using Sustainable Platform data can evidence each SDG claim back to a published definition, a published category to goal mapping, and a netting rule that subtracts controversial exposure rather than reporting contribution in isolation.

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Contact

Sustainable Platform has provided SDG aligned data to fund managers since 2017.

For questions about this methodology, SDG alignment assessments, controversial industry classification, or fund certification support, please get in touch.

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