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Jones, Peter ORCID logoORCID: <https://orcid.org/0000-0002-9566-9393> and Comfort, Daphne (2021) The Sustainable Development Goals and Leading European Retailers. Athens Journal of Business and Economics, 7 (1). pp. 105-122.

EPrint URI: <https://eprints.glos.ac.uk/id/eprint/9197>

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The Sustainable Development Goals and Leading European Retailers

By Peter Jones* & Daphne Comfort[‡]

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 important role of the private sector in addressing the SDGs. The majority of Europe's leading retailers have been pursuing sustainability strategies, and reporting on their achievements against their strategies, for some time and within the European retail community there is a recognition that retailers have a vital role to play in contributing to the achievement of the SDGs. This exploratory paper reviews and reflects on how seven of Europe's leading retailers claim to be committed to addressing the SDGs. The findings revealed that all seven retailers reported on their commitment to contributing to the achievement of the SDGs, though the scale and the extent of their commitment varied. In reviewing the retailers' approach to the SDGs, the authors drew attention to a number of issues namely, concentration on specific SDGs, issues of measurement and reporting and tensions between sustainability and economic growth.

Keywords: sustainable development goals, retailing, Europe, economic growth, reporting

Introduction

The Sustainable Development Goals (SDGs), agreed at a United Nations General Assembly in September 2015, were described as demonstrating "the scale and ambition" of its "2030 Agenda for Sustainable Development", which is designed to "shift the world on to a sustainable and resilient path" (United Nations 2015a). The SDGs 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" (United Nations 2015a) in addressing these goals, and many companies within the private sector have begun to take up this challenge (Wynn and Jones 2020).

The majority of leading retailers have been pursuing sustainability strategies and reporting on their achievements against these strategies for some time.

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Leading retailers are certainly in a singularly powerful position to drive sustainable development in four ways, namely through their own actions, through their relationships with suppliers, through their daily interactions with consumers and through their wider role in society as opinion leaders. As such, large retailers seem well placed to contribute towards the achievement of the SDGs. In 2018 the British Retail Consortium (2018) launched its "Better Retail Better World initiative, designed to mobilise "the retail industry to meet some of the biggest global challenges of the coming decades". Within the European retail community there is also a recognition that retailers have a vital role to play in contributing to the SDGs. Stefan Gent, Secretary General of the German Retail Federation, for example, recognised that the "the SDGs are a milestone for sustainability" and that "the retail sector feeds into this UN Agenda 2030 and its goal with a large number of measures and initiatives" (German Retail Federation 2018). The SDGs are, without doubt, a very complex work in progress and in sharing Appau and Mabefam's (2020) belief that "it is too early to evaluate whether the SDGs live up to their potential and promise", the authors take the view that at the present time it would be premature to undertake a detailed evaluation of the contribution of retailers to the SDGs. Rather the aim of this short exploratory paper is much more modest, in that it offers an exploratory review of how some of Europe's leading retailers publicly claim to be committed to addressing the SDGs.

The SDGs

The SDGs, described as "a plan of action for people, planet and prosperity" (United Nations 2015a) came into effect in January 2016 and they will guide the United Nations' development thinking and policy up to 2030. The SDGs are the latest in a 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 1972. The SDGs look to build on the United Nations' 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".

There are 17 SDGs and they encompass a wide range of global challenges from "the wellbeing of every individual to the health of the planet, from infrastructure to institutions, from governance to green energy and peaceful societies to productive employment" (Institute of Human Rights and Business 2015) (Table 1). In some ways, SDG 13 namely, to take urgent action to combat climate change and its impacts, "is more than just one of the 17 SDGs" in that "it is a threat multiplier with the potential to worsen some of humanity's greatest challenges, including health, poverty and hunger" (United Nations Climate

Change 2019). However, SDG 12, namely, to ensure sustainable consumption and production patterns, might also be seen to be fundamental to the transition to a sustainable future. Pantzar et al. (2018), for example, argued that "consumption of goods and services is at the very heart of the challenge of achieving a more environmentally, socially and economically sustainable Europe". In a similar vein, the Nordic Council of Ministers (2018), claimed that "SDG 12 is the goal most interlinked to other goals, being coupled to no less than 14 out of the 16 remaining goals". More specifically, SDG 12 seems particularly relevant to retailers who are in a powerful position to drive both production and consumption processes within their supply chains.

Table 1. *United Nations Sustainable Development Goals*

SDG 1:	Eliminate Poverty
SDG 2:	Zero Hunger
SDG 3:	Good Health and Well-being
SDG 4:	Quality Education
SDG 5:	Gender Equality
SDG 6:	Clean Water and Sanitation
SDG 7:	Access to Affordable, Sustainable and Modern Energy
SDG 8:	Decent Work and Sustainable Economic Growth
SDG 9:	Industry, Innovation and Infrastructure
SDG 10:	Reduced Inequality
SDG 11:	Sustainable Cities and Communities
SDG 12:	Sustainable Consumption and Production
SDG 13:	Climate Action
SDG 14:	Life Below Water
SDG 15:	Life on Land
SDG 16:	Peaceful and Inclusive Societies
SDG 17:	Global Partnerships for Sustainable Development

However, there is little consensus in defining sustainable consumption and it is widely recognized to be a contested concept, which embraces "competing discourses" (Hobson 2006). In looking to put some flesh on the concept, the International Institute for Sustainable Development (2017) suggested that sustainable consumption can be seen as "an umbrella term that brings together a number of key issues, such as meeting needs, enhancing the quality of life, improving resource efficiency, increasing the use of renewable energy sources, minimising waste, taking a life cycle perspective and taking into account the equity dimension". Jackson (2006) summarised a variety of definitions but noted that these adopt different positions, on whether sustainable consumption implies "consuming more efficiently, consuming more responsibly, or quite simply consuming less". Jackson (2006) further argued that "the dominant institutional consensus" is that sustainable consumption "is to be achieved primarily through improvements in the efficiency with which resources are converted into economic goods". Definitions aside, Hinton and Redclift (2009) argued that sustainable consumption "could be considered an ambivalent term: the discourse comprises many different parts, mobilised at different times and in different ways".

In addition to the SDGs themselves, there are 169 associated targets, in "a genuinely comprehensive vision of the future" in which "little is left unaddressed" (Institute of Human Rights and Business 2015). The targets for SDG 1, for example, include eradicating extreme poverty: 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. The targets for SDG 12, include achieving the sustainable management and efficient use of natural resources by 2030; halving per capita global food waste at the retail and consumer levels; and encouraging companies to adopt sustainable practices and sustainability reporting.

The European Commission (2017) argued that "the scale, ambition and approach of the Agenda are unprecedented. One key feature is that the SDGs are global in nature and universally applicable, taking into account national realities, capacities and levels of development and specific challenges". All countries were seen to have a shared responsibility to achieve the SDGs, and to have a meaningful role to play locally and nationally as well as on the global scale. Further, the European Commission (2017) argued that "the 2030 Agenda integrates in a balanced manner the three dimensions of sustainable development - economic, social and environmental' and that it is 'indivisible, in a sense that it must be implemented as a whole, in an integrated rather than a fragmented manner, recognising that the different goals and targets are closely interlinked".

Lambert (2020) argued that the public sector has traditionally been seen to have the major role in promoting global development agendas but that within the last 25 years, the private sector has become an increasingly important player in the development process. The launch of the SDGs epitomises this more balanced emphasis and private businesses are seen to have a key role to play in the successful achievement of the SDGs. Scheyvens et al. (2016) claimed that the private sector had a number of assets including, innovation, responsiveness, efficiency, specific skills and a range of resources, which would be invaluable in helping to deliver the SDGs. The World Economic Forum (2018) claimed "the annual funding gap for the Sustainable Development Goals is many trillions of dollars. The only way to close that gap is with the help of the private sector – in particular, by impelling companies to account in their decision-making for environmental, social, and governance issues relevant to the SDGs". 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".

More specifically, the United Nations Global Compact and KMPG (2016) argued that the SDGs provided a range of opportunities for food and consumer goods retailers to generate shared value, focused on the coming together of market potential, societal demands and policy action, around a number of themes including

enterprise development, sustainable supply, healthy and sustainable living and product innovation. In addressing sustainable supply, for example, the United Nations Global Compact and KPMG (2016) suggested that retailers can look to increase their share of energy from renewable sources, to reduce their demands on natural resources, to ensure fair labour practices across their supply chains and to enhance climate resilience. Walmart (2019), the world's largest retailer, has acknowledged the importance of the SDG's and reported that it would be focusing on climate change, responsible supply chains, retail opportunity, inclusive sourcing, and healthier and safer food.

Method of Enquiry and Frame of Reference

In an attempt to undertake an exploratory review of how the leading European retailers publicly claimed to be committed to be addressing the SDGs, the leading ten retailers in Europe (Retail Index 2020), as measured by turnover, were selected for investigation. In selecting these retailers, to provide the framework for the study, the authors took the view that as the leading players in the European retail economy, they might be seen to reflect innovative and start of the art approaches to addressing the SDGs. Retailers have employed a range of methods to report their sustainability commitments and achievements, but publication on corporate websites is now the most popular and accessible reporting mechanism (Morhardt 2009). With this in mind, an internet search, using the key phrase "Sustainable Development Goals" and the name of each of the selected retailers, was conducted using Google as the search engine in February 2020. This search revealed that seven of the leading ten European retailers namely, Schwarz, Aldi, Carrefour, Rewe, Tesco, Auchan, and J. Sainsbury, reported on addressing the SDGs on their corporate websites. The information from this search provided the empirical information for this paper.

The specific examples and selected quotations drawn from the retailers' corporate websites are used for illustrative purposes with a view to reviewing how the leading European retailers claimed to be committed to addressing the SDG's, rather than to offering a systematic comparative analysis of the retailers' approaches to the SDGs. The paper is based on information that is in the public realm and the authors took the view that they did not need to contact the selected retailers to obtain formal permission to use this information prior to conducting their research. When outlining the issues of reliability and validity in relation to information drawn from the Internet, Saunders et al. (2009) emphasised the importance of the authority and reputation of the source and the citation of a specific contact individual who can be approached for additional information. In reviewing the retailers' corporate material on their websites, the authors felt that the two conditions were met. However, while the authors recognise that their approach has a number of limitations, not least that it draws exclusively on corporate information posted on the Internet by just seven retailers, they believe it is an appropriate approach in a paper which looks to offer an exploratory review of

how some of Europe's leading retailers claim to be committed to addressing the SDGs.

Schwarz, a private, family owned retail group, is Europe's largest retailer and it trades under the Kaufland and Lidl brands. Kaufland is a full-range retailer with over 1,300 stores in Germany and Eastern Europe, while Lidl is a discount operation with a limited average range of c. 3,800 products and it operates some 10,000 stores in over 30 countries. Aldi, is the common brand of two German discount supermarkets, and it trades from over 11,000 stores. Some 37% of its stores are in Germany, and while the majority of its other stores are in Europe, including in Austria, Belgium, France, Netherlands, Spain and the UK, it also has stores in Australia, New Zealand, China and the US. Carrefour is a French multinational retailer and it operates a range of retail formats including hypermarkets, warehouse clubs, superstores, supermarkets and convenience stores. In total it has over 12,300 stores in over 30 countries in Europe, Asia, Africa and Latin America, including in France, Italy, Spain, Poland, China, Indonesia, Taiwan, Tunisia, Morocco, Argentina and Brazil.

Rewe operates a diversified retail portfolio, which includes department stores, hypermarkets, home improvement stores, supermarkets and convenience stores and it has over 12,000 stores in 14 countries, principally in Germany, but also in a number of other European countries including Austria, Italy, Hungary and the Czech Republic. Tesco is the UK's largest retailer, with some 3,400 stores, and it trades from hypermarket, superstore, and convenience store formats and while its stores are almost exclusively concentrated in the UK, it has a presence in 11 other countries. Auchan is a French multinational retailer and it operates hypermarkets, supermarkets and convenience stores and it has over 3,800 stores in 12 countries including France, Austria, Italy, Poland, Hungary, Russia and China. J. Sainsbury initially founded in 1869, trades from over 600 supermarkets, some 800 convenience stores and 800 stores operating under the banner of Argos, throughout the UK.

Results

All seven of the selected leading European retailers claimed to be committed to addressing the SDGs, though the scale and the extent of their claimed commitment varied. In outlining its commitment to the SDGs, Schwarz (2018), for example, claimed "we are taking bold action to support the goals of the global agenda for 2030" and claimed "in pursuit of these goals we will set new industry standards". Further, Schwarz (2018) also formally recognised its pivotal role in pursuing such policies in that the company reported "as one of the world's leading retailers, we shape the change necessary in those places we can actively make an impact in production, in consumption and in the recycling of products."

Carrefour (2019) formally reported that the company "supports the 17 Sustainable Development Goals" that "these common goals help with the implementation of sustainable development programmes entered into jointly with other partners". In addressing the SDGs, Aldi South (2018) claimed "we promote

the achievement of these global goals by participating in initiatives and implementing a range of sustainability practices". In his Chairman's "Introduction" to Auchan's (2018) 2017 Corporate Social Responsibility section of its Annual Report, Regis Degelcke, noted that the company was "mindful" of "the 17 sustainable development goals set by the United Nations" but the report provided no details on how they were addressing the SDGs.

Within these general commitments to the SDGs, some of the selected retailers reported on their commitment to all 17 SDGs while others concentrated their energies on specific goals. J Sainsbury, for example, provided some simple examples of its contribution to all the SDG's. In illustrating its commitment to SDG 3, J Sainsbury (2018) affirmed its belief that "more sustainable agricultural practices can provide nutritious food for our growing population and support rural development while protecting the environment". J Sainsbury's (2018) commitment to SDG 6 is grounded in the belief that "protecting water resources and maintaining water quality and availability enables us to better manage our production of food in supply chains".

In contrast, Tesco (2018) claimed to contribute "in different ways and to different degrees to all the SDGs" but "identified which goals are particularly relevant to us: where expectations, risks, and other opportunities for Tesco are greatest and where we can make the most significant contribution". Here Tesco identified eight SDGs namely SDG's 2, 3, 7, 8, 12, 13, 14 and 15. Tesco's target for SDG 2, for example, is to facilitate surplus food donation programmes in all its stores. Tesco looked to work closely with food banks and charities and it has provided support for homeless shelters, domestic violence hostels and after-school clubs. Tesco's target for SDG 14, is to sustainably source all the wild fish on sale in its stores and here the company has emphasised its commitment to support sustainable fisheries and to work to protect the marine environment.

In a similar vein, Aldi South (2018) emphasised its focus on nine of the SDGs namely, SDG's 2, 3, 5, 6, 8, 12, 13, 14 and 17. In focusing on SDG 8, which looks to promote inclusive and sustainable economic growth and to productive and decent employment, for example, the company emphasised its commitment to human rights and fair labour standards and reported that it expected all its suppliers and business partners to adhere to these standards as an integral part of all contractual relationships. The company reported monitoring working conditions and social standards at production facilities throughout its supply chain and looking to improve the health and wellbeing of its employees. Carrefour reported that it is particularly focused on seven of the SDGs namely, SDGs 2, 3, 5, 12, 13, 14 and 15 and Rewe prioritised a smaller number of the SDGs, namely SDGs 2, 7, 8, 12, 14 and 15.

In many ways, as outlined earlier, SDG 12 Sustainable Consumption and Production, is fundamental to the transition to a more sustainable future, and it is addressed, albeit in different measure, by six of the selected retailers. In providing a rationale for why it "focuses its sustainability efforts on SDG 12", Schwarz (2018) argued "transitioning to a sustainable economy and lifestyle can only work if we change our consumption habits and production methods". In looking to effect such a change, Schwarz (2018) set a number of milestones, focused upon

sustainable raw materials, zero waste, food waste, chemicals and empowerment. Here Schwarz reported undertaking a systematic analysis to set sustainable goals for its most relevant raw materials, and looking to reuse, recycle or recover a "significant proportion" of waste generated by the company by 2025. At the same time Schwarz claimed to be empowering and supporting all employees in sustainably performing their jobs and to be providing customers with greater transparency on the social, environmental and health related impacts of its product range.

Tesco's (2018) targets for SDG 12 were to "help halve global food waste from farm to fork" and "making all packaging recyclable". In reporting on its actions to meet these targets in the UK and Central Europe, Tesco claimed to have sold some 28,000 tonnes of perfectly imperfect fruit and vegetables that previously would not have met the company's size and shape specifications. At the same time Tesco committed to remove all hard to recycle materials from its own brand packaging. Aldi North (2017) reported on 27 initiatives to illustrate how the company is contributing to SDG 12 including the company's baby body suit, animal welfare, labelling for fruit and vegetables, packaging and recycling, food losses and genetic engineering. In illustrating the sustainable consumption and production of the company's baby body suit, for example, Aldi North told the story of the suit's lifecycle from cotton cultivation in India, through the production of yarn and fabric and assembly in Bangladesh, to its sale, use and recycling in Europe.

In looking to address the SDGs, the majority of the selected retailers have focused upon their own operations but some of them also reported on the contribution to achieving the SDGs within their supply chains. Aldi North, for example, reported on the company's sustainability requirements for suppliers and production facilities across a range of the SDGs. In addressing SDG 2, for example, Aldi North (2017) reported that its "purchasing policies and other programmes allow us to exert influence indirectly on upstream processes with sub-suppliers and producers" and "we are switching our range to more sustainable raw materials, where it makes sense and it is possible to do so". Further, Aldi North (2017) reported "in countries of our products' origins, we are making efforts to improve the living conditions of small holder farmers and their families" and "we provide training and workshops for small holders for this purpose". Aldi North (2017) also reported that its suppliers must comply with strict regulations for the cultivation of fruit and vegetables and that since 2016 the company had banned the use of eight active ingredients previously used in fruit, vegetable and potato production in Germany.

At the other end of the supply chain, Schwarz (2018) reported on "Bringing Sustainable Consumption to the Society at large". Mindful that the conventional processes for the manufacture of its textiles and shoes relies on the use of chemicals, Lidl and Kaufland have joined the Greenpeace Detox campaign, which aims to keep potential hazards to humans and the environment to a minimum. Schwarz (2018) also looked to respond to what it describes as "consumers' growing demands for products manufactured in a responsible and environmentally friendly manner". Such environmentally friendly products are available to

customers in Lidl and Kaufland stores in a number of European countries. Schwarz (2018) also reported on its activities in "raising consumer awareness" by ensuring that products produced in line with environmental and social standards are clearly labelled and include brochures and packaging with information on product sustainability, in an attempt to make customers more aware of the benefits.

Some of the selected leading European retailers have looked to integrate their approach to the SDGs within their wider corporate sustainability strategies in a variety of ways. J. Sainsbury (2018) for example, mapped a number of the SDGs onto the five core values, namely, "living healthier lives, making a positive difference to our community, respect for our environment, sourcing with integrity" and "a great place to work" that provide the structure for its sustainability reporting. SDGs 2, 3, 5, 12, 13, 14, 15 and 17 were, for example mapped onto its outline report on living healthier lives, and SDG's 6, 7, 9, 12 13 and 17 were linked to respect for the environment. Rewe reported comparing its corporate sustainability goals and business processes with the SDGs. As such, Rewe (2017) looked to address its priority SDGs as part of its focus on its four "pillars of sustainability", namely Green Products; Energy, Climate and Environment; Employees; and Social Involvement. Here the focus on Green Products, for example, was linked to SDGs 12, 14 and 15, while SDGs 7, 11 and 13 applied to the Energy, Climate and Environment pillar.

In "Working towards the Sustainable Development Goals" Carrefour (2019) integrated SDGs 2, 5, 12, 13, 14 and 15 within its Corporate Social Responsibility strategy criteria, namely, combatting waste; protecting biodiversity; supporting partners; and social dynamics and diversity. Further Carrefour (2019) grade the contribution of each of the four criteria to the six SDS. Thus, combatting waste, protecting biodiversity and supporting partners were all classed as making a "very strong contribution" to SDG2, protecting biodiversity and supporting partners were classes as making a "strong contribution" to SDG 13, and while social dynamics and diversity made a "very strong contribution" to SDG 5, it was classed as making a "contribution" to the other five SDGs. In addressing SDG 13 as part of combatting waste, Carrefour reported that by introducing an internal carbon price and rolling out its waste reduction policy and its energy and climate plan, the company had incorporated a key climate change goal into its investment strategy. In a similar vein, as part of its strategic commitment to protect biodiversity, Carrefour reported it was promoting agroecology and encouraging the use of resilient farming practices that will boost productivity and output, contribute to the conservation of ecosystems and gradually improve the quality of land and soil.

Discussion

A number of Europe's leading retailers have claimed to be addressing the SDGs and some of them have claimed to be looking to integrate their approach to the SDGs with their corporate sustainability strategies. In making such claims, some of these retailers reported on looking to contribute to all 17 SDGs while others concentrated on a more limited number of specific SDGs that reflected their

business strategy and their opportunity to make a meaningful contribution. At the same time, it is important to recognise Ruiz-Real et al.'s (2018) claim that "sustainability is a key element for retailers, who have seen that sustainable development could become an important source of competitive advantage". In looking to contribute to the achievement of the SDGs, the retailers can also be seen to be driving business efficiencies, which can, in turn, offer them a source of competitive advantage. In pursuing actions to combat climate change and its impacts, by reducing carbon emissions, energy and water consumption and waste generation, for example, the retailers are also reducing costs. In a similar vein, retailers' SDG commitments to decent work, gender equality and good health and wellbeing all help to promote stability, security, loyalty, and efficiency within their workforce.

Given the importance of SDG's 12 and 13, highlighted earlier, the retailers' contribution to these SDGs', needs to be seen against the wider European background. In addressing European progress on SDG 12, for example, the European Commission (2019) focused on three sets of issues, namely, decoupling environmental impacts from economic growth, energy consumption and waste generation. The European Commission (2019) reported that while the European Union has made some long-term progress in decoupling environmental impacts from economic growth, in that resource productivity had increased by 34.7% between 2002 and 2017, the amount of waste generated per capita had increased by 3.3% from 2002–2016 and that there had been a deterioration in the overall assessment of progress on SDG 12 compared with the previous year. In addressing SDG 13, the European Commission (2019) reported some progress on climate mitigation in the European Union, namely a 15.4% reduction in greenhouse gas emissions between 2002 and 2017 and a reduction in final energy consumption of 2.0% during the same time period, with all sectors of the economy contributing to this reduction. However, the European Commission also (2019) argued that "unfavourable trends in climate impact remained", and here, by way of an illustration the European Commission reported that mean surface temperatures had risen by 1.61–1.71 degrees Celsius between 2009 and 2018, compared to preindustrial levels.

More generally, the leading European retailers can be seen to be responding positively to the United Nations' rallying cry for private sector engagement with the SDGs. However, four sets of issues merit reflection and discussion. Firstly, there is an issue about retailers focusing upon specific SDGs. The retailers would argue that in pursuing this approach they are concentrating on where they can make their most meaningful contribution to the SDGs. This certainly resonates with the World Business Council for Sustainable Development's (2018) suggestion that a number of "companies are clearly seeing value in narrowing down the broad SDG agenda with a view to focusing their efforts on a specific sub-set of goals". However, PWC (2018) claimed that "many companies are engaging at a more superficial level" and "are failing to prioritise goals that need corporate support the most or to address those that could cause the biggest problems in the future if left unchecked". At the same time, PWC (2018) argued that prioritisation "requires a longer-term vision of, and approach to, business growth strategy and planning than

some companies are used to employing" and that such a "longer term perspective requires an understanding of the risks that a company could face if the underlying issues that the SDGs represent are not solved".

While there was clear commonality, though not complete uniformity, in the specific SDGs prioritised by the selected European retailers, they all prioritised SDGs 12 and 13, but here their approach to both these SDGs has its problems. On the one hand, all the selected retailers effectively redefined SDG 12 as responsible, rather than sustainable, consumption. However, none of the retailers offers a definition of responsible retailing, though their approach can perhaps best be seen to put customers, rather than retailers, in the driving seat. As such, retailers might be seen to have an important role to play in promoting sustainable or responsible consumption at store level. However, a study by Jones Wynn and Comfort (2020) of leading UK retailers, which included two of the retailers in the current study, found little or no attempt to promote sustainable or responsible consumption at the point of sale.

On the other hand, SDG 13, action to combat climate change and its impacts, presents a daunting challenge for retailers. Not least in that "climate change presents the single biggest threat to sustainable development" (United Nations Climate Change 2020) and in that Liverman (2018) claimed "climate change has been identified as the one stress that could undermine the other environmental goals, as well as those on poverty or health". The selected European retailers typically reported on their actions to reduce carbon emissions in their own operations. Here, in theory at least, they have direct control, but cutting carbon emissions throughout their supply chains is a much more difficult task. Encouraging suppliers, spread throughout the world, to reduce carbon emissions and independently monitor their emissions data is both costly and time consuming and an operationally difficult exercise. At the same time, the majority of the leading retailers' stores are located in out of town centre locations and customers effectively rely on car transport to do their shopping at such stores, so reducing carbon emissions from their vehicles presents significant problems and challenges to well established patterns of shopping behaviour.

Secondly, there are both general and specifically retail, issues about measurement and metrics. Generally, there are issues about the data that is required to measure progress, about the collection of such data and the mechanisms and procedures that will need to be established in order to monitor progress. The dominant approach to the measurement and monitoring of the SDGs is to identify indicators for each SDG. The UN's Tier Classification of SDG indicators, updated in 2020, are all considered "equally important", (United Nations 2020) but they were designed to enable member states, rather than private companies, to review progress at the national and sub-national level, and thus have limited value for large retailers. That said, Bali Swain (2018) argued that "this approach if not flawed is inadequate" not least, in that it ignores the complex interrelationships between some of the SDGs. At the same time, Nightingale (2018) insisted that some of the SDGs (e.g., poverty, justice and gender equality) are "not a state of being and, as such... not conducive to static measurement". Rather, she argued, poverty is a "punctuated experience for the individuals and populations in question"

and "if counting does not reflect the reality of being in poverty, it is not an adequate guide for understanding how to alleviate poverty" (Nightingale 2018).

Such critiques present a dilemma for retailers in that they can be seen to call into question the measures the leading European retailers have used to monitor their sustainability achievements in their annual sustainability reports, and which some retailers are already using to celebrate their contribution to the SDGs. This is not to suggest that the data currently being used is inaccurate per se, but that it may not necessarily measure what needs to be measured if the retail industry's contribution to the SDGs is to be captured accurately. At the same time, the selected European retailers have used their own measures to report on their current achievements in contributing to the SDGs. This does not generate any comparable results, which would allow retailers to benchmark their performance, one with another, or to contribute to wider national reporting mechanisms. A number of the leading European retailers have used cameo case studies in an attempt to depict the real life, everyday experiences of individuals and communities in their sustainability reports. As such, the retailers might be seen to looking to capture the experiences of those individuals and communities, the SDGs look to address. Here however there are issues surrounding the relationship between the 'particular' and the 'general', in that the cameo case studies employed in the sustainability reporting process have been specially chosen and choreographed by the selected retailers. Such cameo case studies may well have a strong human interest, and some of them have a powerful emotive appeal, which may well resonate with audiences on corporate websites and social media, but they cannot necessarily be seen to be wholly representative of the leading European retailers' contributions to the SDGs.

Thirdly, there are issues about reporting and communication. There is no official or generally agreed framework for companies to report on the SDGs, and so it is not surprising that the selected European retailers report on their contribution to the SDGs in a variety of ways. While J. Sainsbury, for example, included information on how they are contributing to the SDGs within their sustainability report, Schwarz and Tesco produced a dedicated short report on their contribution to the SDGs, and Carrefour included how it was working towards the SDGs in the Corporate Social Responsibility section of the company's Annual Financial Report. The lack of a common reporting framework effectively makes it impossible to make any meaningful comparison of the contribution of retailers, or to assess the overall contribution of the retail sector to that of wider business community.

At the same time, Dentsu Aegis Network (2018) warned of the danger of "SDG Wash". Here, "companies use the SDGs in their communication to expand the corporate value and sales of their own company" (Dentsu Aegis Network 2018). Clear parallels are drawn with Green Wash, the environmentally pejorative term used when green communication messages are deceptively used to promote the perception that a company's products, aims or policies are environmentally friendly. As such, Dentsu Aegis Network (2018) argued that SDG Wash damages both "the relationship of trust between consumers and individual companies" as well as "the appeal of the company as an investment and loan destination".

Looking to the future, if the retailers' contributions to the SDGs increasingly become fully integrated into the retailers' corporate sustainability strategies, then that contribution will be reported in their annual sustainability/corporate social responsibility reports. However, while European retailers have been reporting on their sustainability strategies and their achievements against those strategies across a wide range of environmental, social and economic issues for some time, in the past there has often been little or no independent external assurance of the majority of the data in these sustainability reports (Jones et al. 2012). This can be seen to reduce the credibility, integrity and reliability of the sustainability reporting process and of the retailers' achievements in contributing to the SDGs.

Finally, there are potentially fundamental tensions between sustainability narratives and economic growth. The one seemingly dependent on the continuing exploitation of scarce natural resources, and the other looking to promote development that meets the needs of the present without compromising the needs of the future. Such tensions are thrown into sharp relief in the case of the SDGs in that SDG 8 specifically looks to promote sustainable economic growth. The United Nations (undated) argued that "sustainable economic growth will require societies to create the conditions that allow people to have quality jobs that stimulate the economy while not harming the environment", though they made no attempt to specify how this balance was to be achieved or to define sustainable economic growth. More pointedly, the German Retail Federation (2018) claimed "steady and inclusive economic growth is a precondition for sustainable development" and all the leading European retailers are committed to continuing growth. More generally, Sultana's (2018) expressed surprise at choice of the term "sustainable development", which she described as being "at the heart of this new framework of titled SDGs", because she argued that "sustainable development has been very contested, conflictual and contradictory in definition and reality since its uptake in the 1980's" and that "sustainable development can mean anything to anybody" (Sultana 2018). As such, retailers may be able to justify their commitment to sustainability, while continuing to pursue growth policies, which are dependent on the depletion of the earth's finite resource base.

Attempts to reconcile continuing economic growth and sustainable development are often couched in terms of decoupling and of the role of technological innovation. The former refers to economic growth, which does not lead to increases in the pressure on environmental resources, while the latter looks to innovative technologies to increase energy efficiency, cut greenhouse gas emissions, reduce waste and facilitate the development of a more circular economy. While both approaches are close to the heart of the European retailers' approach to the SDGs, others have taken a more critical view. In examining the decoupling thesis Alexander et al. (2017), for example, concluded "the decoupling strategy cannot lead to a growing global economy that is just and sustainable". In addressing the role of technological development in promoting sustainability, Huesemann (2003) argued that "improvements in technological eco-efficiency alone will be insufficient to bring about the transition to sustainability". 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". This in turn, reflects Liverman's (2018) concerns that "growth goals cannot be met without sacrificing many environmental ones or that sustainability cannot be achieved under the current economic model of capitalism".

Conclusion

The United Nations' SDG programme is ambitious and wide ranging and a number of the leading European retailers have claimed a general commitment to the SDGs. Within this general commitment, some of the selected retailers prioritised a number of specific SDGs, that reflected their business strategy and their opportunity to make a meaningful contribution, while others looked to contribute to all 17 SDGs. As such, the leading retailers can be seen to be responding positively, albeit in varying measure, to the United Nations' rallying cry for private sector engagement with the SDGs. That said, given the Sustainable Development Solutions Network/Institute for European Environmental Policy's (2019) report which concluded that none of the countries within the European Union were on track to meet their SDG targets, the leading European retailers may need to step up their contribution if these targets are to be achieved. However, the authors suggested that the retailers will face a number of major challenges if they are to make a significant and a lasting contribution to the achievement of the SDGs. These challenges include, the strategic prioritisation of SDGs, issues about measurement, reporting and communication and fundamental tensions between sustainability and economic growth.

This paper has a number of limitations, as outlined earlier, but the authors believe it provides a platform for future research, which will move beyond how retailers are claiming a commitment to addressing the SDG's, and on to examine their achievements in contributing to the achievement of the SDGs. Looking to the future, a first step might be for researchers, or more probably for research teams or institutes, to establish a formal collaborative research project with one, or possibly more, large retailers, designed to investigate how the retailer(s) is (are) contributing to the achievement of the SDG's. The negotiation of agreements between researchers and retailers for such a collaborative research venture would be complicated, even more so if it also involved research access to suppliers, not least in that researchers might well want access to sensitive commercial data and retailers, and suppliers, might demand the right to control or veto the researchers' findings.

More practically, academic research might, for example, might profitably be undertaken at the strategic and the operational level. At the strategic level, for example, primary research amongst senior retail executives, might profitably explore a number of issues. Such issues might include corporate thinking and policy development on the SDG's, the forces driving the pursuit retailers' pursuit of the SDGs, the challenges of, and opportunities for, integrating the SDGs within corporate retail strategies, how and why certain SDGs have been prioritised, retailers' relationships with suppliers in the pursuit of SDG agendas and

perceptions of the locus of power within such relationships, and the mechanisms developed by retailers to enable different groups of stakeholders to influence retailers' approach to the SDGs. At the operational level, specific research investigations might focus, for example, on how corporate policy towards the SDG's is communicated both to employees, at store level and in distribution centres, as well as to customers at the point of sale, on how data on environmental, social and economic impacts is collected within supply chains and on how such data is independently verified, and on the success of practical schemes designed to reduce waste and encourage and facilitate recycling. Such research endeavours could include comparative investigations across a number of retailers and detailed case studies of individual retailers.

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