

GUIDE TO THE UNITED NATIONS SUSTAINABLE DEVELOPMENT GOALS





Introduction - The UN Sustainable Development Goals

In 2015, the world leaders adopted the Sustainable Development Goals (SDGs) to provide a roadmap for nations and businesses alike to solve the world's greatest challenges by 2030. Seventeen goals address the global challenges we face, to eradicate poverty, promote peace and equality, allow sustainable prosperity and protect the environment. The commitment also contains a "Leave No One Behind" promise.

The 17 goals are built on 169 targets which are measured against 232 indicators.

This guide introduces the Sustainable Development Goals, explaining why they are so necessary now, how business can get behind them and the benefits from doing so. Along with trends in how companies are responding to the goals and reporting on them, we also give practical advice on how to adopt them in every day business activities.

Political Direction

Three political platforms monitor progress on the SDGs and formulate directions that inform and influence business engagement with them:

- The UN hosts annual summits to review progress against the goals. At regular intervals the Goals are reviewed and ratcheted up.
- At EU level the Commission President Ursula von der Leyen has highlighted the SDGs as a key policy lever where, for example, trade agreements with 3rd countries will have an SDG dimension.
- Nationally, under the auspices of the Department of Communications, Climate Action and Environment, Ireland publishes a [National Implementation Plan](#) and a [National Voluntary Review](#) of progress to the UN. It hosts regular [Stakeholder Forums](#) for the SDGs and has an [SDGs champions](#) programme of organisations nationwide that promote particular goals.

Changing Global Context: the Role of Business

“The world is changing, with massive implications for business strategy and value creation. Whether it is new energy systems, disruptive technologies, new business models, changing demographics, hyper-transparency, or rising geopolitical uncertainty, the operating context for companies is evolving”

[\(Redefining Sustainable Business: Management for a Rapidly Changing World, BSR 2018\)](#)

While responsibility rests with governments to deliver the SDGs, the role of business is also clear. The Goals can be read as describing a range of opportunities for innovation and new markets while solving global economic, social and environmental challenges.

As well as creating new market opportunities, striving for the Goals creates an environment where business can thrive, without poverty, inequality and environmental pressure. Beyond business, other stakeholders such as academia, civil society and government must be enlisted as collaborators; BITCI is ideally positioned as a constructive actor in such partnerships.

Commitment from business isn't just good for society, It's good for Business

Why should business get involved?

For business, there is a clear imperative to play a part in delivering the SDGs. Pressure is growing on companies from their employees, their customers and their investors to address sustainability resulting in increased interest in the SDGs.

The Goals provide a powerful framework which helps business identify the positive and negative impacts of activities on immediate stakeholders and wider society. That also makes them a framework for companies to better anticipate risks, consumer demand and resource needs, how to attract and retain staff, play up their unique propositions and strengthen their supply chains.

The [CEO Guide to the SDGs](#) from the World Business Council for Sustainable Development (WBCSD) World Business Council for Sustainable Development captures the role of business well: its chart (p11) explains four implications of the SDGs for business: 1) the risk of inaction; 2) capturing opportunities; 3) partnerships and the need for collaboration because no one actor can address the systemic change required for the SDGs 4) the need to integrate the SDGs into governance and transparency because better information leads to better decisions.

On opportunities, the [Better Business, Better World](#) report by the Business and Sustainable Development Commission has put the value of business opportunity in striving for the SDGs at \$12 trillion a year to 2030. It highlights the four economic systems involved: Food & Agriculture, Cities, Energy & Materials, Health & Wellbeing.

Taking these opportunities will mean that companies will have to move past traditional approaches where corporate responsibility and sustainability are separate from day-to-day operations. Instead, business must ensure its contribution to sustainability is one of the factors considered as it makes day-to-day decisions while acknowledging and exploring the need for industry collaboration to solve cross-sectoral challenges.

Indeed, according to the [Financial Times](#) (11th November 2019), as the investor community moves to support the SDGs, there is a corresponding move from passive to "more active, concentrated portfolios centred around impact investing. Such investments treat societal and environmental outcomes as equal to financial returns, or as linked to the UN's sustainable development goals (SDGs)."

Understanding the Goals and how business can act on individual goals

Several years after the launch of the UN's Sustainable Development Goals, there is consensus among experts that progress is falling short and there is an urgent need to take action.

In a 2018 [PwC Report](#), the most selected goals for business were identified as Decent Work and Economic Growth (SDG8), Responsible Consumption and Production (SDG12) and Climate Action (SDG13) see below. There was also concern that business potential to impact certain goals is being overlooked – namely in relation to: Life Below Water (SDG14), Zero Hunger (SDG2) and No Poverty (SDG1). These goals ranked last in company priorities. The average company prioritises 7 of the 17 goals.



The most prioritised Goals for business

According to PwC, the top five Goals prioritised by business, in descending order were:

Decent Work and Economic Growth (SDG8)

Most companies can act and deliver on this. Targets include: *“higher levels of economic productivity through diversification, safe working conditions, technological upgrading and innovation and substantially reducing the proportion of youth not in employment, education or training”* (PwC 2018, 14). To work towards these targets, companies can draw on the programmes offered by BITCI – namely its [Business Action on Education](#) and on [Employment Programmes](#) and the [Inclusive Employer Blueprint](#).

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Climate Action (SDG13)

“This is a goal that business can approach with confidence as it is about reducing carbon emissions, mobilising financial resources, increasing education and promoting mechanisms to help effective climate change related planning and management,” (PwC 2018, 14). To work towards these targets, member companies can sign up to the [Low Carbon Pledge](#) at BITCI.

Responsible Consumption and Production (SDG12)

“With this Goal, the targets offer companies clear direction in the form of substantially reducing waste through prevention, reduction, recycling and reuse. It also encourages large companies to adopt sustainable practices and to integrate sustainability information into their reporting cycle and to ensure that people have the relevant information and awareness for sustainable development and lifestyles in harmony with nature,” (PwC 2018, 14). BITCI can direct members to expert partners and fellow members who can offer guidance on how to address these issues.

Good Health and Wellbeing (SDG3)

“Some of the key targets for this SDG may only be a priority for healthcare or pharmaceutical companies. They include ending the epidemics of AIDS, tuberculosis, malaria and neglected tropical diseases and combat hepatitis, water-borne diseases and other communicable diseases.”

Meanwhile, automobile, insurance and technology companies can play a part in halving the number of global deaths and injuries from road traffic accidents. Other targets, however, should command the focus of all companies. These include reducing premature mortality from non-communicable diseases through prevention and treatment and promoting mental health and wellbeing and achieving universal health coverage, including financial risk protection and access to quality essential healthcare services,” (PwC 2018, 14).

Industry, Innovation and Infrastructure (SDG9)

The *“main target is to develop quality, reliable, sustainable and resilient infrastructure to support economic development and human wellbeing – an obvious opportunity for the industrial and construction sectors.”*

However other targets offer opportunities for many different types of business to play a role. They offer an incentive to financial services to support small-scale industrial and other enterprises, in particular in developing countries, by extending affordable credit. They call on technology and telecommunications companies to significantly increase access to information and communications technology and to provide universal and affordable access to the Internet in the least developed countries by 2020,” (PwC 2018, 14).

While the above discusses individual SDGs, all the SDGs are interdependent and interconnected. Consider the link between climate and life on land or below water or between consumption and health, employment and inequality. In that sense there is a need for business to take a systematic approach to sustainability and the SDGs where they are addressed as part of business as usual, helping achieve strategic goals for the company and across industry.

Ambition, Collaboration and Partnerships for the Goals

The WBCSD makes a compelling case for collaboration, highlighting how neither business as usual nor innovation by a few pioneers is enough.

Rather, they argue that the ambition of the Goals is beyond the reach of individual companies and requires a mass movement at the industry level, even leading to change at the level of economic systems. The importance of partnerships is recognised by the inclusion of a dedicated goal, Goal 17 – Partnerships for the Goals.

Through collaborative partnerships and multi-sectoral platforms, more impact is possible: these collaborations can match the commitment and expertise of NGOs and social entrepreneurs with the ability to directly shape society that government and the private sector bring. Partnerships boost expertise within businesses and reveal business opportunities within the challenges posed by the SDGs.

There are many examples of good practice in collaboration on issues relating to the SDGs. These include the [Drive Sustainability](#) partnership in the automotive sector, collaborations in the financial sector on tax transparency and initiatives from leading corporations to boost science and technology education and address the skills gap, with a particular focus on women and girls.

In Ireland we are seeing industry collaboration across a number of sectors. The BITCI Leaders' Group on Sustainability is supporting Ireland's business sector in the transition to a low carbon economy with the launch of the first dedicated [Low Carbon Pledge](#) to benchmark industry standards on carbon reductions. To date over half of BITCI member companies have signed the Pledge as a starting point or a commitment to share best practice which will help them attain more stretch goals in relation to carbon. A further outcome of the Leaders' group is the [Inclusive Employer Blueprint](#), a practical guide to create inclusive workplaces and reduce inequality in Ireland.

Bord Bia's [Origin Green Programme](#) brings together the food industry with a common goal of sustainable food production. Collaboration between business and environmental groups has created Ireland's first interactive climate change discovery experience - [Cool Planet Experience](#), which aligns to SDG11, SDG12 and SDG17.

While these collaborations have 'absorbed' the SDGs into their existing work, others have been established with the specific purpose of addressing SDGs. For example, leading companies have begun to scale up their efforts to plot a common SDG vision for their industrial sectors and develop detailed 'roadmaps' to establish a collective pathway to accelerate contributions. This, in turn, helps sectors to collectively strengthen their licence to operate, manage operations and regulatory risks, and opens up growth markets.

For example, the WBCSD is working directly with numerous sectors on their road-mapping initiatives and has also published freely available [guidelines](#) which outline best practice for the road-mapping process.

In Ireland, the [Retail Action Group](#) has signed the Food Waste Charter to reduce food waste, and implement a transparent system of measuring and preventing wasted food. This initiative specifically aligns to SDG 12.3.

The ambition of the Goals is beyond the reach of individual companies.

Integrating the Sustainable Development Goals into your Business Goals

The 17 goals and their 169 related targets might feel overwhelming at first, but business should ask:

The underlying principle of matching SDGs and business goals is to understand where the company impacts on people or the environment. The organisation has unique processes, activities and locations that can impact positively or negatively on people or the environment.

Another useful source of SDG data in the Irish context and where companies can review needs at their locations is [Geohive](#). Developed by the Central Statistics Office (CSO) and Ordnance Survey Ireland (OSI) and utilising technology from the ESRI, [Geohive](#) is a public platform that displays publicly available data relating to the UN and the European Union (EU) Sustainable Development Goals on maps. Ireland's progress against each goal, using a set of globally and EU agreed Indicators is mapped on the site.

Important pointers to the company's impacts will come from understanding stakeholder expectations of the company and understanding the company's value chain. This includes everything from raw material sourcing, through to operations and on to customer service and waste disposal. Comparing the SDGs to these activities in the business will help it to identify risks it should address or opportunities it can take.

To understand these parts of the business and to get buy-in to make changes, participation from a number of internal stakeholders is required – including staff and colleagues, leadership, sustainability teams, strategy, communications, finance, R&D and the legal department. For an essential external view of the business impacts, engaging with civil society organisations, academia, and governments is also important. This is particularly so if the company spans several geographies where stakeholder opinions and operations may be different, meaning that the same SDGs may not be relevant from location to location.

As a business selects SDGs that relate to its value chain's greatest impacts and its stakeholder expectations, it needs to be ambitious. The [Better Business, Better World](#) report outlines where it sees \$12trn in new market opportunities annually from the SDGs and the [SDG Industry Matrices](#) from the United Nations Global Compact provides ideas for generating market opportunities.

For organisations whose parent company has already selected SDGs for the group, it is worth reviewing the local value chain, local operations and strategies to ensure that all of its impacts locally – positive, negative, direct & indirect, existing & potential – are accounted for. This may give rise to additional SDGs that need to be addressed.

The most important and challenging part of selecting SDGs to blend with other business goals, is to measure progress against the selected targets relating to each SDG. Measurement should be done with a selection of KPIs which should be linked to the current business strategy and objectives. A useful tool to guide through these steps this is the [SDG Compass](#), which links all 169 targets of the 17 goals with business performance indicators from internationally recognised standards such as the [Global Reporting Initiative \(GRI\) G4](#) reporting standard and the [Carbon Disclosure Project Benchmark](#). The Compass also provides a step by step process of materiality, target setting, measurement and reporting in relation to the SDGs the company should focus on.

Businesses are expected to report and communicate on their sustainable development performance to increase transparency and raise awareness of the SDGs with all stakeholders. This has a bearing on which SDGs companies select—namely the ones that they can truly impact.

Where can we make the most meaningful contributions and have the most significant impacts?

Accountability and Monitoring Progress on the SDGs

SDG-driven corporate reporting is necessary to demonstrate the progress being made towards the SDGs while also helping companies to make both disclosure or transparency and sustainability part of their brand promise.

The Sustainable Development Goals were launched in 2015 and four years on, in 2019, 95% of the reports reviewed in the WBCSD's [Reporting Matters 2019](#) study acknowledge the SDGs in their corporate reporting.

The pressure is not only from Governments, employees, consumers etc. but also from many investors who are starting to integrate the SDGs into their portfolio analysis. It is being driven by a shift in attitudes towards a desire for returns that benefit society and the environment as well as financial returns. Think emission reductions, workforce diversity, workforce training and development, board structures, management compensation policy, shareholder rights and business ethics for some of the more obvious examples.

Best Practice SDG reporting

The following are useful examples of SDG reporting:

Vodafone's sustainable business strategy hones in on five SDGs where the company has assessed it can have the greatest influence on improving the lives of customers and wider society through its networks, products and services, responsible operations and the Vodafone Foundation.

Enel's sustainability strategy promotes the 17 United Nations SDGs throughout its entire value chain. Each chapter of the GRI-standard Sustainability Report begins with a dashboard noting the corporate targets for 2017-2019, the 2017 results and the new 2018-2020 plan.

Heineken produced a joint annual and sustainability report in 2017 disclosing the progress of its 'Brewing a Better World' strategy with its financial results. In a two-page spread, the company's value chain is mapped and the relevant SDGs positioned on it.

The Nestlé 2018 sustainability report documents Nestlé's Creating Shared Value (CSV) strategy. It also provides insight into how Nestlé has aligned its business and CSR strategies with its materiality assessment and the SDGs.

Commit to the SDGs as you communicate your organisational purpose

Where trust in institutions is low, there is an opportunity for companies to claim authentic and genuine added value for society, the economy and the environment through demonstrating their response to the SDGs. The steps outlined above—due diligence on impacts in the value chain, disclosing progress towards the goals—help to build that authenticity. This is a resource that is available to the company's brand and that can be crystallised in an organisational purpose that links the reason that the business exists to the contribution it can make to the future.

It may take time for audiences to understand that business is linking what it does to social and environmental value: for so long, those two things have seemed separate. But this way of thinking is one that more and more businesses are taking on board in their ethos and in their communications in order to position themselves as leaders with unique selling points attractive to customers, future employees, investors, suppliers and more.

Communicating this change attracts new partners which is necessary to achieve the ambition of the SDGs.



How BITCI can support you

We support companies in working towards the goals through awareness, education and communications.



We can help you demonstrate how the SDGs are relevant to your business and how they add value, by providing advice and guidance on impact assessment, strategy development, partnership formations, industry collaborations, communications and reporting .

Here are some of our tools to help you show the connection between your organisational purpose and the achievement of the SDGs.

- SDG Awareness for Leadership teams
- Global megatrends presentation
- Materiality Assessment
- Value Chain workshop
- Communication reporting



Communication, Education and Partnerships



- As members or the National Stakeholder Forum on the SDGs, we collaborate with the Irish Government on the role and overall impact of the Irish Private Sector on the SDGs
- We facilitate sector collaboration with multiple stakeholders including work as part of the [Leaders' Group on Sustainability](#),
- Our BITCI website has step-by-step guides, resources and case studies and our events offer training and access to experience and expertise across our member network

**Please do not hesitate to get in
touch for any further information**

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With thanks to the following additional sources:

- <https://sdghub.com/ceo-guide/>
- https://docs.wbcsd.org/2017/03/CEO_Guide_to_the_SDGs/English.pdf
- <http://blueprint.unglobalcompact.org/sdgs/intro/>
- https://www.bitc.org.uk/sites/default/files/bitc_global_goals_report_september_2018.pdf
- <https://www.wbcsd.org/Overview/News-Insights/Inclusive-Business-Insights/Delivering-on-the-Sustainable-Development-Goals-The-inclusive-business-approach>
- <https://corporate.marksandspencer.com/documents/plan-a-our-approach/fortune-favours-the-brave.pdf>
- <https://sustainability.com/wp-content/uploads/2019/03/globescan-sustainability-sdgs-survey-2019.pdf>
- https://docs.wbcsd.org/2018/10/Reporting_Matters_2018.pdf
- <https://www.cso.ie/en/unsdgs/>
- <https://theCSRarena.com/?p=102>
- <https://www.thinkparallax.com/Insight/sdg-sustainability-communications/>
- <https://sdghub.com/news-and-insights>
This includes a quarterly newsletter that anyone can subscribe to.