

PROJECT RESULT 2:

E-learning toolkit for green and social entrepreneurship

Module 5

Ways of adopting Sustainable Development Goals in the entrepreneurship sector

Developed by

Partner 1, Academy of Entrepreneurship



Module 5: Ways of adopting Sustainable Development Goals in the entrepreneurship sector	
Aim of the module:	This module aims to provide learners with an overview and deeper understanding of the 17 Sustainable Development Goals and how an aspiring entrepreneur in social and green economy can establish a business with a focus on sustainable development and contribute to the realisation of the goals.
Learning objectives:	<p>The learning objectives of this module are:</p> <ul style="list-style-type: none"> ● To understand what the Sustainable Development Goals are and why urgent action is needed ● To classify SDGs by sector ● To explain how a social/green entrepreneur can establish an SDG-oriented business ● To inspire by showcasing various organisations and initiatives serving each SDG sector ● To examine how partnerships among different actors can be shaped to address needs connected to the Sustainable development goals
Learning outcomes:	<p>By the end of this module, the learner should be able to:</p> <ul style="list-style-type: none"> ● Describe the Sustainable development goals ● Associate the SDGs with specific sectors ● Develop a business vision based on specific Sustainable Development Goal(s) ● Connect one or more SDGs with a business model ● Create the conditions for adopting SDGs in daily operations ● Employ strategies to establish partnerships for the goals.
Content:	<p>Introduction</p> <hr/> <p>TOPIC 1. The SDG framework and the need for transformation of the business sector</p> <p>1.1 What are the Sustainable Development Goals</p> <p>1.2 Why businesses should contribute to sustainable development</p> <p>1.3 Transformation challenges and opportunities</p> <p>1.4 SDGs by sector and interconnectivity</p> <p>Food for thought questions (3 questions)</p> <hr/> <p>TOPIC 2. Creating a business model to contribute to the SDGs</p> <p>2.1 Goal-based vision & development</p> <p>2.2 Examples of businesses serving the purpose of SDGs</p> <p>2.3 How to adopt SDGs in daily operations</p> <p>Food for thought questions (3 questions)</p> <hr/> <p>TOPIC 3. Establishing partnerships for the goals</p> <p>3.1 The role of Civil Society and social entrepreneurs in the achievement of SDGs</p> <p>3.2 Partnerships among private-civil and public organisations</p> <p>Food for thought questions (3 questions)</p> <hr/> <p>Case studies</p> <ul style="list-style-type: none"> ● A Joint Project of Public Administration, University and Industry (Austria) ● Audit Tools to Improve Material Efficiency in Companies (Finland) <hr/> <p>Activities</p> <ul style="list-style-type: none"> ● The Wheel of Equality ● Urban Safari ● Global Citizenship Debate <hr/> <p>Further reading (list of additional material)</p> <hr/> <p>Quiz (10 questions)</p> <hr/> <p>References</p>
Allocated time:	4 hours
Hashtag of the Module	#businessforthefuture

Introduction

This module aims to provide learners with an overview and deeper understanding of the 17 Sustainable Development Goals (SDGs) as set up in 2016 by the United Nations General Assembly and intended to be achieved by 2030, and knowledge on how an aspiring entrepreneur in social and green economy can establish a business with a focus on sustainable development and, thus contributing to the realisation of the goals.

In 1987, the United Nations World Commission on Environment and Development released the report 'Our Common Future', commonly called the [Brundtland Report](#). The report included a definition of 'sustainable development' which is now widely used:

Sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs. It contains two key concepts within it:

- *The concept of 'needs', in particular, the essential needs of the world's poor, to which overriding priority should be given; and*
- *The idea of limitations imposed by the state of technology and social organization on the environment's ability to meet present and future needs.*

Watch this video on sustainable development: [BIC: Two minutes to understand sustainable development](#)

TOPIC 1. The SDG framework and the need for transformation of the business sector

This topic presents the SDG framework and the reason why the transformation of the business sector is a requirement to achieve sustainability. The challenges that businesses need to overcome to reach sustainability both for their own survival and growth, and the world's are not insignificant. However, there are many opportunities that can support businesses in moving towards sustainability. Finally, the interdependence between the goals and how each goal affects the others are explored.

1.1 What are the Sustainable Development Goals

In January 2016, Sustainable Development Goals (also known as [Agenda 2030](#)) replaced Millennium Development Goals as the new global development template. They comprise a set of economic, social and environmental goals and targets that United Nations (UN) member states are expected to achieve by 2030. Like their predecessors, SDGs are not legally binding for national governments. Rather, they are intended to provide a benchmark against which to weigh and measure national development efforts. They recognise that ending poverty and other deprivations must go hand-in-hand with strategies that improve health and education, reduce inequality, and spur economic growth while tackling climate change and working to preserve our oceans and forests at the same time.

Here is an overview of the goals: [UN Sustainable Development Goals - Overview](#)

In detail, the 17 SDGs are:

1. **[Goal 1 - No poverty](#)**: This goal aims at ending poverty in all its forms everywhere. It has 7 targets and 13 indicators to measure progress. The five 'outcome targets' are: eradication of extreme poverty; reduction of all poverty by half; implementation of social protection systems; ensuring equal rights to ownership, basic services, technology and economic resources; and the building of resilience to environmental, economic and social disasters. The two targets related to 'means of achieving' SDG 1 are mobilization of resources to end poverty; and the establishment of poverty eradication policy frameworks at all levels.
2. **[Goal 2 - Zero hunger](#)**: This goal aims at end hungering, achieving food security and improved nutrition and promoting sustainable agriculture. It has 8 targets and 14 indicators to measure progress. The five 'outcome targets' are: ending hunger and improving access to food; ending all forms of malnutrition; agricultural productivity; sustainable food production systems and resilient agricultural practices; and genetic diversity of seeds, cultivated plants and farmed and domesticated animals; investments, research and technology. The three 'means of achieving' targets include: addressing trade restrictions and distortions in world agricultural markets and food commodity markets and their derivatives.
3. **[Goal 3 - Good Health and Well-being](#)**: This goal aims at ensuring healthy lives and promoting well-being for all at all ages. It has 13 targets and 28 indicators to measure progress toward targets. The first nine targets are 'outcome targets'. Those are: reduction of maternal mortality; ending all preventable deaths under five years of age; fight communicable diseases; ensure reduction of mortality from non-communicable diseases and promote mental health; prevent and treat substance abuse; reduce road injuries and deaths; grant universal access to sexual and reproductive care, family planning and education; achieve universal health coverage; and reduce illnesses and deaths from hazardous chemicals and pollution. The four 'means to achieving' SDG 3 targets are: implement the WHO Framework Convention on Tobacco Control; support research, development and universal access to affordable vaccines and medicines; increase health financing and support health workforce in developing countries; and improve early warning systems for global health risks.
4. **[Goal 4 - Quality Education](#)**: This goal aims at ensuring inclusive and equitable quality education and promoting lifelong learning opportunities for all. It has 10 targets which are measured by 11 indicators. The seven 'outcome-oriented targets' are: free primary and secondary education; equal access to quality pre-primary education; affordable technical, vocational and higher education; increased number of people with relevant skills for financial success; elimination of all

- discrimination in education; universal literacy and numeracy; and education for sustainable development and global citizenship. The three 'means of achieving targets' are: build and upgrade inclusive and safe schools; expand higher education scholarships for developing countries; and increase the supply of qualified teachers in developing countries.
5. **Goal 5 - Gender Equality:** This goal aims at achieving gender equality and empowering all women and girls. It has 9 targets and 14 indicators. Six of the targets are 'outcome-oriented': ending all forms of discrimination against all women and girls everywhere; ending violence and exploitation of women and girls; eliminating harmful practices such as child, early and forced marriage and female genital mutilation; increasing value of unpaid care and promoting shared domestic responsibilities; ensuring full participation of women in leadership and decision-making; and ensuring access to universal reproductive rights and health. The three 'means of achieving' targets are: fostering equal rights to economic resources, property ownership and financial services for women; promoting empowerment of women through technology; and adopting, strengthening policies and enforcing legislation for gender equality.
 6. **Goal 6 - Clean Water and Sanitation:** This goal aims at ensuring availability and sustainable management of water and sanitation for all. It has 8 targets and 11 indicators. The six 'outcome-oriented targets' include: safe and affordable drinking water; end open defecation and provide access to sanitation, and hygiene, improve water quality, wastewater treatment and safe reuse, increase water-use efficiency and ensure freshwater supplies, implement IWRM, protect and restore water-related ecosystems. The two 'means of achieving' targets are to expand water and sanitation support to developing countries, and to support local engagement in water and sanitation management.
 7. **Goal 7 - Affordable and Clean Energy:** This goal aims at ensuring access to affordable, reliable, sustainable and modern energy for all. It has 5 targets and 6 indicators. Three out of the five targets are 'outcome targets': universal access to modern energy; increase global percentage of renewable energy; double the improvement in energy efficiency. The remaining two targets are 'means of achieving targets': to promote access to research, technology and investments in clean energy; and expand and upgrade energy services for developing countries.
 8. **Goal 8 - Decent Work and Economic Growth:** This goal aims at promoting sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all. It has 12 targets. Ten targets are 'outcome targets': sustainable economic growth; diversify, innovate and upgrade for economic productivity, promoting policies to support job creation and growing enterprises, improving resource efficiency in consumption and production, full employment and decent work with equal pay, promoting youth employment, education and training, ending modern slavery, trafficking, and child labour, protecting labour rights and promoting safe working environments, promoting beneficial and sustainable tourism, universal access to banking, insurance and financial services. Two targets refer to 'means of achieving': increasing aid for trade support, and developing a global youth employment strategy.
 9. **Goal 9 - Industry, Innovation and Infrastructure:** This goal aims at building resilient infrastructure, promoting inclusive and sustainable industrialisation, and foster innovation. It has 8 targets and 12 indicators. The first five targets are 'outcome targets': develop sustainable, resilient and inclusive infrastructures; promote inclusive and sustainable industrialization; increase access to financial services and markets; upgrade all industries and infrastructures for sustainability; enhance research and upgrade industrial technologies. The remaining three targets are 'means of achieving' targets: Facilitate sustainable infrastructure development for developing countries; support domestic technology development and industrial diversification; universal access to information and communications technology.
 10. **Goal 10 - Reduced Inequality:** This goal aims at reducing inequality within and among countries. It has 10 targets. The first seven targets are 'outcome targets': reduce income inequalities; promote universal social, economic and political inclusion; ensure equal opportunities and end discrimination; adopt fiscal and social policies that promotes equality; improved regulation of global financial markets and institutions; enhanced representation for developing countries in financial institutions; responsible and well-managed migration policies. The other three targets are 'means of achievement' targets: special and differential treatment for developing countries; encourage development assistance and investment in least developed countries; reduce transaction costs for migrant remittances.
 11. **Goal 11 - Sustainable Cities and Communities:** This goal aims at making cities and human settlements inclusive, safe, resilient and sustainable. It has 10 targets and 14 indicators. The seven 'outcome targets' include safe and affordable housing, affordable and sustainable transport systems, inclusive and sustainable urbanisation, protection of the world's cultural and natural heritage, reduction of the adverse effects of natural disasters, reduction of the environmental impacts of cities and to provide access to safe and inclusive green and public spaces. The three 'means of achieving' targets include strong national and regional development planning, implementing policies for inclusion, resource efficiency, and disaster risk reduction in supporting the least developed countries in sustainable and resilient building.
 12. **Goal 12 - Responsible Consumption and Production:** This goal aims at ensuring sustainable consumption and production patterns. It has 11 targets. The first eight are 'outcome targets': implement the 10-Year Framework of Programs on Sustainable Consumption and Production Patterns; achieve the sustainable management and efficient use of natural resources; reducing by half the per capita global food waste at the retail and consumer levels and the reduction of food losses along production and supply chains, including post-harvest losses; achieving the environmentally sound management of chemicals and all wastes throughout their life cycle; reducing waste generation through prevention, reduction, recycling and reuse; encourage companies to adopt sustainable practices; promote public procurement practices that are sustainable; and ensure that people everywhere have the relevant information and awareness for sustainable development. The three 'means of achievement' targets are: support developing countries to strengthen their scientific and technological capacity; develop and implement tools to monitor sustainable development impacts; and remove market distortions, like fossil fuel subsidies, that encourage wasteful consumption.
 13. **Goal 13 - Climate Action:** This goal aims at taking urgent action to combat climate change and its impacts. It has 5 targets. The first three targets are 'output targets': strengthen resilience and adaptive capacity to climate-related disasters; integrate climate change measures into policies and planning; build knowledge and capacity to meet climate change. The remaining two targets are 'means of achieving' targets: implement the UN Framework Convention on Climate

Change; and promote mechanisms to raise capacity for planning and management. Along with each target, there are indicators that provide a method to review the overall progress of each target, along with SDG 13 as a whole.

14. **Goal 14 - Life Below Water:** This goal aims at conserving and sustainably using the oceans, seas and marine resources for sustainable development. It has 10 targets. The first seven targets are 'outcome targets': reduce marine pollution; protect and restore ecosystems; reduce ocean acidification; sustainable fishing; conserve coastal and marine areas; end subsidies contributing to overfishing; increase the economic benefits from sustainable use of marine resources. The last three targets are 'means of achieving' targets: increase scientific knowledge, research and technology for ocean health; support small scale fishers; implement and enforce international sea law.
15. **Goal 15 - Life on Land:** This goal aims at protecting, restoring and promoting sustainable use of terrestrial ecosystems, sustainably managing forests, combating desertification, and halting and reversing land degradation and halting biodiversity loss. It has 12 targets. The nine 'outcome targets' include: conserve and restore terrestrial and freshwater ecosystems; end deforestation and restore degraded forests; end desertification and restore degraded land; ensure conservation of mountain ecosystems, protect biodiversity and natural habitats; protect access to genetic resources and fair sharing of the benefits; eliminate poaching and trafficking of protected species; prevent invasive alien species on land and in water ecosystems; and integrate ecosystem and biodiversity in governmental planning. The three 'means of achieving targets' include: increase financial resources to conserve and sustainably use ecosystem and biodiversity; finance and incentivise sustainable forest management; combat global poaching and trafficking.
16. **Goal 16 - Peace, Justice and Strong Institutions:** This goal aims at promoting peaceful and inclusive societies for sustainable development, providing access to justice for all and building effective, accountable and inclusive institutions at all levels. It has 12 targets. The ten 'outcome targets' include: reduce violence; protect children from abuse, exploitation, trafficking and violence; promote the rule of law and ensure equal access to justice; combat organised crime and illicit financial and arms flows, substantially reduce corruption and bribery; develop effective, accountable and transparent institutions; ensure responsive, inclusive and representative decision-making; strengthen the participation in global governance; provide universal legal identity; ensure public access to information and protect fundamental freedoms. There are also two 'means of achieving targets': strengthen national institutions to prevent violence and combat crime and terrorism; promote and enforce non-discriminatory laws and policies.
17. **Goal 17 - Partnerships for the Goal:** This goal aims at strengthening the means of implementation and revitalise the Global Partnership for Sustainable Development. It has 19 outcome targets broken down into five categories: finance, technology, capacity building, trade and systemic issues. Progress towards targets will be measured by 25 indicators.




Source: [United Nations](https://www.un.org/sustainabledevelopment/)

1.2 Why businesses should contribute to sustainable development

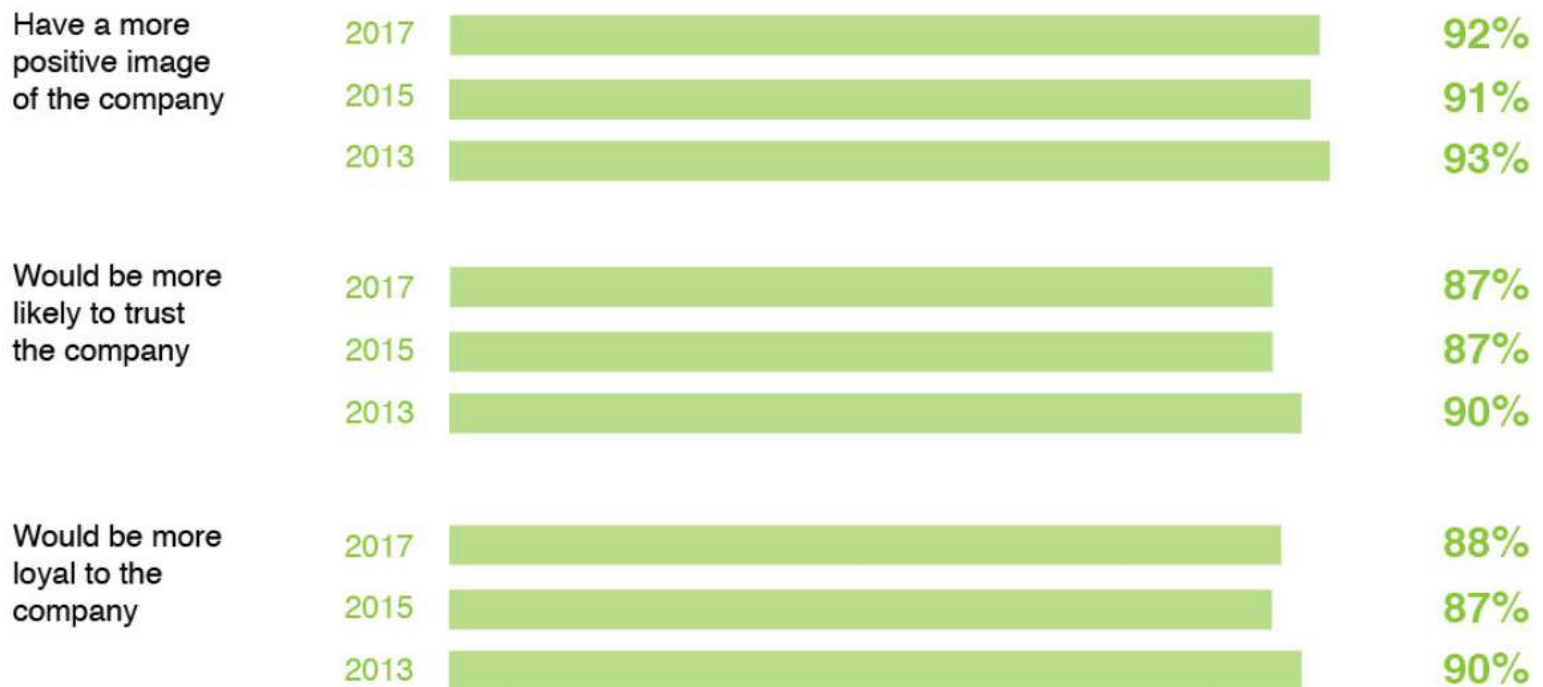
The Sustainable Development Goals are the rudimental foundation to secure future economic and business growth as it is not possible to have a strong, functioning business in a world of increasing inequality, poverty and climate change. Businesses have the unique opportunity to embrace the SDG agenda and recognise it as a driver of business strategies, innovation and investment decisions, giving them an edge over their competitors.

More specifically, Micro-, Small- and Medium- Enterprises (MSMEs) have direct and indirect linkages to each one of the 17 SDGs, thus contributing to creating employment and incomes, particularly for the poor and marginalised groups, as service

providers (e.g. in education, health, water and sanitation) and as energy users/polluters with environmental footprints. For example, adopting more efficient practices (utilising renewable energy or reducing waste and emissions) can all save a business on operations costs, but can also earn this business money by attracting and retaining conscious consumers. This is evident in the chart below:



WHEN A COMPANY SUPPORTS A SOCIAL OR ENVIRONMENTAL ISSUE, CONSUMERS SAY THEY:



Source: [2017 Cone Communications CSR Study](#)

Though traditional innovation plays an important role in ensuring a business' survival and growth, sustainable innovation is the one that intentionally aims to 'meet the needs of present generations without compromising the needs of future generations.'¹ There are many examples of sustainable innovation such as [Bio-bean](#), a British startup that developed an eco-friendly biofuel made from coffee waste to help power London's double-decker buses, and [Fairphone](#), a Dutch social enterprise that offers consumers fairly-sourced smartphones.

As far as investments are concerned, the SDGs offer the greatest economic opportunity of a lifetime as with an estimated investment of €2-3 trillion a year, the potential value that can be unlocked for society will be immense. In some sectors, it is estimated to be worth hundreds of billions, and even more in others. Take climate action, which influence 13 of the 17 SDGs, as an example: businesses that actively take into account this issue enjoy 18% higher returns on investment².

1.3 Transformation challenges and opportunities

Businesses understand the necessity to become sustainable, and for this reason awareness is growing among investors, customers, employees, suppliers, regulators, and other stakeholders. Failing to build climate and sustainability into a business's strategy and day-to-day operations will result in the loss of capital, customers, talent, and it will probably create regulatory issues as well. In response, many businesses have committed to ambitious targets such as net zero. Nonetheless, they often focus on the end goal and lack a clear plan for how to get there. In fact, failing to deliver on a sustainability pledge can be worse than not making the pledge in the first place, as it hurts its credibility among stakeholders.

Watch this video as well: [Business and sustainable development – can they work for each other?](#)

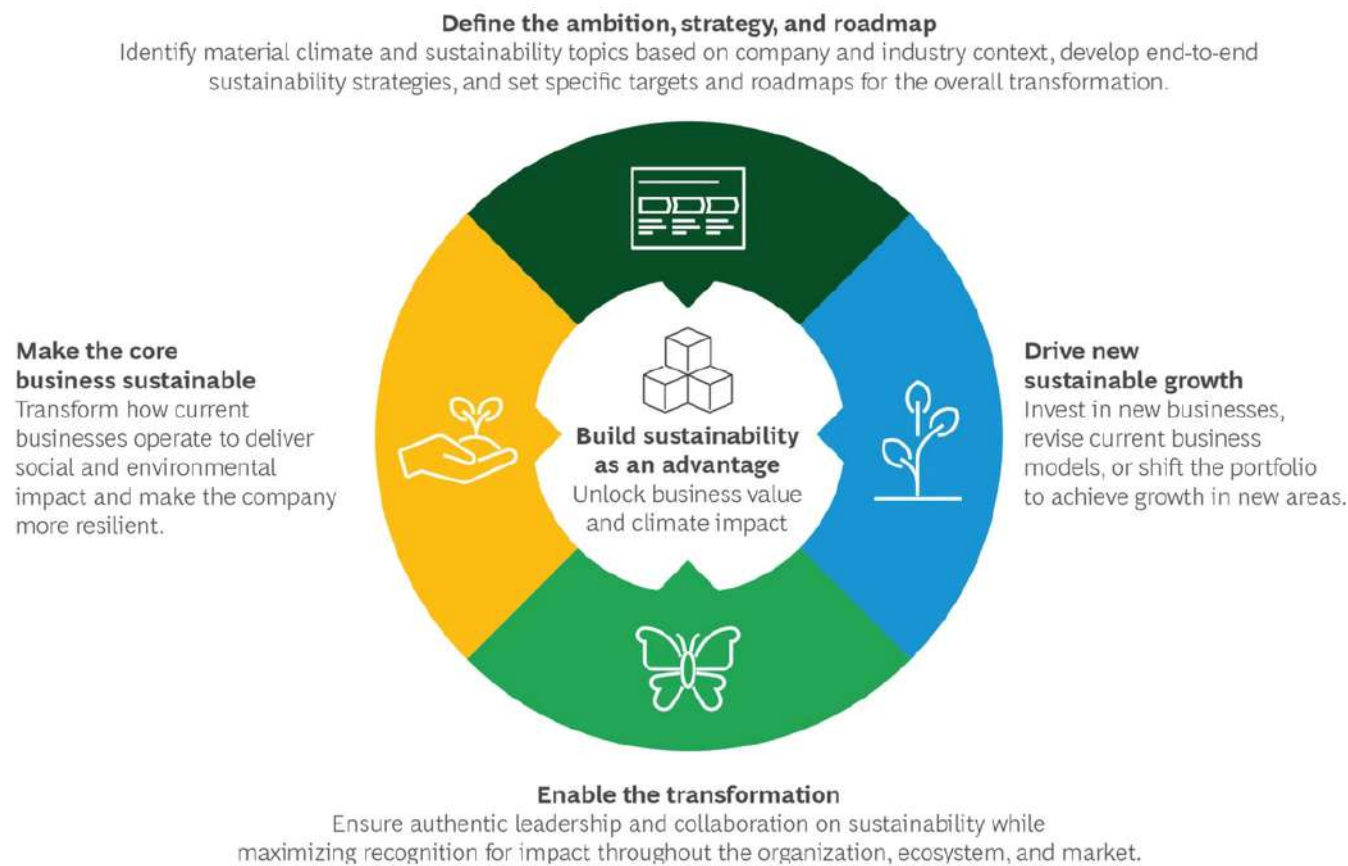
It is clear that the road to sustainability is paved with challenges. According to CEOs around the world, there are three challenges that they frequently encounter: determining where to focus for the greatest impact, how to put the right transformation engine in place, and how to fund the journey.

Regarding the **focus for the greatest impact**, leadership teams often struggle to determine which aspects of the business should be prioritised in a sustainability transformation. To create competitive advantage from environmental, social, and governance (ESG) initiatives, businesses need to execute an in-depth, comprehensive transformation, not just a small number of isolated initiatives, embedding ESG across the organisation to deliver real change. As depicted in the map below, the sustainability transformation requires a focus on 5 main areas:

¹ [Sustainable Innovation](#)

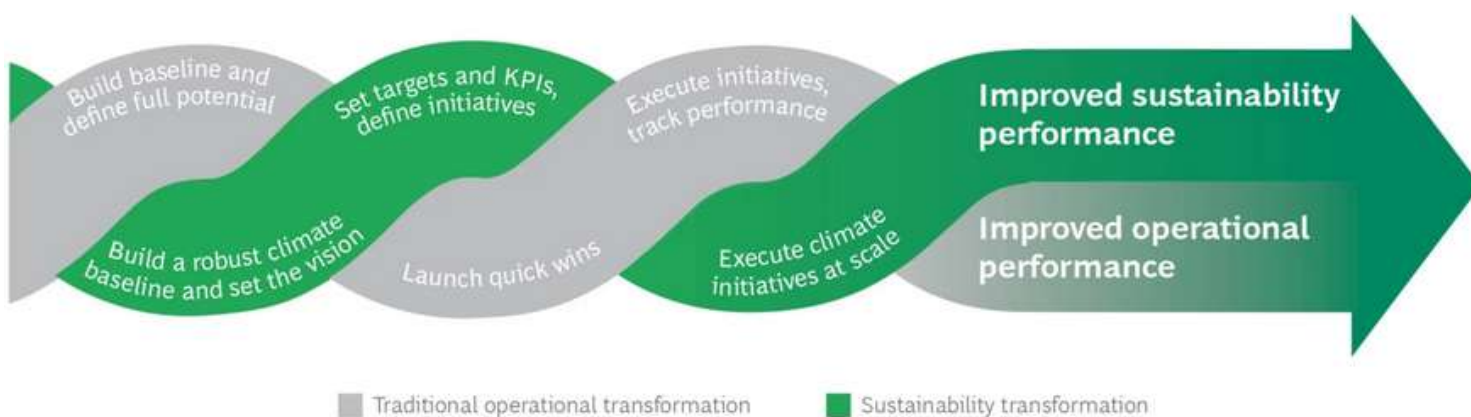
² CDP (2015), *Climate Action and Profitability*

1. Define the ambition, strategy, and roadmap
2. Drive new sustainable growth
3. Enable the transformation
4. Make the core business sustainable
5. Build sustainability as an advantage



Source: BCG analysis.

Moreover, in a typical climate and sustainability transformation, some initiatives and activities focus on making the core business sustainable, while others focus on driving new growth through changes to the portfolio or business model. When all of these are addressed holistically, the business is more likely to successfully build competitive advantage. At the same time, the transformation must be integrated with the traditional transformations that most organisations already have underway.



Source: BCG analysis.

As far as **putting the right transformation engine in place**, leader enablement, people engagement, and executional certainty are required.

Leader Enablement: Leaders must be aligned, committed, and supported if they are to demonstrate new behaviours. Leadership coaching at the start of the journey is critical, along with incentive structures that reinforce the transformation's objectives. The key topics for top leaders and boards need to spread to the organisation's managers so as to be adopted in the strategy plan. This means exploring ways to integrate ESG KPIs into performance targets and link them to pay and incentives.

People Engagement. People are at the center of any change effort. Leaders need to make sure the entire workforce is engaged, committed, and has a clear sense of the overarching transformation. It is also important to communicate how work will need to

change on a day-to-day basis and provide tools and upskilling opportunities to enable this change. Before the transformation launches, an assessment can determine the readiness of the organisation. Transparent, consistent communications are critical to generate excitement about the transformation early on and keep the momentum going, with frequent updates about progress. Finally, data collection can track the impact of changes in how employees work during the implementation phase.

Executorial Certainty. Businesses need to create governance processes, structured routines, mechanisms to track results, and interventions when necessary. All of these should be organised through a transformation management office that uses governance and tracking infrastructure for both sustainability and financial goals.

The third challenge that CEOs have identified concerns **funding the sustainability transformation**. Businesses should look for generating rapid progress early on because it can build momentum for more ambitious measures that take longer to generate results. In some cases, initiatives will improve short-term financial performance as well as achieve longer-term climate and sustainability goals.

Consider the example of a company that wants to transform its manufacturing operations: Rather than trying to upgrade the entire organisation all at once, it makes a smaller investment to upgrade equipment at just one of its factories, which generates a clear ROI through gains in efficiency and throughput. Meanwhile, procurement considers the equipment's fuel efficiency and water usage—making sure that operational improvement is coupled with improved sustainability. In addition, the company uses the factory upgrade as an opportunity to change the power source to renewables (which are often cheaper than fossil-fuel-based power and can generate carbon credits). It trains factory workers to reduce waste and rethink processes for further gains in efficiency. And it uses the savings and improvements generated by the changes at that factory to fund similar improvements at other production sites in other markets.

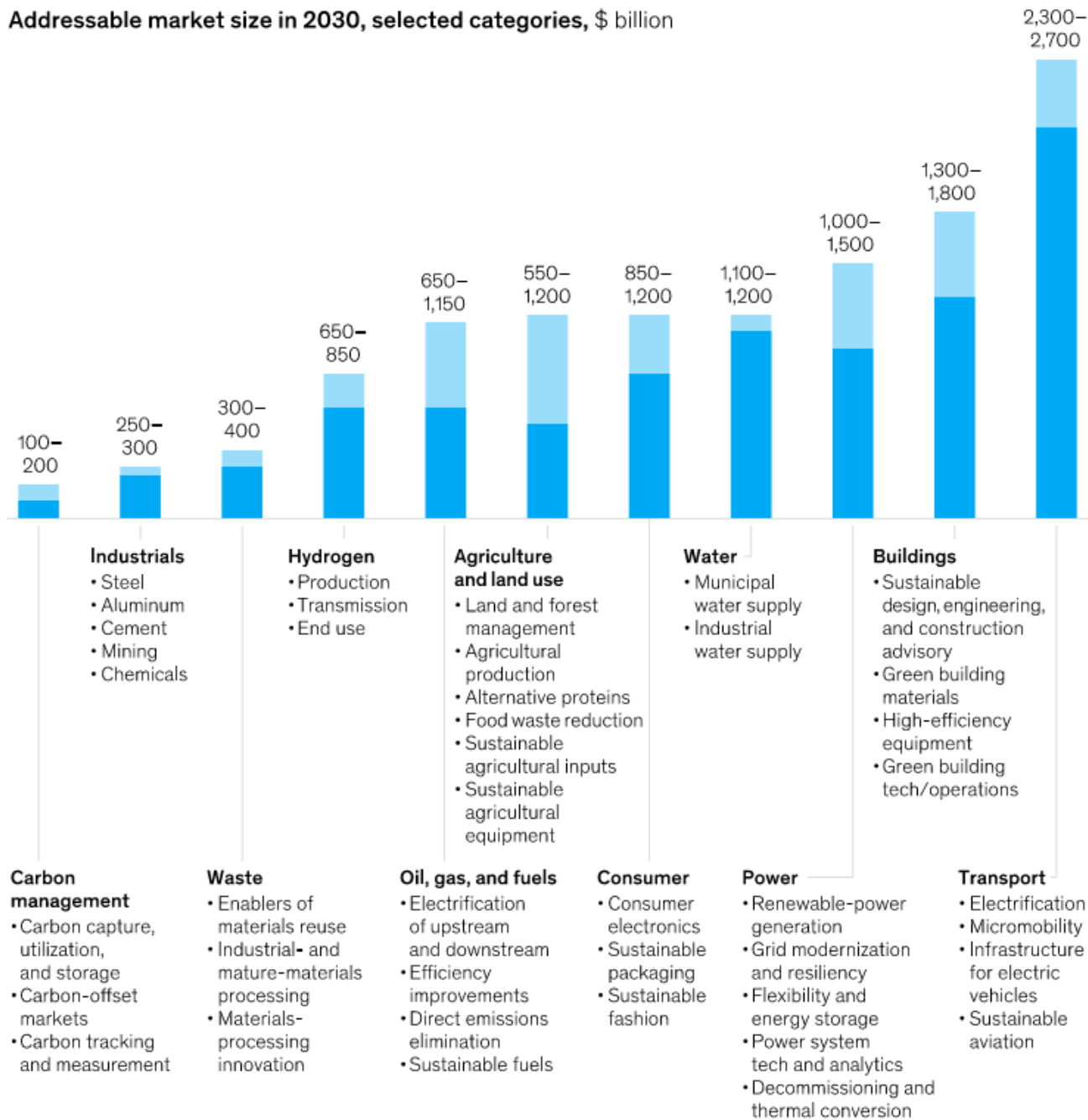
Besides these three difficulties, businesses also have to address the following external challenges:

- **Collaboration and conflict of interest:** Becoming sustainable needs systemic change, which, in turn, requires stakeholder engagement. Collaboration is challenging as enterprises tackling common problems are usually competitors and collaboration among competitors can diminish any business' competitive edge and might cause a conflict of interest. Similarly, addressing some of these challenges calls for collaboration with a variety of stakeholders, including NGOs and governments. The primary aim of sustainable development may be agreed upon by the different parties but they may hold contrary views as to what sustainability is and the ideal strategy to achieve it. As such, it is vital to know with whom to collaborate, how many collaborators to include, how long collaborations should last, and what processes should be followed in order to achieve the desired outcomes.
- **Transparency:** Transparency is a core requirement to evaluate and improve sustainability processes. It is based on the premise that a more open environment in the workplace and in the community would lead to better results. According to Knut Hannaes - Professor of Strategy at IMD, 'The only way for companies to accomplish transparency is through open communications with all key stakeholders built on high levels of information disclosure, clarity, and accuracy – as well as an openness to recognizing faults and improving practices.'
- **Shifting focus from risks to opportunities:** In order for corporations to maximise opportunities and properly manage risks, they must ensure the future viability of their adopted sustainability approaches and place them at the core of their business models. This appears to be widely accepted in the corporate world, as outlined in Aflac's 2019 survey, according to which 73% of investors clearly stated that any business' effort to improve the environment and society is considered a primary factor when it comes down to their investment decision-making. The main problem, however, is to identify trends that will have a significant impact on present and future growth and based on factual data, develop mature strategic pathways.

On the other hand, the increasing demand for zero-carbon technologies, materials, and services gives companies opportunities to build new green businesses. Leaders that move quickly will be able to see exponential growth. [A recent McKinsey report](#) found that reaching net zero by 2050 could entail a 60% increase in capital spending on physical assets, compared with current levels. The required investments amount to \$9.2 trillion per year until 2050, of which \$6.5 trillion annually would go into low-emissions assets and enabling infrastructure. [The analysis](#) also shows that growing demand for net-zero offerings could generate more than \$12 trillion of annual sales by 2030 across 11 value pools, including transport (\$2.3 trillion to \$2.7 trillion per year), power (\$1.0 trillion to \$1.5 trillion), and hydrogen (\$650 billion to \$850 billion). Such a transformation of the global economy could create significant growth potential for climate technologies and solutions.

Eleven high-potential value pools could be worth more than \$12 trillion of yearly revenues by 2030 as the net-zero transition advances.

Addressable market size in 2030, selected categories, \$ billion



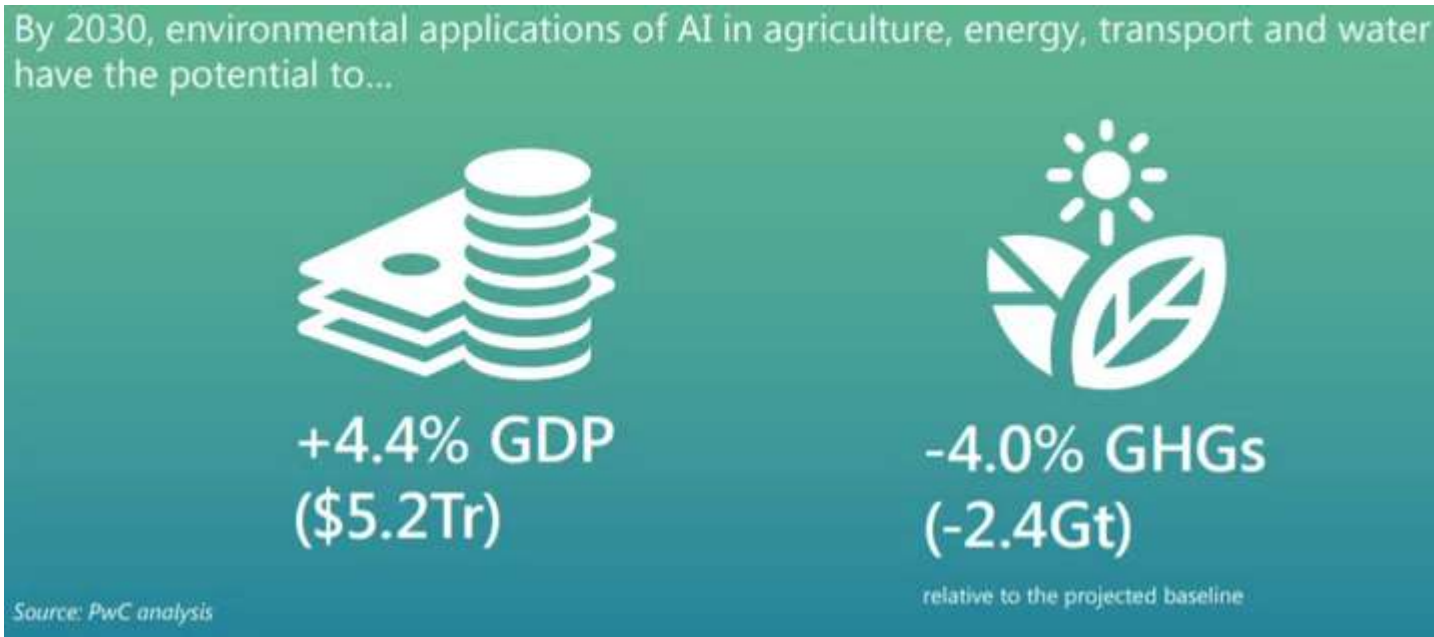
Note: Preliminary, not exhaustive.

[Fourth Industrial Revolution \(4IR\)](#) technologies can help boost a business operations' productivity and efficiency which leads to increasing its operational performance to support the growth without the need to add more resources or machines that consume more energy. This is the case of Western Digital that uses 4IR technology to accelerate sustainability: Ninety percent of the greenhouse-gas emissions it creates come from electricity. So, the company deployed more than 1,000 Industrial IoT [Internet of Things] sensors to more than 500 pieces of equipment and 15 utilities systems to gather data and generate analytics insights. This allows Western Digital to optimise energy consumption across the entire factory.

According to a study from [Accenture](#), enterprises that use public cloud services can cut their IT-related greenhouse gas (GHG) emissions by over 6%, which is equivalent to the GHG emissions of more than 20 million cars. They can outsource their IT requirements and can use cloud capabilities such as advanced analytics, AI models, data storage, and more by paying a subscription fee to the cloud service provider. Cloud services are generally preferred because they reduce hardware expenditure for digital transformation. However, they are also environmentally friendly because distributing IT services to third-party sources saves energy use. If each corporation has its own data center, the amount of electricity used to run and cool each one is excessive. On the other hand, centralisation of data sources reduces energy consumption, so the GHG emissions. Cloud cost optimization is a method of lowering a company's carbon footprint as well as monthly expenses.

Concerning [Internet of things \(IoT\)](#), thanks to the sensors, smart devices (smart factories/offices, smart transportation vehicles, and smart tractors) can collect data from the environment in which they are deployed. Their immediate interconnection aids companies in reducing transportation and heating/lighting energy consumption, as well as the amount of water, pesticides, and fertiliser used in the agricultural sector.

According to [PwC](#), AI/ML models³ have the ability to improve global GDP by 4.4% while reducing GHG emissions by more than 4% until 2030.



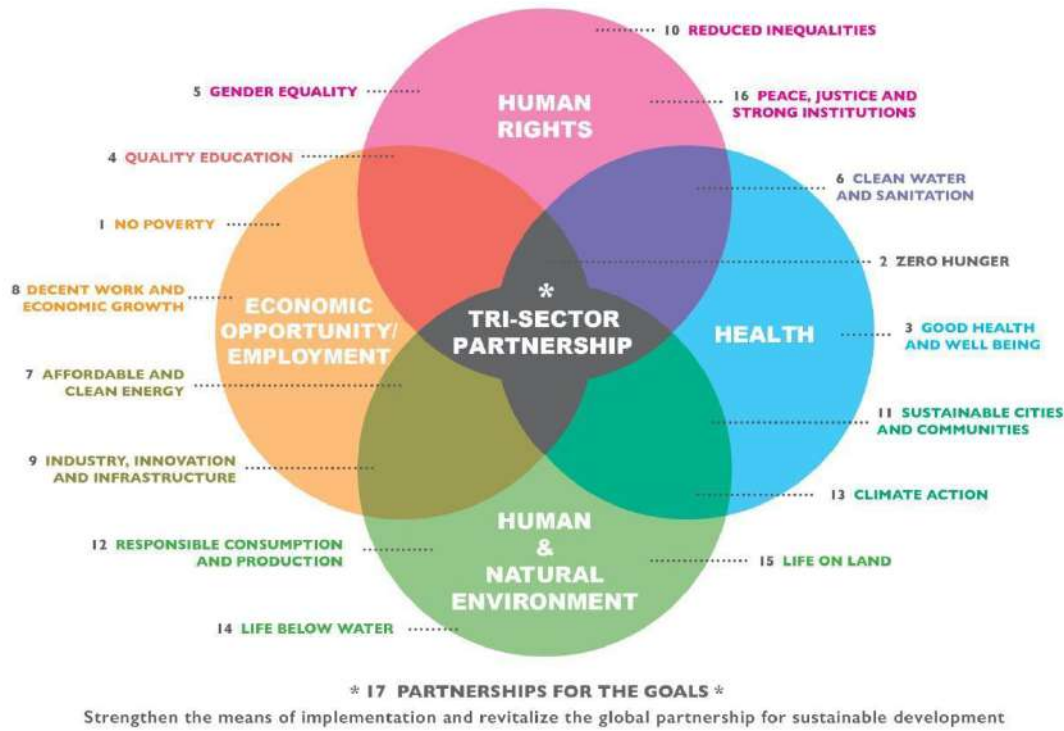
Effective prediction capabilities of AI/ML models can optimise commodities transportation-supply, and agriculture efficiency. By doing so, they can reduce energy/water consumption.

Finally, telecommuting technologies and virtual offices offer opportunities for business sustainability. Because offices and daily commutes are significant sources of GHG emissions, video conferencing solutions such as Zoom, Google Meet, and Microsoft Teams, can significantly cut GHG emissions and waste. The Covid-19 pandemic has shown that our technological infrastructure is ready to move towards remote or hybrid working practices. Fighting against climate change requires us to change our many habits and our working habits can be one of them. Online seminars and training programs can also help businesses minimise their GHG emissions. Many firms employ [virtual reality](#) for education when an intern or student needs hands-on experience to grasp the subject. The Oxford Medical Simulation platform, for example, uses virtual reality glasses to assist interns interact with unconscious patients. They learn how to diagnose and treat such patients thanks to the platform.

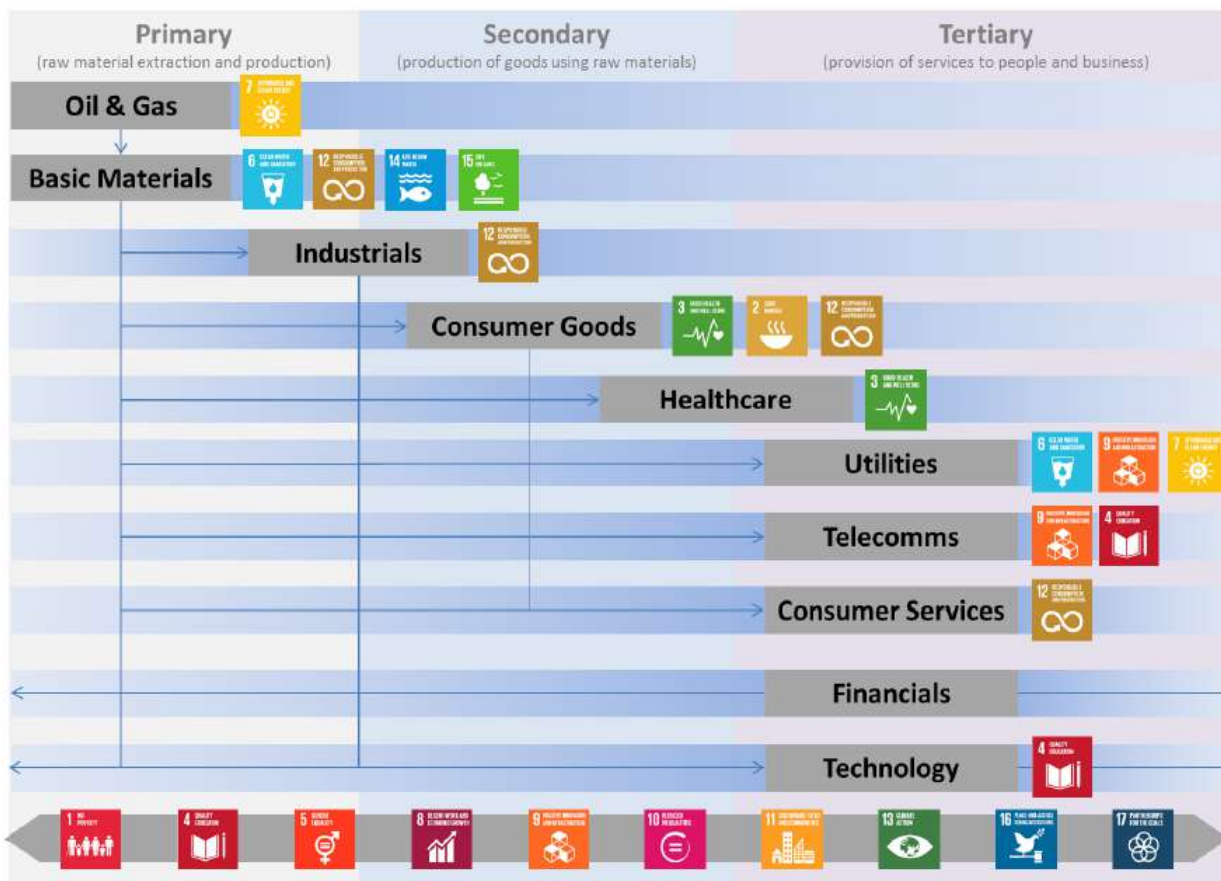
1.4 SDGs by sector and interconnectivity

The SDGs can be applied in either one sector alone (e.g. Goal 5: Gender Equality that is connected to the Human Rights sector) or in more sectors (e.g. Goal 2: Zero Hunger that is applicable in the Human Rights sector, the Health sector, the Economic Opportunity/Employment sector, and the Human & Natural Environment sector). Their interdependence is evident in the chart below:

³ A machine learning model (ML Model) is a file that has been trained to recognise certain types of patterns. A model is trained over a set of data, providing it an algorithm that it can use to reason over and learn from those data. (Source: [What is a machine learning model?](#))



Another classification of the SDGs according to the sector of application can be summarised as shown in the following figure⁴:
SDGs & Sectors: mapping the high-level linkages



Finally, the SDGs can be clustered into three pillars: economic, environmental, and social:

⁴ Corporate Citizenship, March 2016, [SDGs & Sectors: A review of the business opportunities](#)



Source: [A Novel ICT Framework for Sustainable Development Goals](#)

A [2017 study](#) investigated the SDGs and identified various synergies and trade-offs between goals and targets, analysing their interrelated positive and negative correlations. Researchers found the SDGs are highly interdependent on one another and the goals may result in conflicting interactions and diverging results. Significantly, concerns were observed regarding the success of balancing the objective of climate change mitigation, economic development, environmental sustainability and the social inclusion of human well-being⁵. Thus, the study identifies the successes of synergies and investigates whether trade-offs can be tackled.

The study found that SDG 1 (No poverty) had the greatest synergy with the other SDGs. The goal of no poverty appeared five times in the global top 10 synergy pair list. It was found that reducing poverty is statistically linked to favouring the progress of SDGs 3 (Good health and well-being), 4 (Quality education), 5 (Gender equality), 6 (Clean water and sanitation), and 10 (Reduced inequalities).

⁵Prajal Pradhan, Luís Costa, Diego Rybski, Wolfgang Lucht, Jürgen P. Kropp, November 30, 2017, A Systematic Study of Sustainable Development Goal (SDG) Interactions, <https://doi.org/10.1002/2017EF000632>



Source: Global ranking of Sustainable Development Goals' pairs in terms of synergies (left) and trade-offs (right). Source: Pradhan, P., Costa, L., Rybski, D., Lucht, W., & Kropp, J. P, 2017

One of the reasons suggested behind the higher synergies of some SDGs is that some goals have the same indicator or target with other goals. For example, 'number of deaths, missing persons, and persons affected by disaster' and 'number of countries with national and local disaster risk reduction strategies' are both included as a target in SDGs 1 (No poverty), 11 (Sustainable cities and communities), and 13 (Climate action). This would imply that the progress of these targets would benefit all three of these goals at the same time, creating a synergy of the SDGs.

On the other hand, trade-offs are prominently observed in SDGs 8 (Decent work and economic growth), 9 (Industry, innovation, and infrastructure), 12 (Responsible consumption and production), and 15 (Life on land). Significantly, SDGs 12 and 15 frequently appear as a goal with a trade-off to other goals. SDGs 12 and 15 have trade-offs with 10 and 12 goals respectively.

It was observed in the study that trade-offs between the SDGs occur because the goals with high trade-off percentages are focused on economic growth. This often results in improved human well-being at the expense of environmental sustainability. For instance, to reduce poverty (SDGs 1) which improves human welfare as a whole, SDGs 12 (Responsible consumption and production) has to be sacrificed as consumption and production would increase at a rate that would substantially cause impact on the environment. A prominent example of the trade-off between SDGs 1 and 12 is the dilemma between deforestation and increasing food production. Many have argued that deforestation rates are reaching an increasingly dangerous level, posing an immediate threat to the environment. Yet, others argue that securing food production is much more important to the well-being of humans.

Food for thought

- How could you overcome the challenges in order to make your future business sustainable?
- What are the opportunities that you will take advantage of to make it happen?
- Which SDG synergies and trade-offs could be applicable to your future business?

TOPIC 2. Creating a business model to contribute to the SDGs

This topic presents the business model (main elements and components) that prioritise sustainability while generating value for everyone involved without being a drain on the resources that help create it. The learners can have an overview about how to adopt the SDGs in their daily business operations and be inspired by businesses that have already been aligned with the SDGs.

2.1 Goal-based vision & development

As more and more businesses turn towards sustainability, the transition begins by acknowledging the issues at stake and measuring their severity. Environmental strategy and planning weren't always prioritised on the agenda, but as the awareness shifts, many businesses are pursuing sustainable practices within their operations. This means that environmental sustainability is becoming an essential component of business strategy and future planning. Consequently, businesses start creating a business model that prioritises sustainability, that is a model that, at a minimum, considers all stakeholders, assesses and addresses environmental impacts, and is transparent and thorough in its reporting.

There are four key elements for a sustainable business model.

1. **It's commercially profitable:** No business can succeed or scale unless it attracts customers. What is your value proposition? Why is your business valuable, and what niche do you fill?
2. **It can succeed far into the future:** A trendy business or one that relies on limited resources may be profitable for a few months, but how will it fare in a year or two? Resources' availability and pricing are never guaranteed or fixed – you don't want to build your castle on a sinking rock.
3. **It uses resources that it can utilise for the long term:** You can't have a sustainable business model without using sustainable resources. Many business activities are limited by finite resources or exceptionally high prices. On the other hand, some resources may be easily available yet environmentally harmful. Palm oil is a famous example of a cheap and plentiful resource, but farmers are razing acres of land and causing severe environmental destruction by cultivating the crop. Cheap resources may be tantalizing for business, but think about the big picture rather than taking a shortcut now.
4. **It gives back:** One theory is that a truly sustainable business model is one that gives as much as it takes. This concept is called the cyclical borrow-use-return model. Rather than taking from the earth, a sustainable business 'borrows' resources with the intent to replenish them. This concept of responsible consumption is one that both businesses and consumers can promote and practice.

As for creating the sustainable business model, firstly you need to **plan your resource usage**. This entails making a list of the raw materials you'll need. This list will vary depending on the business type. For instance, SaaS companies don't require the raw resources that clothing brands do. Then, you should think about where your materials might be sourced (Who is making or harvesting them?, How are they being sold?). The final step for creating the list concerns the distance between the place of origin and your warehouse, and how you can reduce fuel miles.

Once the materials' list is complete, you should outline your manufacturing and business processes:

- Which manufacturing processes are the most wasteful and how can you mitigate their negative effects?
- For physical materials, is it possible to source locally?
- How are you packaging your products? (sustainable, biodegradable packaging can reduce the amount of trash stuck in landfills)
- Which materials on your list are the riskiest or least sustainable? How might you replace them and could you do it now?
- What are the end products of these processes? How can you reuse waste material? Does it have to be thrown away?
- Can the produced waste be used as a resource or fed into a different process to be used again? How can you reduce the unusable waste?
- Where can you reduce? How can you stretch your raw materials? Can you lower the amount of resources used to create a specific product while maintaining its quality?
- What are the labour conditions like? Are your workers being paid fairly? Is their quality of life improving or worsening because of your business processes? Is their time being respected?

After planning your resource usage, you should start **considering alternative forms of company ownership**. The traditional top-down business model can create unreasonable wage gaps between those at the highest rungs at the ladder (CEO, other

C-level executives, founders, managers) and those at the lowest (the workers tasked with creating raw materials or carrying out the manufacturing processes). Including everyone in your sustainability goals can help you keep your business on track and give those who are normally disadvantaged a larger say.

Last but not least, you should **engage your customers**. Your dedication to sustainability may result in higher prices for your consumers. You need to let your customers know why they're paying more for your products in a compelling blog post, series of posts or dedicated brand story page. Including your customers in your discussions about sustainability, makes them more invested in your company's success and your products.

2.2 Examples of businesses serving the purpose of SDGs

2020 marked the start of the [Decade of Action](#) to deliver on Sustainable Development Goals (SDGs), combating poverty, inequality and injustice, and climate change by 2030. For many companies, aligning their strategy and operations with the SDGs is an opportunity to make a positive impact, ensure the sustainability of themselves and the environment, become role-models for other businesses that want to adopt the SDGs as well, and attract commitment from increasingly climate-conscious investors and/or customers.

Though the list of businesses that align themselves with the SDGs is large, only a few of them are listed below:

Not for profit organisations

Acumen

[Acumen](#) raises charitable donations for companies/leaders/ideas that are working on poverty issues. Corporations can partner with Acumen to provide financial and human capital. Partners can participate in multiple networking events, reports, and more. (SDG 1)

Heifer International

[Heifer International](#) works to eradicate poverty and hunger through sustainable, values-based holistic community development. It distributes animals, along with agricultural and values-based training, to families in need around the world as a means of providing self-sufficiency. (SDG 2)

Doctors Without Borders/Médecins Sans Frontières (MSF)

[Doctors Without Borders/Médecins Sans Frontières \(MSF\)](#) delivers emergency medical care to millions of people caught in crises in more than 60 countries around the world. MSF provides assistance when catastrophic events (such as armed conflict, epidemics, malnutrition, or natural disasters) overwhelm local health systems. (SDG 3)

PlanetRead

[PlanetRead](#) contributes to literacy worldwide by innovating and implementing simple, scalable, and cost-effective solutions, especially using mass media and information technologies. (SDG 4)

Madre

[Madre](#) strengthens grassroots women's organisations in war, disaster and their aftermath to help women build new skills and step up as leaders valued in their communities. (SDG 5)

DigDeep

[DIGDEEP](#) Designs water access projects using a human rights-based approach, to integrate rights and dignity into the plans and processes of development. (SDG 6)

We Care Solar

[We Care Solar](#) promotes safe motherhood and reduces maternal mortality in developing regions by providing health workers with reliable lighting, mobile communication, and blood bank refrigeration using solar electricity. (SDG 7)

Root Capital

[Root Capital](#) is a nonprofit social investment fund that grows rural prosperity in poor, environmentally vulnerable places in Africa and Latin America by lending capital and delivering financial training to farmer associations and various private businesses to aid their development. (SDG 8)

Construction for Change



[Construction for Change](#) works with pro bono architects and engineers to create a design that takes into account local resources, topography and climate to create an efficient and sustainable structure that meets the needs of the local organisation. (SDG 9)

IndustriALL

[IndustriALL](#) represents 50 million workers in 140 countries in the mining, energy and manufacturing sectors and is a force in global solidarity taking up the fight for better working conditions and trade union rights around the world. (SDG 10)

ICLEI – Local Governments for Sustainability

[ICLEI – Local Governments for Sustainability](#) helps members to make their cities and regions sustainable, low-carbon, resilient, ecomobile, biodiverse, resource-efficient and productive, healthy and happy, with a green economy and smart infrastructure. (SDG 11)

Collaborating Centre on Sustainable Consumption and Production (CSCP)

[Collaborating Centre on Sustainable Consumption and Production \(CSCP\)](#) is an institution for scientific research, outreach and transfer activities on sustainable consumption and production. (SDG 12)

Climate Action Network (CAN)

[Climate Action Network \(CAN\)](#) is a worldwide network of over 950 NGOs in more than 110 countries, working to promote government and individual action to limit human-induced climate change to ecologically sustainable levels. (SDG 13)

Ocean Conservancy

[Ocean Conservancy](#) works to protect the ocean from today's greatest global challenges, and creates science-based solutions for a healthy ocean and the wildlife and communities that depend on it. (SDG 14)

Environmental Defense Fund

[Environmental Defense Fund](#) helps craft markets that value nature and people, scales solutions by partnering with unlikely allies, builds strong, nonpartisan support for policy progress, and uses science to critically evaluate and measure work and results. (SDG 15)

CIVICUS

[CIVICUS](#)' work covers three objectives: increase the influence of civil society in decision-making processes, connect civil society organisations and citizens to the available resources in their community, and enable civil society work through legal protections. (SDG 16)

World Economic Forum

[World Economic Forum](#) engages the foremost political, business and other leaders of society to shape global, regional and industry agendas. (SDG 17)

Profit organisations

Huawei

Over the past three years, [Huawei](#) has actively pushed digital technology advances to reduce digital inequality. By focusing on their own industry, the mobile tech giant has aligned itself in particular to [SDG 9: Industry, Innovation, and Infrastructure](#). More specifically, one of their initiatives, [TECH4ALL](#), supports disenfranchised populations by increasing the digital inclusion of persons with disabilities and refugees. As a result, Huawei is setting the standard for tech companies all over the world.

Nike

[Nike](#)'s mission is to Move to Zero, meaning moving toward zero carbon and zero waste, to help protect the future of sports. By increasing the percentage of recycled materials in their products, Nike aligns itself directly to [SDG 12: Responsible consumption and production](#). International government policies are already gearing towards transforming the fashion industry as we know it ([European Green Deal](#)). Currently, fast fashion is recognised as one of the most polluting industries on this planet.

Kimberly-Clark

Mostly known for its paper hygiene products, [Kimberly-Clark](#) has seen early on that besides making money, ethical and sustainable business is even more critical. Together with other industry-leading companies, they formed 'The Toilet Board

Coalition', supporting [SDG 6: Clean water and sanitation](#). This commitment provides the necessary leadership, mentorship, and investments needed to accelerate the pace of change to achieve universal access to sanitation before 2030.

LEGO

[LEGO](#) believes in play and advocates' transformative power to have this adopted in education and early childhood development worldwide. To do this, they provide their famous bricks and promote play in the classroom and other education partnerships and projects worldwide, which in turn supports [SDG 4: Ensuring quality education and lifelong learning for all](#). Inspiring and engaging children in sustainability is a big part of this mission. For example, in 2018, the toy company held a series of sustainability-focused events worldwide. It launched a LEGO wind turbine model containing an instruction booklet with interesting facts about climate change and wind energy.

JetBlue

[JetBlue](#) is one of the first airlines that thought long and hard about the impact associated with CO₂ in the current climate crisis and took a step towards carbon neutrality by offsetting its emissions. By aligning themselves to [SDG 13: Climate action](#), they inspire their customers and peers to do the same while working on solutions towards [renewable jet fuel](#) options.

Discovery Channel

[Discovery Channel](#) has been teaming up with charity organisation 'Oceana' for the past few years to protect sharks from the cruel fin trade that affects up to 73 million sharks per year. Their efforts aim to tackle [SDG14: Life Below Water](#).

Hilton Hotels

Aligning themselves to (among others) [SDG 11: Sustainable cities and communities](#), [Hilton](#) recognises that their hotels can make a huge negative or positive impact on the environment they operate in. They chose the latter. Launching [Travel with Purpose](#), its corporate responsibility strategy aims to redefine and advance sustainable travel globally. A considerable part of this mission is tracking, analysing, and reporting the environmental and social impact at each of Hilton's 5,600+ hotels and its suppliers through LightStay, their corporate responsibility measurement system.

2.3 How to adopt SDGs in daily operations

In order for businesses to adopt the SDGs in their daily operations, there are some actions to be taken:

1. **Understand the SDGs and link relevant targets to your business activities:** The very first step for companies in their SDG journey is to learn more about each of the goals, the relevant targets, and KPIs to see how they are directly and indirectly related to their business activities. For example, Schneider Electric [connected](#) its business activities to all 17 goals via 5 megatrends: Climate, Circular Economy, Ethics, Health & Equity, and Development.
2. **Define priorities:** Companies should prioritise SDG targets by considering which will have the biggest impact in terms of risk or opportunity in medium- to long-term and which goals the company has the ability to contribute to achieving progress in. It may be that a company is contributing to all of the 17 goals, but when allocating resources and defining the timeline, it is important to start with those targets which create the largest impact. For instance, Huawei, actively worked on developing the [ICT Sustainable Development Goals Benchmark](#). They explored the relationship between ICT and sustainable development and identified the goals with the biggest correlation to the ICT sectors: SDG-4 – Quality of Education, SDG 3 – Good Health & Well-being, SDG 9 – Industry, Innovation and Infrastructure. These sectoral benchmarks can be used as the first step for the company to understand their impacts across different goals.
3. **Set the goals:** Once the key SDGs are identified, it is important to link those goals to actual business targets and KPIs to monitor and communicate progress. Quite often, companies may already have existing targets and actions which they can leverage while developing their SDG strategy. Many science-based target (SBT) committed companies use their validated targets to monitor performance on the SDG 13 – Climate Action and SDG 7 – Affordable and Clean Energy. For example, [Unilever](#) provided a clear link and details on how their carbon positive targets align with various initiatives such as RE100, SBT, and contribute to the relevant SDGs.
4. **Integrate:** To make the SDG strategy viable and effective, companies must integrate these targets into the existing strategy, taking into account business models, procurement and R&D processes, and supply chain transformations. By realigning sustainability strategies to achieve both corporate goals and the SDGs, companies can identify areas where they can draw from existing commitments and projects to contribute positively toward SDGs.
5. **Innovate and collaborate:** The SDGs provide a framework for innovation, creating business growth opportunities and new business models, products, or services that drive progress toward the goals. Following the framework also helps to identify partners within sectors and across different industries which enable organisations to scale up their efforts and ultimately achieve the goals. As part of their work on SBTs and SDG13 – Climate Action, [Nokia](#) identified that Radio Access Networks result in a global energy bill of over \$70 billion. To address the need to decouple data growth from energy use, the company developed an innovative AirScale radio base station solution (BTS) for mobile operators, which consumes 28% less power and helps to build zero-emissions networks.
6. **Report and communicate:** Companies need to be ready to communicate their progress in addressing goals linked to the SDGs. It is crucial to integrate the SDGs in the core business reporting process to avoid duplicated efforts and ensure transparency and accessibility of their performance to various internal and external stakeholders. In August 2019, three accounting associations (Association of Chartered Certified Accountants (ACCA), Chartered Accountants Australia and New Zealand (CA ANZ) and Institute of Chartered Accountants of Scotland (ICAS)) jointly published SDG disclosure

recommendations linking various reporting frameworks including the Global Reporting Initiative (GRI), the International Integrated Reporting Council (IIRC), the Taskforce on Climate related Financial Disclosures (TCFD) and the UK Financial Reporting Council (FRC) aimed at supporting organisations with their reports on progress towards the achievement of the SDGs.

Food for thought

- Think about the sustainable business model for your future company.
- How will your business serve the purpose of the SDGs and which goals will be applied?
- How would you adopt the SDGs in your daily business operations?

TOPIC 3. Establishing partnerships for the goals

This topic explores the role of Civil Society, Civil Society Organisations (CSOs) and social entrepreneurship in the realisation of the SDGs at a national and international level as well as the partnerships among private and public organisations towards this goal.

3.1 The role of Civil Society and social entrepreneurs in the achievement of SDGs

Civil Societies and, more specifically, Civil Society Organisations (CSOs) have and will always be filling the immense task of bridging the gap to address any issue that can't be fulfilled by governments alone. Since the adoption of the 2030 Agenda for Sustainable Development, NGOs also play an important role as partners on the ground, helping the international community deliver this ground-breaking agenda. This fact was also recognised by United Nations Secretary-General, António Guterres, when he reiterated United Nations commitment: *'Civil society organisations link governments and people. They are a vital voice for human rights. When civil society is muzzled, we lose an essential forum for dialogue – and we lose the lifeblood of democracy. That is why I advocate at every possible opportunity for the protection and expansion of civic space.'*⁶

The roles played by CSOs in the implementation and follow up of Agenda 2030 can be summarised as follows:

1. **CSOs can give a voice to the poorest and most marginalised citizens to ensure their voices are heard:** Underlying all the SDGs is the principle of 'leave no one behind'. Its aim is to ensure that development throughout the world has positive impacts on the poorest and most marginalised members of society. CSOs can play a critical role by (i) listening to people, being aware of what is happening in their respective areas of operation and gathering information, (ii) being 'a broker' and translating the concerns of the poorest and more marginalised citizens into rational or strong arguments which can be communicated to the authorities /decision makers, (iii) engaging and networking with other CSOs that interact with the community, (iv) identifying and occupying the available spaces for dialogue and developing relationships or partnerships with the authorities, particularly local government, as well as with other key actors, and (v) being involved in advocacy, when needed, to ensure that the voices of the most vulnerable are also heard with regard to more controversial issues where dialogue is not taking place.
2. **CSOs can advocate change:** CSOs also play an important role in communicating the SDGs to the public in a way that is understood by the public and in raising awareness of them. They can disseminate information on Agenda 2030 at a local, sectoral or national level, and can also inform the public on the progress (or lack of progress) being made by government, the private sector and other parties. One of the objectives of raising public awareness is to empower citizens to make their own contributions to the SDGs. This also works the other way around. If the societal demand for sustainable development is increasing, it has a positive impact on the capacity of CSOs to put pressure on the government in their accountability role.
3. **CSOs can collect data and monitor progress:** CSOs can also play a vital role in developing or implementing adapted tools for data collection, monitoring and evaluation of progress. This can be done in different ways:
 - Supporting data collection, encouraging people to use the new data collection platforms and mechanisms, providing additional data to track progress on SDG implementation and supporting data collection efforts.
 - Providing supplementary, citizen-orientated data to complement national reports, tracking progress, sometimes aiming at compiling data from national statistics institutions, as is the case in Ecuador.
 - Producing independent or alternative or 'shadow' reports at a national level, reacting to governments and/or providing a different perspective. Spotlight on Sustainable Development reports on the profiling of CSO perspectives, drawing attention to plans proposed by governments and analysing their feasibility.
4. **CSOs can serve as watchdogs and agents of accountability:** Another critical role for CSOs is holding governments and/or the private sector accountable for their commitments and promises. This role is particularly relevant where 'check and balance' institutions are weak. Accountability of the authorities is typically based on three elements: responsibility, answerability and enforceability.

Responsibility: CSOs should be integrated into development and planning processes at national and local level. This

⁶ United Nations, [Civil society plays critical role to deliver on the SDGs](#)

means creation of institutional spaces where CSOs can participate from an early stage. CSOs should also seek to establish social contracts to implement priorities.

Answerability: CSOs can contribute to extending the accountability efforts of the authorities on SDGs by disseminating to the community information relevant to the implementation of the 2030 Agenda, in a form and language that is understood by citizens.

Enforceability: This is the most difficult element of accountability given that SDGs are not legally binding. Nevertheless, countries are expected to take ownership and establish a national framework for achieving the 17 Goals.

CSOs can also hold the private sector to account regarding their contribution to the SDGs, ensuring coherence and transparency. It is, however, a much less common role, as most CSOs continue to think that the main responsibility for SDG implementation lies with the public sector. Besides, as businesses have not signed Agenda 2030, NGOs find it difficult to hold them to account because their role is not clearly defined. Finally, CSOs can also encourage the creation of new advocacy coalitions, thus increasing the legitimacy of accountability claims.

5. **CSOs can act as service delivery providers:** Depending on the level of decentralisation, authorities at a national and local level, to a varying extent, have primary responsibility for the delivery of basic services in their territories/countries. However, CSOs, as well as the private sector, can also play a significant role, as co-producers of services, particularly in situations where the government lacks capacity or will, and with regard to specific, specialised services, CSOs (and the private sector) can also play a major role in piloting new approaches/services/etc and bringing innovation.



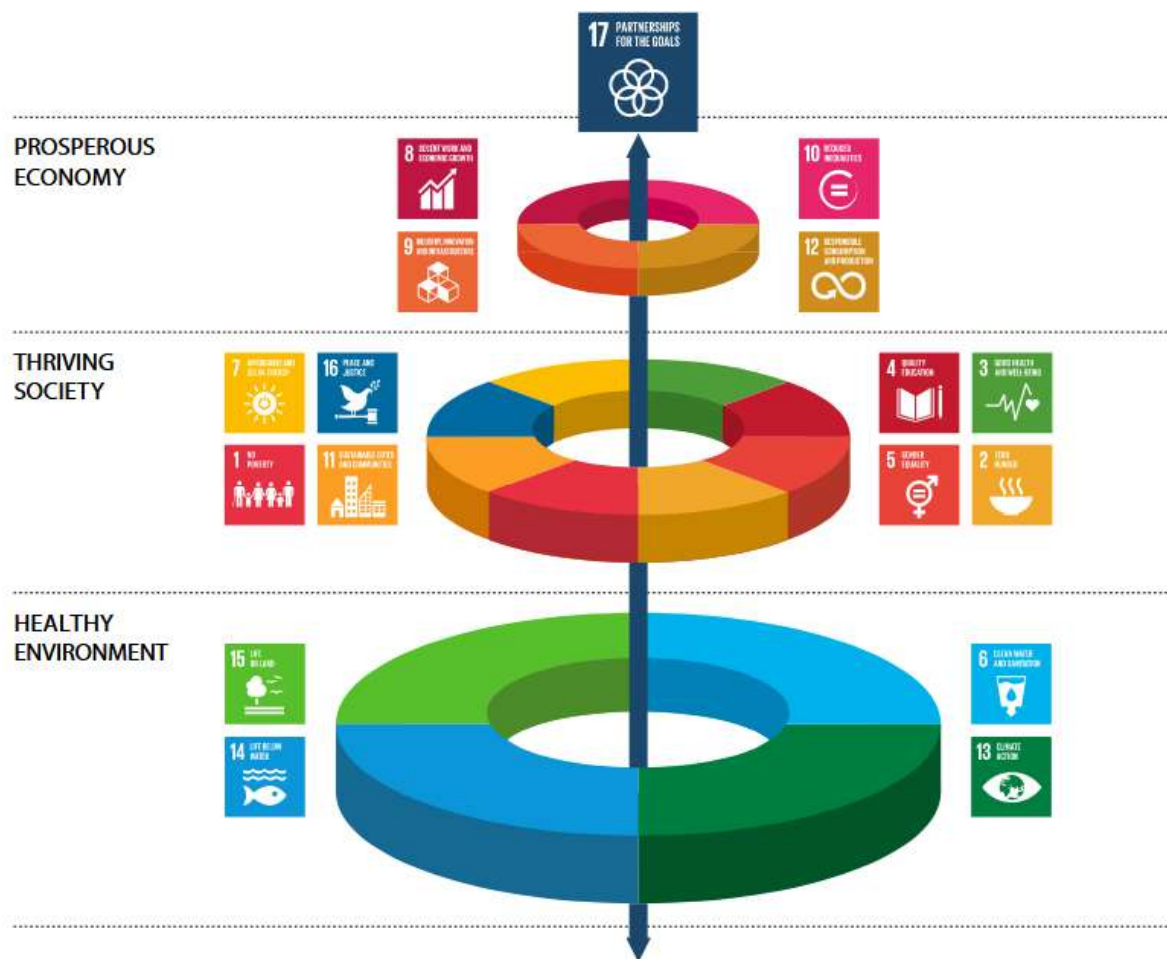
Source: *Civil Society and the 2030 Agenda*, European Commission

Social entrepreneurs, on their part, work with communities, governments, funders and other stakeholders to contribute to the implementation of the SDGs in the best way possible. This has been facilitated by [Catalyst 2030](#), a global movement of social entrepreneurs and social innovators from all sectors who share the common goal of creating innovative, collaborative, and action-orientated approaches to accelerate the achievement of the SDGs by 2030. This movement of more than 600 member institutions and 900 individuals covering all 17 SDGs and working in more than 190 countries was launched at the World Economic Forum Annual Meeting in Davos 2020.

3.2 Partnerships among private-civil and public organisations

The 2030 Agenda and the Sustainable SDGs represent a fundamental change in thinking in international development, recognising the interconnectedness of prosperous business, a thriving society and a healthy environment. The Agenda names all three sectors (economy, society, environment) as key development actors and requires an unprecedented level of cooperation and collaboration among civil society, business, government, NGOs, foundations, academia and others for its achievement. In other words, the 2030 Agenda and the SDGs are the result of (and a call for) a new collaborative way of working. The 2030 Agenda sends a powerful signal that old ways of thinking and working (often tackling symptoms rather than root causes and focusing narrowly on single-issue goals) simply do not deliver the fundamental changes our planet requires: for countries to deliver a sufficiently high quality of life to all their citizens, while operating within sustainable natural resource limits.

The 2030 Agenda is based on an interconnected economy, society and environment



Source: [The SDG Partnership Guidebook](#)

Moreover, in 2020, the 2030 Agenda Partnership Accelerator, an initiative of United Nations Department of Economic and Social Affairs (UN DESA) and The Partnering Initiative (TPI), in collaboration with United Nations Office for Partnerships, UN Global Compact, and the UN Development Coordination Office was released. The Partnership Accelerator aims to develop the partnership-enabling ecosystem (see photo below) which can support the engagement of business as a partner in sustainable development and accelerate the number and effectiveness of partnerships towards delivering the 2030 Agenda.



Partnership Enabling Eco-system

Source: [The SDG Partnership Guidebook](#)

In this sense, public-private partnerships allow governments to attract private sector engagement, intellectual capital and investments to accelerate deployment of new technologies and innovations such as renewable energy, improvements in food and agriculture, and advancements in water access and management in developing countries. Businesses can benefit when governments share investment risks, ensuring political stability and local market expertise. As SDG 17 states explicitly: 'These

inclusive partnerships built upon principles and values, a shared vision and shared goals that place people and the planet at the centre, are needed at the global, regional, national and local level.'

Food for thought

- How can you contribute to the implementation of the SDGs as a member of the Civil Society?
- According to you, what should be the role of CSOs in the realisation of the SDGs?
- What public-private partnerships on the SDGs can you think of?

Case studies

Title of the case study 1: Development of the National Standard ÖNORM B 2506-3 on Soakaways for Rainwater in a Joint Project of Public Administration, University and Industry (Austria)

Description of the case study: This standard describes requirements and tests for filter materials used for cleaning precipitation discharged from zinc roofs, copper roofs and paved areas (e.g., roads). These filter materials are used as technical soil filters according to ÖNORM B 2506-2 as well as technical filter materials according to the specifications ÖWAV RB 45 issued by the Austrian Water and Waste Management Association (ÖWAV). Methods are defined for different surface conditions and classes of origin.

Background: The management of surface runoff is becoming more challenging as extreme weather events, such as torrential rains, are increasingly frequent because of climate change. The best solution to this problem is to let water drain into the subsoil as far as possible on site. However, contaminated rainwater – for example from large parking areas – may impair the quality of groundwater. Therefore, it has to be adequately cleaned by means of appropriate materials in water protection facilities that ensure sufficient percolation while removing organic and inorganic pollutants.

Strategy: To ensure that only materials meeting those requirements are used in soakaways, criteria and parameters for minimum performance as well as its evaluation had to be identified and laid down. The necessary scientific study was funded by the Federal Ministry for Sustainability and Tourism and designed by the University of Natural Resources and Life Sciences (BOKU). The implementation of the study received practical support by an expert group - made up of representatives of the Ministry, regional governments and manufacturers as well as ÖWAV RB 45 - in several meetings. Subsequently, the study's results were input into ÖNORM B 2506 Part 3 that serves as a basis for testing filter materials. A testing body was set up at BOKU (WAU/SIG) and audited by the certification body of Austrian Standards (AS+) as well as the Agency for Quality Assurance and Accreditation Austria.

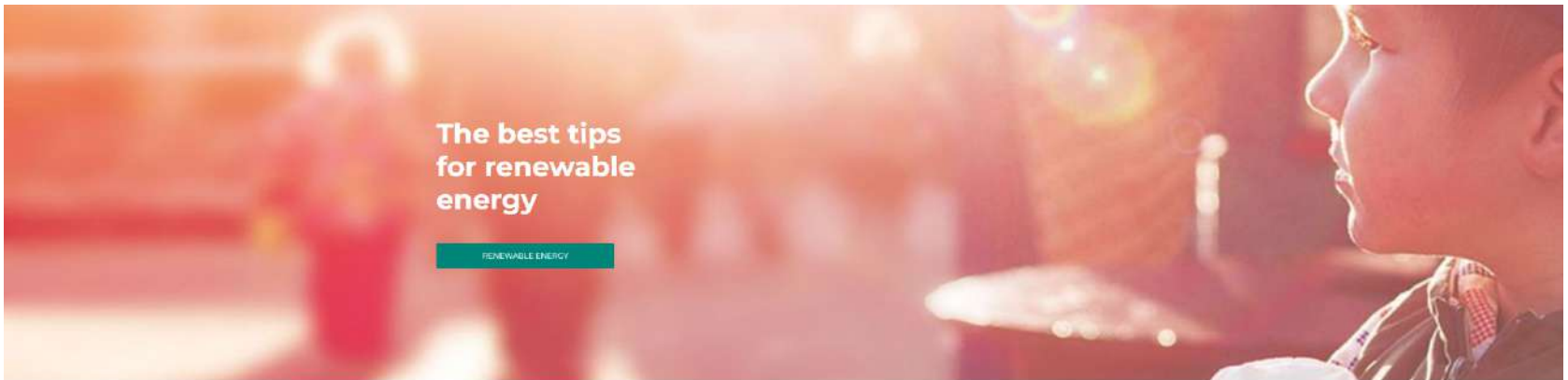
Results & Impact: ÖNORM B 2506-3 is used in many calls for tenders as the normative basis for the material of rainwater soakaways in construction projects. Furthermore, several manufacturers have already completed initial type testing and inspections for their products according to ÖNORM B 2506-3 and have received conformity certificates from the certification body of Austrian Standards. These certified products are already used in construction projects.

Potential for replication: On account of the stringent test requirements and criteria, it was possible to demonstrate scientifically that even the requirements for cleaning runoff from heavily trafficked roads can be met. By ensuring the cleaning of surface runoffs while they drain into the subsoil, ÖNORM B 2506-3 makes a valuable contribution to SDG 6 and SDG 15.

Key takeaways: The ÖNORM B 2506-3 project shows how important it is to implement the results of research projects in practice and how standardization can function as a facilitator. The neutral platform of standardization was able to bring together the know-how of experienced companies with the expertise of the University and public administration. The standard was published to the benefit of all.

Title of the case study 2: Audit Tools to Improve Material Efficiency in Companies (Finland)

Description of the case study: [Motiva](#), a sustainable development company owned by the Finnish state, promotes resource-efficient and sustainable choices in Finland. One of the tools it provides is the Material Efficiency Audit Tool, which was developed in parallel with the ISO 14051 (Environmental management - Material flow cost accounting) standard to utilise the know-how and international networks Motiva gained in the standardisation group. The tool helps companies streamline their material flows, gain savings, and reduce the use of raw materials and energy. Improving material efficiency is important in reducing emissions that contribute to climate change.



Motiva provides the public sector, businesses, municipalities and consumers with information, solutions and services that allow them to make resource-efficient, effective and sustainable choices.

Background: Motiva provides the public sector, businesses, municipalities, and consumers with information, solutions and services that allow them to make resource-efficient, effective, and sustainable choices. It has promoted efficient and sustainable use of energy in Finland since 1993, and towards the end of the 2010s, its scope was extended to promoting material efficiency.

To provide companies with a concrete tool for improving their material flows, Motiva started developing a Material Efficiency Audit Tool to mirror its earlier Energy Audit tool, which has provided good results.

Pressure to develop these kinds of tools to promote material efficiency and hence sustainability is growing. Wasteful production and living are no longer acceptable, and this can be seen, for example, in new EU legislation.

Strategy: The development of the Material Efficiency Audit Tool coincided with the ISO 14051 (Environmental management-Material flow cost accounting) standardisation work, so Motiva decided to take part in it. The standardisation and tool development progressed in parallel, informing each other.

The ISO 14051 standard provides a general framework for material flow cost accounting (MFCA), so Motiva saw a possibility to use the MFCA framework in its tool and to network with international experts working in the resource efficiency field. Motiva provides the tool, but the audits are made by consultants trained by Motiva.

Results & Impact: Motiva's Material Efficiency Audit Tool is based on the ISO 14051 standard and utilises the MFCA model, but it includes other features to enhance the tool's impact on society. When a company is committed to auditing its material flows with Motiva's tool, it can apply for a subsidy from the state that covers 50% of the audit's costs. To receive the subsidy, the company also commits to reporting which actions recommended in the audit report it has taken within a year of the audit and how these actions have affected its operations and results.

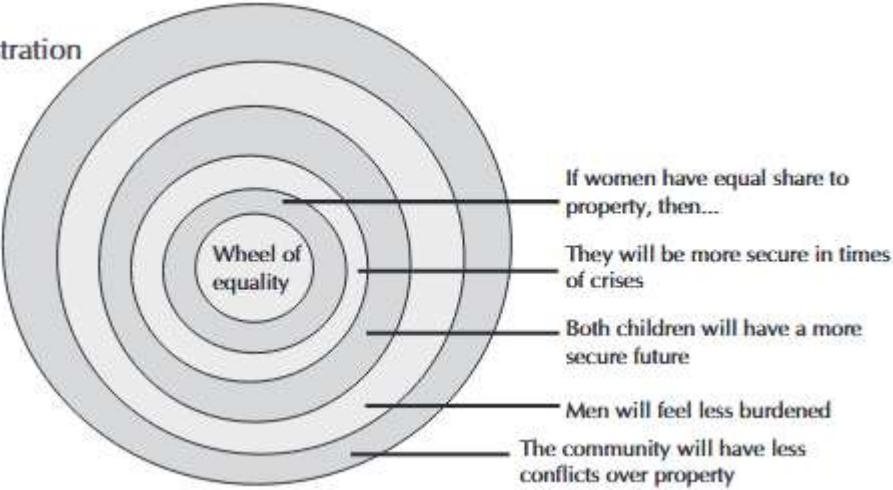
The tool looks at the company's whole material balance systematically, including raw materials and labour and energy costs used to work it. The audit report includes a list of suggestions for improvements, such as optimising production processes, changing methods of working, or ways to produce less waste.

According to Motiva's assessment, material efficiency audited companies have achieved savings amounting to about 3% of their turnover. Depending on the company's size, this can mean hundreds of thousands of euros. At the same time, the companies can cut their use of raw materials and energy, helping them combat climate change.

Potential for replication: Motiva's MFCA-based audit tool is applicable anywhere, in businesses of all sizes, in all industries. The Motiva model with its state subsidy and reporting obligation could also be replicated to give insight into the impact the analyses have on business performance and material and energy use.

Key takeaways: Participation in the ISO 14051 (Environmental management - Material flow cost accounting) standard development made it possible for Motiva to apply the standard directly in its audit tool. Being involved in the standardisation work gave Motiva an opportunity to have an impact in the work as well as the end result. Moreover, the work provided possibilities for networking and exchanging views and experiences.

Activities

The Wheel of Equality	
Format: (face to face, online, hybrid)	Face to face
Learning objectives	<p>The learners are able to:</p> <ul style="list-style-type: none"> • Understand the level of gender equality within their own country and culture in comparison to global norms (while respecting cultural sensitivity). • Observe and identify gender discrimination as experienced either by them or by someone from their environment. • Feel empathy and solidarity with those who suffer from gender discrimination.
Material/equipment needed	<p>Face to face format:</p> <ul style="list-style-type: none"> • A3 sized paper • Markers <p>Online format:</p> <ul style="list-style-type: none"> • Internet connection • Access to a digital platform
Description of the activity	<p>Introduction: The activity begins with an introduction to SDG 5 (Gender Equality) through a short introductory reflection based on the video: Gender Equality: Sustainable Development Goal 5.</p> <p>Implementation: The learners discuss the level of gender equality in their own country and compare it to the one in other countries. A multicultural team would be appropriate for this activity, if applicable. The learners proceed with brainstorming on the conditions they think would symbolise an equitable society. They should begin their sentence with 'If' and end it with 'then it would be an equitable society'. They write them down in concentric circles.</p> <p>Illustration</p>  <p>When the brainstorming session is over, the learners are divided into groups of five. Each group chooses at least two statements, begins with these conditions in the centre and then moves on to draw up a wheel that captures the benefits of the statement of equity.</p> <p>Follow up: At the end of the activity, further discussion on the topic of gender equality and on how it can be achieved is encouraged.</p>
Debriefing questions	<ul style="list-style-type: none"> • Are you surprised by the positive effects of equity for both men and women? • Could there be negative/undesirable effects? What are these? • How can the undesirable effects be minimised and by whom?
Allocated time	Around 1 hour
How can this activity be adapted in a different format?	This activity can also be implemented online using digital platforms such as Zoom, Teams, etc. In this case, the trainer/facilitator will carry out the activity as usual, and the only difference will be that they will use Breakout Rooms to create the groups.
Notes for the trainer/facilitator	<ul style="list-style-type: none"> • The trainer/facilitator can share their own experience on the topic of gender inequality. • If the activity is adapted in an online mode, the trainer/facilitator must make sure that the Internet connection is strong and the final version of the selected digital

	platform is installed. Finally, it is advisable that a second facilitator is present in case of any technical issues that may arise.
--	--

Urban Safari	
Format: (face to face, online, hybrid)	Face to face, online, hybrid
Learning objectives	<p>The learners are able to:</p> <ul style="list-style-type: none"> • Become aware of the local, national and global distribution of poverty and wealth. • Show sensitivity to the issues of poverty as well as empathy and solidarity with poor people and those in vulnerable situations. • Identify their personal experiences and biases with respect to poverty. • Plan, implement, evaluate and replicate activities that contribute to poverty reduction.
Material/equipment needed	<p>Face to face format:</p> <ul style="list-style-type: none"> • Notebook • Pen <p>Online format:</p> <ul style="list-style-type: none"> • Internet connection • Access to a digital platform • Online Chart Maker
Description of the activity	<p>Introduction: The activity begins with an introduction to SDG 1 (No Poverty) by the trainer/facilitator.</p> <p>Implementation: The learners, divided into 3 groups, will conduct research on the socio-economic situation at a local, national and international level (SWOT analysis). The research will include, among others, data such as educational background, unemployment rate, income, pension, living conditions, etc.</p> <p>The results of this research will be reported in 3 graphics (local, national, and global level) and presented by a member of each group. This will be the spark for a discussion on potential activities and policies that need to be implemented to achieved poverty reduction.</p>
Debriefing questions	<p>Introductory questions:</p> <ul style="list-style-type: none"> • What is poverty for you? • How many types of poverty do you know? • What does it depend on? • Do you think that poverty is a dynamic or static phenomenon? <p>Reflection questions:</p> <ul style="list-style-type: none"> • How can the gap among poor and wealthy people be reduced? • What are the policies that the governments should consider?
Allocated time	<p>Research: 2 hours and 30 minutes</p> <p>Presentation & Discussion: 1 hour and 30 minutes</p>
How can this activity be adapted in a different format?	This activity can also be implemented online using digital platforms such as Zoom, Teams, etc. In this case, the trainer/facilitator will use Breakout Rooms to create the groups, and then reunite all the learners for the presentations and the discussion.
Notes for the trainer/facilitator	<ul style="list-style-type: none"> • The trainer/facilitator can briefly introduce some facts about the first goal of sustainable development using the UN website on Goal 1. • If the activity is adapted in an online mode, the trainer/facilitator must make sure that the Internet connection is strong and the final version of the selected digital platform is installed. Finally, it is advisable that a second facilitator is present in case of any technical issues that may arise.

Global Citizenship Debate

Format: (face to face, online, hybrid)	Face to face, online
Learning objectives	<p>The learners are able to:</p> <ul style="list-style-type: none"> • Understand global issues, and the interconnection and interdependence of different countries and populations. • Raise awareness about the importance of global partnerships for sustainable development. • Experience a sense of belonging to a common humanity, sharing values and responsibilities, based on human rights. • Become change agents to realise the SDGs and to take on their role as active, critical and global and sustainability citizens.
Material/equipment needed	<p>Face to face format:</p> <ul style="list-style-type: none"> • Post-it notes • Pen <p>Online format:</p> <ul style="list-style-type: none"> • Internet connection • Access to a digital platform • Online Whiteboard tool
Description of the activity	<p>Introduction: The activity begins with an introduction to SDG 17 (Partnerships for the Goals) by the trainer/facilitator.</p> <p>Implementation: The trainer/facilitator selects 4 people to form 2 teams prior to the training. One team (2 people) should defend the notion that global partnerships is essential for successfully achieving the Agenda 2030 whereas the other team (2 people) should defend the notion that each person/country can implement the SDGs on their own. The teams should get prepared beforehand and construct their arguments (as HW).</p> <p>When in class, each team has 10 minutes to present their arguments.</p> <p>After the presentation of the 2 teams, the rest of the learners ask them questions on their arguments. This will lead to a discussion on the topic of global partnerships for the successful implementation of the SDGs. At the end of the activity, the learners vote for the winning team.</p>
Debriefing questions	The questions will derive from the discussion without guidance from the trainer/facilitator.
Allocated time	<p>Debate: 20 minutes (10 minutes for each team)</p> <p>Discussion: according to the learners' engagement level</p>
How can this activity be adapted in a different format?	This activity can also be implemented online using digital platforms such as Zoom, Teams, etc. In this case, the trainer/facilitator will use Breakout Rooms to create the teams, and then reunite all the learners for the presentations and the discussion.
Notes for the trainer/facilitator	<ul style="list-style-type: none"> • The trainer/facilitator can briefly introduce some facts about the first goal of sustainable development using the UN website on Goal 17. • If the activity is adapted in an online mode, the trainer/facilitator must make sure that the Internet connection is strong and the final version of the selected digital platform is installed. Finally, it is advisable that a second facilitator is present in case of any technical issues that may arise.

Further reading



Resource name	Type	Link
Employers' and business member organizations and Sustainable Development Goals	Paper	https://www.ilo.org/wcmsp5/groups/public/--ed_dialogue/--act_emp/documents/publication/wcms_727277.pdf
Sustainable Development Goals: A business perspective	Paper	https://www2.deloitte.com/content/dam/Deloitte/nl/Documents/risk/deloitte-nl-risk-sdgs-from-a-business-perspective.pdf
Stairway to SDG	Website	https://stairwaytosdg.eu/en/
Why the Sustainable Development Goals matter for business today	Website	https://benevity.com/resources/sustainable-development-goals-business
The Age of Sustainable Development	e-course	https://sdgacademy.org/course/the-age-of-sustainable-development/
Building Business Models around Sustainable Development Goals	Paper	https://journalofbusinessmodels.com/media/ea4ljjb2/vol-6-no-2-pp-71-77.pdf
SDGs full framework	Website	https://sustainabledevelopment.un.org/topics/sustainabledevelopmentgoals
Sustainable Development Goals: Business and the SDGs	Website	https://www.undp.org/sdg-accelerator/business-and-sdgs
17 Companies Helping Meet the 17 UN Sustainable Development Goals	Website	https://fi.co/insight/17-companies-helping-meet-the-17-un-sustainable-development-goals

Quiz



Q1. The SDGs aim at: (d)

- a) Securing future economic growth
- b) Reducing inequalities
- c) Securing business growth
- d) All the above

Q2. The SDGs are legally binding for national governments. (b)

- a) True
- b) False

Q3. Challenges for businesses that want to turn to sustainability include: (b)

- a) Lack of transparency
- b) Funding the sustainability plan
- c) Keeping the focus on the risks instead of the opportunities
- d) All the above

Q4. Which of the following SDGs can be applied in more than one sectors? (a)

- a) Quality education
- b) No poverty
- c) Life on land
- d) Gender equality

Q5. Which of the following SDGs have the greatest synergy between them? (c)

- a) Clean water and sanitation & Quality education
- b) Sustainable cities and communities & Reduced inequalities
- c) Good health and wellbeing & Gender equality
- d) Quality education & Life on land

Q6. Which of the following SDGs have the highest trade-offs? (b)

- a) Goal 10: Reduced Inequality
- b) Goal 8: Decent Work and Economic Growth
- c) Goal 4: Quality Education
- d) Goal 16: Peace and Justice Strong Institutions

Q7. What are the four elements of a sustainable business? (d)

- a) It is commercially profitable
- b) It uses resources that it can utilise for the long term
- c) It can succeed far into the future
- d) All the above

Q8. How should a company adopt the SDGs in the daily operations? (a)

- a) Link relevant targets to business activities
- b) Prioritise SDGs with the lowest impact on terms of risks and opportunities
- c) Keep the goal(s) separate from the KPIs

d) Avoid reporting SDGs' link to business progress

Q9. Why is CSOs' role important in the implementation of the SDGs? (d)

- a) They disseminate information of the Agenda 2030
- b) Ensure everyone is heard
- c) Serve as agents of accountability
- d) All the above

Q10. The 2030 Agenda is based on an interconnected economy, society and environment (a)

- a) True
- b) False

References

- United Nations. *Do you know all 17 SDGs?*. <https://sdgs.un.org/goals>
- GRESB team. (2020). *6 Ways business can align with SDGs and make an impact*. <https://www.gresb.com/nl-en/6-ways-business-can-align-with-sdgs-and-make-an-impact/>
- Paul Polman. *Why Sustainable Development Makes Good Business Sense*. <http://businesscommission.org/our-work/sustainable-development-isnt-just-doing-the-right-thing-its-good-business-sense>
- Joseph Coppolino. (2019). *Why Businesses Are Key to Achieving Sustainable Development Goals*. <https://onetreepanted.org/blogs/stories/businesses-sustainable-development-goals>
- Sylvain Santamarta, Tuukka Seppä, Christian Groß, Aleksandra Bozic Mazzi, Marjolein Cuellar, Paul Catchlove, and Astrid Vikström. (2022). *The Challenges of a Sustainability Transformation*. <https://www.bcg.com/publications/2022/the-challenges-of-a-sustainability-transformation>
- Birthing Reform team. (2022). *Sustainability | 4 Key Challenges to Improving Sustainability in Today's Business*. <https://www.birthingreform.org/insights/sustainability-4-key-challenges-to-improving-sustainability-in-todays-business>
- Rob Bland, Anna Granskog, and Tomas Nauclér. (2022). *Accelerating toward net zero: The green business building opportunity*. <https://www.mckinsey.com/capabilities/sustainability/our-insights/accelerating-toward-net-zero-the-green-business-building-opportunity>
- Femke Strietman. (2020). *How seven companies help tackle the UN Sustainable Development Goals*. <https://medium.com/proofofimpact/how-7-companies-help-tackle-the-un-sustainable-development-goals-b06a83d80785>
- Bea Sanz Corella, Juan Enrique Adan Nicolas, Tine Veldkamp. (2020). *CIVIL SOCIETY AND THE 2030 AGENDA*
- United Nations. *Civil society plays critical role to deliver on the SDGs*. <https://www.un.org/en/desa/civil-society-plays-critical-role-deliver-sdgs>
- Drew Hendricks. (2022). *How to Create a Sustainable Business Model*. <https://www.business.com/articles/how-to-create-a-sustainable-business-model/>
- Anson Wong. (2021). *The Interconnectedness of Sustainable Development Goals: Boom or Gloom*. <https://earth.org/the-interconnectedness-of-sustainable-development-goals/>
- Görkem Gençer. (2022). *Top 4 Digital Technologies that Improve Corporate Sustainability*. <https://research.aimultiple.com/digital-transformation-and-sustainability/>
- UNECE. *Case studies*. https://standards4sdgs.unece.org/case-studies?field_case_studies_country_target_id_verf=All&page=1
- Sustainable Brands. (2016). *NGOs leading the way on Sustainable Development Goals*. <http://www.sustainablesids.org/wp-content/uploads/2018/08/NGOs-leading-SDGs-Sustainable-Brands.pdf>
- Darian Stibbe and Dave Prescott, The Partnering Initiative and UNDESA. (2020). *THE SDG PARTNERSHIP GUIDEBOOK: A practical guide to building high- impact multi-stakeholder partnerships for the Sustainable Development Goals*. https://sustainabledevelopment.un.org/content/documents/26627SDG_Partnership_Guidebook_0.95_web.pdf