

The integration of the Sustainable Development Goals in private sector activities

The case of Sweden

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Abstract

The 17 Sustainable Development Goals (SDGs), adopted in 2015, aim to engage the planet into general efforts to end all forms of poverty, fight inequalities and tackle climate change worldwide. It consists in an original attempt to engage all groups and individuals by setting targets to be met over the incoming 15 years. One of the biggest innovations of the SDGs has been the consideration of the private sector as a relevant actor in the process towards sustainable development. The purpose of this thesis is to contribute to the research about the role of the private sector in international sustainable development, by analysing the early posture of companies regarding the newly adopted goals in a defined geographical scope, which is the country of Sweden. To do so, this thesis will follow three separate steps based on different research methodologies. First, a comprehensive literature review has been realised to consider the theoretical background related to the debates around the evolutions of the Global Goals and the consideration of the private sector as a relevant stakeholder for both sustainability and international development, then interviews were conducted with representatives from Swedish companies which showed their interest in implementing the SDGs, and from organizations engaged in the promotion of the role of the private sector in these goals, in order to identify the main drivers justifying this interest. Eventually the findings were applied to the case study of *Nolato AB*, a Swedish industrial company considering to contribute to the SDGs. Findings highlight the fact that despite the existence of strong discussions around the motivations of the private sector, it was possible to identify both drivers and strategies for the implementation of the SDGs by companies, as well as numerous potential areas of action. The discussions with relevant actors showed that companies engaged in the application of the SDGs were often characterized by an already developed sustainability policy, and were therefore often motivated by a will to get assistance on how to map out their current policies, to identify potential areas of improvement and business opportunities, but also to benefit from the universality of the goals to better communicate and report on their sustainability activities. Eventually, the application to the case of *Nolato AB* showed that the implementation of the SDGs could benefit from numerous links with existing sustainability policies, and that, by using a systematic process, companies could participate to all the goals through solutions on their own negative impacts, or via international partnerships. The study then provides a few indications on how companies can consider the implementation of the SDGs, and opens the way for future research analysing the effectiveness of the programmes launched under the SDGs by private companies.

Keywords: Sustainable Development Goals, Private Sector, Sustainability targets, Global Goals, International Development, KPIs, Sustainability reporting

Executive Summary

Adopted by the United Nations in September 2015, the Sustainable Development Goals (SDGs) succeeded to the Millennium Development Goals (MDGs), notably by taking a more holistic approach and by integrating sustainability issues as a core element. Another important shift that could be observed with the adoption of the SDGs has been the evolution of the role of the private sector, which has been considered, together with governments and civil society, as a key stakeholder in the evolution towards sustainable development (Scheyvens et al., 2016). This recognition of the role of the private sector constitutes the final step of a process engaged in 2002, when the Johannesburg Declaration stated that the private sector has “a duty to contribute to the evolution of equitable and sustainable communities and societies” (United Nations, 2002) and further confirmed in following international meetings, such as the Rio+20 conference in 2012, and by the adoption of instruments such as the UN Global Compact.

The most commonly accepted definition of the sustainable development has long been the one given by the Brundtland Report published in 1987, according to which “Sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs”. However, the concept is still debated, and the sustainability processes in the SDGs have related to the consideration of a “triple bottom line” which could be related to three dimensions: economic development, social inclusion and environmental sustainability. On another hand, “private sector” can be defined as a group comprising all for-profit organizations.

The integration of the private sector into this process is still discussed. Arguments in favor include “innovation capacity, responsiveness, efficiency and provision of specific skills and resources” (Scheyvens et al. 2016) but many stakeholders questioned the ability of a typically profit-motivated organization to efficiently contribute to the achievement of the SDGs, and expressed their concern about the fact that companies could be seeking to gain legitimacy or to influence the activities of international organizations. On the business side, integrating the requirements of the SDGs can be seen as a challenge, but also as a source of opportunities. Thus, as a voluntary initiative, the SDGs can provide a guidance as a benchmark for companies to assess their policies and processes, assist a company in terms of target setting for its sustainability programmes, help develop new strategies, or serve as a tool for monitoring or reporting activities (Corporate Citizenship, 2015).

The purpose of this thesis is to study the case of companies that showed their will to follow the recommendations and guidance of the SDGs as a voluntary initiative, and to analyze which can be the drivers justifying this interest, as well as the way companies perceive their role in the fulfillment of the SDGs. To do so, the case of Sweden has been considered, given the engagement of stakeholders regarding the SDGs in this country. In line with this research aim, the research questions for this thesis are defined as follows:

- RQ 1: What are the main drivers pushing companies to apply the SDGs as a voluntary initiative, and what are the main expected outcomes?
- RQ 2: How did private companies that showed their interest in the SDGs perceive their potential participation to the objectives and how do they aim to integrate them in their sustainability policy?

- RQ 3: On the basis of the experience of these leading companies, how can the implementation of the SDGs be transformed into corporate practices and replicated in other companies?

To answer these research questions, different data sources have been utilised. First, a comprehensive literature review has been performed, focusing on the evolution of the Global Goals from the MDGs to the SDGs, on the theoretical background and adoption process of the SDGs, and on the specific application of the SDGs in Sweden. Secondly, several interviews with representatives of Swedish companies that showed their interest for the SDGs, and with experts from organisations engaged in encouraging the private sector to follow the SDGs have been conducted and analysed. Eventually, the findings gathered have been applied to the case of a Swedish industrial company willing to implement the SDGs.

First, it is important to consider the outcomes of the discussions that arrived ahead of the adoption of the SDGs. One of the recognized successes of the MDGs has been the ability to set clearly defined goals and targets for each objective. The very existence of such measurable and time-bound goal-based development, even though they were not directly addressed to the private sector, constitutes a first factor of success. Thus, the MDGs structure brought straightforward objectives, which facilitated public awareness, mobilization advocacy and continuity for the public. In addition, it is worth noticing that the fact that the goals are not legally-binding allowed to facilitate the setting of ambitious goals without “heavy transaction costs and delays”. Despite evident shortcomings, and debates around the theoretical background adopted around growth, the MDGs paved the way for stakeholders’ action within the SDGs format by providing an original framework.

In addition to the focus on private sector, the discussions around the definition of the SDGs have also been largely influenced by a bigger consideration of sustainability issues, as well as the application of the new goals to all countries rather than just the development countries. This broadening of the scope has notably facilitated the definition of targets that rely on the participation of the private sector. The fact that the negotiation process was done with numerous stakeholder consultations can also be considered to be a legitimization process, but also a relevant driver in mobilizing companies, which were encouraged to express their position on many topics and thus were able to introduce elements such as their belief in the role of growth and technology for social development, the necessity to integrate sustainability into core business strategies, the necessity for governments to create enabling environments and the need for a multi stakeholder governance of the goals (Pingeot 2014). Opponents, on the other way, notably feared that the influence of the private sector would essentially be centered on “large Western transnational companies”

By itself, the final structure of the new goals can provide incentives for the private sector. Thus, progresses have been made in the mapping of the goals, introducing connections between each of them and trying to tackle the sometimes apparent lack of coherence from one goal to each other, while the implementation of some MDGs was even sometimes observed to be contradictory. Yet, a lot of debates remain around the newly adopted SDGs. Some author focused on the lack of relevant indicators, of standardized data collection processes and of common underlying values. Several stakeholders around the SDGs are currently in the process of trying to define common sets to solve this issue. Eventually, many scholars questioned the relevance of the definition of growth as a relevant mean for the

implementation of the SDGs, arguing that such a position could create a conflict between socio-economic development and environmental sustainability.

Sweden constitutes an interesting country to consider regarding the national answers to the adoption of the SDGs. Benefiting from a political momentum, the government has been putting efforts in developing a national agenda via a consultative process with public agencies, the private sector and civil society. It is also very relevant to acknowledge how some of the goals proved to be directly applicable to the Swedish situation without necessarily requiring strong policy changes. A concrete application of this interest has been the creation of the Swedish Leadership for Sustainable Development (SLSL), as a tool adapted to synthesise the position of businesses during the negotiation process, and to, subsequently, engage these businesses into the SDGs by encouraging exchanges around practices and expertise between companies from very different sectors.

Eventually, the literature review provided interesting clarifications on the drivers for the involvement of the private sector into both sustainability and international development. While the involvement of companies into sustainability practices can be explained by a will to reduce costs and risks, to improve a businesses' competitiveness, reputation and legitimacy, and eventually to create share value with win-win outcomes (Kurucz et al, 2008), the discussions around the involvement of the private sector into development programmes have been very polarized. Some authors expressed their worry that businesses' contribution would be undermined by short-term thinking, a focus on financial issues, while, on the other side, some scholars praised the role of the private sector in providing experience and resources to development projects. A further analysis of documentations from the organizations engaged revealed that several business opportunities could engage the companies into the SDGs specifically, notably by the promotion of partnerships, the encouragement of transparency and enabling environments, and the establishment of a systematic process for the successful incorporation of the SDGs into a company's activities.

The focus on interviews in order to answer to RQ 2 also provided interesting answers regarding the way businesses in Sweden perceived the opportunity of the SDGs. It is important to consider first that most companies engaged in the SDGs are characterized by the existence of an advanced sustainability policy, and consequently perceive the SDGs more as a tool to map out and refine their objectives than an actual framework to introduce a sustainability policy. In addition, many businesses have mentioned their interest in using the SDGs for communication purposes, since the universal ambition of the Goals provided an interesting pipeline to discuss with all relevant stakeholders on a common understanding basis and on commonly agreed targets. This perception is even reinforced when companies mentioned the hope to be able to conduct reporting against the SDGs, even though this is not possible right now due to a lack of clarity regarding the adequate reporting process. The communication advantages of the SDGs can also be taken from an internal perspective, as a facilitating tool, but also as a competitive factor, since a company that is able to display its sustainability policy on the SDGs framework will be likely to benefit from the interest of customers that will be sensitive to transparent and comprehensive communication around sustainability. Eventually, two other trends that are worth noticing out of the interview process is the fact the company, regardless of their size or their sector, consistently tended to perceive the possibility to engage in almost all the 17 goals, and that they did not necessary considered the costs as a barrier, due to expected benefits on the long term.

Finally, the answer to RQ 3 consisted in a test of the aforementioned identified drivers on the case study of a Swedish industrial company, *Nolato AB*. The process included a review of *Nolato AB*'s existing sustainability policy, followed by an application of the SDGs to the company's objectives, and eventually, by suggestions regarding the justifications to invest in the SDGs and the possible strategies to adopt. The first thing that could be observed from this process has been the confirmation that companies could have an influence in all of the 17 SDGs. This influence could be, depending on the company's size and sector of action, related to very concrete targets, but could also translate into more partnership-based engagements. The systematic approach provided by guidelines such as the SDG Compass can also prove to be useful in order to insure a rigorous implementation of the SDGs. Eventually, the consideration of the targets and potential Key Performance Indicators (KPIs) confirmed the determining role of monitoring, measurement and reporting, and justifies the efforts currently put by different stakeholders to determine common baselines for such processes.

To conclude, it is possible to say that the opening of the Global Goals to the private sector has been followed by numerous debates, which are inherent to the very structure and theoretical implications of the SDGs, but also that they have provided several interesting paths, with a common interest for both the private sector and the development targets. This would then justify the belief that it is possible to enhance changes by engaging into shared value creation, at least from the Swedish example. The private sector is therefore given a bigger role in the global effort regarding sustainability and development, which can be explained by its potential to mobilize resources and address issues. However, it is important to keep in mind that this research is principally exploratory, and that further assessments over time should establish whether the SDGs framework has been recognized as a legitimate area for improvements, and whether it has been successful in engaging the private sector into determining progresses.

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Abbreviations

CSR	Corporate Social Responsibility
GRI	Global Reporting Initiative
HLP	Secretary-General's High-Level Panel on the Post-2015 Development Agenda
IAEG	Inter-Agency and Expert Advisory Group
ISO	International Organization for Standardization
KPI	Key Performance Indicator
MDGs	Millennium Development Goals
NGO	Non-Governmental Organization
OECD	Organisation for Economic Co-operation and Development
OWG	United Nations General Assembly's Open Working Group on Sustainable Development Goals
PPP	Public-Private Partnership
SDGs	Sustainable Development Goals
SDSN	United Nations Sustainable Development Solutions Network
SEB	Skandinaviska Enskilda Banken
SIDA	Swedish International Development Cooperation Agency
SLSD	Swedish Leadership for Sustainable Development
SMEs	Small and Medium-sized Enterprises
UN	United Nations
UNEP FI	United Nations Environment Programme Finance Initiative
UNGC	United Nations Global Compact
WBCSD	World Business Council for Sustainable Development
WCED	United Nations World Commission on Environment and Development

1 Introduction

1.1 Background and problem definition

The 17 Sustainable Development Goals (SDGs) adopted by the United Nations in September 2015 as a part of the 2030 Agenda for Sustainable Development, have been qualified by Ban Ki-moon as a “paradigm shift for people and the planet” (United Nations, 2014). These new goals have been set to replace the Millennium Development Goals (MDGs), which especially focused on poverty reduction and expired in 2015, by taking a more holistic approach and integrating the key aspects related to sustainability (Sachs, 2012). It is also interesting to notice that the SDG process has been characterized by a consultative approach, which notably considered the private sector as a “major party” in the negotiations (Scheyvens et al., 2016). Thus, businesses have been able to provide some input to the post-2015 discussions, through groups such as the UN Sustainable Development Solutions Network (SDSN) (Pingeot, 2016).

A critical shift that can be observed with the adoption of the SDGs is the evolution of the role of private sector, which is now equally considered, together with governments and civil society, as a key stakeholder in the evolution towards sustainable development (Scheyvens et al., 2016). Despite its relatively limited integration so far, private sector has been considered as a necessary actor to engage in international initiatives for sustainable development. Thus, the Johannesburg Declaration stated, in 2002, that the private sector has “a duty to contribute to the evolution of equitable and sustainable communities and societies” (United Nations, 2002). Such a statement was further reaffirmed in following major conferences, until the Rio+20 conference, which stated in 2012 that “the implementation of sustainable development will depend on active engagement of both the public and private sectors” (United Nations, 2012). Additionally, initiatives such as the UN Global Compact have shown that the international community has paid a strong attention in encouraging the private sector to integrate sustainable development to their practices, and in showing the opportunities related to such an involvement (Fortin & Jolly, 2015).

There are numerous different accepted definition for “sustainable development” (Barkemeyer et al., 2014). The most commonly accepted definition has long been the one given by the Brundtland Report published in 1987 by the United Nations World Commission on Environment and Development (UN WCED): “Sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs” (World Commission on Environment and Development, 1987). However, the concept is still debated, and the sustainability processes in the SDGs were related to the consideration of a “triple bottom line”. Thus, Sachs (2015b) defines sustainable development as “the holistic achievement of economic development, social inclusion and environmental sustainability”. Similarly, the notion of “private sector” lacks a consensus on its definition, since it can encompass very diverse types of organizations. Lucci (2012) simply defined the private sector as a group comprising all “businesses, that is, “for-profit” organisations only”.

However, the integration of the private sector into this process is still widely discussed. Arguments in favour of the implication of private sector include its “innovation capacity, responsiveness, efficiency and provision of specific skills and resources” (Scheyvens et al. 2016), while some other raised concerns regarding the ability of a typically profit-motivated organization to efficiently contribute to the achievement of the SDGs. The biggest concerns

on this matter are related to a fear of an attempt from the private sector to gain legitimacy out of development programs or to influence the actions of the United Nations (Sachs, 2012; Fortin & Jolly, 2015). Scheyvens et al. (2016) claim that private sector organizations could appear as a relevant actor in a context where public budgets are facing multiple challenges. Another important evolution to consider is the fact that the SDGs represent a shift of scope, where all countries, and not only the “developing countries” are concerned by the different sustainable development targets defined, and will have to report on them (Scheyvens et al, 2016).

On the business side, integrating the requirements of the SDGs into a company’s Corporate Social Responsibility (CSR) can be seen as a challenge, but also as a source of opportunities. Thus, as a voluntary initiative, by opposition to legal environmental “command and control” requirement, the SDGs can provide a guidance as a benchmark for companies to assess their policies and processes, assist a company in terms of target setting for its sustainability programmes, help develop new strategies, or serve as a tool for monitoring or reporting activities (Corporate Citizenship, 2015).

Since the SDGs have been adopted very recently, it is still difficult to assess their implementation by companies. However, in certain countries, some major companies have already shown a strong interest in the SDGs. In Sweden, for example, the case of the Swedish Leadership for Sustainable Development (SLSd), a network coordinated by the Swedish International Development Cooperation Agency (Sida), gathering more than 20 companies around the topic, shows that sustainable development and poverty reduction constitute a real concern for the private sector (Sida, 2015b). This proves that some companies are ready to commit to the voluntary targets set by the Sustainable Development Goals, and, possibly, to justify the relevance given by the recent evolution of the private sector contribution in international efforts regarding sustainable development.

1.2 Purpose and research question

The purpose of this thesis is to study the case of companies that showed their will to follow the recommendations and guidance of the SDGs as a voluntary initiative, and to analyse which can be the drivers justifying this interest, as well as the way companies perceive their role in the fulfilment of the SDGs. This study seeks to participate to the analysis of the role of companies into the global process towards sustainability, but also to provide practical statements and recommendations for companies aiming to adapt their practices to the SDGs, by identifying examples of preliminary inclusion of the SDGs into some company’s sustainability policy, as well as an early analysis of the barriers and opportunities met by private sector organizations in Sweden.

On the basis of this research aim, several research questions can be defined as follows:

RQ 1: What are the main drivers pushing companies to apply the SDGs as a voluntary initiative, and what are the main expected outcomes?

As many research papers, official reports and documents have highlighted the potential role of the private sector in participating to the post-2015 sustainability and development agenda, the answer to RQ1 will consider all the factors which justify the potential interest of businesses in participating to the SDGs.

RQ 2: How did private companies that showed their interest in the SDGs perceive their potential participation to the objectives and how do they aim to integrate them in their sustainability policy?

On the basis of the interest considered with the first question, RQ2 will especially focus on the perspective within the companies that are actively engaged in a reflection regarding the integration to the SDGs into their sustainability approaches.

RQ 3: On the basis of the experience of these leading companies, how can the implementation of the SDGs be transformed into corporate practices and replicated in other companies?

The answers to RQ3 will be more exploratory, in the sense that this question will be treated on the basis of the case study of a Swedish industry that is willing to implement the SDGs. This question further develops the two first ones by seeking to define, at an early time of development of the SDGs, potential areas of interest for businesses and industries in Sweden.

1.3 Overview of Methodology

In order to answer the research questions, data will be collected from different sources, using a method of triangulation in order to assess all the challenges and opportunities related to the application of the SDGs by the private sector. In order to address RQ1, a literature review including both peer reviewed articles and grey literature has been conducted. On the basis of this literature review, interviews have been conducted with sustainability managers from companies which showed their interest in implementing the SDGs, for example by being member of Sida's Swedish Leadership for Sustainable Development. Additionally, experts from several organizations engaged in the promotion of the participation of businesses into the SDGs have been interviewed, in order for them to provide their experience in exchanging with companies. These interviews, together with a short analysis of these companies' communication regarding the SDGs, will serve to answer RQ2. Eventually, RQ3 will be treated by adapting the data previously collected to the case study of *Nolato AB*, in order to applying the results of the previous analysis to the concrete situation of a Swedish industrial company.

1.4 Limitations and Scope

A first thing to consider is the fact that this research is realized at the very early stage of the application of the Sustainable Development Goals, which were officially adopted less than one year before the completion of this thesis. Therefore, this project was to be considered to be essentially explanatory, as it aims to analyse the position of some companies in a geographically defined area, which usually are at the very beginning of their reflection regarding the SDGs.

A choice has been made to focus on Sweden, inspired by the efforts of Sida and of the Swedish public administration to engage the country's private organizations into sustainable development (Sida, 2015b). The Swedish Leadership for Sustainable Development provided a list of companies from very different branches that showed, by their membership to this network, their interest in implementing the SDGs. Yet, the generalizability of the findings coming from the interviews has to be taken into account when considering limitations. The considerable differences between each members of the SLSD, in terms of size or of sector of activity, but also the differences in terms of progresses in the consideration of the SDGs, should encourage to remain careful when considering the explanations in a specific case, which cannot necessarily be identical in another context.

This situation leads to another necessary consideration related to this research project. Given the very recent adoption of the SDGs, several persons contacted answered that they did not

feel comfortable talking about a process that has barely begun in their own organization, while some other declined the possibility for an interview due to very limited availability. Such a situation influenced the number and identity of the companies and persons that eventually responded to the interviews. Additionally, a few respondents which lacked some time for an interview but were still interested in participating to the these were addressed the questions by mail so that they could provide written answers.

Similarly, the relative recentness of the adoption of the SDGs did not allow all considered companies to adapt their public communication, as well as their reporting practices, in such a short period of time. As a result, several resources were not representative to the interest paid by the companies to the SDGs.

1.5 Ethical Considerations

Ethical considerations were taken into account in the communication with interviewees from the different companies considered. The thesis project has been clearly presented in the communication prior to the interviews, and the questions were sent upon request to some of the interviewees, which were willing to prepare the interview with other members of their branch involved in the implementation of the Sustainable Development Goals.

Additionally, the purpose of the interview and the use of the data gathered were also clarified at the beginning of the discussion. All the contents that could directly be related to the answers of a specific interviewee were sent to the concerned interviewee for confirmation and validation prior to the publication of this thesis.

1.6 Audience

This thesis is primarily focusing on the relation between the private sector and the SDGs, and may be of interest for several audiences.

Firstly, as an exploratory work, this thesis could provide initial insights for scholars or students aiming to do further research on the topic, at a later stage of the application of the Sustainable Development Goals, by providing a synthesis of several works related to the application of the SDGs by companies but also by sharing the experience of the sustainability branches of multiple organizations.

For similar reasons, this research may be useful for practitioners aiming to implement the SDGs, on the basis of the experience of relevant experts and sustainability managers, as well as the synthesis of relevant documentation regarding the application of SDGs in companies and the propositions made for the case study of *Nolato AB*.

More specifically, this work may provide insights for any stakeholder considering the possibility to rely on the SDGs for future projects or policy development, and to build on the experience of pioneering companies in the context of Swedish businesses.

1.7 Disposition

Chapter 1 serves as an introductory section, presenting the topic and revealing the justification for this research, by showing the current uncertainties regarding the application of the recently adopted Sustainable Development Goals. Three research questions have been identified, and related to three specific research methods. Eventually, limitations, ethical considerations and targeted audience are identified.

Chapter 2 provides information about the evolution of the SDGs jointly with the post-2015 agenda. From the assessment of the results of the MDGs to the negotiations leading to the SDGs, all the evolutions, with a particular focus on the role of private sector, are presented, before shortly scoping down to introduce the situation in Sweden.

Chapter 3 focuses on the theoretical debates related to the participation of private companies into international development and sustainability, before summarizing several guidelines provided by different organizations such as the SDG Compass or the UN Global Compact.

Chapter 4 introduces the methodology used for this research. It focuses on the main assumptions made in the definition of the methodological framework, before presenting the research design, data collection process and links between all the different research questions.

Chapter 5 presents the key findings coming from the interviews realized with sustainability responsible from companies engaged into the SDGs process, as well as relevant experts, and intends to apply these findings to the concrete case of *Nolato AB*, a Swedish industry.

Chapter 6 presents the discussion of the results of the different data collection and analysis methods taken into account in this research, and critically assesses the methodology used during this work.

Chapter 7 provides a conclusion to this research, by giving answers to the three research questions, and by opening the issue to potential future research.

2 Background and Development of the Sustainable Development Goals

This chapter studies the outcomes and the theoretical discussions underlying the evolution of the Global Goals from the Millennium Development Goals (MDGs) to the Sustainable Development Goals (SDGs), before considering the adoption process of the SDGs and their reception in the particular case of Sweden.

2.1 From the Millennium Development Goals to the Sustainable Development Goals

This section will consider how the SDGs have been designed on the successes and the shortcomings of the MDGs, and have benefited from several evolutions aiming to foster the efficiency of Global Goals.

2.1.1 A short assessment of the Millennium Development Goals

Adopted in September 2000, as a follow up of the United Nations Millennium Declaration which concluded the Millennium Summit, the Millennium Development Goals (MDGs) consisted of 8 “measurable and time bound objectives” with 21 targets (Sachs, 2015a) which were set by the UN Member States and development institutions, to be completed by 2015. The purpose of the MDGs was to define clear targets in order to apply the principles of the Millennium Declaration, which was based on the “collective responsibility to uphold the principles of human dignity, equality and equity at the global level” (United Nations, 2000), and consequently to foster international development help.

The innovation brought by the MDGs relied on the isolation of a limited set of clearly defined goals in order to facilitate their apprehension by all relevant stakeholders and, consequently, the mobilization of all necessary resources for their success. Relying on “goal-based development”, the purpose of the MDGs was to precisely define quantified objectives in a delimited time frame of 15 years, as well as the “pathway” to achieve them, in term of interventions, costs, implementation and financing, which Sachs (2015b) calls “backcasting”. The MDGs have been seen by some authors as an historic step forward, marking the will of the international community to define which were the main priorities worldwide in terms of social development. Sachs (2012) insists on the determining role of the MDGs as a way to “promote global awareness, political accountability, improved metrics, social feedback and public pressures”, and ultimately to set the path for future action beyond 2015. Additionally, in certain areas and countries, significant progresses have been observed towards the achievement of goals. Thus, countries that, such as China, experimented a very strong economic growth proved to be really efficient in meeting the targets set by the MDGs. Even though the targets were not necessarily met globally, notable improvements can be observed during the period of application of the MDGs: For example, Sachs (2015a) mentioned the fall of the rate of extreme poverty from 37% in 1990 to 10% in 2015.

A very important point related to the adoption of the MDGs was the will to rely on very simply stated goals. As pointed out by Sachs (2012), the MDGs consisted in 8 simple goals, while, for example, “Agenda 21, adopted at the UN conference in Rio de Janeiro in 1992, runs to 351 pages”. Such a straightforward display has proved to be very efficient in terms of ‘public awareness, mobilization, advocacy and continuity’, and allowed the MDGs to remain relevant during their 15-years timeframe. Another advantage of the MDGs mentioned by Sachs is related to the fact that they were not legally binding, facilitating and considerably shortening the negotiation process. Such a decision allowed to significantly reduce the “heavy

transaction costs and delays” related to the international process for binding treaties. Sachs also argues that the efficiency of legally binding agreements was not proven in practice, “because of the absence of effective enforcement mechanisms” (Sachs, 2012). Additionally, Bello (2013) argued that the persistence of the issues fought by the MDGs in some countries participated to the creation of “moral outrage globally”, bringing populations to question the efforts and activities of their governments and of international institutions in meeting the targets.

However, the MDGs have suffered from several shortcomings which undermined their global success, and which served as a basis for the following reflection that led to the adoption of the SDGs in 2015. Such weaknesses include the lack of intermediate milestones, the difficulty to collect relevant and up-to-date data in some countries, the lack of engagement of private sector, and a general lack of investment from participating governments (Sachs, 2012). The lack of funding can be related to the fact the goals were essentially based on foreign aid, where most of the pledges, such as the engagement from rich countries to dedicate 0,7 % of their GDP for development assistance, were eventually not met, except by a very few countries (Denmark, Luxembourg, Norway, Sweden and the United Kingdom). Sachs (2015b) also claimed that such a situation was also the result of a lack of adapted institutional structures and mechanisms for delivering a long-term aid and efficiently mobilizing resources. Koehler (2015) added that, despite some successes in the BRICS countries (Brazil, Russia, India, China, South Africa), which have to be put in perspective by the remaining deficits in terms of environment or employment policy, the least developed countries did not manage to meet any MDG.

Critics such as McCloskey (2015) and Moore (2015) consider that, despite their relevant role as a focal points, the MDGs limits could be explained by an insufficient consideration of the structural causes of poverty and of very high regional disparities “within the global South and between global North and South”. Moreover, Pogge & Sengupta (2015) also estimated that the goals lacked a focus on the necessity to enable institutional reforms, therefore perpetuating the structural issues. Moore (2015) argued that, despite the ambitious objectives presented by the MDGs, the fact that the MDGs “did not think to challenge assumptions” on the global economy in order to face the “serious crisis of values and ideas” met globally today. This statement directly relates to the criticism towards the consideration of growth as a necessary goal for human development, a statement that has been widely criticized in a world of finite resources. Additionally, other scholars criticized the “top-down” approach of most programmes, which proved to be too reductionist and inadequate to specific context of all the member countries (Tiwari, 2015). Finally, the fact that some key issues, such as inequalities, work conditions, unemployment or, more importantly, climate change, were left out of the scope of the MDGs constituted a major shortcoming which, once identified, paved the way for the constitution of the SDGs in the post-2015 Agenda (Tiwari, 2015).

2.1.2 The development of the Sustainable Development Goals

According to Sachs (2012), the growing recognition of the “urgency of sustainable development”, as a result of cumulating scientific evidences, constitutes the necessary basis for the development of the idea of the SDGs. Even though no consensus has been reached around the approaches and objectives to follow, not even on the very definition of what is “sustainable development”, the past few years have seen the rise of a common consideration of economic, environmental and social goals as a “triple bottom line” on which initiatives can be taken. The severity of the sustainability challenges met by our societies, the slowness of the global process in trying to solve these issues, and the general failure to meet this triple bottom line at a large scope, highlighted the necessity for “urgent, high-profile, and change-

producing global goals”, jointly with growing concerns on inequalities worldwide, which have not been solved despite the ambitious MDGs (Sachs, 2012; Sachs, 2015a).

Originally discussed in the Rio+20 Summit, in 2012, the opportunity to adopt the Sustainable Development Goals appeared as a potential solution to overcome the failures of the binding treaties adopted after the 1992 Rio Summit, such as the UN Framework Convention on Climate Change (UNFCCC), by using the inspiration of the non-binding, time-bound model introduced by the MDGs (Sachs, 2015a). According to Sachs, despite the weaknesses of the MDGs, the introduction of sustainability into the future negotiations around this model with “stated specific and quantified targets” appeared as an interesting alternative to multilateral international agreements. Koehler (2015) mentions what he calls “conceptual improvements” in the process leading to the SDGs adoption, with a better focus on education and health rights, but also with a real consideration of the role of industrialization and productivity, for example with their value chain.

Another very important shift that can be observed in the transition from the MDGs to the SDGs is the consideration of universality (Scheyvens et al., 2016). As sustainability is, by essence, a global issue, the new global goals are no longer setting targets for poor countries, to be met with the financial and technological assistance of rich countries, but are focusing more on common goals that have to be reached by the entire international community (Sachs, 2015b). This decision, which has been developed in numerous processes happening under the post-2015 development agenda, constitutes a very notable change, marking the will to address international issue by considering “it as a whole”, rather than following the long time North-South dichotomy (Koehler, 2015). In a growingly interconnected world, it is very important to keep in mind the fact that the economic situation at the time of the adoption of the post-2015 was characterized by the economic struggle of many “wealthy” countries, compared to the dynamism of some other economies (Tiwari, 2015), but also, on another hand, that the richest countries are still the most capable of mobilizing financial means, while a lot of low-income countries are lacking financial resources and capacities (Sachs, 2015b).

The funding issues met by the MDGs, jointly with the change of scope observed for the SDGs, lead the international community to consider the possibility to mobilize of other resources. Such a reflection introduced the consideration of private funding and investments (Sachs, 2015b). On this issue, Sachs distinguishes goals which are strictly related to public services (such as SDG 3 related to Health or SDG 4 related to Education) and thus will rely more on efficient public financing processes, and other goals, such as SDG 13 related to the will to end human-induced climate change, which would be more adapted for investments from private businesses, and where the public authority would have more of a “steering” role. More broadly, the SDGs discussions have been marked by a will to integrate businesses and civil society at the same level than governments, as necessary actors for the fulfilment of sustainability objectives (Scheyvens et al., 2016). This happens as a result of a longer term reflection around the development agenda, happening notably around the High Level Forums on Aid Effectiveness, which notably focused on the necessity to integrate private sector as a complement to public aid (Mawdsley et al., 2014). Moreover, this new focus on growth, together with the successes of economies such as South Korea, served as an argument to defend a stronger focus on growth, which would happen jointly with a bigger contribution from the private sector (Mawdsley et al, 2014).

As a summary, Scheyvens et al. (2016) identified four major characteristics distinguishing the MDGs and the SDGs:

- The importance of environmental sustainability
- The importance economic development, with a focus on inclusive growth
- The universal application to all countries instead of a North/South distinction
- A growing concern for non-material aspects of development, such as inclusion, dignity or justice

2.2 The application of the Sustainable Development Goals

On the basis of the evolution noticed from the MDGs, the negotiation and adoption of the SDGs have been analyzed with regards to the remaining theoretical debates that accompanied the processes. This section focuses first on the processes before considering the outcomes and the remaining theoretical criticism around the newly adopted goals.

2.2.1 Negotiation process and adoption

The discussion process around the definition of the Sustainable Development Goals has been marked by a will to contrast with the very technocratic process that led to the adoption of the MDGs after the Millennium Summit (Fukuda-Parr, 2016). Thus, it has been marked by a more consultative approach, with numerous consultations of representatives from all sectors, including businesses. Such consultations implied the constitution of multi-disciplinary panels, such as the UN High Level Panel of Eminent Persons (HLP), which gathered 37 individuals from various sectors (government, civil society and private sector) and the UN Sustainable Development Solutions Network (SDSN), which relied more specifically on the inputs of the scientific and business worlds (Pingeot, 2016).

The UN also relied on more inter-governmental groups, such as the UN General Assembly's Open Working Group on Sustainable Development Goals (OWG), which itself relied a lot on "intense diplomatic negotiations and open multi-stakeholders debates" (Fukuda-Parr, 2016). Tasked with the preparation of a proposal for the SDGs in the Rio+20 declaration (United Nations, 2012), this international body which aimed to gather the expertise and experience of all the relevant stakeholders for the definition of the SDGs, intended to express the diversity of all the actors that can be involved into the post-2015 Global Goals (UN Global Compact, 2014). To do so, nine "major groups" were created for the purpose of the process, representing the interests of 9 specific social groups. Among these groups, one was specifically dedicated to businesses and industries (United Nations, 2015a).

Thus, accordingly to the international community's ambitions, the private sector has had a very important role in shaping the SDGs during the consultation process, and actively participated in the discussions around the goals. For example, the *Post-2015 Business Engagement Architecture*, adopted in 2013 by the UN Secretary-General, introduced several options on how to engage the private sector into development and sustainability under the UN processes, and eventually offered a very relevant source of inspiration for the future discussions about the Global Goals (UN Global Compact, 2014). Eventually, initiatives that were installed independently from the SDGs, such as the UN Global Compact itself, also had a significant role in the discussion process, by providing specific reports to the Secretary General (Pingeot, 2016). It is also interesting to notice the fact that the UN has undertaken this rapprochement with the business sector independently from the member states. Pingeot (2016) associates this inclusion of the private sector as a strategy from the UN to increase its legitimacy by independently involving influential actors into the decision-making process.

Such a participation of the private sector has been seen as a real progress in the design of international targets. Pingeot (2014), identified several elements constituting the business position during the discussions:

- A common belief that growth and technology will participate to poverty alleviation, through the involvement of private sector.
- The necessity to incorporate sustainability into core business strategies.
- The role of the governments in creating “enabling environments” to support the participation of the private sector into the SDGs.
- The need for a “multi-stakeholder governance” including the participation of representatives of the private sector.

However, despite the evident progress related to the consultation of private sector as an important part of civil society, this process has also suffered from some criticism, with some scholars regretting the relative dominance of “large Western transnational companies” into the representation of private sector during the consultation, which could, according to them, have influenced the eventual outcomes of the discussions (Pingeot, 2014). Scott & Lucci (2015) also criticized the risks of a lack of adaptability of the Global Goals, on the basis of large differences observed between different countries’ national targets and commitments regarding the SDGs. They suggest the inclusion of adaptable national targets as well as the consideration intermediary targets that could be set for a shorter timeframe than the 2030-agenda.

2.2.2 The Sustainable Development Goals

The Sustainable Development Goals were officially adopted on September 25, 2015 when the UN General Assembly adopted their founding document, *Transforming Our World: The 2030 Agenda for Sustainable Development*. 17 Sustainable Development Goals (depicted below) divided in 169 targets, were presented in this document taking the structure of a plan of action “for people, planet, and prosperity” and for the period 2015-2030 (United Nations, 2015b). The detailed list of the Goals and targets can be found in Appendix 2.

Figure 2-1. The 17 Sustainable Development Goals



Source: Image from the United Nations (United Nations, 2015a)

Covering a very broad range of areas, and applicable within every single country in the World, these 17 goals have also been developed with a specific attention on the necessity to promote integration of the different goals. The main aim there was to solve the issues met with the MDGs, where some solutions to solve a certain goal could actually impact the efforts in an area covered by another goal (Le Blanc, 2015). Le Blanc (2015) suggested that the new SDGs had been designed within a form of “network”, resulting from the “political mapping of the sustainable development universe”. Consequently, the targets contained in some of the Goals can often be found to be directly connected to the ones of another Goal. This would then allow the development of more coherent and integrated policies across sectors.

Still, Kim (2016) argued that the SDGs, due to the fact that their targets are often inspired by independent pre-existing international treaties and programmes, still lack coherence and long-term vision, which constitutes two very important characteristics of sustainable development. The lack of “overarching goal” within the post-2015 Agenda has not been stated yet, and leads to several debates on the very definition of the future that is aimed by the international community, especially in a context where the normativity of the SDGs has not been established yet. Another important issue to consider is the uncertainty that can happen in a case where two components of sustainability are conflicting. Barkemeyer et al. (2014) and Scott and Lucci (2015), estimated that the occurrence of such conflicts, and the lack of trade-offs and synergy-enhancing programmes, lead guidance documents to be more and more elusive about the key elements of sustainability. According to Kim (2016), such an uncertainty can only be solved by a legitimate enough body, such as the HLPF, which would be able to provide a clear definition of what is expected when considering the SDGs and sustainable development.

Table 2-1. List of the Sustainable Development Goals

Sustainable Development Goals	
Goal 1	End poverty in all its forms everywhere
Goal 2	End hunger, achieve food security and improved nutrition and promote sustainable agriculture
Goal 3	Ensure healthy lives and promote well-being for all at all ages
Goal 4	Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all
Goal 5	Achieve gender equality and empower all women and girls
Goal 6	Ensure availability and sustainable management of water and sanitation for all
Goal 7	Ensure access to affordable, reliable, sustainable and modern energy for all
Goal 8	Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all
Goal 9	Build resilient infrastructures, promote inclusive and sustainable industrialisation and foster innovation
Goal 10	Reduce inequality within and among countries
Goal 11	Make cities and human settlements inclusive, safe, resilient and sustainable
Goal 12	Ensure sustainable consumption and production patterns
Goal 13	Take urgent action to combat climate change and its impacts
Goal 14	Conserve and sustainably use the oceans, seas and marine resources for sustainable development
Goal 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
Goal 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
Goal 17	Strengthen the means of implementation and revitalize the global partnership for sustainable development

Several authors have been mentioning the importance of the measurement and monitoring process for the success of the SDGs (Bexell & Jönsson, 2016; Lu et al., 2015; Hák et al., 2015; Kharas & Zhang, 2014). As highlighted by Hák et al. (2016) the adoption of underdeveloped or inadequate targets could severely threaten the credibility of the SDGs, by leading to incorrect assessment of the completion of the goals. Therefore, the definition of the relevant indicators will require an “intense conceptual and methodological work”.

Lu et al. (2015) also emphasized on the role of science in helping to define relevant tools and processes for data-gathering and evaluation purposes, but also on the necessity for all parts to agree on common values and standardized data collection processes in order to track the evolution of the data for the different goals. The High-Level Political Forum on Sustainable Development will be in charge of the follow-up and review of the Agenda and will meet regularly to assess the different parties’ progresses regarding the goals (United Nations, 2015a). More generally the measurement of the achievement of the SDGs is to be realized using a set of indicators determined for each goal, in order to monitor of the Global Goals are implemented from the local to the global level. However, the most suitable indicators seem to be at the national level, since it is an usual scope for data collection (Campagnolo et al., 2015). At this point, a very relevant factor to consider in order to ensure reliable monitoring, is to make sure that the indicators used in every country, regardless of the differences of contexts and capacity, are similar enough to allow a proper assessment of the policies lead in each country. On this topic, Kharas & Zhang (2014) argued that the current systems for data collection were not efficient enough to support an efficient analysis of the results of the implementation of the SDGs, which constitute a necessary step for the success of the Global Goals. According to them, several data issues can be found in many development areas, particularly in low-income countries.

In order to tackle this, the UN Member States, as well as the civil society, have been putting a lot of efforts in trying to define common metrics in order to track the implementation of the SDGs, which for example resulted in the creation of an Inter-Agency and Expert Advisory Group (IAEG) specifically dedicated to the definition of common indicators for the SDGs. (Sachs et al., 2016). The common purpose is to propose data that are clear, accessible and usable by all, from political decision makers to individuals. A first attempt has been made in July 2016 with the release of a *SDG Index* (Sachs et al., 2016), which proposed a set of indicators, based on pre-existing data, assessing the current completion of the SDGs, at an early stage. This report has been made at the country level, therefore it introduced indicators based on national performances, which are consequently difficult to translate at the business level.

2.2.3 Discussions about the theoretical background of the SDGs

Several scholars have argued that the ambitions of the SDGs might be hampered by the consideration of economic growth over social well being, which would result, when considering the triple bottom line, in favouring economy over social and ecological issues.

Gupta & Vegelin (2016) advocate for an “inclusive development” approach for the SDGs, which they defined as a dimension of sustainable development focusing more on the social and ecological aspect, in order to “balance the dominance of the growth approach, especially in the context of global recession”. According to them, the SDGs face the risk to fall into this dominance of “business-as-usual” growth, which would undermine the progresses on the ecological and social sides. Thus, the success of the SDGs would depend on the ability to “overcome power relations” and to “genuinely address the goals” by promoting “equal and participatory interactions”, which will be allowed by significant behaviour changes from the richer side, including the wealthiest countries strongest corporations. On this topic, Koehler (2015) added that even though poverty and environment became more and more important into development agendas, thanks to the MDGs, the dominant theory remained to focus on economic growth as a mean to achieve sustainability. Spaiser et al. (2016) added that the apparent conflict between socio-economic development and environmental sustainability could be reflected in the SDGs. According to them, progresses in certain development-oriented goals, often related to economic growth, could directly hinder the completion of more environmentally oriented ones. Thus they highlight the importance of the indicator definition, and the necessity to provide decoupled indicators to measure progresses in each goal.

Yet, the evolution of the negotiation processes and discussions around the SDGs proved the possibility of the emergence of a “paradigm shift”, where the bigger role given to the UN General Assembly, the UN Secretariat and civil society could lead the future development discussions and treaties towards more inclusive programmes (Koehler, 2015).

2.3 The Sustainable Development Goals in Sweden

This section paves the way for the following research question by providing an overview of the Swedish position regarding the SDGs, and on the activities of the Swedish Leadership for Sustainable Development as an actor fostering the participation of the private sector into the SDGs.

2.3.1 The Swedish National Agenda for the SDGs

The Swedish Government has been particularly active in preparing the discussion phase for the definition of the SDGs. Given the cross sectorial nature of the SDGs, a national SDG delegation has been created and several ministers have been involved in the process (Bexell & Jönsson, 2016). Sweden is currently in the process of defining a national implementation scheme for the 2030 Agenda, which will imply the participation of both government agencies and actors from the civil society (Löfven, 2016).

The change of scope adopted by the SDGs and the recognition of common challenges internationally lead Sweden to become, as any other high-income country, a relevant area of application for the implementation of the SDGs (Weitz et al., 2015). Thus, out of 107 targets contained in the SDGs, Weitz et al. (2015) estimated that only 26 could be considered to be achieved, leaving 81 incomplete targets in the country’s domestic context. The key areas for action in the country, according to Weitz et al. (2015) are the following:

- Goal 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all
- Goal 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.
- Goal 10 (Reduce inequality within and among countries

- Goal 12: Ensure sustainable consumption and production patterns
- Goal 13: Take urgent action to combat climate change and its impacts
- Goal 14: Conserve and sustainably use the oceans, seas and marine resources for sustainable development.

According to Weitz et al. (2015), “few, if any, of the goals raise entirely new policy issues for Sweden”. Consequently, pursuing the SDGs implies to integrate the targets into the currently existing processes and instruments to implement these through “established government structures”, preferably cross-sectorial ones, considering the links between all different objectives. Weitz et al. (2015) also stated that the implementation of the SDGs primarily begun with the Policy for Global Development, as a way for Sweden to participate to the improvement of peoples’ life in other countries, by promoting development assistance in developing countries.

Regarding the implementation phase, Bexell & Jönsson (2016) insist on the current existence of a “political momentum”, which should be supported by the country’s institutions, and transposed into “national policies and practices”. According to them, the sharing of the responsibilities between the institutions and the actors is still to be realized, despite a real willingness from the different non-state actors to engage into voluntary-based programmes. The success of this process would, consequently, rely on an efficient institutional work, but also on the ability of the political institutions to engage the individuals (Bexell & Jönsson, 2016). Another challenge met in the apprehension of this “momentum” is the ability of institutions to efficiently account for the progresses on the different goals despite the fact that the implementation of the goals remains mainly voluntary-based (Bexell & Jönsson, 2016). These questions participate to the current debates happening around the definition of an universal process to monitor, measure and report on the implementation of the SDGs. Eventually, according to Weitz et al. (2015), the success of this process will essentially depend on the ability of the national institutions to define an agenda of action, involving all relevant actors, including private ones, in order to go beyond the consideration of the SDGs as a “simple framework for tracking global progress”.

2.3.2 Swedish businesses and the Swedish Leadership for Sustainable Development

During the 2016 World Economic Forum, the Swedish Prime Minister Stefan Löfven, as a keynote speaker on a session dedicated to the SDGs, insisted on the fact that, conjointly to the Swedish Government, “Swedish business, trade unions, CSOs and academia have been deeply engaged in the formulation and negotiations on the 2030 Agenda and are now preparing for its implementation” (Löfven, 2016).

Initiated in 2013 by the Swedish International Development Cooperation Agency (Sida) following a gathering of stakeholders engaged in sustainable development, the Swedish Leadership for Sustainable Development (SLSD) is a network of Swedish organizations working together on the SDGs (Sida, 2015a). The primary objective of this platform, which gathers more than 20 companies, along with research organisations and public bodies, was originally related to the negotiation process around the definition of the SDGs, but once the goals were adopted, the network transformed into platform for knowledge exchange and collaboration related to the implementation of the goals (Sida, 2015a). Recognizing the role and potential of companies in the area, its eventual purpose is to share good practices and examples on how businesses engage in undertakings related to sustainable development and to find practical ways to collaborate across industries and sectors.

Thus, the SLSD declares its focus on three specific areas (Sida, 2015a):

- a) Systematically reducing environmental impact and increasing efficient resource use.
- b) Creating decent jobs and development opportunities, along the supply chain.
- c) Fighting corruption and unethical business practices in the countries of operation.

These three areas of focus directly relate to 3 of the Sustainable Development Goals, respectively Goal 12 – Responsible Consumption and Production (a), Goal 8 – Decent Work and Economic Growth (b) and Goal 16 – Peace, Justice and Strong Institutions (c). In addition, the network is also devoted to promoting gender equality throughout all activities (Goal 5), while Goal 17 is also of interest since it refers to the partnerships promoted by the network.

It is also interesting to notice that the organizations composing the SLSD are very different from each other’s in terms of size, sector, and targeted markets. Table 2-2 below provides the list of all the organizations contributing to the network.

Table 2-2. List of the member organisations of the Swedish Leadership for Sustainable Development

Companies	Other organizations
Atlas Copco AB	Företagarna AB
Axel Johnson AB	Stockholm Environment Institute (SEI)
Elekta AB	Stockholm International Water Institute (SIWI)
Ericsson AB	Stockholm Resilience Center (SRC)
H&M AB	Swedish International Development
ICA Gruppen AB	Cooperation Agency (Sida)
IKEA	
Indiska Magasinet AB	
Lindex AB	
Löfbergs Lila AB	
Ratos AB	
Sandvik AB	
Scania AB	
Skandinaviska Enskilda Banken (SEB) AB	
SPP Liv Fondförsäkring AB	
Swedfund AB	
Systembolaget AB	
Tele2 AB	
Tetra Laval Group	
Unilever	
Volvo Group	

Source: Sida (2015a)

3 Business Opportunities and Drivers for the Private Sector

This chapter focuses on theoretical and practical debates around the involvement of the private sector into sustainable and development activities. This chapter will first focus on sustainable development, before considering the role of companies acting in development aid programmes, and finally analyzing different guidelines from organizations that have specifically worked on the relations between the SDGs and the private sector.

3.1 The Private Sector and Sustainable Development

As highlighted by the UN Global Compact (UN Global Compact, 2013b), business is, “as the world’s main source of economic activity, at the heart of virtually any widespread improvements in living standards”. The UN Global Compact’s report to the UN Secretary General in 2013 also focused on the fact that the contribution of businesses to sustainable development included two components: the first one being to make sure to “do not harm” when pursuing their activities, while the other one is the “support advances on sustainable development” (UN Global Compact, 2013b). On this matter, the UN Global Compact constitutes a very relevant first step, as a tool engaging voluntary businesses to align their practices with standards in the social and environmental areas, which are summarized in the UN Global Compact Ten Principles (UN Global Compact, n.d.). In addition to the UN Global Compact, various other sources, such as the UN Guiding Principles on Business and Human Rights, the ISO 26000 Guidance on Social Responsibility, or the OECD Guidelines for Multinational Enterprises provide sets of normative guides and principles which inspired and paved the way for the application of the SDGs by businesses (GRI, UN Global Compact, & WBCSD, 2015).

Since the adoption of the Brundtland Report, sustainable development has received a growing attention in the literature and documentation dedicated to businesses and industries. Thus, guidance documents from international bodies have been focusing more and more on the potential role and opportunities for the private sector in participation to the installation of sustainable development (Barkemeyer et al., 2014). However, it also appeared that, notably with considerations to the triple bottom line, private sector organizations tended to pay much more attention to the environmental issues and to forget about the inclusion of social issues when tackling sustainable development. Such a situation is likely to create an illusion where sustainability would be totally independent from poverty issues. According to Barkemeyer et al. (2014), this illusion has long been found at the basis of a dichotomy between business definitions of sustainable development and the definition of other organizations such as NGOs. Given their direct relation to the late MDGs, the implementation of the SDGs is likely to provide options gathering both visions, with a focus on varied issues related to sustainable development, and with a will to directly involve the private sector.

With regards to the consideration of sustainable development by the private sector, the first and biggest identified driver for improvements has been the implementation of “more restrictive environmental legislations and other preventive measures” (Brorson et al., 2011). The evolution of legislation regarding the implementation of Command and Control regulations, which can be defined as the situation where “the force of law is used to prohibit certain forms of conduct, to demand some positive actions, or to lay down conditions for entry into a sector” (Baldwin et al., 2012), directly connected companies with their impacts

regarding the society and the environment, and constituted the basis of many corporate actions regarding sustainability.

However, private organizations progressively developed voluntary initiatives. Lucci (2012) insisted on the role of external pressures as key factors in the development of corporate sustainability policies and agendas, stating that the fear of bad public relations strongly encouraged the integration of Corporate Social Responsibility (CSR) into companies' daily considerations. Baumgartner & Rauter (2016) distinguished two key values when analysing the potential outcomes of the voluntary introduction of sustainable management into private sector activities. Firstly, they focus on "societal values", which they relate to the influence of companies' activity "on society and the natural environment". To introduce sustainable management, it is necessary to identify and evaluate the impacts of a business on its social and natural environment. Once sustainability issues have been identified on the basis of these observed impacts, a company will be able to organize its corporate sustainability strategy. Secondly, they mention "business value", as "the potential extra value that can be created for the business" by achieving higher levels of sustainability. To pursue this "business value", a company must consider its core corporate goals and relate these to potentially sustainability-related goals, when possible.

According to Baumgartner & Rauter (2016), it is important to distinguish the two main reasons explaining why companies would pursue environmental and social goals. Firstly, companies might be forced to act because of rules, legislations, stakeholder pressures, or market pressures (normative considerations). On another hand, companies can also act on a voluntary basis, either for ethical motivations (ethical rationality), or because they might expect some benefits or comparative advantages out of their sustainability policy (economic rationality) (Baumgartner, 2014). Out of these economic advantages, companies can expect to benefit from a corporate sustainability programme in different ways. Such advantages, in terms of efficiency, productivity, risk-reduction or improvement of the company's credentials, can be translated into financial improvements or into competitive advantages, in terms of innovation or of reputation, potentially allowing market differentiation (Baumgartner & Rauter, 2016).

Kurucz et al. (2008) synthesize the benefits of the integration of sustainable development into business activities in 4 categories:

- Reduction in costs and risks
- Improvements in competitiveness
- Improvements in reputation and legitimacy
- Creation of value by seeking win-win outcomes

3.2 The Private Sector as an Actor Participating to International Development

As introduced earlier, the Sustainable Development Goals mark a very important step in the inclusion of private sector into the global development agenda. Such an inclusion appears to be the conclusion of a process started more than two decades ago. While the Johannesburg Declaration on Sustainable Development stated that "the private sector, including both large and small companies, has a duty to contribute to the evolution of equitable and sustainable communities and societies" (United Nations, 2002), this affirmation of the potential role of the private sector was further reinforced in the following events, such as the Rio+20 conference (Scheyvens et al., 2016). This process for the recognition by the United Nations

of the private sector as a relevant actor in participating to the effort towards sustainable development has led to the creation of initiatives such as the UN Global Compact, which aims to promote sustainable practices for private sector companies. Private sector can thus be seen as a very relevant actor in supporting development, given its ability to deliver “innovation, resources, capability and leadership” (Scheyvens et al., 2016). According to Kramer (2014), businesses have a determining role given their ability “to leverage vast amounts of investment capital” in a context where public finances are sometimes lacking, and can offer their “cutting-edge technologies, big data, and specialized skills” in the development sense. The likely outcomes of such an involvement of businesses would be the creation of “share value”, in the sense that this would benefit both for the company’s business activities and for the good of society. Sharma (2015) talks about “disincentives” for the most powerful countries to directly invest in programmes aiming at tackling global challenges, in a situation where reaching a consensus has become more and more difficult, given the strong differences of stance between the different countries. According to him, big multi-national companies can appear as potentially impactful actors, not only because of technical or financial capacity, but also because of the existence of several incentives which strongly encourage the private sector to act, from benefits in terms of reputation, shareholder value and market penetration. Such a situation, however, does not prevent the State from acting as a body ensuring that such companies are actually acting responsibly.

As seen earlier, the private sector, especially the large-scale companies, has become a key actor in the discussion process for the definition of the Sustainable Development Goals. Several arguments have been given in favour of this inclusion, evoking companies’ financial and technological resources as well as their expertise on several domains as a very valuable asset for development programmes. On the other side, the outbreak of successful business models defined around corporate responsibility and social values, and focused on managing to unite commercial success and sustainability, gave a very positive sign encouraging the private sector to engage in sustainable development programmes. Such ‘good practices’ examples have had a very important role in promoting the role of businesses in combating poverty and supporting sustainable development (Scheyvens et al., 2016).

Businesses have long been set aside of international development programmes, notably due to a distrust from the “broader development community” into the private sectors’ intentions, as profit-seeking organizations (Scheyvens et al., 2016). Several scholars and stakeholders expressed their concerns that, considering the economic wealth of such actors, there would be a risk that the biggest businesses and industries would be pushing for their own corporate interests during the negotiations (Koehler, 2015). A consequence would also, according to such critics, be the fact that usually more progressive actors from the civil society, such as NGOs, would risk to be comparatively less powerful during the consultations. Eventually, Scheyvens et al. (2016) argued that businesses should not be considered as the perfect option, and focused on the remaining challenges faced for the total incorporation of private sector, such as “short-term planning” or a “narrow focus on finances” which sometimes undermine the potential of voluntary actions towards sustainability. The solution relies, according to them, in the necessity to require both “responsible and ethical practices in all aspects of company operations” as well as a “corporate social coherence” into the businesses activities. Such an evolution would imply the adoption of specific rules, notably in terms of reporting and monitoring, in order to be able to precisely evaluate and compare both the methods and the results of the companies’ sustainability practices (Haffeld, 2013). Another important issue to consider, in the case where a private actor is supporting development programmes such as local entrepreneurship, is the one of value, which might drastically differ

from the mentoring company to the recipient in the local community in some emerging countries (Purcell & Scheyvens, 2015).

When they investigated on the motivations of businesses to pursue sustainable business practices, Chakravorti et al. (2014) found out that the biggest reason were usually related to a competitive position on the market, to the fear to face any reputational damage which would be the consequence of an unsustainable practice or to a will to capture more revenues and “build loyalty” rather than pure sustainable development reasons. This can be interpreted as a situation in which even though companies can be willing to participate to a global effort towards sustainability, their nature as a profit-seeking organization, needing to meet financial objectives in a very competitive market, is likely to lead them to engage into voluntary practices with a market oriented state of mind. Table 3-1 below provides a short summary of the identified barriers and business-related motivations related to companies’ investment in sustainable and inclusive business activities.

Table 3-1. Barriers and motivations for companies’ investment in sustainable and inclusive business activities

Limits and barriers	Business-related motivations
<ul style="list-style-type: none"> - Absence of common strategic motivation and vocabulary - Difficulties of incorporation into the organizational structure - Local constraints - Difficulties to measure the impacts 	<ul style="list-style-type: none"> - Preserving the license to operate against regulatory actions - Avoiding reputational damages - Avoiding future supply disruptions - Maintaining a competitive position by adhering to higher standards - Responding to internal demand from top employees - Differentiating products, thanks to certification for example - Capturing revenues by accessing new customers and building loyalty thank to better awareness

Source: Chakravorti et al. (2014)

On this debate, Blowfield (2012) analysed the potential role and involvement of businesses in development programmes, and concluded that businesses tended to act less as a “development tool”, which he defines as a body “contributing to development through its economic contributions” and more and more as a “development agent”, which he relates to “a consciously engaged agent of development”. According to him, the involvement of businesses is less and less related to actions in terms of costs, returns and competitions, but relies more and more on “stakeholder concerns, pressures and demands”.

Zapatrina (2016) highlighted the potential role of Public-Private Partnerships (PPPs), a mechanism which is clearly mentioned in Goal 17, as a tool supporting the implementation of the Sustainable Development Goals. According to her, PPPs bring several valuable advantages to the concerned projects, by bonding all actors for the long term, by fostering funding and by distributing the risks between all involved partners. Therefore, relying on PPPs can be a solution in order to assemble financial, institutional, human and scientific resources for SDG related projects in emerging markets and developing economies, by gathering public authorities, private organizations and the civil society.

3.3 SDG-related business opportunities and implementation processes

This section will aim at analyzing some recommendations made by international organizations about the SDGs, with first a focus on business opportunities before considering strategies for implementation.

3.3.1 Identification of business opportunities for the implementation of the SDGs

As seen earlier, the UN Global Compact summarized the potential role of businesses in supporting sustainable development by identifying two fundamental ways: “making sure not to harm” and “supporting advances on sustainable development” (UN Global Compact, 2013b). The following section will consider the recommendations provided by several international bodies which tried to identify which could be, from a business perspective, the reasons which could motivate a private organization to give up on “business as usual” and to specifically consider the Sustainable Development Goals.

Documents such as the *Post-2015 Business Engagement Architecture*, published in 2013 by the UN Global Compact, developed several tracks for future engagement of businesses into sustainable development (UN Global Compact, 2013a). Investigated areas include the following:

- *Focusing on the role of Small and Medium-sized Enterprises (SMEs)*, which constitute the huge majority of businesses in the world, particularly in least developed countries. Major actions on this side would be very likely to lead to quick improvements of job quality, remuneration and working conditions. A way to develop such a programme would be, on one hand, to focus on larger-scale companies’ value chains, and to promote knowledge and technology transfers from large-scales to local-scales, and, on the other hand, to encourage and empower SMEs in order to promote local entrepreneurship (UN Global Compact, 2013a).
- *Promoting partnerships between private actors, as well as partnerships between private actors and public authorities (PPPs)*, in order for businesses to share both resources, expertise and risks, and to foster their capacity to carry out large, long-term and complex projects involving many stakeholders (UN Global Compact, 2013a).
- *Encouraging transparency and accountability*, in order to allow an easier access to companies’ records, which would allow virtuous businesses to gain credibility and to easily communicate with all relevant stakeholders. As mentioned earlier, a major challenge related to this objective is the realization of standardized monitoring tools that would be valid worldwide (UN Global Compact, 2013a).
- *Supporting enabling government policies*, by engaging governments in facilitating, and even encouraging a voluntary participation of companies into sustainability objectives and programmes. Such an enabling environment can be installed with the use of policy frameworks, market instruments or legal incentives such as public procurement (UN Global Compact, 2013a).
- *Relying on private sustainability finance*, in order to support development programmes aiming to reach the targets contained in the SDGs worldwide. As developed earlier, this area is amongst the most debated ones, but implies a huge potential in a context where public spending is suffering from limitations (UN Global Compact, 2013a).

It is also interesting to consider the development by the UN Global Compact, together with KPMG, of several sector-specific *SDG Industry Matrices*, which gather advices, ideas and

examples of implementations related to the SDGs for several industrial sectors. The eventual purpose of such sector-specific documents is to “inspire greater business pursuit of opportunities which create value for society, as well as for shareholders” (UN Global Compact, 2015). Each *Matrix* consists in a short summary of the purpose of the *Matrix*, before proposing general sustainability highlights related to the sector considered, and to propose a goal-by-goal analysis of the opportunities and examples that can be related to the implementation of the SDGs. To date, 5 finalised *Industry Matrices* have been issued, for the following sectors:

- Financial Services
- Food, Beverage & Consumer Goods
- Climate Extract
- Healthcare & Life Sciences
- Industrial Manufacturing

The World Business Council for Sustainable Development has also issued similar recommendations regarding the participation of the private sector into the SDGs, with the development of its *SDG Hub*, which consists in “a one-stop-shop” containing references to available options assisting the companies in implementing the SDGs, with a specific focus, once again, on successful case studies from leading companies (WBCSD, 2015).

3.3.2 Guidelines for the implementation of the SDGs

The SDG Compass, developed together by the UN Global Compact, the Global Reporting Initiative (GRI) and the World Business Council for Sustainable Development (WBCSD), aims to be a guide for companies on how to integrate sustainability into their practices, following the indications and targets set by the Sustainable Development Goals (GRI et al., 2015). On the basis of detailed analysis, with a set of precise advices and the use of several good practice examples, the SDG Compass aims to guide interested businesses in several steps related to the incorporation of the SDGs in private activities, described as follows:

- *Understanding the SDGs*

The first step for a company is to clearly familiarize with the SDGs and to make sure that all the requirements and opportunities that they can bring to the company are understood by the management. This first step requires that a company distinctly identifies which are the business opportunities that can emerge in relation to its activities, for example, around green technologies, ICT, or the opening of new markets, in a situation where consumers are more and more aware of sustainability issues when they are making a decision (GRI et al., 2015). A good understanding of the SDGs will also allow a better communication between all stakeholders, serving as a common basis of understanding and objectives. Finally, it is also important to consider that the development side of the SDGs is likely to open new markets and to foster capacities in developing areas around the world, from which a company can directly benefit by finding new stabilized markets or by being able to rely on more skilled people and partners. Eventually, as the SDGs get widespread, a company complying with the objectives of the SDGs will be more likely to be prepared to meet future regulations or laws that can emerge from the application of this voluntary scheme (GRI et al., 2015).

- *Defining priorities*

Once a company has efficiently comprehended the implications of the SDGs, the next step is to clearly define its sustainability priorities in function of the relevance of each goal to the

business sector of the company. First, the purpose is thus to use the SDGs in order to assess all the social and environmental impacts related to a company's activities, on all the value chain. Thus, the impacts related to the different steps, as well as the potential improvements on the value chain can be associated with relevant SDGs in order to define which are the priorities of action (GRI et al., 2015). One very important factor at this stage is the definition of relevant indicators for the evaluation of the biggest impacts of the company. These indicators can be taken from several recognized references, such as the recommendations of GRI. The following step is then to realize a sound collection of data, in order to make sure to accurately evaluate the performance of the company on a specific indicator. Once this process has been done, the prioritization step can be realized, by considering the severity of the negative impacts observed, on both the company and the relevant stakeholders, as well as the opportunities related to the positive impacts than have been measured (GRI et al., 2015).

- *Setting goals*

After the definition of priorities by the company, the following step requires to be able to set "specific, measurable and time-bound sustainability goals" (GRI et al., 2015). Such goals have to cover the different priorities previously identified, and should rely on sound Key Performance Indicators (KPIs) which will ensure that the goals that have been set by the company will be time-bound and measurable. A rigorous setting of these KPIs also require that the baseline, which can be defined as the starting situation from which the progresses will be assessed, is clearly set, and that ambitions are considered carefully, being ambitious enough to spur innovation, while being set for a reasonable timeframe (GRI et al., 2015). Eventually, once this entire goal setting process has been realized, a company can use the goals it defined to communicate about its sustainability engagement. Communication about the goal setting process allows a company to transparently express its engagements regarding sustainability, on the basis of universally defined SDGs, and to be able to further communicate about its progresses over time (GRI et al., 2015).

- *Integrating sustainability into the company's activities*

Once goals have been designed, it is important for a company to undertake the process to meet them. In order to do so, a business will have to integrate its sustainability ambitions into all its activities, or even in its vision and mission. This process will require that the top management gets engaged in including the SDGs into long-term business and financial thinking, and that internal communication and evaluation processes clearly integrate the sustainability goals (GRI et al., 2015). The ultimate goal, in that sense, will be to ensure that all functions within the company integrates the sustainability goals, allowing to durably transform the company's culture towards sustainability. Such an evolution is not necessary limited to internal transformations. In order to pursue the implementation of the SDGs, a company can also engage in partnerships with all the relevant stakeholders related to its activities, by engaging with its suppliers and clients, as well as other companies on the same branch and civil society organizations or the government. Such agreements, encouraged by the multi-sectorial approach of the SDGs, can constitute the basis of determining progresses in terms of sustainability (GRI et al., 2015).

- *Reporting and communicating*

As a final step, reporting and communication about a company's progresses regarding the SDGs is a determining key, since many stakeholders have a specific interest in getting precise information about the progresses and activities of a company on sustainability topics. Getting

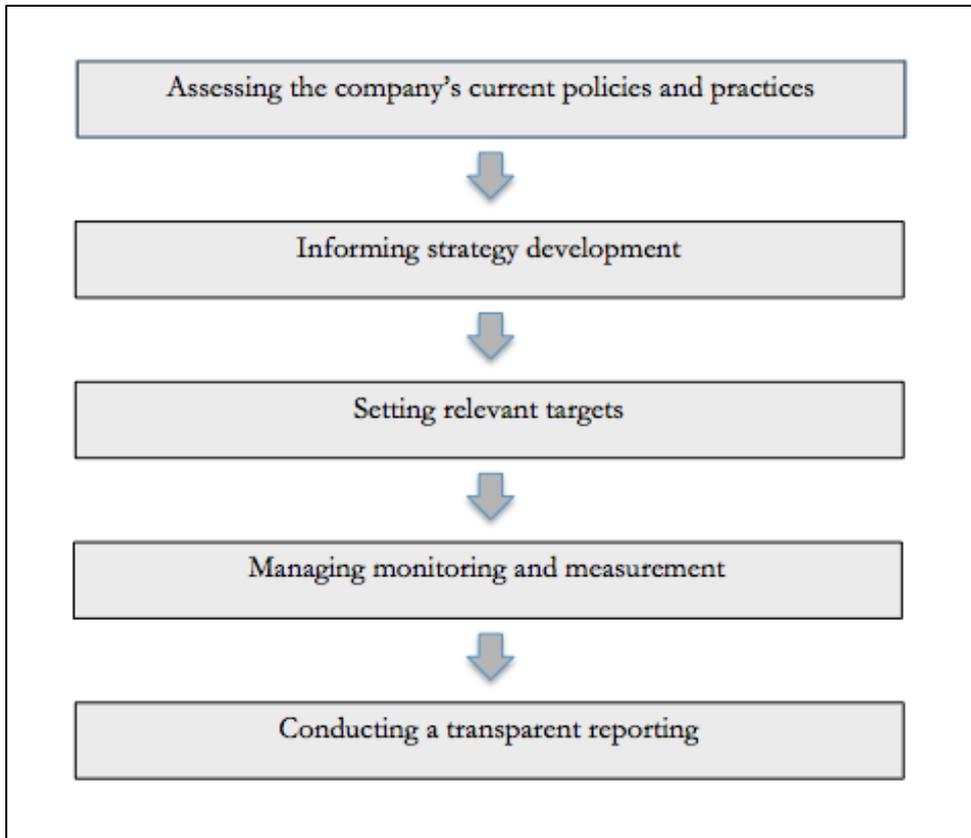
more and more widespread, especially at the level of large companies, reporting constitutes a necessary step related to the implementation of the SDGs. SDG target 12.6 specifically addresses this area, by encouraging companies to integrate sustainability in their reporting processes (GRI et al., 2015). Even though, as mentioned earlier, there is no reporting standard specific to the SDGs, several well-recognized processes, such as the GRI standards, or more sectorial initiatives such as the Carbon Disclosure Project (CDP) can be considered in order to provide a reliable reporting (GRI et al., 2015). Finally, the SDGs provide a useful basis for broader sustainability communication, since they constitute a comprehensive “common language” which can facilitate the understanding of a company’s performance by relevant stakeholders. As a result, it would be possible for a company to communicate about its sustainability performance by introducing an explicit SDG framework or by simply referring to a specific goal in a more broad communication (GRI et al., 2015).

On another viewpoint, the consulting company Corporate Citizenship issued in 2016 a document in which they notably identify 5 steps of action of businesses with regards to the SDGs, stated in a chronological order, as follows (Corporate Citizenship, 2015):

- *Assess the SDGs against the company’s policies and practices.* Using the SDGs as a benchmark of a current sustainability policy is a way to identify potential gaps and opportunities on the field of sustainability
- *Use the SDGs to inform strategy development.* Referring to the SDGs when considering the company’s strategic development and during the definition of the business strategy of the company. Such a process will facilitate the implementation of the SDGs by the company, by identifying synergies between the adoption of the Goals and the business planning process.
- *Review the SDGs as a part of target setting.* Using the SDGs as a high-level reference when the management is planning to introduce performance targets to evaluate its activity.
- *Apply the SDGs to impact monitoring and measurement.* Consequently, using the SDGs in the impact assessment process for all the company’s activities, in order to rely on sound data to evaluate the implementation of sustainability plans and to better communicate with all relevant stakeholders by using commonly defined indicators.
- *Consider the SDGs as a part of reporting.* Based on their universality, and on the rising interest from all types of stakeholders, the SDGs can serve as a useful and transparent tool for reporting purposes.

This process can be summarized as follows:

Figure 3-1. Five steps where to apply the SDGs in a company



Source: Figure adapted from Corporate Citizenship (2015)

4 Research Methodology

This chapter introduces the methodology chosen to answer the research questions, by, first, presenting the main assumption and research design before providing an in depth presentation of the three chosen methods for data collection and analysis.

4.1 Guiding Assumptions and Research Design

Focusing on a very recent topic, since the Sustainable Development Goals have been adopted in September 2015, the research can be described as being explorative. Such a situation implied a specific data collection process, focusing on a very recent literature and on the experience of professionals that were working at a very early stage of the process. Such a situation necessarily impacted this work, which aims to be a first step in a still debated area.

In order to consolidate the validity of the data gathered, the author has been aiming to rely on sources from various origins, including peer-reviewed papers, grey literature, and official reports from several organizations. Moreover, the research methodology has been based on triangulation, expressed by the three research questions which were answers following different data sources and different analysis and data collection methods.

The first step of this research has been to collect as many information as possible from literature in order to build a comprehensive assessment of the history, debates and opportunities linked with the Sustainable Development Goals. RQ1 is thus justified as a first step to base the research on a complete overview of theoretical positions, practical observations, and prospective recommendations but also as a way to prepare the following research phase.

The qualitative research defined for RQ2 has been based on several assumptions. The first one lies in the selection of the targeted Swedish companies for potential interviews. The assumption made has been that all member companies of the Swedish Leadership for Sustainable Development were the most likely, at the national level, to be interested in implementing the SDGs into their sustainability policy. Another important assumption made for this process has been that all the companies considered, given their diversity in terms of size and sector of activities, were representative of the Swedish business environment. This assumption is further adopted when considering the list of companies that actually responded during the interview phase. Additionally, other company representatives were interviewed, on the basis of signs of interests from companies which were not part of the Swedish Leadership for Sustainable Development but showed their interest in the SDGs, for example by intervening during related conferences.

Moreover, another assumption, which has been a little bit challenged during the interview process, has been to consider that most of these companies were actually advanced in their reflection process regarding this implementation. Eventually, the choice has been made to complete the research by interviewing experts involved in the definition of practical recommendations such as the SDG Compass or the WBCSD in order to collect more information on the perception of the SDGs in the private sector, since it was assumed that such experts would be the most likely to have gathered experience regarding the way companies have been dealing with the SDGs since their adopting in late 2015. The selection of the experts for such interviews has been made on the basis of the main sources defining the scope of this research, with one representative of Sida's Swedish Leadership for Sustainable Development as an expert on the Swedish process regarding private sector's involvement in the SDGs, while representatives from each of the three components of the

SDG Compass, as the major source for business information about the SDGs, were contacted as experts on the opportunities and challenges of the SDGs by businesses.

Eventually, the choice to use the case study of a Swedish Industry for RQ3, in order to illustrate and to test the findings from RQ1 and RQ2 has been justified by the assumption that *Nolato AB* is a representative example of the challenges and opportunities met by a Swedish company.

4.2 Methods for Data Collection and Analysis

As explained in the introduction, three different research methods have been applied in order to answer to the three research questions. RQ1 will be answered on the basis of a literature review, RQ2 will rely on interviews and content analysis and RQ3 will be based on a case study.

4.2.1 Literature Review

The literature review has been based on a comprehensive research focusing on various sources from peer-reviewed academic papers to articles, reports and documents from organizations related to the private sector's participation to sustainable development, which would be more directly related as being "grey literature". Since the focus has been firstly made on academic papers, the author acknowledges the existing debate regarding the participation of the private sector in development programmes and the potential influence that such an ideological or theoretical opinion can have had on the conclusions of each document. These different positions are mentioned as a way to express the different opinions related to this debate. It is worth noticing that some documents used for the literature analysis were released during the consultation process for the SDGs, and aim to illustrate the different theoretical reflections and recommendations identified by the different scholars around the debate. Secondly, another type of resources has been used, more directly related to grey literature, in order to collect practical information and advices released by relevant organizations about the SDGs. The purpose of the collection of this information is to provide a background of the practical solutions and opportunities evoked around the SDGs, as a preparatory step for the interviews process for RQ2, and for the case study implemented to answer to RQ3, but also as a source of potential applicable recommendations for the data analysis.

4.2.2 Interviews and Review of corporate communication

In order to answer RQ2, and to test the findings from RQ1, semi-structured interviews have been organized with both representatives from the sustainability teams of the selected Swedish companies, and experts involved in supporting these businesses in their process to integrate the SDGs into their sustainability policy. The semi-structured format has been chosen since its flexibility allowed each interviewees to offer their own "perspectives, perceptions, experiences, understandings, interpretations and interactions" (Mason, 2004) while answering to a set of prepared questions aiming at screening all elements related to the relations of the company with sustainability and the SDGs. For some of the interviews, upon request, the questions were sent to the interviewee before the interview, in order to help him or her with the preparation of the interview. This preparation also helped since it allowed the interviewees to share, by email, any element that they thought could be worth considering even though they were not mentioned during the interview. Even though the guides for each interview were adapted to the considered organization, and to researches made prior to the meeting, the basic interview guides can be found in Appendix A – Interview Guides, and

each interview was lead in the same structure in order to insure comparability. The interview guides for company representatives were built accordingly in order to collect as many information as possible that could be related to the perception of the SDGs by the company, as well as the on-going process of implementation and the first impressions and experience of the interviewees. For organization representatives, the interview guide was more specifically detailed to the precise activities of the organization with regards to the SDGs.

As mentioned earlier, the identification of the companies to solicit has been made on the basis of the list of members of the SLSD, to which several other companies, which participated to events specifically related to the implementation of the SDGs, have been added. Once the list of companies to solicit was established, an email or phone contact has been made with the sustainability development, or when available, with the person specifically in charge of the implementation of the SDGs (often the responsible of the sustainability branch).

Most interviews happened by phone, which appeared to be the most suitable tool for communications with experts located all around Sweden or abroad. It is worth noticing that, in several cases, the persons contacted declined the interview request, because of time pressure, of busy schedule, of extended leave or because the process of integration of the SDGs was not developed enough in the company according to the person contacted. In the case where the person was still interested to participate to the data collection, an adapted questionnaire, based on in-depth research on the company’s communication regarding the SDGs, was sent, and data was eventually collected from the reply. Eventually, the official communication of the organizations studied has been considered in order to evaluate how interested Swedish companies communicate about the SDGs.

Table 4-1 below provides the list of all respondents for this second step of the research.

Table 4-1, List of interviewees

Organization Representatives				
<u>Name</u>	<u>Company</u>	<u>Position and/ or Department</u>	<u>Sector of activities</u>	<u>Employees</u>
C. Ohlsson	IKEA Group	Strategic Communicator, Group Sustainability	Furniture Retailing	123,000
E. Eriksson	AB Anders Löfberg	Director Sustainability	Coffee Roastery	300
C. Båge-Friborg	Sandvik AB	Head of Sustainable Business	Tools Manufacture	45,800
C. Widebäck West	Skandinaviska Enskilda Banken (SEB) AB	Head of Corporate Sustainability	Financial services	15,500
T. Zimmermann	Telia Company	Director Sustainability Strategy / Corporate Development	Telecommunications	26,000
P. Dannqvist	Arvid Nordquist	Sustainability Manager	Coffee Producer/ Food and beverages marketing	210
<u>Name</u>	<u>Organization</u>	<u>Position and/ or Department</u>		
S. Leino	Sida	Program Officer, Private Sector Collaboration and Partnerships		

P. Leagnarar	Global Reporting Initiative (GRI)	Manager, Sustainable Development Policy and Government Affairs
D. Fiedler / J. Gomme	World Business Council for Sustainable Development (WBCSD)	Manager, Social Impact Cluster / Social Impact Manager

Once the interviews were done, the different exchanges were transcribed with the help of notes taken during the interview and recordings, and with a mention of the additional information sent by the interviewees, as well as the communication from sustainability reports and other communication directly related to the SDGs. The resulting transcripts were eventually analysed and summarized in order to extract the key information for each question and category considered. This information was transposed in a matrix on an Excel table containing all the main expected outcome categories with each row corresponding to a category and each column corresponding to one respondent. Once all interviews have been transposed and analysed, a comparative analysis have been realized in order to identify the recurring statements and strong oppositions. The following table provides an example of the matrix used for the analysis.

Table 4-2, Model of matrix used for the analysis

<i>Analytical Framework</i>	
<i>Category</i>	<i>Name of the company</i>
Influence of the SDGs in the sustainability policy	
Main areas/goals of interest	
Other references of sustainability policy	
Identified drivers	
Identified driving stakeholder within the company	
Identified driving external stakeholders	
Identified expected benefit	
Identified barriers	
Monitoring and Reporting	
Communication	
Support from external actors (consultancy, public authorities, NGOs, SLSD...)	
Participation to UN discussions	
Sustainability report/public communication on SDGs	
Other information	

4.2.3 Case study

Finally, the outcomes of the two first stages of the research, the theoretical considerations, the organizations' recommendations and the experience from companies, were summed up and applied to the case of *Nolato AB*, as a guiding example for a Swedish industrial company willing to implement the SDGs.

After considering the current sustainability policy applied by *Nolato AB*, as described in its sustainability report, the company's objectives and core activities were analysed and screened with the SDG perspectives. On the basis of the information gathered for RQ1, the different recommendations have been considered, following the process initiated by the SDG Compass, and specific additional recommendations for the industrial sector have been taken into account (see Section 3.3). Then, these recommendations have been screened on the basis of the experiences of interviewees, and similarities have been looked for in order to propose updated goals. Once the most relevant goals for *Nolato* have been identified, potential business opportunities and relevant KPIs have been defined, which were eventually traduced in a specific business strategy.

5 Findings

This chapter presents the key findings that have been generated through the interview process and the case study. First the insights from the interviews with representatives of the companies and experts have been presented, and then an analysis of the case study has been realized.

5.1 Perspectives for the Swedish private sector

The perspectives for the implementation of the SDGs by the Swedish private sector have been considered according to different areas from the interviews. All answers, with an exception for the last one, are presented with the insights from the companies first, then the ones from the experts.

5.1.1 Influence of the Sustainable Development Goals on the sustainability policy

- *Companies*

The interview always started with a discussion regarding the influence of the SDGs on the way the private sector considers sustainability. Whilst all the companies interviewed expressed the feeling that the SDGs would have a general influence on the apprehension of sustainability by the private sector, most of the respondents stated that this influence was not necessarily the most determining factor that encouraged companies to pursue sustainability efforts. Thus, several interviewees mentioned the fact that their company already had a well-developed sustainability policy prior to the adoption of the SDGs (P. Dannqvist, E. Eriksson; C. Ohlsson; C. Widebäck West; T. Zimmermann, personal communications). On this sense, one interviewee made the observation that the SDGs rather had an influence on society globally, and illustrated a growing trend as well as a desirable future, confirming the efforts made by companies which were already active on sustainability, with a focus on reducing the impacts of a company's activities, and further recognizing the potential positive role of businesses for sustainability objectives (C. Widebäck West, personal communication).

Consequently, the SDGs influence on such companies would rather be considered on a practical side. T. Zimmermann then mentioned the fact that the SDGs' benefits in this case would be more directly considered as a support in the process of designing a company's sustainability goals on the basis of the SDGs goals and targets, in order to create share value strategies (personal communication). The SDGs would then offer a framework helping the companies in the definition of their sustainability strategy, by identifying specific relevant issues and targets (C. Ohlsson, personal communication), and by offering a framework to find out which are the domains where the company can put more efforts (P. Dannqvist, personal communication). Thus, rather than a driver engaging businesses into sustainability policies, the SDGs are mostly apprehended by companies as a tool to define and evaluate their performances according to international standards (C. Båge-Friborg, personal communication).

Eventually, several interviewees also mentioned the opportunity to use the SDGs as a tool to communicate and report on their activities. One interviewee thus focused on the opportunity offered by the SDGs to enable the company to show the positive impacts of its actions on the sustainability sector (C. Båge-Friborg).

- **Experts**

The main position adopted by Sida through the Swedish Leadership for Sustainable Development (SLSD) has been to put the private sector as an integral part on how the SDGs are formulated and integrated (S. Leino, personal communication). More broadly, in relation to collaboration with actors of the private sector, Sida perceives the role and influence of the SDGs as a “valuable platform for communication and joint action” directed to the private sector, justifying the organisation of the SLSD. This position joins the statement made by most companies, saying that they considered the SDGs less as a driver to implement sustainability policies, but more as a tool facilitating the definition and identification of targets based on a commonly defined scale, and communication about sustainability. On this domain, D. Fiedler & J. Gomme mentioned the fact that, despite the fact that the SDGs were only adopted very recently, more and more companies already make explicit references to the SDGs in their sustainability reports, demonstrating a willingness from the private sector to act on the Global Goals (personal communication).

Another important feature to take into account when considering the influence of the SDGs on the business sector is the perception of governments regarding the role of the private sector (P. Leagnarar, personal communication). This is especially important since the government has a big influence in creating an enabling environment of businesses to intervene on the SDGs. The example of initiatives such as the SLSD constitutes an interesting example on how governments and public administration can have a role in facilitating the implementation of the SDGs by engaging voluntary businesses into discussions and exchanges of experiences (P. Leagnarar, personal communication).

Finally, it is also interesting to notice the influence that the SDGs have had on international organizations engaging the private sector into sustainable development. Thus, the World Business Council for Sustainable Development (WBCSD) started a process in order to reframe its own programs, aiming to adapt them to the structure and principles of the SDGs (D. Fiedler & J. Gomme, personal communication). This process, which is meant to demonstrate, and facilitate, the influence of the WBCSD on sustainability challenges, shows that the SDGs have already reached a certain influence on important international stakeholders, in defining what D. Fiedler & J. Gomme called a “shared language on sustainability and development issues” (personal communication).

5.1.2 Main areas of interest for Swedish businesses

- **Companies**

When asked about the goals that appeared to be the most relevant to their activities, most companies have been mentioning a wide number of Goals, illustrating the diversity of the potential applications of the goals and targets of the SDGs by the private sector and the numerous connections that could be made between the different SDGs and business activities. Thus, some companies have been working on establishing links between their sustainability objectives and most of the SDGs (IKEA, 2015; Sandvik, 2015). C. Ohlsson, explained that the purpose of such a presentation, in her company’s 2015 Sustainability Report, was to display how the company contributes to the different goals through its activities and to map the alignments between the company’s strategies and the SDGs. According to her, even though connections have been found with almost all of the SDGs, the company is able to contribute much more on some goals and less on others (personal communication). When considering this mapping, it is important to keep in mind that the

companies are still at an early stage in their apprehension of the SDGs and their potential contribution.

More generally, the interviewees mentioned the fact that their sustainability policy was connected to many of the SDGs (P. Dannqvist; E. Eriksson, personal communications). This situation demonstrates the flexibility and adaptability of the SDGs framework, as well as its numerous relations with private sector activities. One interviewee specifically distinguished two dimensions in the approach taken by its company when considering the different SDGs. The first one was to consider goals and targets which were directly related to the assessment of his company's impacts throughout the value chain, while the other was more directly related to shared value creation (T. Zimmermann, personal communication). This focus on shared value creation is very interesting, since it illustrates the fact that companies are effectively eager to participate into development aid programmes in addition to the simple consideration of their own impacts.

Eventually, it is also important to consider the sector of activities of the company when assessing which are the SDGs that it will be focusing on. Thus, a company providing banking and financial services is much more likely to focus on Goal 16 (Peace, Justice and Strong Institutions) and Goal 17 (Partnerships for the development goals), and to work on supporting developments in the sectors of transparency and institutional frameworks, since they are the most directly related to its activities (C. Widebäck West, personal communication). Similarly, a company providing food and beverage products, will be much more likely to focus in priority on goals related to sustainable consumption and production, such as Goal 12 (E. Eriksson, personal communication).

- ***Experts***

The tendency of companies to pay more and more attention into their potential role in development aid can be, for example, confirmed by the activities of the SLSD, which are largely focused towards value chains and programmes involving people in developing countries. Thus, S. Leino mentioned the fact that a specific focus has been paid by Swedish businesses within the SLSD to the fight against corruption, an objective that directly relates to Goal 16 (personal communication). I would be interesting to add to this input that, even though development aid and partnerships have often been related to programmes supporting low-income countries, it should be kept in mind that issues such as corruption or improper working conditions should not be limited to international aid, since they directly apply to every company's value chain, on both low and high income countries. This shift of perception, which represents the evolution from the MDGs to the SDGs, and from a unilateral, north-to-south and development aid targeted framework to a more comprehensive one which aims to have effects on every country and for every stakeholder. On this matter, D. Fiedler & J. Gomme referred to John Ruggie's open letter on The Sustainable Development Goals and the Guiding Principles (2016) to illustrate the fact that several private actors which finance sustainable development initiatives often tend to forget the social and environmental impacts on their own supply chain (personal communication).

Eventually, P. Leagnavar highlighted the fact that the areas of focus of businesses were particularly country-specific, and could be very different from one country to another. For example, while Sweden focuses a lot on anticorruption, the French framework is more directly related to environmental issues, due to the influence of recent legislations in the country (personal communication).

5.1.3 External and internal drivers

- *Companies*

At the internal level, most respondents from the private sector have identified the sustainability branch of the company as the biggest internal driver to implements the SDGs, by opposition to the top management, which has only been mentioned in one case. One interviewee also mentioned the influence of the corporate communication services in pushing for this implementation (T. Zimmermann, personal communication), which confirm the perception that the SDGs can serve as a relevant tool to communicate about a company's sustainability goals and performances. It is also worth noticing that, according to one respondent, the existence of an embedded sustainability culture in the company's strategy and management, lead the different co-workers to get interested in sustainability related issues and programmes, thus contributing to the implementation of frameworks such as the SDGs (C. Ohlsson, personal communication).

Regarding external drivers, customers are mentioned as a relevant stakeholder by several respondents, regarding the implementation or at least the consideration of the SDGs in relation with the company's sustainability policy. It is also worth noting that some respondents did mention the fact that they did not relate the implementation of the SDGs to any external force, thus focusing on the fact that the apprehension of the SDGs was a specifically internal process (C. Båge-Friborg, personal communication).

One respondent mentioned the role of NGOs and media interested in CSR, which had shown an interest in the company's position regarding the SDGs. As a result, the company presented a mapping of the alignment between the company's sustainability targets and programmes and the SDGs (C. Ohlsson, personal communication).

Another interviewee mentioned the support and advocacy of the United Nations as a relevant driver that encourage his company to consider the SDGs, by providing information since the very early stage of the discussions (T. Zimmermann, personal communication).

- *Experts*

Given its role in establishing a dialogue, and sharing the voice of the private sector during the negotiation process for the SDGs, before becoming a platform dedicated to collaboration and the exchange of knowledge and experiences, thanks to the organisation of several workshops, the Swedish Leadership for Sustainable Development has been mentioned as an important support by several respondents. S. Leino, from Sida, also mentioned the role of the Swedish Government, since the creation of the SLSD has been encouraged by a call from the Swedish Ministry of Foreign Affairs and Development Coordination. Sida has been charged to gather the voice of the Swedish civil society, and consequently, the voice of Swedish businesses (personal communication).

P. Leagnar identified another important driver, which specifically concerns Small and Medium-Sized companies that occupy an early role in the supply chain. According to her, the influence of major international companies, which are willing to implement the SDGs and which are more and more likely to be held responsible of the social and environmental risks on the supply chain, pushes the suppliers to adapt to these requirements if they want to keep their contracts with the major companies (personal communication).

5.1.4 Expected benefits and outcomes

- ***Companies***

A first thing to consider when assessing the expected benefits and outcomes of the implementation of the SDGs, is the fact that most of the companies interviewed, given their prior engagement in sustainable development, acknowledged the fact that the participation of the SDGs in the eventual sustainability progresses were not necessarily easy to quantify. This goes in line with the previously mentioned consideration that the SDGs would serve more as a clarifying process for companies in setting goals and targets, in measuring and monitoring, and eventually in reporting and communicating about the results. Therefore, one of the main expectations from companies in Sweden related to the will of some companies to benefit from widespread processes which would allow a company to precisely evaluate the success or not of its own sustainability policy, and to be able compare these results to other organizations. This would eventually facilitate the decision making process within the company, notably by favouring internal communication based on clearly defined targets highlighting the key priorities of the company.

Some companies also mentioned, as a result of this clarified communication, the potential to reach business opportunities, for example by attracting customers which are interested into sustainability issues, and are then willing to consider a brand's performance before making an informed decision (P. Dannqvist, E. Eriksson, personal communication). Yet, according to one of the respondent, the opportunity to gain advantages in term of sales out of the implementation of the SDGs will only be relevant if customers value the contribution to the SDGs. Such a statement is difficult to verify today, since it appears that awareness about the SDGs is more widespread within international organizations, NGOs and companies today (T. Zimmermann, personal communication). On the side of business opportunities, one respondent also mentioned the fact that if the aims related to economic development are successfully met, this can potentially lead to business opportunities in new markets, as a consequence of increased purchasing capacity and higher standards of living (C. Ohlsson, personal communication).

It is worth noticing that the eventual expected outcomes of this angle are not expected to be only in terms of public relations and company reputation, but also to encompass, according to some respondents, educational considerations towards customers, but also regarding the different stakeholders engaged in the value creation chain. For example, one respondent mentioned customer awareness as an expected outcome from the implementation of the SDGs (C. Båge-Friborg, personal communication).

Yet, as seen earlier, companies also expect that the spread of the SDGs will contribute to change the tradition pejorative vision of businesses' relation with sustainable development, by providing a clear framework for the company's positive impacts on the domain (C. Båge-Friborg; C. Widebäck West, personal communications).

- ***Experts***

D. Fiedler & J. Gomme mentioned the fact that several moments of actions can be considered. As the SDGs have been adopted recently, most company have been focusing on the demonstration that their current business model and sustainability strategy could interact with the SDGs (personal communication). In the future, companies will have the opportunity to move forward by applying the process described in the SDG Compass, starting with the prioritization of specific impact areas, followed by goal setting, monitoring

and measurement and eventually reporting (D. Fiedler & J. Gomme, personal communication).

The relevance of the SDGs in helping companies to manage their reporting programmes can be relevant when considering the different drivers which push companies to report on their sustainability activities: According to P. Leagnarar, three separate types of drivers for reporting can be identified: policy driven drivers, related to the adoption by governments of regulations and policies on reporting, market driven drivers, including the necessity to manage a public communication, notably to reach new business opportunities or to manage public relations, and eventually financial market drivers, since more and more stock exchanges now require the companies to provide sustainability report (personal communication).

5.1.5 Identified barriers

- *Companies*

Firstly, it is interesting to notice that none of the respondents has been mentioning the potential costs as a barrier for the implementation of the SDGs. According to some interviewees, such costs are only existing at a short term (P. Dannqvist; personal communication) and are more likely to be considered the same way than any investment connected to a business decision (C. Ohlsson; T. Zimmermann, personal communications). Additionally, one interviewee mentioned the fact that such costs would be very limited for the company, since they were already engaged in a comprehensive sustainability policy (C. Ohlsson, personal communication). Finally, around the issue of costs, two respondents associated these costs with other benefits related to sustainable management, such as the consideration of a better risk management, which thus justifies such an investment (C. Ohlsson; T. Zimmermann, personal communications).

Another issue that has been mentioned has been the risk of confusion related to the existence of other international standards, notably for the monitoring and measurement of sustainability progresses. According to one respondent, it is not clear year whether the SDGs will complete a pre-existing scheme or will rely on its own (C. Båge-Friborg, personal communication).

One respondent mentioned the fact that the novelty of the integration of the business sector into the SDGs may act as an initial barrier in convincing top management to engage into their implementation as it is unfamiliar territory from a strict, more short term, business perspective. (T. Zimmermann, personal communication).

- *Experts*

One interviewee mentioned the size of a company as a potential barrier for the implementation of the SDGs. Thus, SMEs have access to fewer resources in order to participate to the discussions, but also to apprehend the SDGs, and consequently can invest less into implementing them, in addition to a potentially limited influence in the value chain. Contrary to bigger companies, SMEs are less likely to have an already mature and comprehensive sustainability policy, making it more difficult for them to align with the requirements of the SDGs (P. Leagnarar, personal communication).

S. Leino mentioned reporting as a major issue for businesses related to the SDGs. According to her, many companies currently working on the best way to include the SDGs in their reporting structure (personal communication).

P. Leagnavar also mentions the difficulties related to the reporting processes inspired by the SDGs, given the lack of current clarity on the matter. Once again, SMEs are more likely to be affected by this situation, since they do not necessarily have the resources to dedicate to a comprehensive reporting process (personal communication).

5.1.6 The Swedish context

When asked about their feeling that there would be a specific “Swedish context”, responding professionals from the private sector provided very different answers. While some claimed that they did not observe any Swedish specificity on the matter, others insisted on the very important role of the SLS (C. Båge-Friborg, personal communication).

According to S. Leino, from Sida, many Swedish businesses have come far in connecting the objectives of the SDGs to their core businesses, and have efficiently established knowledge exchanges. She also mentioned the fact that some other countries, such as the Netherlands, are also developing networks for private sector actors, and others dedicated to the SDGs (personal communication).

5.2 Case study: Applying the lessons learned to the case of a Swedish industrial company

The case study of *Nolato AB* has been realized following three distinct steps. First a presentation of the company and its existing sustainability targets has been realized. Then the 17 goals have been applied to the case of the company in order to find potential areas of action and solutions, which have then been presented in a table, which included suggestions Key Performance Indicators (KPIs) and priorities. Finally, a strategy for the implementation of the SDGs has been proposed on the basis of the insights from the interviews and the literature review.

5.2.1 Current sustainability goals in *Nolato AB*

Nolato AB is a Swedish industrial company founded in 1938 and employing 7800 persons worldwide. It develops components made with polymer materials such as plastic, silicon and TPE. *Nolato AB* supplies wide range of companies, from medical technology to telecoms (Nolato AB, 2015a). *Nolato AB* places responsible business as a core value in their activities, claiming for a “long tradition of responsible business practice” applied with “ethics, responsibility and environment awareness” (Nolato AB, 2015a). Consequently, *Nolato AB* is collaborating with both the UN Global Compact and GRI, and integrates the recommendations from both organizations into its business practices. *Nolato AB*’s Annual Report in 2015 mentions “responsibility” as one of its three Basic Principles for its activities, together with professionalism and organization and clearly focuses on sustainability as a main feature to meet its customers’ demand, by citing it first in the list of “factors in achieving their vision”(Nolato AB, 2015a).

Nolato AB summarizes its sustainability work as a way “to create business opportunities, reduce costs, minimize risks, and meet the requirement and expectation of external and informal stakeholders”(Nolato AB, 2015b). Recently, the company has been launching several energy efficiency initiatives in the different countries in which it is installed. Thus *Nolato UK* implemented the ISO 50001 norm, while the Hungarian branch focused on

purchasing green energy. Additionally, *Nolato AB* also seeks to implement the updated ISO 14001:2015 standard, on environment management, throughout the group worldwide (Nolato AB, 2015a). Finally, *Nolato AB* stated its will to pursue the application of the Sustainable Development Goals as “a natural extension of Nolato’s commitment to the UN Global Compact”(Nolato AB, 2015b).

Thus, *Nolato AB* lists 12 sustainability targets are divided in three categories (Environmental Responsibility, Social Responsibility, and Business partners and other stakeholders), following the requirements of target-based management required by the ISO 14001 standard. These targets are group-wide and are applicable on the long term, with a possibility of adaptation at the national level (Nolato AB, 2015b). *Nolato AB* provided a detailed list of the targets, as well as an evaluation of the company’s performance in 2015 for each target. Table 5-1 lists the different areas of the targets and relates these areas to potentially applicable SDGs.

Table 5-1. List of *Nolato AB*’s current sustainability targets and potentially related SDGs.

Targets	Related SDGs
Energy	Goal 7, Goal 9, Goal 12, Goal 13
Carbon Emission	Goal 7, Goal 9, Goal 12, Goal 13
Chemicals	Goal 3, Goal 6, Goal 12, Goal 13
Waste	Goal 6, Goal 12, Goal 14
Environment Management Systems	Goal 12, Goal 13
Environmentally Sustainable Products	Goal 12, Goal 13
Safe Workplace	Goal 3, Goal 9
Ethical and human principles	Goal 8, Goal 16
Anti-Corruption measures	Goal 16
Suppliers	Goal 7, Goal 8, Goal 12, Goal 16
Customers	Goal 12, Goal 16
Society, investors and analysts	Goal 12, Goal 16

5.2.2 Application of the SDGs to the targets and policies of *Nolato AB*

The objective of this section is to consider, on the basis of defined targets, potential impacts, and existing policies in *Nolato AB* recommendations from the SDG Industry Matrix for Industrial Manufacturing (UN Global Compact & KPMG, 2016) as well as the SDG Compass (GRI et al., 2015), how can *Nolato AB*’s activities be related to each Sustainable Development Goal. It is worth noticing that existence of numerous interlinks between the 17 goals suggest that many actions and solutions can apply for several goals at the same time.

- *SDG 1: End poverty in all its forms everywhere*

If we consider the percentages of population living under the poverty line, *Nolato AB*’s production units are not situated in countries characterized by a high level of poverty, the lowest performing country being China, with 7.2% (Asian Development Bank, 2016). Consequently, poverty alleviation does not constitute an area in which *Nolato AB* can have a

determining influence, compared to other SDGs. As *Nolato AB*'s products are targeting very specialized customers, who are mainly localised in Europe, the possibility to influence on emerging economies remain limited too. On the side of development aid, the company can still participate in local initiatives in order to fight the existing extreme poverty in the areas where it is installed, including Sweden, and engage with relevant suppliers in order to support them on this area if necessary (GRI et al., 2015).

- *SDG 2: End hunger, achieve food security and improved nutrition and promote sustainable agriculture*

As a manufacturing company, *Nolato AB*'s activities are not directly related to food production or retailing, neither are the activities of its main customers (Nolato AB, 2015b). The principal area on which *Nolato AB* could act on this domain would be in its relation with the extended supply chains which include food production, notably by "upholding higher standards of sustainability in sourcing practices" (GRI et al., 2015), but this sector remains very secondary in the company's activities.

- *SDG 3: Ensure healthy lives and promote well-being for all at all ages*

As an industry using chemicals, and notably supplying healthcare companies, *Nolato AB*'s activities can be associated with several features related to SDG 3, particularly under the target 3.9 (By 2030 substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water, and soil pollution and contamination). Firstly, considering the company's working conditions, *Nolato AB* has introduced in its targets the requirements of the OHSAS 18001 norm on health and safety standards (Nolato AB, 2015b) and aims at spreading it through all its production units. On another hand, *Nolato AB*'s activities require the use of chemicals, which can have serious impacts on health, and the company has implemented a process to replace chemicals that have been identified as risky products, notably under the REACH legislation (Nolato AB, 2015b). Besides these actions on direct impacts related to the company's activities, another potential way for *Nolato AB* to act on this goal would be to support the access to healthcare of workers, by proposing relevant health care services and insurance, and by promoting events raising awareness about health issues (UN Global Compact & KPMG, 2016).

- *SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all*

Education purposes are not at the core of *Nolato AB*'s activities. Yet the company can get engaged in this sector by providing training to its employees. In 2015, *Nolato AB* provided on average 39 hours of training per employee. This long-term investment is particularly likely to create shared value, since the employee benefits from the training by acquiring new skills and since the company benefits from these new skills in its activities. *Nolato AB* can also participate to a broader development by extending its training programmes to its facilities located in emerging economies (especially in China, which represent 76% of the total employees) and, if necessary, to its suppliers, since this would also benefit for the company with the supply of potentially better products. (UN Global Compact & KPMG, 2016). On the same type of long-term investments, *Nolato AB* can also get engaged into partnerships with higher education institutions in every country where it is established, by sponsoring programmes or by offering traineeships on areas which are related to the core of its business (GRI et al., 2015).

- *SDG 5: Achieve gender equality and empower all women and girls*

Nolato AB has already been active on this sector by integrating gender equality into its Code of Conduct, and spreading it in all of its offices and factories, in order to create “a balance between men and women in employment and career development”. As a result, 53% of all employees are women (UN Global Compact & KPMG, 2016). Another side to consider with regards to the share of women on the company boards and senior roles (UN Global Compact & KPMG, 2016), where *Nolato AB* is performing a little less good, since only 22% of *Nolato*'s Board are women, and while women also represent 19% of senior executives (*Nolato AB*, 2015b). Another area where *Nolato AB* can consider its participation to SDG 5 is in making sure that no form of gender violence or abuse can be tolerate in its activities (GRI et al., 2015).

- *SDG 6: Ensure availability and sustainable management of water and sanitation for all*

Nolato AB's activities imply the use of water for cleaning, cooling and sanitary purposes as well as for the specific manufacturing of latex rubber products. The company has already been considering the challenges related to water use in its sustainability policy, by trying to limit water consumption and to encourage closed loops, especially in areas which could suffer from water shortages, such as Beijing, and by taking measures in order to limit the amount of pollutants discharged in wastewater, since these pollutants can have an impact nitrification processes and water treatment (*Nolato AB*, 2015b). Additionally, the implementation of an efficient environmental management system inspired by the ISO 14001 norm also participates to this goal. Thus the main areas of action in this sector include the reinforcement of closed loop manufacturing processes and the implementation of more efficient end of pipe treatment systems (together with the objective to reduce the use of chemicals from SDG 3 and 12). Other forms of action include the participation of the company into local and regional stakeholder platforms and initiatives related to water issues, or the possibility to join engagements such as WBCSD's WASH pledge (UN Global Compact & KPMG, 2016).

- *SDG 7: Ensure access to affordable, reliable, sustainable and modern energy for all*

Nolato AB considers energy as one of the 12 areas for its sustainability targets, even though most of the focus has been put on energy consumption, which can be more related to Goals 12 and 13. The opportunity to move towards renewable energy sources is mentioned, but no goal or target is set on this domain yet on *Nolato AB*'s sustainability report from 2015 (*Nolato AB*, 2015b). A solution in order to increase, if necessary, the proportion of energy consumed from renewable sources through all the company's operations could be to focus on the choice of suppliers, for example by trying to get most of the operational electricity from renewable sources (GRI et al., 2015) but also to invest as much as possible on renewable energy infrastructures at the local level, an initiative which can also benefit to the company as a way to increase reliability and storage, and to reduce costs (UN Global Compact & KPMG, 2016).

- *SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.*

The focus on this area has already been identified in several targets set by *Nolato AB*. Thus, *Nolato AB* has been paying a lot of attention in offering good working conditions in all of its factories and offices around the world, in accordance with international standards, such as

the recommendations of the UN Global Compact (Nolato AB, 2015b). This requirement also applies to suppliers, which are supposed to be in accordance with the company's Code of Conduct. In its sustainability report, *Nolato AB* indicates its engagement regarding the human rights, by "informing people, training staff and through internal regulations and monitoring" (Nolato AB, 2015b). The respect of Human Rights is a major stake for a company, and failing to meet this requirement would immediately result in damages in terms reputation and business operations. In order to act on this area, an industrial company can develop specific standards it can apply to its activities and its supply chain, but can also act, on another hand, in fostering the economic activities where it operates, by offering quality jobs and training, and by relying as much as possible on local producers when deciding on its suppliers (UN Global Compact & KPMG, 2016).

- *SDG 9: Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation*

Being specifically focusing on infrastructures, SDG 9 does not directly relate to *Nolato AB*'s targets, but remains related to many of the areas, such as energy, carbon emissions or the necessity to promote a safe workplace (Nolato AB, 2015b). Exploring the opportunities to invest in the company's infrastructures to create resilient and sustainable buildings, in the different locations, could be a very relevant area of *Nolato AB* and a very concrete contribution to SDG 9. Options, such as the engagement of the company into industrial synergies in the areas where they are established or the application of the same level of infrastructure standards and regulations in all the facilities around the world, constitute interesting paths that can be followed by *Nolato AB* (GRI et al., 2015)

- *SDG 10: Reduce inequality within and among countries*

No current target of *Nolato AB* addresses the issues covered by SDG 10, since it is not directly concerning a core activity of the company. As a supplier, the group cannot directly have an impact in significantly lowering the price of products and services in the market. Given the installation of offices and factories in countries with a certain level of inequalities, such as China and Malaysia (as of 2010, both of these countries have a Gini coefficient over 0.40 while Sweden was performing at 0.26, World Bank, 2011), *Nolato AB* could engage into poverty reduction activities (in accordance with SDG 1) in these countries, by, for example, fostering the employment, training and integration of local community members, including those living in poverty (GRI et al., 2015).

- *SDG 11: Make cities and human settlements inclusive, safe, resilient and sustainable*

Once again, as a manufacturer of components, *Nolato AB* cannot directly act on this goal when considering the final use of products. The biggest contribution of the group on this area could be related to the integration of *Nolato AB*'s factories and offices into the area in which they are established. Potential activities on this sector include the encouragement of collaborations between each of the company's locations with local governments and organization in order to develop a sustainable evolution of their ecosystem, in the direction of enhanced connectivity, energy efficiency and safety (UN Global Compact & KPMG, 2016).

- *SDG 12: Ensure sustainable consumption and production patterns*

By lowering the environmental impacts related to the production of its products, *Nolato AB* can have a direct influence on the general impacts of the final products sold by its customers during their entire life-cycle. Consequently, all the engagements taken in the area of environmental responsibility in *Nolato AB*'s sustainability policy participate in ensuring sustainable consumption and production. The group has been following similar objectives with its target related to "Environmentally sustainable products", by participating to the development of "projects aimed at reducing the environmental impact of new or existing products" and with the implementation of an Environmental Management System under ISO 14001 recommendations (Nolato AB, 2015b). In addition, Nolato AB has paid a lot of attention in integrating sustainability into its reporting processes, notably by reporting according to the GRI principles, thus following the objectives of target 12.6 (Encourage companies, especially large and trans-national companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle) (GRI et al., 2015).

SDG 12 can thus be directly connected to many other areas covered by the Sustainable Development Goals. Influencing this area requires a company to establish a clear assessment of the footprint of its products and connects the biggest impacts with sustainable solutions (GRI et al., 2015). Such solutions include the energy-saving and energy efficiency measures, transition to renewable energy, as well as the support of recycling schemes and a strong reduction of waste production (GRI et al., 2015).

- *SDG 13: Take urgent action to combat climate change and its impacts*

In its sustainability policy, as a company whose products imply plastic components made out of fossil-fuels, *Nolato AB* has been paying a lot of attention to climate change related issues, notably by tackling the issue of greenhouse gas emissions caused by "energy consumption, transportation of raw materials and finished products, and an array of indirect activities among suppliers and customers" (Nolato AB, 2015b). In order to address this issue, the group has launched several measures, including sustainable procurement criteria, energy efficiency programmes, sustainable shipping options, and the sourcing of renewable energy. The biggest challenge met by the group is related to the situation in countries where the energy mix is heavily reliant on coal-fired power plant, such as China, since this situation eventually account on the carbon footprint of the company's products (Nolato AB, 2015b).

Another angle that could be taken into account by *Nolato AB* with regards to SDG 13 is the consideration of the impacts of the ongoing climate change. As highlighted by the group in its Sustainability Report, climate-related risk are likely to cause damages to the company's production process, notably in identified vulnerable areas, such as a plant in Gothenburg, but also in the supply process on in consumers' behaviour (Nolato AB, 2015b). Developing an adapted and resilient response plan to these perceived risks constitute another way to meet the objectives of SDG 13. Eventually, engaged industries have also been invited to participate to the international process advocating for a global answer to climate change (UN Global Compact & KPMG, 2016).

- *SDG 14: Conserve and sustainably use the oceans, seas, and marine resources for sustainable development*

In its materiality analysis, *Nolato AB* identified one risk related to water bodies and where SDG 14 could be applicable. This risk is related to the occurrence of microscopic plastic

particles, which have had proven impacts on the oceanic ecosystems (Nolato AB, 2015b). While this issue is difficult to quantify precisely, it constitutes an interesting axis of research for the company when considering the reduction of its environmental impacts (UN Global Compact & KPMG, 2016). A good way to act on this objective could also be to focus on disclosing information about the use and disposal of *Nolato AB*'s to the attention of the groups customers (GRI et al., 2015). Eventually, another area that could be relevant for Nolato AB is related to the shipping process. As for SDG 13, introducing sustainability criteria in the procurement process for shipping operations of both raw materials and components constitutes an interesting step on the matter (UN Global Compact & KPMG, 2016)

- *SDG 15: Protect, restore and promote sustainable use of the ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss*

Once again, the fulfilment of the targets of this goal can be connected with the objectives of other SDGs, which have already been part of *Nolato AB*'s sustainability targets, since, for example, reducing the disposal of toxic waste and chemicals, and the emission of greenhouse gas emissions can have a direct impact on the ecosystem (Nolato AB, 2015b). Yet, despite the fact that *Nolato AB*'s sustainability report does not explicitly mention the ecosystem, several solutions can be considered on this topic. To begin with, establishing a precise measurement and monitoring of the impacts the company's activities on the ecosystem can provide valuable information on how to reduce these impacts (GRI et al., 2015). Additionally, relying on sustainable sourcing and improve traceability for raw materials and supplies allows to have a better control on the general impacts resulting from an industry's activities (UN Global Compact & KPMG, 2016). Finally, a company can also invest in ecosystem-restoration programs as a part of its CSR policy in order to try to balance its impacts on the biosphere (GRI et al., 2015).

- *SDG 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.*

As many other Swedish companies, *Nolato AB* has been focusing a lot on the objectives contained within SDG 16 in its sustainability policy. For example, *Nolato AB* has achieved successful results with the implementation of anti-corruption measures (Nolato AB, 2015b) and has given a lot of importance in establishing transparency about its activities and in its relations with suppliers and customers. The company got engaged in several international standards on the matter and has conducted evaluation of its supplier's performances on the matter (Nolato AB, 2015b). Given the recent installation of the company in certain countries, such as China and Malaysia, *Nolato AB* can pursue to extend its contribution to SDG 16 by engaging dialogues with local authorities and other local stakeholders around the possibility to develop collective action on such issues if necessary (GRI et al., 2015).

- *SDG 17: Strengthen the means of implementation and revitalize the global partnership for sustainable development*

More directly related to the multi-stakeholder partnerships and development aid side of the SDGs, SDG 17 has not been particularly highlighted in *Nolato AB*'s sustainability report. However the group could be interested to integrate several opportunities and programmes related to this area into its sustainability targets. Thus, *Nolato AB* could get engaged into multi-stakeholder partnerships, notably with public administrations and international organizations, in all the countries where it is established, in order to share its expertise

exchange on potential solutions on the of environmental regulations (UN Global Compact & KPMG, 2016). Being an actor of the discussions and exchanges around such issues, the company would greatly benefit from experience sharing processes as well as the possibility to discuss its vision of sustainability with policy makers. The group could also participate to other multi-stakeholder initiatives related to sustainability, via public-private partnerships or development initiatives, a process which could open new markets and business opportunities in emerging and dynamic economies (UN Global Compact & KPMG, 2016).

The following table summarizes the possible presentation of *Nolato AB*'s sustainability policy using the framework provided by the SDGs. This table contains an adaptation of the targets previously identified by the group, which have been dispatched between the relevant SDGs, but also contains proposals for new targets introduced by the SDGs. The table also includes, for each target, proposals of Key Performance Indicators (KPIs), as well as an evaluation of the priority that could be given to each goal. The prioritization process has been made by taking into account the targets which constitute the core of *Nolato*'s sustainability strategy, and thus were already highlighted into the past Sustainability Report, but also the relation between each target and *Nolato*'s core activities, the potential relevance of the actions for *Nolato*'s customers, and eventually the extent of the potential impact of the completion of the target with regards to *Nolato*'s sustainability policy. The code for priorities has been set as follows: Red indicates higher priority, orange indicates medium priorities and yellow indicates lower priorities.

Table 5-2. *Nolato AB*'s potential sustainability policy through the SDGs framework

SDGs	Targets	Suggested KPIs	Prioritisation
<i>SDG 1 – No poverty</i>	All employees of <i>Nolato AB</i> shall be able to access basic goods and services	Average wage of workers compared with minimum wage and living wage in the country	High
	Participate into poverty alleviation in the areas in which it is established	Average income in the area where the company is established	Low
<i>SDG 2 – Zero hunger</i>	Introduce sustainability standards in alimentary sourcing	Percentage of labelled food products purchased	Low
<i>SDG 3 – Good health</i>	Significantly reduce the number of illnesses and accidents happening in the workplace	Number of work related accidents and illnesses compared to average in the sector Number of units where the OHSAS 18001 norm has been implemented	High
	Phase out all chemicals that are hazardous for health	Amount of chemicals with a proven risk on human health currently used	High
	Make sure that all employees have access to healthcare	Percentage of employees who can benefit from an health care insurance	Medium
<i>SDG 4 – Quality education</i>	Develop the employees' skills and knowledge by offering more training programmes	Average amount of training followed by employees. Number of qualifications and diploma earned by employees via training offered by the company, compared to local average.	Low
	Establish partnerships with higher education institutions	Number of trainees welcomed in the company Number of employees recruited via specific partnerships with universities	Low
<i>SDG 5 – Gender</i>	Assure a greater participation of women	Percentage of women constitution the boards	High

<i>equality</i>	into the decision making process and the top management	Percentage of women occupying senior executive positions	
	Eliminate all forms of gender violence at work	Number of gender-related infringements reported in the company.	High
<i>SDG 6 - Clean water and sanitation</i>	Significantly reduce water consumption	Evolution of the amount of water used compared to the production at the same period	Medium
	Eliminate the disposal of chemicals into water flows	Composition of the water being disposed in the nature	High
	Engage in stakeholder platforms related to water resources management	Membership of relevant organizations in concerned areas	Low
<i>SDG 7 – Affordable and clean energy</i>	Reduce the emission of greenhouse gases due to energy consumption in the units worldwide.	Amount of greenhouse gas emitted for energy purpose only compared to net sales Share of renewables in the energy used by all the units of the group	High
<i>SDG 8 – Decent work and economic growth</i>	Eliminating all forms of forced work, child labour or inhumane working conditions in the supply chain	Compliance of the suppliers with the principles of the UN Global Compact and with the strictest regulation applicable to Nolato AB Number of recorded infringements of human-rights	High
	Offering quality jobs and training in all the group's units worldwide	Compliance of all the different units with the strictest regulation applicable to Nolato AB	Medium
<i>SDG 9 – Industry, innovation and infrastructure</i>	Develop local industrial synergies to share	Development and impact of shared industrial infrastructures	Low
	Develop sustainable and resilient infrastructures in the different units of the company	Evaluation of the impacts of investments in infrastructures according to economic or environmental criteria	Medium
<i>SDG 10 – Reduced inequalities</i>	Participate to poverty reduction activities in countries where units are established	Evolution over time of the inequality indicators such as the Gini coefficient in concerned countries.	Low
<i>SDG 11 – Sustainable cities and communities</i>	Participate to the development of local investment in transport and infrastructure in urban areas surrounding the units	Evaluation of the development and impact of infrastructure investments and services supported	Low
<i>SDG 12 – Responsible consumption and production</i>	Ensure environmentally sustainable production within Nolato's units	Investments in the development of new products Environmental performance of the newly developed products	High
	Implement a sound Environmental Management System by implementing the recommendations of the ISO 14001 norm.	Certification under the ISO 14001 norm of the units of the group	High
	Introduce clear and transparent sustainability reporting processes in all the branches and unit of the group	Integration of the GRI guidelines on sustainability within the reporting processes in all branches and units.	High
<i>SDG 13 – Climate action</i>	Significantly reduce the carbon emissions caused by the group activities worldwide	Amount of CO2 emitted compared to net sales evolution	High
	Implement risk-reduction programmes in areas where climate-related risks have	Evaluation of avoided-risks compared to investments in climate change mitigation and	Medium

	been identified	adoption investments	
	Engage Nolato AB into the international process around climate-change	Engagement of Nolato AB in relevant private-sector meetings, networks and initiatives aiming to tackle climate-change	Medium
SDG 14 – Life below water	Significantly reduce the amount of plastic particles released into water bodies	Measurement of the amount of plastic particles into the water released at the end of pipe	High
	Reduce the environmental impact of shipping operations by boat	Environmental performance of contracted companies for shipping operations	Medium
SDG 15 – Life on land	Significantly reduce the amount of waste caused by the company’s activities	Amount of waste (per kg) in relation to net sales	High
	Establish a clear measurement and monitoring process of the environmental impacts of Nolato’s activities	Benchmarking of the current measurement and monitoring processes in comparison to international standards	High
	Actively participate to ecosystem-restoration programmes	Surface or economic valuation of protected and/or restored habitats and ecosystems	Low
SDG 16 – Peace, Justice, and Strong institutions	Prevent all forms of bribery and corruption in all the groups’ units	Number of recorded corruption and bribery issues within the company	High
SDG 17 – Partnerships for the Goals	Engage Nolato AB in networks and initiatives dedicated to share examples and experiences on the implementation of sustainability goals and standards	Number of organization where Nolato has been actively participating. Number of activities implemented within Nolato AB that have been inspired by such exchanges.	Medium
	Participate in development aid initiatives that are relevant with Nolato AB’s expertise in the domain of innovation or sustainability	Amount of sustainability projects supported	Medium

5.2.3 Strategy for the implementation of the SDGs in Nolato AB

On the basis of the findings from the literature review and the interviews, this part will be dedicated to discuss the strategies that can be considered by *Nolato AB* for the implementation of the Sustainable Development Goals and how the group could benefit from this.

It should first be noted that, as discussed with several interviewees, the adoption of the SDGs does not constitute a critical change for a company such as *Nolato AB*, which already had, prior to the adoption of the SDGs, a well developed sustainability policy, realized with references to other international standards, such as the UN Global Compact, the ISO 14001 norm or GRI. Consequently, the integration of the SDGs into a company like *Nolato AB* sustainability programme should not carry enormous costs, and should therefore be considered as an additional framework providing recommendations on how to further develop a company’s participation to the social and environmental agendas. The SDGs facilitate the mapping and can help *Nolato AB* to identify new areas where the company can work invest in order to address global sustainability issues, but also to find new business opportunities which could eventually lead to shared value creation.

When undertaking the implementation of the SDGs, *Nolato AB* could refer to the guidelines made by the tools such as the SDG compass. A first step, which has notably been

approached in this thesis, requires that *Nolato AB* clearly identifies the different opportunities brought by the SDGs in relation with their sustainability policy. It is then important to consider first what has already been done by the company in comparison to the SDGs, and how these activities can be further developed to participate to the international efforts in meeting the targets. Secondly, the fact that the SDGs cover a very large number of issues can also lead *Nolato AB* to identify new areas of actions. For example, it is possible to say that *Nolato AB* has been very active, and consequently has done a lot of progresses on Goal 12 (*Ensure sustainable consumption and production patterns*) because the group has already paid a strong attention to issues such as Environmentally sustainable production or the establishment of an Environmental Management System (Nolato AB, 2015b). The interest of the SDGs in this case is that they constitute a very relevant basis for *Nolato AB* to communicate about this, but also to benchmark its performances to internationally set goals. On another hand, the focus of Goal 17 on Partnerships for Development can provide a guideline for the group to integrate such activities into its CSR programme.

Secondly, the SDGs can assist, in a process close to the Plan-Do-Check-Act approach, *Nolato AB* in defining priorities for the development of its sustainability policy, since it provides a good picture of what are the current global targets on sustainability issues, and on how the company can upscale its ambitions or find new areas where to start investing. Similarly, the development of the 169 target can also help *Nolato AB* in defining precise targets and eventually in finding relevant indicators to measure their progresses.

One of the biggest lessons learned from the exchanges with Swedish businesses is the fact that the adoption of the SDGs will play a major role in corporate communication about sustainability issues. It is thus in the interest of *Nolato AB* to apply the SDG framework to its communication process on sustainability issues. In fact, this could for example have a very important role in attracting customers, given the growing consideration of supply chains for corporate responsibility. Being able to communicate about its commitment to the SDGs will thus be likely to convince customers to rely on *Nolato AB*, since they will know that the company can provide sound examples of their concern for sustainability issues. The fact that the SDGs are much more comprehensive and ambitious than other voluntary frameworks such as the UN Global Compact can have a real influence on potential customers, so does the fact that the references used by the company, such as GRI for reporting purposes, are actively participating in adapting their activities to the scope of the SDGs.

To do so, *Nolato AB* should consider referring to documentations and network gathering examples of successful business practices, since many organizations have been focusing on these experiences as an incentive for the private sector to consider the SDGs, by showing how profit-driven organisations can still get engaged in processes which have positive impacts on society or the environment, but also involve business opportunities and new market shares.

On this sense, the recent focus on the role of the private sector into development aid would also be interesting of *Nolato AB*. Thus, while these investments can represent a cost in the short term, they can bring several benefits which can only be supported by the framework of the SDGs. *Nolato AB* could for example focus on programmes related to the evolution of their industrial sector in emerging economies, and consequently foster the opening of new markets, or, in another sense, participate to the development of areas where the group has established units, a process which will eventually develop the resilience, efficiency and sustainability of the value chain of the group. For example, fighting against corruption or unsustainable practices in a specific country is an excellent way to reduce the costs related to

future operations that the group may want to realize in this country, or the risks related to the company's operation.

Considering the outcomes of the interviewing process, several positions adopted by Swedish companies can serve as an inspiration of *Nolato AB* contribution to the SDGs. Thus, *Nolato AB* could try to associate all its sustainability targets with relevant SDGs, as it has been done on *Table 5-1*. Communication about the connections between the company's targets and the SDGs, for example in the sustainability report, is a very good way to highlight the consideration of the SDGs by *Nolato AB*, and can constitute the basis of further development of the targets within the SDGs framework. This type of presentation can represent a valuable asset to attract potential customers interested to find a supplier with a comprehensive consideration of sustainability issues. Aiming to spread the sustainability culture within the group, as it was mentioned by one of the respondents, notably with internal communication about the stakes of the SDGs, can also be very beneficial on the long term. *Nolato AB* could benefit, on the long term, from a generalized sustainability culture of sustainability which would result in a stronger independence of each branch, allowing the autonomous development of sustainable business initiatives and consequently foster the ability of each branch to find business opportunities related to the targets of the SDGs.

Thus we can conclude that despite the fact that a lot of the areas covered by the SDGs are already addressed by *Nolato AB*'s sustainability policies, the opportunity to implement the SDGs is likely to provide several advantages for the group at a relatively limited cost. It is important, however, to keep in mind that the fact that the SDGs have been adopted very recently does not allow to rely on long-term examples of very successful investments in the SDGs, and that, despite a growing interest, all stakeholder might not be entirely aware of all the implication of the SDGs at the moment.

6 Discussion

This chapter comprises, first, an *ex post* discussion of the methodology chose for this research and on the potential role that the assumptions made at the beginning can have brought.

6.1 Discussion of Methodology

Above all, it is important the notice that the fact that the SDGs have been adopted very recently, determining the explorative nature of this research, has been a decisive factor for the data gathering process. It influenced the structure of the outcomes for the literature review, the interviews and the case study.

6.1.1 Interview process

Regarding the selection of the companies to contact, the assumption made by the author to consider the members of the Swedish Leadership for Sustainable Development as the most adapted way to reach companies interested in the implementation of the SDGs proved to be accurate, since most of the communications with all the organizations contacted showed that a reflection was ongoing in this direction. However, the degree of progress of these companies has been particularly uneven, and while several companies eventually declined the interview, other respondents clearly acknowledged that the interview was still happening at a moment where the company's position was not necessarily entirely fixed. The corollary of this statement is to acknowledge that realizing such interviews on the longer term, from 2 to 5 years after the official adoption of the SDGs, may allow to collect more information, since the organizations will have had the time to adapt their sustainability policies accordingly to their plans to implement the SDGs. On the other hand, the interviews with experts, even though they were less directly related to the research question, did provide very useful information, on the basis of the strong experience of the interviewees with the definition and early stages of implementation of the SDGs.

Another assumption taken into consideration in the interview process has been to consider that, given their diversity in terms of size and sector, the companies that have been interviewed will provide a panel that would be representative of the entire Swedish private sector. On the basis of their involvement into the SLSA, the respondents cannot be taken as representatives of the position of companies that did not decide to consider the SDGs yet. Additionally, it is also important to keep in mind that the panel was too limited to represent all the sectors involved in sustainable development and the SDGs in Sweden.

Yet the interview process provided very valuable insights and constituted a relevant addition to the guidelines and trends observed in the literature review. The semi-structured design of the interview also proved to be very efficient, since it was flexible enough to let some of the interviewees get into interesting details on their organization's position while some other questions were much less relevant to their particular situation and could therefore be dismissed. Sending the questions prior to the interview also allowed, in certain cases, the respondents to provide very detailed answers, which, in the specific case of this study, constituted a real advantage.

6.1.2 Case study analysis

The findings of both the literature review and the qualitative data analysis provided interesting information for the purpose of the third research question, which was based on the application of the SDGs to *Nolato AB*, a Swedish industrial company.

It is first important to notice that *Nolato AB* already possesses a well-developed sustainability policy, and that the conclusions from the interviews, could therefore be considered to be applicable for the case study. It would have, indeed, been more difficult to apply the lessons learned from companies involved into the SLSD to a company with no basis in terms of sustainability policy. Regarding the relations between *Nolato AB* and the companies from the SLSD, it is also relevant to notice that one of them (*Sandvik*) could be considered to be operating in a similar sector, and that, in terms of size, a very wide range has been considered with companies going from 200 to 123,000 employees.

The fact that the SDGs have been adopted very recently also limited the availability of proven methods for implementing the SDGs. Therefore, the recommendations have been developed essentially on company's experiences and guidelines established by organizations. It would be relevant, in the incoming years, to consider how companies actually performed in implementing the SDGs when one is trying to define related guidelines.

6.2 Discussion of Findings

This section will comprise a short discussion of the main outcomes of the data collection and lessons learned from the application to the case study.

6.2.1 Lessons learned from Swedish companies and experts

When analyzing the data gathered from the different interviews with Swedish companies, a first trend which can be noted is the fact that the companies situated at the forefront for the implementation of the SDGs in the country were already particularly active in developing a sustainability programme before the adoption of the post-2015 agenda. Thus, it appears that there is a direct connection between the advancement of a company's sustainability policy and its willingness to contribute to the Sustainable Development Goals. Therefore, the findings showed that the SDGs framework actually offered some guidelines in terms of sustainability objectives, which were principally taken as a benchmarking tool rather than an inspiration for the creation of a new sustainability programme. On the basis of the precise scope offered by the SDGs, companies principally expect to be able to refine their goals and targets on the basis of international objectives, but also to integrate potential business opportunities into their sustainability plans.

Another important angle which can be extracted from the findings is the relevance of the SDGs as a tool for both internal communication and communication with stakeholders. Given the expanded scope of the SDGs, which were built on the will to gather all the stakeholders around sustainability and development issues, companies perceive that the application of the framework proposed by the SDGs can offer them a tool for communication which is likely to be understood by all relevant actors and which could, on the longer term, change the perception of the role of the private sector regarding sustainability issues. The expectations around the role of the SDGs as a tool for communication purposes are further confirmed when most companies mention the possibility to use the SDGs as a tool for reporting purposes. However, this last driver is still debated, since the process to report against the SDGs is still particularly unclear for all actors.

Thus, on the long term, the SDGs can serve as a marketing tool for companies that are willing to present their good performances in terms of sustainability. Using the SDGs to communicate about a company's sustainability performance can not only be seen as an opportunity, but can also be taken as a requirement. This can be the case for companies which are part of a value creation chain, and for whom the compliance with the SDGs can

constitute a necessary condition to meet the needs of customers which are more and more concerned by considerations of responsibility and life-cycle impacts.

The findings also suggest that the SDGs would have a role in facilitating the exchanges around sustainability issues, a feature which would be a determining driver if favoring collaborations between the different organizations in order to pursue the targets established by the SDGs. The implication of this is that the spread of the SDGs as a global framework to regard sustainability performances and ambitions can also serve the realization of partnerships and the implication of the private sector into development programmes.

It is also relevant to consider the fact that most of the companies interviewed considered that the costs related to the implementation of the SDGs would be limited, due to the existence of already developed sustainability policies, but also to the fact that companies have clearly identified both business opportunities and avoided risks which could be related to a participation into the objectives of the SDGs.

Eventually, a last analysis that can be extracted from the results is the fact that the companies interviewed tended to contemplate to participate to many, if not all, of the SDGs. This situation proves that companies have been putting a lot of effort in considering all their sustainability challenges into the assessment of the negative impact of their activities but also that they have been considering the possibility to extend their role to positive impacts, notably via partnerships for development. This last angle has particularly been encouraged by public administrations and international organizations, which are dedicated to engage the private sector into the international effort to support sustainable development, by convincing the private decision makers that these investments could reduce risks and bring business opportunities.

6.2.2 Experience from the application to the case study

The application of the SDGs to the case of *Nolato AB* has allowed to confirm several tendencies perceived in the previous section.

On one hand, the adaption of *Nolato AB*'s sustainability policy to the SDGs framework showed that companies with a developed sustainability programme could easily align their activities with the targets of the SDGs, but also that they could traduce their previous targets in many of the 17 goals. For the very example of *Nolato AB*, it was thus possible to find areas where the company could contribute for each single Sustainable Development Goal. Most of the time, this contribution could firstly be proposed around targets related to the company's performance in terms of sustainability, but it was also possible to include the possibility to engage into partnerships and cooperation in order to work on common objectives.

The example of the sources used for the realisation of the case study shows that the participation of the SDGs requires the consideration of a systematic process, as defined by the SDG Compass and of sectorial guidelines based on experience sharing, similar to the examples provided by the SDG Matrices for Industry proposed by the UN Global Compact.

Even though there are still very few concrete examples of initiatives lead under the SDGs, the importance of the sharing of good practices constitutes a very interesting tool in order to support the definition of policies to meet the targets set by the SDGs, but also to convince new stakeholders to engage into the SDGs, on the basis of the successes.

7 Conclusion

The aim of this thesis was to participate to the analysis of the role of the private sector as a voluntary actor in the international efforts towards sustainable development. This research was particularly motivated by the will to realise an early analysis of the implementation of the Sustainable Development Goals, adopted in September 2015, at a moment where the implication of businesses into the sustainable development agenda is widely discussed.

The research has been guided by three research questions, which were each answered using several research methods in order to study the potential contribution of the private sector to the SDGs. The geographical scope for this study has been fixed to Sweden, and has been justified by the existence of a significant interest from different stakeholders in the country regarding the SDGs. The following paragraphs will provide answers to the three research questions.

- RQ1: What are the main drivers pushing companies to apply the SDGs as a voluntary initiative, and what are the main expected outcomes?

The literature review allowed to identify several features that can be relevant for this question. First, the very structure of the SDGs, inherited from the innovations of the MDGs in terms of a voluntary process, with clear goal and target setting, which are time bound and measurable, benefits from its clarity and straightforwardness, facilitating public awareness and therefore constituting accessible goals for the private sector, notably by avoiding unnecessary costs and delays related to a more complex implementation.

The broadening of the scope of the SDGs, by integrating the consideration of sustainability issues, and by engaging all countries in the efforts, also constituted a relevant way to involve the private sector, whose influence during the negotiation and consultation process has surely benefited to the final framework. Elements such as the role of growth and technology for social development, the necessity to integrate sustainability into core business strategies, the necessity for governments to create enabling environments and the need for a multi stakeholder governance of the goals are the direct results of businesses' contribution to the adoption process. Eventually, this influence has also been questioned by some scholars, which criticized the growth-oriented framework of the SDGs or the risk that economic-development could dominate sustainable development. Thus, the final structure of the new goals can provide, by itself, incentives for the private sector. The progresses that have been made in the mapping of the goals, in order to strengthen the coherence of the goals constituted a first advance, but authors have already identified several areas, such as the lack of relevant indicators, of standardized data collection processes and on common underlying values as key areas for further development in order to engage more actors into the participation to the SDGs. This marks the recognition of the SDGs as a relevant framework for a common understanding of the biggest sustainability challenges by all actors.

The Swedish case constitutes an interesting window to consider, since it relies on the involvement of the government in a national agenda via a consultative process with public agencies, the private sector and civil society. It is also very relevant to consider how some of the goals proved to be directly applicable to the Swedish situation without necessarily requiring strong policy changes. A concrete application of this interest has been the creation of the Swedish Leadership for Sustainable Development, as a tool adapted to gather the position of businesses during the negotiation process, and to, subsequently, engage these

businesses into the SDGs by encouraging exchanges around practices and expertise between companies from very different sectors.

Eventually, the literature review provided interesting clarifications on the drivers for the involvement of the private sector into both sustainability and international development. While the involvement of companies into sustainability practices can be explained by a will to reduce costs a risks, to improve a businesses' competitiveness, reputation and legitimacy, and eventually to create share value with win-win outcomes (Kurucz et al, 2008), the discussions around the involvement of the private sector into development programmes have been very polarized. Some authors expressed their worry that businesses contribution would be undermined by short-term thinking, a focus on financial issues, while and the other side, some scholars praised the role of the private sector in providing experience and resources to development projects. A further analysis of documents from engaged organizations revealed that several business opportunities could engage the companies into the SDGs specifically, notably by the promotion of partnerships, the encouragement of transparency and enabling environments, the establishment of a systematic process for the successful incorporation of the SDGs into a company's activities.

- RQ 2: How did private companies that showed their interest in the SDGs perceive their potential participation to the objectives and how do they aim to implement them in their sustainability policy?

The fact that the companies considered already showed their interest in the SDGs, and relied on already well-developed sustainability agenda has been determining for the research. These companies have expressed that the SDGs could be considered as a general influence on their sustainability policies, but they further insisted on the practical benefits that the framework offers from them. Thus, the SDGs are perceived as a comprehensive tool to refine their objectives and identify areas where they could work, and less as a new set of sustainability objectives to adopt. Consequently, many businesses have mentioned their interest in using the SDGs for communication purposes, since the universal ambition of the Goals provided an interesting pipeline to discuss with all relevant stakeholders and on an internal basis, on a common understanding basis and on commonly agreed targets. This perception is even reinforced when companies mentioned the hope to be able to conduct reporting against the SDGs, even though this is not possible right now due to a lack of clarity regarding the adequate reporting process. According to these findings, the SDGs are thus considered as a potentially influential factor which is likely to provide a competitive advantage to a company which will have successfully mapped-out its contributions, notably by attracting customers that are sensitive to an extended value chain responsibility. Eventually, two other trends that are worth noticing out of the interview process is the fact the companies, regardless of their size or their sector, consistently tended to perceive the possibility to engage in almost all the 17 goals, and that they did not necessary considered the costs as a barrier, due to expected benefits on the long term.

- RQ 3: On the basis of the experience of these leading companies, how can the implementation of the SDGs be transformed into corporate practices and replicated in other companies?

Finally, the answer to RQ 3 consisted in a test of the drivers identified in answering RQ2 and RQ3, on the case study of *Nolato AB*. The first conclusion that could be drawn from this process has been related to the confirmation that companies could find connection with, and eventually has an influence in all of the 17 SDGs. This influence could be, depending on the

company's size and sector of action, related to very concrete targets, but could also translate into more partnership-based engagements. Secondly, the systematic approach provided by guidelines such as the SDG Compass can also prove to be useful in order to insure a rigorous implementation of the SDGs, in a similar logic than the Plan-Do-Check-Act framework. Eventually, the consideration of communication as a very important factor, and the necessity to define targets and potential Key Performance Indicators (KPIs) confirmed the determining role of monitoring, measurement and reporting, and justifies the efforts currently put by different stakeholders to determine common baselines for such processes.

It is therefore possible to conclude that the even though the integration of the private sector into the SDGs has been followed by numerous debts, which are inherent to the very structure and theoretical implications of the SDGs, this inclusion has also provided several interesting paths. These opportunities are being facilitated by the existence, and recognition of a common interest for the private sector and the development area, justifying the belief that it is possible to enhance changes by engaging into shared value creation. The private sector is therefore given a bigger role in the global effort regarding sustainability and development, which can be explained by its potential to mobilize resources and address issues systematically, and also by the different advantages that a company can obtain from its participation in terms of definition of their sustainability policy, of communication processes and of research of new business opportunities and market differentiation.

However, it is important to keep in mind that this research is principally exploratory, and that further assessments over time should establish whether the SDGs framework have been recognized as a legitimate area for improvements, and whether it has been successful in engaging the private sector into determining improvements. Similarly, the different answers from the interviewed actors on this matter did not allow to clearly identify whether there would be or not a Swedish specificity for the involvement of private actors. Consequently, another way to do further research in this thematic could also be to introduce comparisons between the implementation of the SDGs from a country to another. This research would be helpful for generalization purposes, since it would allow checking whether the identified drivers can be considered in other countries.

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Appendix 1 – Interview Guides

Interview guide for companies

A: General introduction question

- 1) Would you say that the implementation of the UN Sustainable Development Goals (SDGs) would influence your company's general sustainability policy?*
- 2) Has your company been participating in the discussions and consultations around the definitions of the SDGs? If so, in which areas were you engaged the most?*
- 3) In which areas do you consider that your company could contribute the most to the implementation of the SDGs?*

B: The company's sustainability policy.

- 4) Did the adoption of the SDGs by the United Nations change your company's perception of its sustainability policy/ challenges?*
- 5) How do you expect to transcript this perception into your sustainability programmes and policies? Are you planning to adjust your previous goals, or are you introducing new objectives and targets?*
- 6) Which are the other references that your company is using in order to define its voluntary sustainability policy? (ex. GRI, UN Global Compact...)*

C: The implementation of SDGs

- 7) How do you expect to implement your engagements regarding the SDGs ? On the basis of the objectives defined by your company, which objectives would be the most applicable, or the priority area, according to you ?*
- 8) How do you expect to monitor and report your activities regarding the SDGs ? To you expect to use any type of indicator in order to measure your progresses ?*
- 9) Did you identify any significant barrier to the implementation of the SDGs in your company ?*
- 10) According to you, will the implementation of the SDGs cause additional costs for the company? If so, do you have an estimate?*

D: Drivers

- 11) Which stakeholder within the company would you define as the leader in taking the initiative to pursue the SDGs? (Was it coming from high-level management, or more from the sustainability branch ?)*
- 12) Has there been any external driver force in this application ? (such as a specific client/ shareholder request)*
- 13) How do you intend to communicate about the SDGs ? (To your clients, to shareholders (if any), to suppliers, to other stakeholders).*
- 14) Do you receive any support for the specific implementation of policies related to the SDGs ? (From the government, from the UN, from NGOs, from consulting companies, from other sources...)*

14-1) (For companies member of the Swedish Leadership for Sustainable Development) How does the SLSD support your application of the SDGs ?

E: Expected outcomes

15) What kind of benefits do you expect to gain out of the application of the SDGs ?

16) Do you foresee any business opportunity related the introduction of the SDGs in your company's policy ?

F: Conclusive/opening question

17) Would you say that companies in Sweden pay a specific attention to the SDGs compared to other countries ? If so, how would you explain that ?

Interview guide for experts

A: About the organization and the Sustainable Development Goals

1) Has your organization been participating in the discussions and consultations around the definition of the SDGs? If so, how did you participate, what was your main position, and what were your major areas of concern?

2) How did you adapt your programmes and activities to the adoption of the SDGs? Have you identified particular connection with your other activities?

3) What kind of companies (or other stakeholders) constitutes the main audience for your activities and/or for your publications related to the SDGs? (In terms of sector, type of activities, size, nationality...)

4) Have you identified any primary area in which the SDGs could bring a determining change?

B: Businesses and the SDGs

6) Did you observe any specific interest of the businesses you are working with regarding the different goals? Have you observed, in general, a specific will of companies to apply the SDGs and adapt their sustainability policy?

7) What are, according to you, the most important areas of focus for businesses regarding the implementation of the SDGs, and which recommendation would you prioritize?

8) Which are, according to you, the areas where the companies have been the most active? Would you have an example of what is, according to you, a successful implementation of the SDGs?

9) Did you identify any area in which you feel that businesses are more reluctant to act?

10) What are, according to you, the main barriers to the implementation of the objectives of the SDGs by businesses?

11) Would you say that the SDGs could also be adapted for medium-size and small-size businesses?

12) Have you identified specific costs related to the implementation of the SDGs by companies?

13) What are, according to you, the biggest drivers for companies to adopt and apply the SDGs?

14) Would you say that any specific business sector, or any specific country, is acting at the forefront in the application of the SDGs? If so, how would you explain that?

Appendix 2 – Sustainable Development Goals and Targets

The Sustainable Development Goals

1. End poverty in all its forms everywhere

1.1: By 2030, eradicate extreme poverty for all people everywhere, currently measured as people living on less than \$1.25 a day

1.2: By 2030, reduce at least by half the proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions

1.3 Implement nationally appropriate social protection systems and measures for all, including floors, and by 2030 achieve substantial coverage of the poor and the vulnerable.

1.4 By 2030, ensure that all men and women, in particular the poor and the vulnerable, have equal rights to economic resources, as well as access to basic services, ownership and control over land and other forms of property, inheritance, natural resources, appropriate new technology and financial services, including microfinance.

1.5 By 2030, build the resilience of the poor and those in vulnerable situations and reduce their exposure and vulnerability to climate-related extreme events and other economic, social and environmental shocks and disasters.

1.a Ensure significant mobilization of resources from a variety of sources including through enhanced development cooperation, in order to provide adequate and predictable means for developing countries, in particular least developing countries, to implement programmes and policies to end poverty in all its dimensions.

1.b Create sound policy frameworks at the national, regional and international levels, based on pro-poor and gender-sensitive development strategies, to support accelerated investment in poverty eradication actions.

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

2.1 By 2030, end hunger and ensure access by all people, in particular the poor and people in vulnerable situations, including infants, to safe, nutritious and sufficient food all year round

2.2 By 2030, end all forms of malnutrition, including achieving, by 2025, the internationally agreed targets on stunting and wasting in children under 5 years of age, and address the nutritional needs of adolescent girls, pregnant and lactating women and older persons.

2.3 By 2030, double the agricultural productivity and incomes of small scale food producers, in particular women, indigenous peoples, family farmers, pastoralists and fishers, including through secure and equal access to land, other productive resources and inputs, knowledge, financial services, markets and opportunities for value addition and non-farm employment.

2.4 By 2030, ensure sustainable food production systems and implement resilient agricultural practices that increase productivity and production, that help maintain ecosystems, that

strengthen capacity for adaptation to climate change, extreme weather, drought, flooding and other disasters and that progressively improve land and soil quality.

2.5 By 2020, maintain the genetic diversity of seeds, cultivated plants and farmed and domesticated animals and their related wild species, including through soundly managed and diversified seed and plant banks at the national, regional and international levels, and promote access to and fair and equitable sharing of benefits arising from the utilization of genetic resources and associated traditional knowledge, as internationally agreed.

2.a Increase investment, including through enhanced international cooperation, in rural infrastructure, agricultural research and extension services, technology development and plant and livestock gene banks in order to enhance agricultural productive capacity in developing countries, in particular least developed countries.

2.b Correct and prevent trade restrictions and distortions in world agricultural markets, including through the parallel elimination of all forms of agricultural export subsidies and all export measures with equivalent effect, in accordance with the mandate of the Doha Development Round

2.c Adopt measures to ensure the proper functioning of food commodity markets and their derivatives and facilitate timely access to market information, including on food reserves, in order to help limit extreme food price volatility

3: Ensure healthy lives and promote well-being for all at all ages

3.1 By 2030, reduce the global maternal mortality ratio to less than 70 per 100,000 live births

3.2 By 2030, end preventable deaths of new-borns and children under 5 years of age, with all countries aiming to reduce neonatal mortality to at least as low as 12 per 1,000 live births and under-5 mortality to at least as low as 25 per 1,000 live births

3.3 By 2030, end the epidemics of AIDS, tuberculosis, malaria and neglected tropical diseases and combat hepatitis, water-borne diseases and other communicable diseases

3.4 By 2030, reduce by one-third premature mortality from non-communicable diseases through prevention and treatment and promote mental health and well being

3.5 Strengthen the prevention and treatment of substance abuse, including narcotic drug abuse and harmful use of alcohol

3.6 By 2020, halve the number of global deaths and injuries from road traffic accidents

3.7 By 2030, ensure universal access to sexual and reproductive health-care services, including for family planning, information and education, and the integration of reproductive health into national strategies and programmes

3.8 Achieve universal health coverage, including financial risk protection, access to quality essential health-care services and access to safe, effective, quality and affordable essential medicines and vaccines for all

3.9 By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination

3.a Strengthen the implementation of the World Health Organization Framework Convention on Tobacco Control in all countries, as appropriate

3.b Support the research and development of vaccines and medicines for the communicable and non-communicable diseases that primarily affect developing countries, provide access to affordable essential medicines and vaccines, in accordance with the Doha Declaration on the TRIPS Agreement and Public Health, which affirms the right of developing countries to use to the full the provisions in the Agreement on Trade-Related Aspects of Intellectual Property Rights regarding flexibilities to protect public health, and, in particular, provide access to medicines for all.

3.c Substantially increase health financing and the recruitment, development, training and retention of the health workforce in developing countries, especially in least developed countries and small island developing States

3.d Strengthen the capacity of all countries, in particular developing countries, for early warning, risk reduction and management of national and global health risks

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

4.1 By 2030, ensure that all girls and boys complete free, equitable and quality primary and secondary education leading to relevant and effective learning outcomes

4.2 By 2030, ensure that all girls and boys have access to quality early childhood development, care and pre-primary education so that they are ready for primary education

4.3 By 2030, ensure equal access for all women and men to affordable and quality technical, vocational and tertiary education, including university

4.4 By 2030, substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship

4.5 By 2030, eliminate gender disparities in education and ensure equal access to all levels of education and vocational training for the vulnerable, including persons with disabilities, indigenous peoples and children in vulnerable situations

4.6 By 2030, ensure that all youth and a substantial proportion of adults, both men and women, achieve literacy and numeracy

4.7 By 2030, ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship and appreciation of cultural diversity and of culture's contribution to sustainable development

4.a Build and upgrade education facilities that are child, disability and gender sensitive and provide safe, non-violent, inclusive and effective learning environments for all.

4.b By 2020, substantially expand globally the number of scholarships available to developing countries, in particular least developed countries, small island developing States and African countries, for enrolment in higher education, including vocational training and information and communications technology, technical, engineering and scientific programmes, in developed countries and other developing countries.

4.c By 2030, substantially increase the supply of qualified teachers, including through international cooperation for teacher training in developing countries, especially least developed countries and small island developing States.

5 Achieve gender equality and empower all women and girls

5.1 End all forms of discrimination against all women and girls everywhere

5.2 Eliminate all forms of violence against all women and girls in the public and private spheres, including trafficking and sexual and other types of exploitation

5.3 Eliminate all harmful practices, such as child, early and forced marriage and female genital mutilation

5.4 Recognize and value unpaid care and domestic work through the provision of public services, infrastructure and social protection policies and the promotion of shared responsibility within the household and the family as nationally appropriate

5.5 Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life.

5.6 Ensure universal access to sexual and reproductive health and reproductive rights as agreed in accordance with the Programme of Action of the International Conference on Population and Development and the Beijing Platform for Action and the outcome documents of their review conferences

5.a Undertake reforms to give women equal rights to economic resources, as well as access to ownership and control over land and other forms of property, financial services, inheritance and natural resources, in accordance with national laws

5.b Enhance the use of enabling technology, in particular information and communications technology, to promote the empowerment of women

5.c Adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels.

6: Ensure availability and sustainable management of water and sanitation for all

6.1 By 2030, achieve universal and equitable access to safe and affordable drinking water for all

6.2 By 2030, achieve access to adequate and equitable sanitation and hygiene for all and end open defecation, paying special attention to the needs of women and girls and those in vulnerable situations

6.3 By 2030, improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials, halving the proportion of untreated wastewater and substantially increasing recycling and safe reuse globally.

6.4 By 2030, substantially increase water-use efficiency across all sectors and ensure sustainable withdrawals and supply of freshwater to address water scarcity and substantially reduce the number of people suffering from water scarcity.

6.5 By 2030, implement integrated water resources management at all levels, including through Transboundary cooperation as appropriate.

6.6 By 2020, protect and restore water-related ecosystems, including mountains, forests, wetlands, rivers, aquifers and lakes.

6.a By 2030, expand international cooperation and capacity-building support to developing countries in water- and sanitation-related activities and programmes, including water harvesting, desalination, water efficiency, wastewater treatment, recycling and reuse technologies.

6.b Support and strengthen the participation of local communities in improving water and sanitation management.

7: Ensure access to affordable, reliable, sustainable and modern energy for all

7.1 By 2030, ensure universal access to affordable, reliable and modern energy services.

7.2 By 2030, increase substantially the share of renewable energy in the global energy mix

7.3 By 2030, double the global rate of improvement in energy efficiency

7.a By 2030, enhance international cooperation to facilitate access to clean energy research and technology, including renewable energy, energy efficiency and advanced and cleaner fossil-fuel technology, and promote investment in energy infrastructure and clean energy technology.

7.b By 2030, expand infrastructure and upgrade technology for supplying modern and sustainable energy services for all in developing countries, in particular least developed countries, small island developing States, and land-locked developing countries, in accordance with their respective programmes of support

8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

8.1 Sustain per capita economic growth in accordance with national circumstances and, in particular, at least 7 per cent gross domestic product growth per annum in the least developed countries

8.2 Achieve higher levels of economic productivity through diversification, technological upgrading and innovation, including through a focus on high-value added and labour-intensive sectors

8.3 Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage the formalization and growth of micro-, small- and medium-sized enterprises, including through access to financial services

8.4 Improve progressively, through 2030, global resource efficiency in consumption and production and endeavor to decouple economic growth from environmental degradation, in accordance with the 10-year framework of programmes on sustainable consumption and production, with developed countries taking the lead

8.5 By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value

8.6 By 2020, substantially reduce the proportion of youth not in employment, education or training

8.7 Take immediate and effective measures to eradicate forced labor, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labor, including recruitment and use of child soldiers, and by 2025 end child labor in all its forms

8.8 Protect labor rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment

8.9 By 2030, devise and implement policies to promote sustainable tourism that creates jobs and promotes local culture and products.

8.10 Strengthen the capacity of domestic financial institutions to encourage and expand access to banking, insurance and financial services for all

8.a Increase Aid for Trade support for developing countries, in particular least developed countries, including through the Enhanced Integrated Framework for Trade-Related Technical Assistance to Least Developed Countries

8.b By 2020, develop and operationalize a global strategy for youth employment and implement the Global Jobs Pact of the International Labour Organization

9: Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation

9.1 Develop quality, reliable, sustainable and resilient infrastructure, including regional and transborder infrastructure, to support economic development and human well-being, with a focus on affordable and equitable access for all.

9.2 Promote inclusive and sustainable industrialization and, by 2030, significantly raise industry's share of employment and gross domestic product, in line with national circumstances, and double its share in least developed countries.

9.3 Increase the access of small-scale industrial and other enterprises, in particular in developing countries, to financial services, including affordable credit, and their integration into value chains and markets

9.4 By 2030, upgrade infrastructure and retrofit industries to make them sustainable, with increased resource-use efficiency and greater adoption of clean and environmentally sound technologies and industrial processes, with all countries taking action in accordance with their respective capabilities

9.5 Enhance scientific research, upgrade the technological capabilities of industrial sectors in all countries, in particular developing countries, including, by 2030, encouraging innovation and substantially increasing the number of research and development workers per 1 million people and public and private research and development spending

9.a Facilitate sustainable and resilient infrastructure development in developing countries through enhanced financial, technological and technical support to African countries, least developed countries, landlocked developing countries and small island developing States

9.b Support domestic technology development, research and innovation in developing countries, including by ensuring a conducive policy environment for, inter alia, industrial diversification and value addition to commodities

9.c Significantly increase access to information and communications technology and strive to provide universal and affordable access to the Internet in least developed countries by 2020

10 : Reduce inequality within and among countries

10.1 By 2030, progressively achieve and sustain income growth of the bottom 40 per cent of the population at a rate higher than the national average

10.2 By 2030, empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status.

10.3 Ensure equal opportunity and reduce inequalities of outcome, including by eliminating discriminatory laws, policies and practices and promoting appropriate legislation, policies and action in this regard

10.4 Adopt policies, especially fiscal, wage and social protection policies, and progressively achieve greater equality

10.5 Improve the regulation and monitoring of global financial markets and institutions and strengthen the implementation of such regulations

10.6 Ensure enhanced representation and voice for developing countries in decision-making in global international economic and financial institutions in order to deliver more effective, credible, accountable and legitimate institutions

10.7 Facilitate orderly, safe, regular and responsible migration and mobility of people, including through the implementation of planned and well-managed migration policies

10.a Implement the principle of special and differential treatment for developing countries, in particular least developed countries, in accordance with World Trade Organization agreements

10.b Encourage official development assistance and financial flows, including foreign direct investment, to States where the need is greatest, in particular least developed countries, African countries, small island developing States and landlocked developing countries, in accordance with their national plans and programmes

10.c By 2030, reduce to less than 3 per cent the transaction costs of migrant remittances and eliminate remittance corridors with costs higher than 5 per cent

11: Make cities and human settlements inclusive, safe, resilient and sustainable

11.1 By 2030, ensure access for all to adequate, safe and affordable housing and basic services and upgrade slums

11.2 By 2030, provide access to safe, affordable, accessible and sustainable transport systems for all, improving road safety, notably by expanding public transport, with special attention to the needs of those in vulnerable situations, women, children, persons with disabilities and older persons

11.3 By 2030, enhance inclusive and sustainable urbanization and capacity for participatory, integrated and sustainable human settlement planning and management in all countries

11.4 Strengthen efforts to protect and safeguard the world's cultural and natural heritage

11.5 By 2030, significantly reduce the number of deaths and the number of people affected and substantially decrease the direct economic losses relative to global gross domestic product caused by disasters, including water-related disasters, with a focus on protecting the poor and people in vulnerable situations

11.6 By 2030, reduce the adverse per capita environmental impact of cities, including by paying special attention to air quality and municipal and other waste management

11.7 By 2030, provide universal access to safe, inclusive and accessible, green and public spaces, in particular for women and children, older persons and persons with disabilities

11.a Support positive economic, social and environmental links between urban, peri-urban and rural areas by strengthening national and regional development planning

11.b By 2020, substantially increase the number of cities and human settlements adopting and implementing integrated policies and plans towards inclusion, resource efficiency, mitigation and adaptation to climate change, resilience to disasters, and develop and implement, in line with the Sendai Framework for Disaster Risk Reduction 2015-2030, holistic disaster risk management at all levels

11.c Support least developed countries, including through financial and technical assistance, in building sustainable and resilient buildings utilizing local materials

12 Ensure sustainable consumption and production patterns

12.1 Implement the 10-year framework of programmes on sustainable consumption and production, all countries taking action, with developed countries taking the lead, taking into account the development and capabilities of developing countries

12.2 By 2030, achieve the sustainable management and efficient use of natural resources

12.3 By 2030, halve per capita global food waste at the retail and consumer levels and reduce food losses along production and supply chains, including post-harvest losses

12.4 By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment

12.5 By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse

12.6 Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle

12.7 Promote public procurement practices that are sustainable, in accordance with national policies and priorities

12.8 By 2030, ensure that people everywhere have the relevant information and awareness for sustainable development and lifestyles in harmony with nature

12.a Support developing countries to strengthen their scientific and technological capacity to move towards more sustainable patterns of consumption and production

12.b Develop and implement tools to monitor sustainable development impacts for sustainable tourism that creates jobs and promotes local culture and products

12.c Rationalize inefficient fossil-fuel subsidies that encourage wasteful consumption by removing market distortions, in accordance with national circumstances, including by restructuring taxation and phasing out those harmful subsidies, where they exist, to reflect their environmental impacts, taking fully into account the specific needs and conditions of developing countries and minimizing the possible adverse impacts on their development in a manner that protects the poor and the affected communities

13: Take urgent action to combat climate change and its impacts

13.1 Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries

13.2 Integrate climate change measures into national policies, strategies and planning

13.3 Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning

13.a Implement the commitment undertaken by developed-country parties to the United Nations Framework Convention on Climate Change to a goal of mobilizing jointly \$100 billion annually by 2020 from all sources to address the needs of developing countries in the context of meaningful mitigation actions and transparency on implementation and fully operationalize the Green Climate Fund through its capitalization as soon as possible

13.b Promote mechanisms for raising capacity for effective climate change-related planning and management in least developed countries and small island developing States, including focusing on women, youth and local and marginalized communities

14: Conserve and sustainably use the oceans, seas and marine resources for sustainable development

14.1 By 2025, prevent and significantly reduce marine pollution of all kinds, in particular from land-based activities, including marine debris and nutrient pollution

14.2 By 2020, sustainably manage and protect marine and coastal ecosystems to avoid significant adverse impacts, including by strengthening their resilience, and take action for their restoration in order to achieve healthy and productive oceans

14.3 Minimize and address the impacts of ocean acidification, including through enhanced scientific cooperation at all levels

14.4 By 2020, effectively regulate harvesting and end overfishing, illegal, unreported and unregulated fishing and destructive fishing practices and implement science-based management plans, in order to restore fish stocks in the shortest time feasible, at least to levels that can produce maximum sustainable yield as determined by their biological characteristics

14.5 By 2020, conserve at least 10 per cent of coastal and marine areas, consistent with national and international law and based on the best available scientific information

14.6 By 2020, prohibit certain forms of fisheries subsidies which contribute to overcapacity and overfishing, eliminate subsidies that contribute to illegal, unreported and unregulated fishing and refrain from introducing new such subsidies, recognizing that appropriate and effective special and differential treatment for developing and least developed countries should be an integral part of the World Trade Organization fisheries subsidies negotiation

14.7 By 2030, increase the economic benefits to Small Island developing States and least developed countries from the sustainable use of marine resources, including through sustainable management of fisheries, aquaculture and tourism

14.a Increase scientific knowledge, develop research capacity and transfer marine technology, taking into account the Intergovernmental Oceanographic Commission Criteria and Guidelines on the Transfer of Marine Technology, in order to improve ocean health and to enhance the contribution of marine biodiversity to the development of developing countries, in particular small island developing States and least developed countries

14.b Provide access for small-scale artisanal fishers to marine resources and markets

14.c Enhance the conservation and sustainable use of oceans and their resources by implementing international law as reflected in UNCLOS, which provides the legal framework for the conservation and sustainable use of oceans and their resources, as recalled in paragraph 158 of The Future We Want

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

15.1 By 2020, ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and dry lands, in line with obligations under international agreements

15.2 By 2020, promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests and substantially increase afforestation and reforestation globally

15.3 By 2030, combat desertification, restore degraded land and soil, including land affected by desertification, drought and floods, and strive to achieve a land degradation-neutral world

15.4 By 2030, ensure the conservation of mountain ecosystems, including their biodiversity, in order to enhance their capacity to provide benefits that are essential for sustainable development

15.5 Take urgent and significant action to reduce the degradation of natural habitats, halt the loss of biodiversity and, by 2020, protect and prevent the extinction of threatened species

15.6 Promote fair and equitable sharing of the benefits arising from the utilization of genetic resources and promote appropriate access to such resources, as internationally agreed

15.7 Take urgent action to end poaching and trafficking of protected species of flora and fauna and address both demand and supply of illegal wildlife products

15.8 By 2020, introduce measures to prevent the introduction and significantly reduce the impact of invasive alien species on land and water ecosystems and control or eradicate the priority species

15.9 By 2020, integrate ecosystem and biodiversity values into national and local planning, development processes, poverty reduction strategies and accounts

15.a Mobilize and significantly increase financial resources from all sources to conserve and sustainably use biodiversity and ecosystems

15.b Mobilize significant resources from all sources and at all levels to finance sustainable forest management and provide adequate incentives to developing countries to advance such management, including for conservation and reforestation

15.c Enhance global support for efforts to combat poaching and trafficking of protected species, including by increasing the capacity of local communities to pursue sustainable livelihood opportunities

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

- 16.1 Significantly reduce all forms of violence and related death rates everywhere
- 16.2 End abuse, exploitation, trafficking and all forms of violence against and torture of children
- 16.3 Promote the rule of law at the national and international levels and ensure equal access to justice for all
- 16.4 By 2030, significantly reduce illicit financial and arms flows, strengthen the recovery and return of stolen assets and combat all forms of organized crime
- 16.5 Substantially reduce corruption and bribery in all their forms
- 16.6 Develop effective, accountable and transparent institutions at all levels
- 16.7 Ensure responsive, inclusive, participatory and representative decision-making at all levels
- 16.8 Broaden and strengthen the participation of developing countries in the institutions of global governance
- 16.9 By 2030, provide legal identity for all, including birth registration
- 16.10 Ensure public access to information and protect fundamental freedoms, in accordance with national legislation and international agreements
- 16.a Strengthen relevant national institutions, including through international cooperation, for building capacity at all levels, in particular in developing countries, to prevent violence and combat terrorism and crime
- 16.b Promote and enforce non-discriminatory laws and policies for sustainable development

17: Strengthen the means of implementation and revitalize the global partnership for sustainable development

Finance

- 17.1 Strengthen domestic resource mobilization, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection
- 17.2 Developed countries to implement fully their official development assistance commitments, including the commitment by many developed countries to achieve the target of 0.7 per cent of ODA/GNI to developing countries and 0.15 to 0.20 per cent of ODA/GNI to least developed countries; ODA providers are encouraged to consider setting a target to provide at least 0.20 per cent of ODA/GNI to least developed countries
- 17.3 Mobilize additional financial resources for developing countries from multiple sources

17.4 Assist developing countries in attaining long-term debt sustainability through coordinated policies aimed at fostering debt financing, debt relief and debt restructuring, as appropriate, and address the external debt of highly indebted poor countries to reduce debt distress

17.5 Adopt and implement investment promotion regimes for least developed countries

Technology

17.6 Enhance North-South, South-South and triangular regional and international cooperation on and access to science, technology and innovation and enhance knowledge sharing on mutually agreed terms, including through improved coordination among existing mechanisms, in particular at the United Nations level, and through a global technology facilitation mechanism

17.7 Promote the development, transfer, dissemination and diffusion of environmentally sound technologies to developing countries on favorable terms, including on concessional and preferential terms, as mutually agreed

17.8 Fully operationalize the technology bank and science, technology and innovation capacity-building mechanism for least developed countries by 2017 and enhance the use of enabling technology, in particular information and communications technology

Capacity-Building

17.9 Enhance international support for implementing effective and targeted capacity-building in developing countries to support national plans to implement all the sustainable development goals, including through North-South, South-South and triangular cooperation

Trade

17.10 Promote a universal, rules-based, open, non-discriminatory and equitable multilateral trading system under the World Trade Organization, including through the conclusion of negotiations under its Doha Development Agenda

17.11 Significantly increase the exports of developing countries, in particular with a view to doubling the least developed countries' share of global exports by 2020

17.12 Realize timely implementation of duty-free and quota-free market access on a lasting basis for all least developed countries, consistent with World Trade Organization decisions, including by ensuring that preferential rules of origin applicable to imports from least developed countries are transparent and simple, and contribute to facilitating market access

Policy and Institutional coherence

17.13 Enhance global macroeconomic stability, including through policy coordination and policy coherence

17.14 Enhance policy coherence for sustainable development

17.15 Respect each country's policy space and leadership to establish and implement policies for poverty eradication and sustainable development

Multi-stakeholder partnerships

17.16 Enhance the global partnership for sustainable development, complemented by multi-stakeholder partnerships that mobilize and share knowledge, expertise, technology and financial resources, to support the achievement of the sustainable development goals in all countries, in particular developing countries

17.17 Encourage and promote effective public, public-private and civil society partnerships, building on the experience and resourcing strategies of partnerships

Data, monitoring and accountability

17.18 By 2020, enhance capacity-building support to developing countries, including for least developed countries and small island developing States, to increase significantly the availability of high-quality, timely and reliable data disaggregated by income, gender, age, race, ethnicity, migratory status, disability, geographic location and other characteristics relevant in national contexts

17.19 By 2030, build on existing initiatives to develop measurements of progress on sustainable development that complement gross domestic product, and support statistical capacity-building in developing countries.