THE SUSTAINABLE DEVELOPMENT GOALS AND BUSINESS

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Abstract

The Sustainable Development Goals (SDGs) agreed at a United Nations General Assembly in 2015 embrace an ambitious and wide ranging set of global environmental, social and economic issues designed to effect a transition to a more sustainable future. The United Nations called on all governments to pursue these ambitious goals but also acknowledged the important role of the business community in addressing the SDG's. This paper offers a preliminary review of the efforts being made to encourage businesses, and more specifically the consumer goods industry, to address the SDGs and offers some wider reflections on the challenges business face in engaging with the SDGs.

Introduction

The Sustainable Development Goals (SDGs), agreed at a United Nations General Assembly in September 2015, were described as *'a plan of action for people, planet and prosperity'* (United Nations 2015a). These goals are ambitious and embrace a wide range of environmental, social and economic issues including climate change, energy, water stewardship, marine conservation, biodiversity, poverty, food security, sustainable production and consumption, gender equality and economic growth. The United Nations called on all governments to develop national strategies to pursue the SDGs but also acknowledged *'the role of the diverse private sector ranging from micro-enterprises to cooperatives to multinationals'* in addressing these goals. In reviewing future business engagement with the SDGs PricewaterhousecCoopers (2015) argued that when governments sign up to the SDGs *'they will look to society and business in particular for help to achieve them'* , that the SDGs *'will herald a major change for business'* and that *'business will need to assess its impact on the SDGs and review its strategy accordingly.'* That said the Institute for Human Rights and Business (2015) suggested that *'the SDGs seem to have quietly re-imagined a new model of business, relapsed as an agent of development, harnessed and channelled by governments and set to work on alleviating poverty and fostering sustainable economic growth for all.'* Further the Institute for Human Rights and Business (2015) argued that *'business is not an adjunct of aid'* and that *'economic activity cannot easily be directed to where the need is greatest'* but rather *'it prospers when provided with the right conditions and the right opportunities.'* With this in mind this paper offers a preliminary review of international efforts being made to encourage businesses, and more specifically the consumer goods industry, to address the SDGs and offers some wider reflections on business engagement with the SDGs.

Sustainable Development Goals

The SDGs have been described as demonstrating *'the scale and ambition'* of the United Nations *'2030 Agenda for Sustainable Development'* which is designed to *'shift the* *world on to a sustainable and resilient path'* (United Nations 2015a). There are 17 SDGs, and 169 associated targets, in *'a genuinely comprehensive vision of the future'* in which *'little is left unaddressed'* from '*the wellbeing of every individual to the health of the planet, from infrastructure to institutions, from governance to green energy, peaceful societies to productive employment'* (Institute of Human Rights and Business 2015). The ratification of the SDGs is the latest in the line of global sustainable development initiatives which can be traced back to the declaration designed *'to inspire and guide the peoples of the world in the preservation and enhancement of the human environment'* (United Nations Environment Programme 1972) following the United Nations Conference on the Human Environment held in Stockholm in 1971. More recently the SDGs are seen to build on the United Nation's Millennium Development Goals (MDGs) established in 2001. The MDGs were described as having *'produced the most successful anti-poverty movement in history'* (United Nations 2015b) but other assessments of the achievements of the MDGs have been more balanced. . While Fehling et. al. (2013), for example, acknowledged that *'remarkable progress has been made'* they argued that *'progress across all MDGs has been limited and uneven across countries.'* At the same time the involvement of the business community in the MDGs was limited with PricewaterhouseCoopers (2015) commenting *'business, for the most part, didn't focus on the MDGs because they were aimed at developing countries.'*

There are some 17 SDG's (See Table 1) with each one having a number of associated targets. The targets for 2030 for Goal 1, namely to end poverty in all its forms everywhere include eradicating extreme poverty, measured as people living on $1.25 per day, ensuring that all men and women and particularly the poor and vulnerable have equal rights to economic resources, access to basic services and ownership and control over land and property; and building the resilience of the poor and vulnerable to reduce their exposure to climate change related extreme events. For Goal 6, namely to ensure availability and sustainable management of water and sanitation for all the 2030 targets include achieving universal and equitable access to safe and affordable drinking water for all: protecting and restoring water related ecosystems; and improving water quality by reducing pollution, eliminating dumping and minimising the release of hazardous chemicals. Targets for Goal 12, namely to ensure sustainable consumption and production patterns include achieving the sustainable management and efficient use of natural resources by 2030; halving per capital global food waste at the retail and consumer levels and reducing food losses along production and supply chains by 20130; and designing and implementing tools to monitor sustainable development impacts for sustainable tourism that creates jobs and promotes local culture and products.

Promoting the SDGs within the Business Community

THE SDGs are clearly wide ranging and ambitious and their successful promotion within the global business community seems likely to be a long and challenging journey. That said the Global Reporting Initiative (GRI), widely recognised as the leading global framework for sustainability reporting, along with the United Nations Global Compact (UNGC) and the World Business Council for Sustainable Development (wbcsd) have the *'SGD Compass'* which offers a *'guide for business action on the SDGs'* that is designed to *'assist* *companies in maximizing their contribution to the SDGs'* (GRI/UNGC/wbcsd 2015). This guide includes 'five steps' (GRI/UNGC/wbcsd 2015) namely

- *Understanding the business case*
- *Defining priorities*
- *Setting goals*
- *Integrating* and
- *Reporting and communicating*

While the guide has been developed principally for large multinational corporations it is also seen to provide a valuable resource for small and medium sized enterprises and to be applicable to all business sectors.

In making the case for business engagement with the SDGs PricewaterhouseCoopers (2015) argued that *'increasingly companies from all sectors are having to confront and adapt to a range of disruptive forces including globalisation, increased urbanisation, intense competition for raw materials and natural resources and a revolution in technology that is challenging the business models of many sectors while forcing all companies to be more accountable to, and transparent with, all their stakeholders.'* In introducing their *'guide for business action on the SDGs'* the Global Reporting Initiative/United Nations Global Compact/World Business Council for Sustainable Development (2015) argued *'as the SDGs form the global agenda for the development of our societies, they will allow leading companies to demonstrate how their business helps to advance sustainable development, both by minimizing negative impacts and maximizing positive impacts on people and the planet.'* Further PricewaterhouseCoopers (2015) emphasised its belief that *'when global companies align with the SDGs they will have a clearer view on how their business helps or hinders a government to achieve its goals, and the opportunity to evidence and maintain their licence to operate'* and that such companies will *'have a competitive advantage over those companies who don't understand their contribution or use their knowledge to revise their strategies accordingly.'*

More specifically (GRI/UNGC/wbcsd 2015) suggested that companies that look to employ the SDGs as a framework to shape and report their strategies will be able to realise a number of benefits namely

- *Identifying future business opportunities*
- *Enhancing the value of corporate sustainability*
- *Strengthening stakeholder relations and keeping pace with policy developments*
- *Stabilising societies and markets and*
- *Using a common language and shared purpose*

In identifying business opportunities, for example, the arguments are that sustainable development challenges are presenting market opportunities for companies to develop innovative energy efficient technologies, to reduce greenhouse gas emissions and waste and to meet the needs of largely untapped markets for health care, education, finance and communication products and services in less developed economies. By enhancing the value of corporate sustainability, and more specifically by integrating sustainability across the value chain, it is argued that companies can protect and create value for themselves by increasing sales, developing new markets, strengthening its brands, improving operational efficiency and enhancing employee loyalty and reducing staff turnover. It is also argued that companies that work to advance the SDGs will improve trust amongst their stakeholders, reduce regulatory and legal risks and build resilience to future cost increases and regulatory and legislative requirements.

The focus on defining priorities encourages companies to adopt a strategic approach in assessing their current and possible future impacts on the SDGs with the focus being on looking to enhance positive impacts and to reduce negative impacts. In making such an assessment companies are advised to map the SDGs against their value chain and to engage with both internal and external stakeholders and particularly to give due attention to future impacts on the environment and to disadvantaged and marginalized groups. The guide argued that mapping the high impact areas will help a company to determine its priorities, to select appropriate business indicators to measure these impacts and to put the necessary data collection processes in place. The third step in the guide involves *'setting specific measurable and time-bound sustainability goals'* (GRI/UNGC/wbcsd 2015) and here the accent is seen to be on the selection of key performance indicators to drive, monitor and communicate a company's progress against its strategic goals. The guide also recommends that companies adopt high levels of ambition that will, in turn, *'spur innovation and creativity'* (GRI/UNGC/wbcsd 2015). Companies are also advised to announce their commitment to the SDGs on the United Nations business website.

The fourth step emphasises the need for companies to integrate sustainability into their core business across the whole of the supply chain. This is seen to involve ownership of, and commitment to sustainability goals throughout the company and clear communication of how these sustainability goals are contributing to wider business goals. The guide stresses the importance of embedding sustainability across all functions, though it recognises that some functions will be more important than others, and it applauds those companies which have established cross-functional sustainability boards or task forces and the establishment of sustainability committees at board level. Finally the guide highlights the importance of transparent reporting and communication mechanisms and of corporate sustainability disclosure. The development of systems designed to integrate the management of sustainability into strategic decision making is seen to be essential as is the need to adopt internationally recognised sustainability reporting standards. Here the SDGs are seen to provide a common language for sustainability reporting both within and across companies.

The SDGs and the Food, Drinks and Consumer Goods Sector.

While the SDGs have potentially major implications for all sectors of the global economy in many ways the food, drinks and consumer goods sector is at the heart of the drive towards a more sustainable future and is undoubtedly in a position to drive sustainability goals. The Sustainability Consortium (2016), for example, recognised that while *'consumer goods bring countless benefits to society, dramatically improving lifestyles around the world'* it also reported that consumer goods account for 60% of greenhouse gas emissions, 80% of water withdrawals, 20% of industrial water pollution and 75% of forced and child labour. At the same time *'retailers have come to assume a pivotal role in responding to the sustainability requirements faced by consumer goods in general and more specifically by food and drinks products.'* Here retailers, as the active intermediaries between producers and consumers, can be seen to be in a powerful position to drive more sustainable production and consumption through their partnerships with suppliers and through their regular, often daily, contact with consumers.

The Consumer Goods Forum, a global network of over 400 retailers, manufacturers and service providers which provides a platform on a number of strategic issues including sustainability, has argued that its work is directly related to ten of the SDGs (namely Goals 1, 2, 3, 5, 6, 8, 12, 13, 15 and 17 as in Table 1). In addressing Goal 2, for example, the Consumer Goods Forum stressed its *'commitment to making public company policies on nutrition and product formulation and industry-wide implementation of consistent product labelling and consumer information to help consumers to make informed choices and usages'* (The Consumer Goods Forum 2105). In reviewing taking urgent action to combat climate change and its impacts the Consumer Goods Forum drew attention to its *'environmental sustainability work'* and to *'approved resolutions to begin phasing out HFCs from 2015, to achieve zero-net deforestation by 2010 and halve food waste by 2025, thus tackling three of the most material climate impacts facing the consumer goods industry globally.'* The Consumer Goods Forum also reported that its commitment to protect the planet focused on the sustainable sourcing of soya, palm oil, beef, paper and pulp.

More specifically the UNGC and KPMG have published the *'SGD Matrix*' for the food, beverage and consumer goods industry which *'profiles some of the most significant opportunities, principles-based initiatives and collaborations for the Food, Beverage and Consumer Goods Industry'* (UNGC and KPMG). The matrix looks to group what it describes as *'the biggest opportunities for shared value-i.e. where we see the coming together of market potential, societal demands and policy action'* as being grouped around four specific themes. Namely enterprise development; sustainable supply; healthy and sustainable living; and product innovation. In addressing enterprise development, for example, the aim is to promote inclusive development by increasing the participation of small and medium size business in developing economies which is seen to include providing training and best practice guides, connecting small businesses and entrepreneurs to capital and creating markets for local products through innovation and mobile technology. The theme of sustainable supply is focused on reducing climate change impacts through a range of initiatives including reductions in natural resource usage, increasing the use of renewable sources of energy, monitoring and reducing food waste and enhancing climate resilience across supply chains.

The Matrix addresses each of the 17 SDG goals. In examining Goal 2 namely ending hunger, achieving food security and improved nutrition and promoting sustainable agriculture, for example, a number of initiatives are outlined. Here the importance of companies collaborating with farmers, food processors and traders to increase productivity, storage, logistics and market efficiency is emphasised which it is claimed will *'empowe them to enter/remain in the company's value chain by producing high quality, safe and nutritious foods at competitive prices'* (UNGC and KPMG 2016). Companies are also encouraged to *'leverage the power of mobile networks to provide farmers with real time access to markets and mobile payments, particularly in areas that lack a formal banking structure'* (UNGC and KPMG 2016). Illustrative examples for a number of companies, including Diageo, Nestle, Heineken, Unilever and Starbucks, which are said to be *'leading by example'* (UNGC and KPMG 2016). Here, for example, Nestlé's 2014 commitment on land and land rights in agricultural supply chains and its adoption of the Food and Agriculture Organization's voluntary guidelines on the responsible governance of tenure of land, fisheries and forests is seen to be crucial in helping the landless gain access to land.

In looking to ensure sustainable consumption and production patterns (Goal 12) the matrix identifies a number of opportunities for shared value. These opportunities include striving to phase out hydrofluorocarbons and derivative chemical refrigerants and replacing them with natural refrigerants; increasing energy efficiency across the value chain; reducing packaging and increasing the recycling of end products and by-products of the production process; and raising consumer awareness of the importance of sustainable consumption and practical steps that can promote sustainably. Here again a number of illustrative examples are cited in an attempt to demonstrate how companies are promoting sustainable consumption and production. It is reported, for example, that Heineken has set a number of targets to reduce carbon dioxide emissions across the value chain namely a 40% reduction in emissions in production, a 50% reduction in emissions from fridges and a 29% reduction in emissions in distribution in Europe and the Americas. The Lego Group is reported to be exploring new ways of increasing the recycling of its packaging materials by targeting each stage in the supply chain.

Discussion

The SDG's are undoubtedly an ambitious and a wide ranging agenda and their vision of a truly sustainable future faces a number of major challenges. In providing a briefing for UK Members of Parliament, for example, Lunn et. al. (2015) expressed concerns that the SDGs are not legally binding and thus *'successful implementation therefore depends entirely on political commitment'*, that implementation may fall well short of a truly transformational agenda and that the cost of the SDGs will considerably exceed the current global development and aid budget. At the same time Lunn et. al. (2015) also questioned the robustness of the monitoring, accountability and follow up mechanism, if there would be genuine ownership of the SDGs and arguably more critically if the chosen goals and targets are the correct ones. While the business community is being encouraged to contribute to the realisation of the SDGs a number of issues merit reflection and discussion.

While the headline call for greater business engagement with the SDGs can be seen as a rallying cry it masks underlying complexities and tensions. The Institute for Human Rights and Business (2015), for example, argued that the inclusion of businesses in global sustainable development is complex in that *'it assumes companies of all different sizes and all different sectors will increasingly operate according to environmental, social and human rights standards…… it assumes business models will be reconfigured as necessary to ensure sustainability of products and services, sometimes at the expense of higher profits'* and *'it assumes that the business community , in partnership with states and civil society, will channel a greater share of resources towards meeting SDG targets, through investment as well as philanthropy.'*

Such massive hurdles aside where businesses look to develop a genuine sense of engagement with the SDGs they face major challenges in determining which of the 17 SDGs (and which of the 169 associated targets) they select and prioritise and how they integrate SDGs into their existing corporate sustainability strategies. The vast majority of large companies employ a range of stakeholder engagement processes to determine the material issues, namely the explicit identification and prioritization of the environmental, social and economic issues which underpin a company's sustainability strategy. Within this selection and prioritisation process there is a generic issue concerning the nature of the relationship between company interests and stakeholder interests. Where a company, and more specifically its executive management team, is principally, and sometimes exclusively, responsible for identifying and determining material issues, such issues seem more likely to reflect strategic corporate goals rather than the SDG's. Bannerjee (2008) argued that *'despite their emancipatory rhetoric, discourses of corporate citizenship, social responsibility and sustainability are defined by narrow business interests and serve to curtail the interests of external stakeholders.* As such the successful progressive adoption of the SDG's may require a fundamental change in corporate culture but as Fernando (2003) argued *'capitalism has shown remarkable creativity and power by appropriating the languages and practices of sustainable development.'*

PricewaterhouseCoopers (2015), for example, suggested that self-interest may drive SGD selection and businesses may be *'set to cherry pick the SDGs.'* In addressing the former PricewaterhouseCoopers (2015) argued that in the SDG selection process businesses will *'see their greatest impact and opportunity in areas that will help drive their own business growth.'* Further PricewaterhouseCoopers (2015) argued that *'when business profits from solving social problems, when it makes profit while benefitting society and business performance simultaneously, it creates solutions that are scalable'* and asks *'should we question the motives of business if their activity and ingenuity works in the benefit of society.'* In addressing cherry picking the SDGs PricewaterhouseCoopers (2015) argued that *'It's clear that business doesn't intend to assess its impact across all the SDGs, its plan is to look at those relevant to their business or a sub set of these. It's less about picking the easiest, most obvious or positive ones and more about picking the ones that are material to* *the business.'* These suggestions certainly strike a chord with the concept of creating shared value developed by Porter and Kramer (2011) defined as *'policies and practices that enhance the competitiveness of a company while simultaneously addressing the economic and social conditions in the communities in which it operates'* but here again such an approach might be seen by some commentators to fall well short of the underlying ethos of the SDGs.

Where individual companies identify and pursue a sustainability strategy that is integrated into the SDGs they will then also need to measure their achievements and to integrate their achievements into their sustainability reporting process. van Wensen et. al. (2011) defined sustainability reporting as *'the provision of environmental, social and governance information within documents such as annual reports and sustainability reports.'* The *SDG Compass*, for example, emphasised to companies that *'It is important to report and communicate on your progress against the SDG's continuously in order to understand and meet the needs of your stakeholders'* (GRI/UNGC/wbcsd 2015). In some ways sustainability reporting has become an 'industry' in itself and a number of private companies and voluntary organisations offer sustainability reporting services and frameworks. The United Nations Environment Programme (2013), for example, identified a number of *'reporting frameworks and protocols, reporting systems, standards and guidelines'* but reported that the Global Reporting Initiative *'has become the leading global framework for sustainability reporting'* and cited its comprehensive scope, its commitment to continuous improvement and its consensus approach as being important in contributing to its pre-eminence in the field. Originally founded in 1997 the Global Reporting Initiative reporting framework has progressively evolved from the original G1 Guidelines launched in 2000 to the current G4 Guidelines introduced in 2013. The external assurance of sustainability reports is seen to be of central importance within the new guidelines.

While many large companies currently claim that their sustainability reports follow GRI G4 guidelines their approach to independent external assurance is often limited and/or confined solely to carbon emissions data. While this is currently not a problem *per se* as sustainability reports are themselves voluntary and accompanying assurance statements are not subject to statutory regulation, the lack of comprehensive independent assurance can be seen to undermine the credibility and integrity of the sustainability reporting process. However for large companies capturing and aggregating data on a wide range of environmental, social and economic issues, across a wide range of business activities throughout the supply chain and in a variety of geographical locations and then providing access to allow external assurance is a challenging and potentially very costly venture. It is also one which many companies currently choose not to pursue. In looking to the future if companies are to publicly demonstrate and measure their commitment and contribution to the SDGs then the independent assurance of all the data included in sustainability reports would seem to be essential. That said in providing guidance on *'effective reporting and communication'* the *'SDG Compass'* simply notes *'companies can make use of competent and independent external assurance as a way to enhance the credibility and quality of their reports'* (GRI/UNGC/wbcsd 2015).

There are fundamental concerns about the underlying tensions between sustainability and economic growth and more pointedly about whether continuing economic growth is compatible with sustainable development. Some critics would suggest that continuing economic growth and consumption, dependent as it is, on the seemingly ever increasing depletion of the earth's natural resources is fundamentally incompatible with sustainability. Higgins (2013, webpage), for example argued *'the economic growth we know today is diametrically opposed to the sustainability of our planet.'* However In outlining its agenda for the SDGs the United Nations (2015a) argued *'sustained, inclusive and sustainable economic growth is essential for prosperity'* but failed to define the term sustainable economic growth or to explicitly recognise the environmental impacts and consequences of continuing economic growth. In an arguably more measured approach the *'SDG Compass'* argued that *'companies will discover new growth opportunities'* whilst ensuring that *'the global economy operates safely within the capacity of the planet to supply essential resources such as water, fertile soil, metals and minerals thereby sustaining the natural resources that companies depend on for production'* (GRI/UNGC/wbcsd 2015) but there is no treatment of if, and how, this complex equation might be resolved.

Innovation, particularly technological innovation, is widely seen to offer an important means of increasing production efficiency. The '*SDG Compass*', for example, stressed the importance of harnessing *'innovative technologies to increase energy efficiency, renewable energy, storage storage, green buildings, and sustainable transportation'* and of substituting *'traditionally manufactured and processed products by ICT and other technological solutions that reduce emissions and waste'*(GRI/UNGC/wbcsd 2015). However Huesemann (2003) argued that *'improvements in technological eco-efficiency alone will be insufficient to bring about the transition to sustainability.'* More generally Schor (2005) argued that *'the popularity of technological solutions is also attributable to the fact that they are apolitical and do not challenge the macrostructures of production and consumption'* and that *'they fail to address increases in the scale of production and consumption, sometimes even arguing that such increases are unsustainable if enough natural-capital-saving technical change occurs.'*

The concept of sustainable consumption, which Cohen (2005) has described as *'the most obdurate challenge for the sustainable development agenda'* can be seen to provide a particularly daunting challenge for companies, and perhaps particularly for retailers, which want to engage with the SDGs. In addressing goal 12 namely to *'ensure sustainable consumption and production patterns'* the United Nations Development Programme (2016) stressed the need to *'urgently reduce our ecological footprint by changing the way we produce goods and services.'* That said within many developed economies there is little consumer appetite for sustainable consumption and here the European Commission's (2012, p.9) recognition that *'sustainable consumption is seen by some as a reversal of progress towards greater quality of life'* in that *'it would involve a sacrifice of our current, tangible needs and desires in the name of an uncertain future'* resonates. This view is supported by Reisch et. al. (2008) who argued that although moving towards sustainable consumption is a major policy agenda, *'growth of income and material throughput by means of industrialization and mass consumerism remains the basic aim of western democracy.'* The *'SDG Compass'* couched its guidance to companies on sustainable consumption and production in terms of shared value and stressed the overall importance of energy efficiency and waste reduction strategies, for example, rather than a more explicit and measurable focus on reducing corporate or individual ecological foot prints.

Conclusion

The SDGs offer an ambitious and wide ranging global vision for a sustainable future. While the transition to such a future demands commitments from governments and all sections of society as well as universal changes in mind-sets and behaviours, the United Nations has called on businesses to play a central role in achieving the SDG's. Here the underlying aim is to connect business strategies to global priorities for people and the planet. If the business community is to play its part in the transition to a sustainable global future then it faces a wide range of fundamental challenges. How businesses address and respond to those challenges will ultimately surely determine the success or failure of the SDGs.

TABLE 1 THE SUSTAINABLE DEVELOPMENT GOALS

1. End poverty in all its forms everywhere
2. End hunger, achieve food security and improved nutrition and promote sustainable agriculture
3. Ensure healthy lives and promote well-being for all at all ages
4. Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all
5. Achieve gender equality and empower all women and girls
6. Ensure availability and sustainable management of water and sanitation for all
7. Ensure access to affordable, reliable, sustainable and modern energy for all
8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all
9. Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation
10. Reduce inequality within and among countries
11. Make cities and human settlements inclusive, safe, resilient and sustainable
12. Ensure sustainable consumption and production patterns
13. Take urgent action to combat climate change and its impacts
14. Conserve and sustainably use the oceans, seas and marine resources for sustainable development
15. 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. 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. Strengthen the means of implementation and revitalize the global partnership for sustainable development

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