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*Abstract tesi candidata al premio*



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ECONOMIA E MANAGEMENT  
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LUSSO, MADE IN ITALY E MERCATI  
EMERGENTI**

**TESI DI LAUREA**

**The link between non-financial information and  
SDGs: evidence from multinational luxury  
companies**

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## **Abstract**

This thesis analyzes the SDGs through a systematic literature review: what emerges from prior literature is that SDGs are closely interlinked, and an integrated approach is needed if we are to achieve them; furthermore, the private sector, in particular multinational enterprises, must be at the forefront to take action.

The aim of this thesis is to shed light on SDG reporting in the luxury industry, which is still an unexplored research path so far. Indeed, prior literature on the topic refers to SDG reporting in general or in other sectors; otherwise, it highlights the factors that favor the company's decision to report on the SDGs.

More in-depth, the research questions are:

RQ 1: What is the process of preparation and disclosure of an NFR in multinational luxury companies?

RQ 2: To what extent are multinational luxury companies engaging with the SDGs in the preparation of the NFR?

RQ 3: To what extent are the SDG-related information included in the NFRs of multinational luxury companies verifiable?

The research was carried out by analyzing the NFRs of 10 multinational luxury companies; also, the managers in charge of issuing the sustainability report in one of these companies were interviewed.

Results show that multinational luxury companies have started to reporting on SDGs quite early, and the majority of them cite the SDGs in their NFR. Nevertheless, none of the firms considered in the study refer to the possible negative impacts they could have on SDGs targets. Therefore, the management suggestion that emerged from this thesis is to disclose also potential or actual negative consequences that the activity of the firm may have with respect to SDGs, in order to enhance transparency and gain stakeholders' trust.