

**LOOKING FORWARD TO 2030:**  
 THE UN SUSTAINABLE DEVELOPMENT GOALS;  
 CORPORATE SOCIAL RESPONSIBILITY  
 AND THE NEW ZEALAND PRIMARY SECTOR

Kellogg Rural Leadership Programme

Course 37, 2018

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I wish to thank the Kellogg Programme Investing Partners for their continued support:

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### 3 EXECUTIVE SUMMARY

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Whilst travelling through Europe and China in 2015, I saw great examples of Corporate Social Responsibility (CSR) being undertaken by organisations, both in their countries of origin and through global pursuits.

Applying this concept to the New Zealand primary industry, I questioned whether more value would be possible for business when conducting CSR in conjunction with the United Nations Sustainable Development Goals (SDG's), and it immediately became apparent that these two things needed to work hand in hand to enhance social and environmental outcomes for business.

Through discussing the concepts with organisations I became conscious that awareness of CSR and the SDG's was lacking.

The aim of this paper is to create awareness of the subject of CSR and to reinforce and challenge the need for the New Zealand primary sector to have a unified approach to the challenges of conducting business sustainably.

I aim to explore the SDG's and discuss the benefit to integrate them throughout an organisations culture to form the basis of a unified approach to meeting the needs of society and the environment.

Having had an interest in how CSR can be best integrated into the New Zealand primary industry for some time, I have put this report together with knowledge and concepts gained during that period.

To continue on from this I have conducted a literature review to explore concepts to extend the knowledge gained.

With consumers becoming more informed of how businesses operate and choosing to purchase goods and services based on their ethical beliefs, the power of the consumer is greater than ever. Seventy-two percent of people globally say business is failing to take care of the planet and society as a whole (Accenture and Havas Media Group, 2014) and are adapting their spending habits to support businesses that are actively working to improve the life of society.

Corporate Social Responsibility is a movement aimed at encouraging companies to be more aware of the impact of their business on the rest of society, including their own stakeholders and the environment. (Financial Times, n.d.)

The Sustainable Development Goals are a set of global goals adopted by the governments of the United Nations in 2015 to help improve societal standards.

When both CSR and the SDGs are integrated into business together the following benefits can happen for an organisation.

- Driving growth
  - Positive effects on company image and reputation
  - Positive effects on employee motivation, retention, and recruitment
  - Revenue increases from higher sales and market share
  - New revenues from innovative products and services
- Lowering cost
- Reducing risk
  - Being able to continue to operate in countries where future policies and legislations will be shaped by the SDGs
- Building trust
  - Forging partnerships with other companies, governments and non-government organisations (NGO)

The framework for engaging the SDGs into the CSR function of an organisation may look like...

Identify relevant SDGs -	Select SDGs that are relevant to the business and its supply chain
Goals -	Set targets around what the organisation wants to achieve comparative to the baseline in relation to the SDGs
CSR engagement -	CSR philanthropy aligned with the SDGs
Embed -	Communicate a new way of thinking throughout the organisation
Implement -	Specific projects engaging with the SDGs
Monitor -	Utilise tools to assess impact
Report -	Annual report written in line with Global Reporting Initiative or similar.

A primary industry approach to this would be beneficial to all of society including stakeholders.

## 4 ACKNOWLEDGEMENTS

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I would like to acknowledge the Kellogg Rural Leadership Trust for seeing value in me to complete the Kellogg Rural Leaders programme. The course facilitators/organisers and speakers make this a wonderful experience.

To the sponsors of the programme of which this wouldn't have been possible without the continued support of.

To the many people at DairyNZ who have bolstered me on with supporting words and checking in to see how it is all going.

To all of the industry wide people that I have spoken to around this subject; you are too numerous to name but your views have been noted and explored where relevant.

Finally, I would like to thank my partner, Bede O'Connor for his encouragement and support through the six months of the programme.

## 5 PREFACE

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Whilst travelling through Europe and China in 2015, I saw great examples of Corporate Social Responsibility (CSR) being undertaken by organisations, both in their countries of origin and through global pursuits.

I came back to New Zealand and started to envisage our Primary sector with an embedded CSR culture and how that could potentially lead to enhancement of international relationships between stakeholders, how that culture could drive to secure markets globally and asking if this is the mission our primary industry could adopt to tell its 'story' to the world?

Thinking this would be the ultimate test of collaboration between sectors to merge for the betterment of an industry, I questioned whether it would be possible to do this through CSR alone. Along came the SDG's and it immediately became apparent that these two things needed to work hand in hand to enhance social and environmental outcomes for business.

Since then I have been championing this theory and I am using my time at Kellogg to develop initiatives to progress this.

Through discussing CSR and the SDGs with organisations it became apparent that awareness of these things was lacking and my aim is to use this report to create not only an awareness of the subject, but also to reinforce and challenge the need for a primary sector unified approach to the challenges of CSR to business.

### **Aims and Objectives**

The aim of this paper is to create awareness of the subject of CSR and to reinforce and challenge the need for the New Zealand primary sector to have a unified approach to the challenges of conducting business sustainably.

I aim to explore the SDG's and discuss the benefit to integrate them throughout an organisations culture to form the basis of a unified approach to meeting the needs of society and the environment.

### **Method**

Having had an interest in this subject for a couple of years I have put this report together with a lot of knowledge and concepts gained during that time.



To continue on from this I have conducted a literature review to explore concepts to extend the knowledge gained.

Through reading many reports and looking at data trends and analysis I have compiled a report around some key concepts in Corporate Social Responsibility and the UN Sustainable Development Goals with the aim to create awareness of the subject and stimulate some thought about how this could be used to develop and enhance strategy.

## 6 INTRODUCTION

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### **Corporate Social Responsibility (CSR)**

Demand for goods is outstripping the supply of finite resources, resulting in commodity price volatility and escalation, as well as severe negative environmental impacts. These trends have converged to create a world characterised by volatility, uncertainty and complexity.

Companies are unsure of what it all means for their business, both now and in the long term. Perhaps even more importantly, there are no clear cues for how they should respond to these uncertain times.

The concept of Corporate Social Responsibility has evolved over time. Carroll's CSR definition is that 'the social responsibility of business encompasses the economic, legal, ethical, and discretionary expectations that society has of organisations at a given point in time'. (Carroll, 1979)

Corporate Social Responsibility is a movement aimed at encouraging companies to be more aware of the impact of their business on the rest of society, including their own stakeholders and the environment. (Financial Times, n.d.)

Economic and legal responsibilities are required in business but ethical and philanthropic responsibilities are expected and desired by the emerging consumer. The pyramid of CSR suggests that the total social responsibility of business entails the fulfilment of economic, legal, ethical, and philanthropic responsibilities.

If put in the form of an equation: Economic Responsibilities + Legal responsibilities + Ethical Responsibilities + Philanthropic Responsibilities = Total Corporate Social Responsibility. (Carroll & Buchholtz, Business and Society; Ethics, Sustainability and Stakeholder Management - 9th edition, 2012)

A CSR driven organisation should strive to make a profit, obey the law, engage in ethical practices and be a good corporate citizen. When seen in this way, the pyramid is viewed as an integrated whole.



Figure 1: Carroll's pyramid of CSR (Carroll & Buchholtz, *Business and Society; Ethics, Sustainability and Stakeholder Management* - 9th edition, 2012)

### The evolution of CSR

In the 1970's headlines were negative for many companies. A chemical company may have suffered with a spill resulting in contamination which highlighted environmental issues for them or a car manufacturer may have had a safety issue with it's products. The 1970's were a time where businesses had to respond to single issues at a time and hence the birth of CSR to handle these issues. This was a time when the business had one responsibility; to provide a return to shareholders.

From this time there was a rise in CSR and in the 1980's, 1990's and 2000's the business world changed. There were more diverse appointments to the Boards of companies. This diversity resulted in a broad range of issues being questioned differently around the Board table resulting in the formation of corporate departments to combat issues being highlighted. These departments often had names such as 'Corporate stewardship' or 'Sustainable Development' and were utilised to address Corporate Social Responsibility.

This was a time where there was naivety around how to integrate CSR into business philosophy and often resulted in a siloed approach by business to conducting CSR.

Businesses soon realised that this siloed approach to CSR could only achieve a certain amount of required change but failed to lead to the desired results of programmes.

In 2001 businesses began to realise the power of collaboration and through partnering with Non-government organisations (NGO’s) were able to achieve much more from CSR. It was a unique time as NGO’s were often frequented with activists and opponents to the businesses themselves. There were claims that partnerships by businesses with NGO’s were a smokescreen for bad business practice. By all means, no business is perfect but NGO’s were able to see that by forming genuine partnerships it would enable them access to resources that were traditionally difficult to obtain and through sharing these resources were able to build themselves into a more productive organisation.

With the formation of the UN Global Compact in 2000 came an increased awareness of the vast societal and economic problems around the world. (Accenture, n.d.)

Figure 4: Continuum of corporate social opportunity maturity

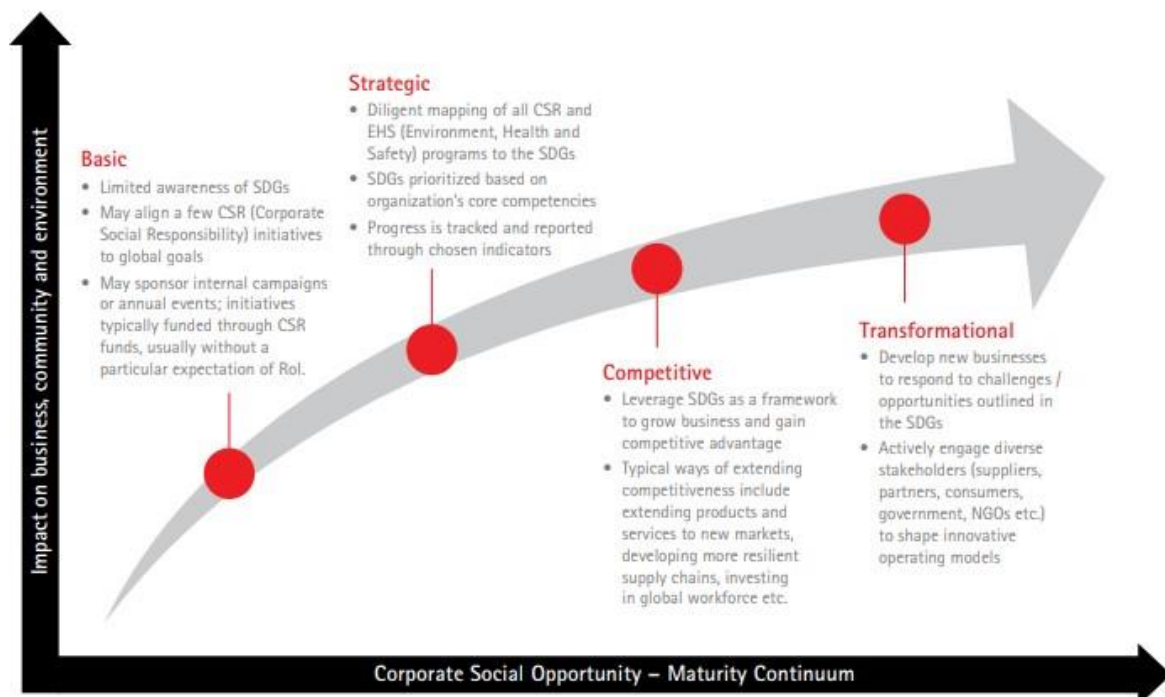


Figure 2: The maturity of CSR (Accenture, n.d.)

In September 2015, all 193 Member States of the United Nations adopted a plan for achieving a better future for all, laying out a path over the next 15 years to end extreme poverty, fight inequality and injustice, and protect our planet. At the heart of “Agenda 2030” are the 17 Sustainable Development Goals (SDGs) which clearly define the world society wants, applying to all nations and leaving no one behind.

To build on the foundation laid by the Millennium Development Goals (2000-2015), the SDGs were conceptualised at the UN Sustainable Development Conference in Rio de Janeiro in June 2012 and formally adopted by 193 member nations of the UN in September 2015. The SDGs, are a set of 17 goals that have set the world’s development agenda from 2015–2030. The 17 goals have 169 underlying targets, seeking to ensure the measurability of progress (appendix 1).

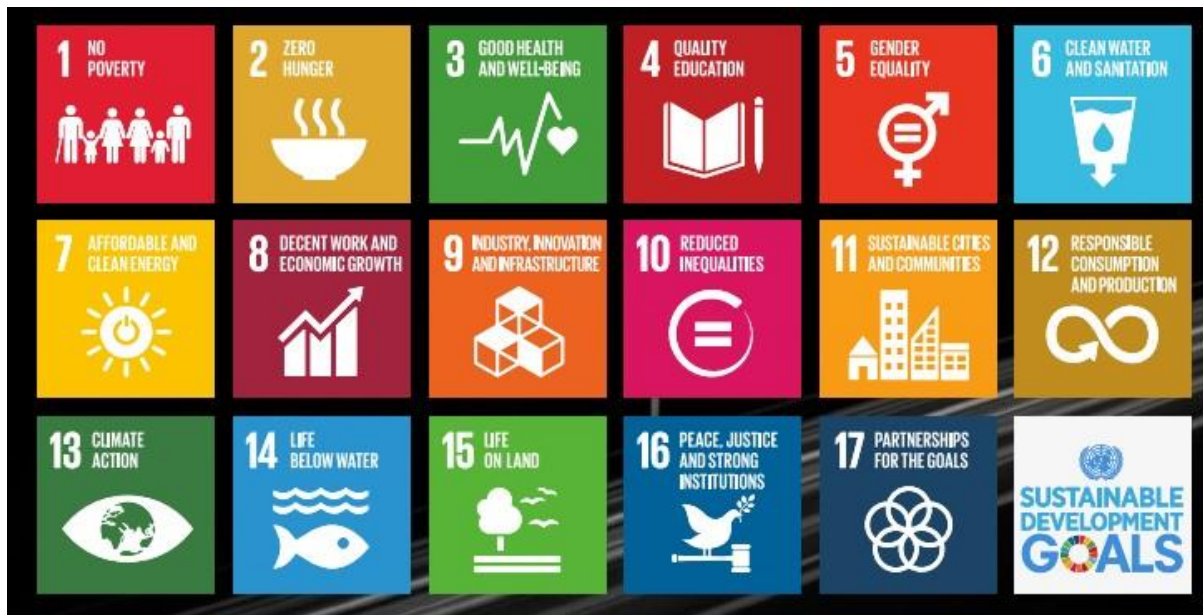


Figure 3: The Sustainable Development Goals (United Nations Development Programme, 2018)

The Sustainable Development Goals represent the loftiest development agenda the international community has ever signed up for. The overarching objective behind the SDGs is to drive positive social and environmental impact.

Across the world businesses are utilising their CSR practices to respond to the challenges their businesses face and utilising it to identifying opportunities for the coming years.

### Consumer concerns

A new international study by Unilever reveals that a third of consumers (33%) are now choosing to buy from brands they believe are doing social or environmental good. (Unilever, 2017)

Keith Weed, Unilever’s Chief Marketing and Communications Officer says: “This research confirms that sustainability isn’t a nice-to-have for businesses. In fact, it has become an imperative. To succeed globally, and especially in emerging economies across Asia, Africa and Latin America, brands should go beyond traditional focus areas like product performance and affordability. Instead, they

must act quickly to prove their social and environmental credentials and show consumers they can be trusted with the future of the planet and communities, as well as their own bottom lines.”

(Unilever, 2017)

A report conducted by Accenture highlighted the following key findings in regard to how consumers see businesses. (Accenture and Havas Media Group, 2014)

- **There is a wide disparity in people’s optimism regarding the expected change in their quality of life.**

While Western Europe is pessimistic, the outlook in Asia and North America is more positive with the most widespread optimism in Africa and Latin America.

- **Seventy-two percent of people globally say business is failing to take care of the planet and society as a whole.**

However, in economies with a large, emerging middle-class, people are less sceptical and public confidence is significantly greater: two-thirds of respondents in Nigeria and India, for example, believe that business is playing its part.

- **People think business is as accountable as governments for improving their lives.**

Whether optimistic (Asia, Africa, and Latin America) or despondent about the future (Western Europe and North American markets) people expect brands and companies to impact positively on their lives. Optimism correlates to the expectations on business to improve their quality of life.

- **Consumer consideration of sustainability factors in their purchasing decisions.**

Countries where respondents are optimistic, and express high expectations of business, are also more likely to consider sustainability in their purchasing decisions and actively seek information on sustainability performance.

- **Consumers worldwide identify critical challenges—job creation, economic growth, pollution, clean energy, ending corruption etc.—for businesses to address.**

Consumers expect more from their expenditure than the acquisition of products and services – and this is affecting their perception that companies are failing to meet their expectations.

## 6.1 THE EMERGING CONSUMER

The consumer is at the heart of any business. Without the consumer there is no business. Whether this be for a commodity producing company through to a company with a short supply chain.

It is extremely important for businesses to know their consumers. This is important from a product perspective but also from the perspective of knowing how they react to the social and economic pressures that their society is being placed under. These consumers understand the impacts of business on society and as they continue to evolve, this places the businesses they are buying products and services from under more pressure to be aware and considerate of these impacts, particularly if they are contributing to them through their business practice.

Today, over half of the world's population live in urban areas and the trend shows no sign of this stopping: Over two-thirds of the global population will likely be urban dwellers by 2050, driven predominantly by today's emerging economies. Perhaps these figures should not be surprising, given emerging economies are projected to represent a major share of global population overall, with India, China and Nigeria alone accounting for approximately 3.5 billion people (out of the projected global population of around 9.7 billion) by 2050 (Affairs & Nations, 2015).

Along with urbanisation comes increasing affluence. According to estimates, the global middle class is expected to more than double by 2030, reaching 4.9 billion (Reuters, 2012).

These population growth patterns will shift consumer growth and purchasing power from rural to urban areas and from developed to emerging economies. Businesses will need to realign their growth strategies and their suite of products and services to tap into these new markets and consumer pools.

As the global population shifts, a different kind of consumer is emerging, one who is greatly enabled by the growth of digital technologies. This consumer is more connected and more informed than ever and has higher expectations for both government and business.

In a study of around 30,000 consumers across 20 countries, almost 72 percent indicated businesses are failing to meet their expectations (United Nations Global Compact, Accenture and HAVAS Media , 2014).

Today's consumers expect more from their purchases than products and services, and it is an expectation that companies currently fail to meet. For example, almost 81 percent of surveyed consumers said a product's ability to enable healthy lifestyles is an important purchase criterion;

however, only 42 percent believed companies are currently meeting this need (United Nations Global Compact, Accenture and HAVAS Media , 2014)

At the same time, consumers are becoming increasingly conscious of their purchases and expect businesses to be both open and ethical about their products and services. In a survey of 500 executives, almost 83 percent think the transparency of products' supply chains affect consumers' confidence in a brand and their buying behaviour. (TRACEONE, 2015).

In another survey, 67 percent said businesses are not doing enough to tackle sustainability challenges (United Nations Global Compact and Accenture, 2013) Perhaps the most severe criticism levelled by consumers is the one that emerged from a survey conducted by Edelman Trust in 2015. More than half of the people in that survey believe business innovation is driven by greed and money rather than an intent to benefit society, and that there isn't sufficient government regulation for many industry sectors (Edelman, 2015).

Digital technologies are helping companies respond to consumers who demand more than just products and services from business. By 2030, Information and Communication Technology (ICT) will connect 2.5 billion extra people to the "knowledge economy."

This will provide 1.6 billion additional people access to healthcare and almost 500 million new consumers access to e-learning tools. And for businesses, the opportunities to capitalise on this new ICT enabled access are huge. An assessment of eight economic sectors—mobility and logistics, manufacturing, food, buildings, energy, work and business, and health and learning found ICT could generate more than \$11 trillion in economic benefits per year by 2030 (Global e-Sustainability Initiative and Accenture, 2015)

In a world which will see consumers become more affluent, educated, urban dwellers; businesses will need to adapt practices to accommodate the increasing challenges that will inevitably come from these people. These consumers will dictate a change in the way business is conducted and it is how business responds to this that will shape their success into the future.

## 7 THE NEW ZEALAND PRIMARY INDUSTRIES AND THE CHALLENGES IT FACES

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The New Zealand Primary industry faces a number of challenges. The New Zealand Primary Industry is made up of sectors including Agriculture (Dairy, Meat and Wool); Forestry; Horticulture (including viticulture); Seafood (including aquiculture and fishing) and Arable. (Ministry for Primary Industries, 2018)

The New Zealand Primary industry is affected by some of the world's most pressing problems, such as:

- biosecurity risks
- animal welfare
- food safety
- the effects of climate change
- the rise of alternate proteins
- fluctuating global prices
- tariffs
- labour
- changing consumer trends

For a nation reliant on exports, it is critical that New Zealand is addressing all of these problems to secure its future.

As New Zealand is a small nation it is critical to have an industry wide strategy that encompasses all of these sectors so that not one is left to face these challenges alone. By doing so will create true cross sector collaboration and utilise resources efficiently.

### 7.1 A PRIMARY INDUSTRIES VISION: WHY?

**New Zealand urgently needs a vision and a strategic plan for its agribusiness sector,**

**says Agriculture Minister and Minister of State for Trade and Export Growth;**

**Damien O'Connor.** (Burke, 2018)

There is a role for Government in the development and implementation of a Primary Industry strategy. They will be a strategic partner to the strategy that is able to create opportunities around the world and bring resources into the mix to develop and implement the strategy.



With the new Primary Sector council announced recently, the development of a primary sector strategy will be underway. For this collaborative strategy to work the partners in the strategy must understand the vision and how value will be delivered.

A shared primary industries vision and strategy will make areas of commercial collaboration more apparent and create value by maximising success.

New Zealand needs to demonstrate that it is more than companies concerned about the bottom line. Through a defined Primary Industries strategy, the ability to demonstrate success as a whole will be identified and communicated to stakeholders and consumers, which will in turn make New Zealand a preferred producer of products for international consumers.

Success drives success and by demonstrating this, businesses will have confidence to align their activities with a unified vision and strategy. By doing so will ensure that every producer is doing the right things to manage their business to ensure sustainable systems are in place.

It is crucial that the New Zealand primary industry creates a unified approach to developing a strategy that projects goals which address the social and economic needs of its stakeholders and consumers.

## 8 BUILDING CSR INTO STRATEGY

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To be effective in efforts of CSR companies need to do more than simply doing good in their communities. CSR requires a strategic approach, as a viable component of business strategy, along with marketing, branding, research and development, innovation, talent management, and operations. Alongside this they will also need to effectively tell their CSR stories.

Senior leadership and management of an organisation, including the board of directors, must make an authentic, firm, and public commitment to CSR efforts, and engage with them. Often CSR efforts will be born organically throughout lower levels of employees. If they are, at some stage senior management have to be brought on board, have to commit to them, and have to engage with them. This clear vision of CSR needs to be embedded within the core values of an organisation and reflect those values. It must be linked to the vision and values of the organisation. This core vision needs to openly recognise that CSR is central to creating not only social or environmental value but also to creating business value. CSR efforts should be treated and managed as core business strategy, just as

are the strategies of marketing, research and development, capital expenditure, and talent management.

When developing CSR goals, the company must determine what its business objectives are. The conversation needs to happen at a deep level so that the CSR goals can serve these general objectives. Is the objective to grow in new markets? If so, which ones? Is it to penetrate new customer segments or grab market share from competitors? If so, which market segments? After business objectives are determined, an impact assessment will determine where an organisation should align CSR goals in conjunction with the organisations core competencies. This practice requires focus and discipline. Organisations should seek causes and social or environmental strategies for which they own part of the solution.

There needs to be a clear strategic link. Fully integrate CSR efforts into the governance of the organisation and into existing management systems. If CSR efforts are not built into the performance appraisal system for organisations employees, they will not be fully embraced and executed with the precision of the commonly measured functions such as sales and staff management.

CSR is both a risk-mitigation strategy and an opportunity-seeking strategy. Find the intersection between business and social or environmental returns for an organisation and seek out partners in the community who have developed deep expertise in the cause or issue you are targeting, work with these organisations, usually in the not for profit sector, to develop the best solution and build capacity.

Not for profit partners are in a better position to help the company communicate its CSR efforts, as they often have a higher level of trust with stakeholders.

Develop clear key performance indicators, to measure the impact of your CSR efforts. These metrics should be both internal (measuring reputation, market share, brand perception, sales, operating expenses, and employee satisfaction) and external (measuring achievements in society and the environment). If no performance metrics are in place, you will have no way to prove that the effort was effective, and it will not be sustainable over the long haul.

Historically, companies have viewed their CSR commitments with a charitable attitude often spending some of their profits in the community to garner positive public relations and customer goodwill. The level of engagement in the charitable model is low because the effort is not built into the organisations day-to-day operations or management systems. Such efforts are typically handled as completely separate functions, divorced from profit and loss responsibility, and they are typically not integrated into business objectives.

## Sustainable Development Goals

The Sustainable Development Goals (SDGs) are a collection of 17 global goals set by the United Nations. The broad goals are interrelated, though each has its own targets to achieve. The total number of targets is 169 (appendix 1). The SDGs cover a broad range of social and economic development issues. These include poverty, hunger, health, education, climate change, gender equality, water, sanitation, energy, urbanisation, environment and social justice.

The SDGs, are a universal call to action to end poverty, protect the planet and ensure that all people enjoy peace and prosperity.

The 17 goals build on the Millennium Development Goals (MDGs), while including new areas such as climate change, economic inequality, innovation, sustainable consumption, peace and justice, among other priorities. The goals are interconnected and often the key to success on one will involve tackling issues more commonly associated with another.

The SDGs work in the spirit of partnership to make the right choices now to improve life, in a sustainable way, for future generations. They provide clear guidelines and targets for all countries to adopt in accordance with their own priorities and the environmental challenges of the world at large. The SDGs are an inclusive agenda. They tackle the root causes of poverty and unite to make a positive change for both people and planet.

“Poverty eradication is at the heart of the 2030 Agenda, and so is the commitment to leave no-one behind. The Agenda offers a unique opportunity to put the whole world on a more prosperous and sustainable development path. In many ways, it reflects what UNDP was created for.”

Achim Steiner; United Nations Development Programme Administrator (2017)

The strategic plan of the SDGs focuses on key areas including poverty alleviation, democratic governance and peacebuilding, climate change and disaster risk and economic inequality.

The United Nations Development Programme provides support to governments to integrate the SDGs into their national development plans and policies.

Achieving the SDGs requires the partnership of governments, private sector, civil society and citizens to make sure a better planet is left for future generations.

### **Benefits of integrating CSR into business**

Manuela Weber from the Centre for Sustainability Management (CSM), Leuphana University of Luneburg, Luneburg, Germany states the following to be benefits of a CSR programme.

(Weber, 2008)

#### *Positive effects on company image and reputation:*

The way in which society views companies is becoming increasingly important as the ability to access products from a variety of sustainable sources is increasing alongside technology.

**"The way to gain a good reputation is to endeavour to be what you desire to appear." - Socrates**

#### *Positive effects on employee motivation, retention, and recruitment:*

Positive CSR activities can directly influence potential employees to seek out employment at an organisation. With society changing and more people becoming increasingly aware of the needs of the world, people are driven by cause. If a company has a strong set of relatable values this can enhance employee motivation when it comes to working for an organisation.

#### *Cost savings:*

With companies increasingly aware of costs, CSR can drive cost savings through efficiency gain. Finite resources are often the focus of CSR programmes and innovating to find ways to reduce their use often results in cost savings. CSR reporting creates improved relationships with stakeholders, such as regulatory bodies. This can often result in time savings, as these bodies have an understanding of the core values of a company.

Revenue increases from higher sales and market share:

Utilising CSR can create brand awareness through helping communities that wouldn't otherwise know about an organisation's product range. Implementing a concise CSR programme can improve company reputation which in turn creates brand trust and loyalty from customers.

CSR-related risk reduction or management:

CSR can reduce CSR related risks such as negative press or customer/not for profit boycotts. By implementing a concise CSR programme the customer/public can share in the values-based vision and as a result is bought along on the journey.

**Benefits of integrating the SDGs into business**

Junice Yeo, Corporate Citizenship's director for Southeast Asia, singled out three opportunities from SDGs for businesses.

New revenues from innovative products and services:

As with the costs savings associated to CSR programmes, innovation will be required to meet the SDGs. This innovation will result in completely new product and service lines as businesses reinvent themselves to create a more resource efficient world.

Being able to continue to operate in countries where future policies and legislations will be shaped by the SDGs:

This is more complex than a social licence to operate. Emerging economies are increasingly aware of the SDGs. These economies are conscious of implementing policy and legislation which encompasses the SDGs as a way of future proofing and acting in a responsible way for their citizens. This in turn can limit businesses which wish to do business with these economies that do not share the common goal in achievement of the SDGs.

Forging partnerships with other companies, governments and non-government organisations (NGO):

The SDGs can create the ultimate form of collaboration. By getting to the essence of the vision of an organisation there will be a common vision of which they are then able to collaborate to achieve. Governments and NGOs will be able to gain clarity around the vision of companies which will enhance relationships and allow for a cohesive relationship to form between all stakeholders in an industry.

Other benefits not listed above include...

*Enhancing the value of CSR:*

There is a strong business case for combining the SDGs with a CSR programme which is already well established. This combination will strengthen CSR outcomes by utilising a common framework of action and consistent language.

## 9 THE CSRS AND SDGS IN BUSINESS

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Unilever has developed a simple four-point framework with their Sustainable Living brand to help capture the ways in which sustainability contributes to success. I think this translates well to the CSR/SDG concept too.

- Driving growth - Sustainability is supporting growth by deepening brand equity, opening up new markets and inspiring innovation. Unilever's Sustainable Living brands demonstrate this.
- Lowering cost - By cutting waste and reducing use of energy, raw materials and natural resources, Unilever creates efficiencies and cuts costs. Cost avoidance and savings ultimately help to improve margins. Eco production and an efficient waste programme has contributed to costs avoided and created hundreds of jobs at Unilever.
- Reducing risk - Sustainable ways of doing business mitigate risk across operations. Operating sustainably helps to future proof a supply chain against the risks associated with doing business, making the business less exposed.

- Building trust - Placing sustainability at the heart of the business model strengthens relationships with stakeholders. It helps to maintain value and relevance to consumers, whilst inspiring current and future employees. (Unilever, 2017)

On their own there is value in either CSR programmes or implementing an SDG framework in an organisation. Together they can be much more valuable to an organisation by creating a unified approach to business, not just internally but with multiple stakeholders with a variety of views. When CSR is embraced alongside the SDGs, true collaboration emerges as the greater goal is the focus. This collaboration is invaluable to all involved.

### 9.1 EXAMPLE OF CSR/SDG EMBEDDED STRATEGY

#### **Nestle India**

The alignment of a long-term vision with the strategy is important to Nestle India as they view it as a model to earn trust, respect and become a market leader. With this in mind Nestle has established principles and governance structures which support the achievement of their goals.

The ten Nestle Corporate business principles are at the heart of their company and form the basis of their culture, values and CSR strategy.

Below you can see the 10 business principles and categories they have been divided into to give them context to the purpose of enhancing quality of life and contributing to a healthier future.

Consumers	1. Nutrition, Health and Wellness
	2. Quality assurance and product safety
	3. Consumer communication
Human right and labour practices	4. Human rights in our business activities
Our people	5. Leadership and personal responsibility
	6. Safety and health at work
Suppliers and customers	7. Supplier and customer relations
	8. Agriculture and rural development
The environment	9. Environmental sustainability
	10. Water

Figure 4: Nestle business principles (Nestle, 2017)

### 9.1.1 CSR activity at Nestle

To achieve their CSR strategy, Nestle created women centric dairy programs to help alleviate poverty.

Nestle has rolled out a Women Dairy Development Program in Moga village in Punjab, India to provide a livelihood for women in that region, improve the economic scenario and secure its supply chain in a fragmented dairy market.

Nestle created employment opportunities for various stakeholders ranging from veterinarians, agronomists to dairy farmers. They provided veterinary services free of cost and medicines at wholesale cost and this cost is adjusted against milk payments made to farmers.

Nestle invested \$10.8 million to install cooling tanks and chillers and another \$6.5 million to procure goods on behalf of farmers.

As a result, Nestle sourced better quality milk directly from farmers rather than procuring through other sources.

The value delivered to Nestle included an increased revenue potential by establishing their brand name among lower socio-economic communities and secured a supply chain, avoiding future price inflation and volatility in procurement.

Nestle acknowledged that businesses are critical to alleviating poverty and by investing in physical infrastructure in the form of chillers and cooling centres to store milk and partnerships with relevant stakeholders such as veterinarians and agronomists gave them the ability to target opportunities in this area.

By conducting this programme in particular they are able to address the SDG's of no poverty, gender equality and sustainable communities.





Figure 5: Nestle have created their CSR agenda to closely align with the UN 2030 agenda (Nestle, 2017)

## 10 BRAND PROPOSITION

The simple act of making an intention to change, and then shifting behaviour to reflect that stated change, can unlock massive storytelling potential for a brand as it helps create the future it wants to own. Consumers are more eager than ever to embrace brands they see doing good out in the world and will mobilise against those that aren't.

CSR/SDG alignment can be seen as a humanisation of company values to sit alongside those of its core consumer base and the public. This policy needs to be genuine.

Aligning CSR policy to the SDGs is a change project that needs input across the organisation and buy in at Senior Management level.

This can be divided into four core challenges: (Accenture and Havas Media Group, 2014)

- **Determine your impact:**

There are 17 SDGs and it's likely a business will have very little impact on the majority of them directly. Establishing impact, whether negative or positive on the SDGs means understanding any indirect influence your business has through its activities or those of its suppliers.

- **Establish a method of measurement:**

Agreeing impact is one thing but establishing a means of measuring the level of your impact on any given SDG is another challenge entirely. Non-financial will be important too and some SDG impact may be harder to quantify than others.

- **Learn as you go:**

Incorporating the results of measurements and analysis is an ongoing learning process that will see businesses adjusting and tweaking the way they do things. The more that a business can understand about their impact on the SDGs, the better they can communicate this to their stakeholders, shareholders and consumers.

- **Tell the story:**

Storytelling is part of this process and all efforts need to be boiled down to the fundamentals and communicated effectively. Don't get lost in data and try to tell the humanised stories that relate directly to the positive impact on the SDGs.

One of the most common problems is how many companies don't realise how they are indirectly having a negative impact on the SDGs. At the same time many companies could be contributing to the SDGs in a positive way without realising it and be missing the opportunity to talk about this.

## 11 THE OPPOSING ARGUMENT TO CSR

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At a recent Nuffield biennial conference, I had a thought provoking conversation about the CSR concept. A comment was made with a view that CSR is another tax imposed by the processor or industry and not the Government, with no democratic rights attached.

This led to the group discussion on whether they trust the management and board of their processors or industry to make these decisions on their behalf.

The reason representatives are elected/selected to organisations is they are deemed to have the qualities to act in the best interests of the shareholders.

This justification disappears when the organisation imposes taxes and spends the proceeds for social purposes. The organisation becomes in effect a public employee, a civil servant, even though they remain in name an employee of the shareholder.

If they are to be civil servants, then they must be elected through a political process. If they are to impose taxes and make expenditure toward social objectives, then political machinery must be set up to make the assessment of taxes and to determine through a political process the objectives to be served.

This is the basic reason why some see that social responsibility involves the acceptance of the socialist view that political mechanisms, not market mechanisms, are the appropriate way to determine the allocation of resources to alternative uses.

Milton Friedman (Friedman, 1970) highlighted the political principle that underlies the market mechanism is unanimity. In an ideal free market resting on private property, no individual can coerce any other, all cooperation is voluntary, all parties to such cooperation benefit or they need not participate. There are no values, no social responsibilities in any sense other than the shared values and responsibilities of individuals. Society is a collection of individuals and of the various groups they voluntarily form.

The political principle that underlies the political mechanism is conformity. The individual must serve a more general social interest, whether that be determined by a church or a dictator or a majority. The individual may have a vote and say in what is to be done, but if overruled, must conform. It is appropriate for some to require others to contribute to a general social purpose whether they wish to or not.

Unfortunately, unanimity is not always feasible. There are some respects in which conformity appears unavoidable, so I do not see how one can avoid the use of the political mechanism altogether.

In society, there is one social responsibility of business, to use its resources and engage in activities designed to increase its profits so long as it engages in open and free competition without deception or fraud.

*NB: I rebut this observation in my discussion.*

## 12 OPPORTUNITIES FOR NEW ZEALAND PRIMARY INDUSTRY

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Agriculture remains the largest employment sector in most developing countries. Nonetheless, food security remains a significant challenge.

Developing economies account for around 780 million (out of total 795 million) undernourished people in the world, which means around 98 percent of undernourished people live in developing countries.

A significant impact of hunger is malnutrition, which may lead to fatal deficiency diseases. Malnutrition is an underlying cause of death of 2.6 million children each year – a third of child deaths globally.

The challenge of food shortage is expected to intensify going forward. In fact, agricultural output may need to increase by 70 percent by 2050 to feed the world's population. The agricultural output of New Zealand is not infinite and to take the Dairy Industry in New Zealand as an example as it currently sits its production is limited to feeding approx. 40 – 50 Million people.

There is a growing need for sustainable agriculture. It is estimated that production of crops and animal products release 13 percent of the global greenhouse gas (GHG) emissions, which is around 6.5 giga tonnes of CO<sub>2</sub> emissions annually. This could grow to 9.5 giga tonnes of CO<sub>2</sub> emissions annually by 2050.

To hold global warming to below 2 degree Celsius, global GHG emissions (from all sources) would need to drop to around 22 giga tonnes of CO<sub>2</sub> emissions annually by 2050.

This further exacerbates the challenge of meeting the growing need for food: Going forward, agriculture needs to produce significantly more while improving productivity and reducing emissions.

## 13 DISCUSSION

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### 13.1 REBUTTAL

Appreciating the reverse of the argument for CSR, I do believe that is going to be an antiquated way of thinking.

In a world where I constantly hear buzzwords about collaboration; partnerships and engagement, I think primary producers need to change their way of thinking. There will not be room for this argument about CSR being a tax at the table. The time has come to either shape up or ship out; this has been driven by the consumer who makes up society. The shareholders within New Zealand agriculture, make up society too and I find it alarming that they would challenge the theory of CSR.

I believe that by linking CSR to the SDGs this will provide the governmental framework that shareholders in New Zealand agriculture will be looking for to appease any free thinking employed by their organisations.

A collectivist goal cannot be had without a collectivist mean.

A common theme I hear is around stewardship. We are not given the land by our elders, but in fact borrow it from our children. This is the ultimate do no harm attitude. As an industry we need to assess our impacts, be it environmental, economic or social. By mitigating some of these impacts through CSR in conjunction with the SDG's industry will benefit.

Ultimately, doing good is good for business.

### 13.2 DISCUSSION CONTINUED

High-growth markets will be essential to companies' future prospects and it is clear that consumers in these markets are looking at businesses to fulfil their optimism for the future. People in every part of the world see the act of expenditure and consumption as a means to enhance health and livelihoods, boost community wellbeing, and shift the direction of the world.

People also demand leadership from businesses to overcome the most pressing human and planetary challenges, a clear signal that businesses cannot wait for consumer demand to drive their actions: people expect business to take the lead.

Brands, however, are failing to connect CSR efforts to the expectations and priorities of their consumers as traditional ways to communicate CSR have failed to engage and persuade the consumer.

Marketers increasingly favour approaches that focus on the traditional reporting methods of data, which clearly does not make any sense to consumers who fail to see a clear integration into the products and services that they consume with the brand's CSR efforts.

Businesses are missing an opportunity to frame CSR in terms of their positive impact on the health, wealth, and livelihoods of their consumers and the communities in which they operate, and demonstrating their real, tangible impact. Consumers expect more from their expenditures than the acquisition of products and services and this is increasing the perception that businesses are failing to meet their expectations.

One way in which I see that New Zealand Primary Industry can effectively collaborate to create a unified strategy would be to use the SDGs as a guiding framework for future endeavours. The Industry will be able to collaborate effectively on what consumers are looking for in terms of ethically produced, transparent and sustainable goods.

New Zealand needs to adapt to the changing consumer which now has access to technology that allows them to test every part of the supply chain and view the practices New Zealand undertakes as an industry.

The New Zealand Primary sector to date has been innovative and adaptive and I believe that the next step is a unified approach to the SDGs which will allow the primary industry to collaborate to achieve great outcomes that will benefit the primary producers of this country.

Government has made it clear that they will not be saying how the Primary Industry will move forward. It is up to the leaders within the sector to step up and communicate a new way of thinking to drive the adoption of a collaborative vision whilst making sustainable returns for producers.

The country needs to make larger gains from what it is currently undertaking, not to do more. There is significant opportunity to implement concise CSR programmes in conjunction with the SDGs to emphasise the work that is currently being done in organisations in the primary sector.

There is little disagreement that the world's consumers are looking for businesses and industries to produce goods which align to the SDGs and by creating alignment as part of the Primary Sector strategy, New Zealand will be able to quickly move into how it will undertake this.

To be effective, CSR goals must be aligned with two things: Core business objectives and core competencies of an organisation.

The first step for an organisation is to align its CSR goals with its specific business objectives for a particular time period. Business objectives can and should change over time, and they should be routinely re-examined in relation to the CSR strategy.

Creating a CSR strategy will unify efforts, giving them much more power than if they remain a group of random initiatives. Once a CSR strategy is in place, an organisation can then move to the next step of leveraging the power of branding through CSR.

The bar needs to be raised and businesses need to reconceive how they undertake activity so that it has a positive impact on society at the same time as creating economic value.

Business requires an intense and deep understanding of their products, value chain and the customers they serve. An increase in the energy, focus and dedication of CSR will restore legitimacy of organisations. There is a need to focus on areas where business intersects with society.

As organisations begin to understand how they need to change to thrive and grow in regard to an evolving consumer base and chaotic world, the SDGs can serve as a guiding light. They are a framework that can help companies capitalise on possibilities by entering new markets, developing new solutions and services, and creating entirely new businesses.

The SDG's can be used as a way to grow and increase competitiveness despite, and sometimes because of, the global challenges businesses face. The SDGs in conjunction with CSR can create something much more powerful than individually implementing either one. Together they can create, Corporate Social Opportunity.

In the process, they are creating new value in new ways, whether it is by growing revenues, reducing costs, mitigating risks, improving brand value, or some combination of all of these.

Organisations can use the SDGs to find opportunities to grow and "futureproof" their business while generating the significant societal and environmental benefits that their customers, as well as the global community, want and are placing increasingly value on.

The next few decades will see significant shifts in consumer demand, buying power and expectations, driven by massive population migrations and widespread information availability. At the same time, an increasingly resource-constrained world will be forced to deal with decades of unfettered growth and unsustainable consumption of natural resources. The implications for businesses are significant, with these changes fundamentally redefining accepted practice. Businesses increasingly recognise they must take a deeper look at what their new consumer base wants and how they should respond.

The SDGs can also serve as an important framework for businesses to grow and become more competitive, especially in an increasingly volatile, complex and uncertain world.

The world is facing a myriad of economic and social problems and business is seen to be part of the problem. Awareness of these problems is at its highest amongst global citizens. Corporate Social Responsibility (CSR) and the Sustainable Development Goals (SDG's) can enable business to mitigate the problems affecting society and in turn, rectify the perceptions society has of business.

I recommend that businesses adopt the CSR model that integrates the SDGs as business cannot succeed in societies that fail.

### 13.3 ATTITUDES

I have come across reluctance towards this subject whilst discussing it with people and finding connotations of resistance in relation to many issues affecting the New Zealand primary industry. In one discussion about diversifying business from the agricultural context we have today, to plant based, technology driven operations; I asked about the impacts this would have on society through job loss/change. I was told this had not been considered and it was clear that the farmer in question was driven by their own motives of. On this, another comment came forth stating that they didn't believe any social impacts of diversification were of concern to the farmer.

These are attitudes that will see us left behind in the world; Unfortunately, farmers are no longer the majority, instead now are the minority. New Zealand primary industry needs to unify for collective action in this new position and show society and consumers they are ready to do business with their interests and those of the world in mind.



## 14 RECOMMENDATIONS

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I recommend that businesses adopt the CSR model that integrates the SDGs.

To implement this, I recommend the following frameworks for consideration to enable the development of a CSR/SDG embedded culture and strategy for any organisation.

### 14.1 HOW BUSINESSES IMPLEMENT THE SDGS INTO A CSR PROGRAMME

#### Define priorities

To benefit from the opportunities presented by the SDGs and discovering where the challenges lie for business, defining a company's priorities will help focus the efforts of a concise CSR programme.

Not all of the 17 SDGs will be relevant to all companies and the risks and opportunities they represent will depend on many factors.

By conducting an assessment of the current, potential positive and negative impacts that business activities have on the SDGs throughout the value chain will identify where positive impacts can be scaled up and where negative impacts can be scaled down. Mapping the SDGs against a business's value chain can define the priorities.

#### Set goals

By aligning with the SDGs companies will have the ability to set meaningful goals which in turn will enable the effective communication on its commitment to sustainable development.

These goals will be guided by the strategic priorities defined above. Goals will need metrics to drive, monitor and communicate progress. Specific, measurable, achievable, realistic, time bound targets will ensure broad goals are broken down with clear definition.

Having a clear understanding of the baseline metrics on the current state of a goal will allow achievable goals to be set and subsequently be more likely to be achieved.

The level of ambition will need to be a consideration when setting goals. Ambitious goals drive greater impacts. By setting a goal significantly above the projected baseline and creating goals that no one knows how to achieve can spur innovation to drive change.

As with all goals, making them public will inspire and engage employees, business partners and stakeholders. This will cement a company's commitment to achieving the goal.

### Integrate

Active leadership is required at this stage and is key to the success of embedding the organisational change required to achieve the goals set.

Directors have the ability to integrate sustainability into long term strategy and create a shared understanding of the value proposition to all involved in the organisation.

Making specific departments responsible for specific parts of the goals enables accountability, integration and awareness.

### Collaboration

There are several forms of collaboration that can be driven from the SDGs.

Companies in the same value chain can combine skills, resources and technologies to bring new solutions to market.

Industry leaders can come together to create sector initiatives to raise standards across an entire industry which will help them to overcome shared challenges.

Governments, NGOs, co-operatives and private companies can come together to combine forces to tackle more complex challenges.

### Communicate

Stakeholder demand for information has increased and therefore so has the importance of reporting and communicating progress. This communication is a key piece to creating the value and trust between stakeholders and an organisation. Effective reporting will consider issues of high significance to stakeholders even if the issue has not been identified as a priority within the company.

Reporting can be integrated into current formats or an independent report can be created. The important feature of this reporting is that it concisely states what progress is being made where and the relevance of this progress to the SDGs and the company.

## 14.2 FRAMEWORK

The framework for engaging the SDGs into the CSR function of an organisation may look like...

Identify relevant SDGs –	Which ones are relevant to the organisation?  What capacity does the organisation have to impact these particular SDGs?
Goals -	Set targets around what the organisation wants to achieve comparative to the baseline in relation to the SDGs
CSR engagement -	How can we utilise/develop a CSR programme to impact these SDGs? (design thinking will be required at this point)  Philanthropy aligned with the SDGs
Embed -	Communicate a new way of thinking throughout the organisation
Implement -	Specific projects engaging with the SDGs
Monitor -	Use of indicators relevant to the SDGs  Utilise tools to assess impact
Report -	Annual report written in line with the SDGs  Annual sustainability report written in line with the SDGs

### 14.3 MEASURING IMPACT

There are various methods to measuring the impact of a CSR strategy. These tools can be used at both strategy development and once programmes are in place.

To measure business decisions the PWC Total Impact Measurement Management tool (TIMM) can help at the development stage. This tool enables decisions to be made in a holistic manner which can contribute to the sustainability of an organisation. Regardless of the initiative or strategy this tool can create a broader understanding of the potential success over sole financial analysis, which is often where decision making lies.

TIMM takes into account the social, environmental, fiscal and economic dimensions of business decisions and looks towards the outcomes allowing an organisation to understand its footprint through the impact it has. Through measuring, an organisation is able to quantify and monetise the

impacts in a language that business understands. This allows organisations to evaluate and optimise scenarios to conducting business sustainably to enhance decision making.

KPMG has a tool which measures the inputs, outputs, outcomes and impact of initiatives by asking a series of questions. Inputs – What goes in; Outputs – What comes out; Outcomes – What is the result; Impact – What is the value. This tool is a speculative and has the ability to be manipulated depending on who is considering the impacts.

#### 14.4 REPORTING

Effective reporting is key to increase the transparency of the impact business has and allow for better decision making to enhance social, environmental and economic benefit to stakeholders.

The Global Reporting Initiative (GRI) is an independent international reporting organisation that developed a set of reporting standards to represent best practice reporting on economic, environmental and social issues.

GRI advises Government, stock exchange and market regulators in their policy development.

Sharing information about performance of a business in the context of CSR and the SDGs enables trust to be built with stakeholders, monitor and mitigate risk and improve efficiency which will result in positive impacts in the business.

The GRI standards are the only internationally recognised reporting standards for sustainability reporting and are now a requirement for businesses listed on the New Zealand Stock Exchange (NZX).

Whilst they are a requirement of the NZX, I believe the same benefits could be had if other businesses were to engage this method of reporting to their stakeholders.

## 15 CONCLUSION

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New Zealand's primary industry requires a unified approach to meet the demands of the global emerging consumer and to play its part in mitigating the effects business has on society and the environment.

To do this the primary industry requires a strategy that encompasses some solid guiding principles to optimise collaborative processes. This will help develop capacity to free up existing resources and leverage additional resources through partnerships.

After summarising the integration process of both CSR and the SDGs into a business, it can be concluded that CSR is a business model which contributes to the SDGs. The SDGs can enable business to define where their efforts are best placed in a CSR programme. They have the ability to contribute to business success simultaneously.

In unison the SDGs and CSR create balance between economic interests, environmental needs and social expectations by integrating sustainable development into the business strategy.

Governments, international organisations, the business sector and individuals must contribute to changing unsustainable consumption and production patterns and move towards a more innovative, collaborative approach to mitigating the challenges that affect society.

The relationship between the SDGs and CSR no longer remains on a theoretical level but is becoming a requirement from society and consumers.

With the global population set to increase there is little opportunity for New Zealand to produce significantly more products to feed the world from agriculture. There is an opportunity though, to produce a quality product for the world's consumers which demonstrates the ability for the New Zealand primary industry to contribute to the sustainable development goals. There is potential to become a preferred supplier to global markets if a unified vision is created and implemented, mitigating the risks and enhancing the lives of the global consumer.

The SDG's and CSR can be used as a way to grow and increase competitiveness despite, and sometimes because of, the global challenges businesses face. The SDGs in conjunction with CSR can create something much more powerful than individually implementing either one. Together they can create, Corporate Social Opportunity.

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## 17 APPENDIX

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### **Sustainable Development goals and targets.**

#### **Goal 1: End poverty in all its forms everywhere**

##### **TARGETS**

##### **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 developed 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



## **Goal 2: End hunger, achieve food security and improved nutrition and promote sustainable agriculture**

### **TARGETS**

#### **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

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

#### **TARGETS**

##### **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 newborns 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

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

**TARGETS**

**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

### **Goal 5: Achieve gender equality and empower all women and girls**

#### **TARGETS**

#### **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

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

#### **TARGETS**

#### 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

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

#### **TARGETS**

#### **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

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

**TARGETS**

**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 endeavour 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 labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour, including recruitment and use of child soldiers, and by 2025 end child labour in all its forms

**8.8**

Protect labour 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

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

#### **TARGETS**

#### **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

**Goal 10: Reduce inequality within and among countries**

**TARGETS**

**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

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

### **TARGETS**

#### **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, per-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

## **Goal 12: Ensure sustainable consumption and production patterns**

### **TARGETS**

#### **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

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

### **TARGETS**

#### **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

\* Acknowledging that the United Nations Framework Convention on Climate Change is the primary international, intergovernmental forum for negotiating the global response to climate change.

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

### **TARGETS**

#### **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

**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**

**TARGETS**

**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 drylands, 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

**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**

## TARGETS

### 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

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

**TARGETS**

**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 favourable 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

### **Systemic issues**

#### *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