FROM URGENCY TO ACTION: BUSINESS AND THE SDGs

CSR EUROPE WHITE PAPER

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Contents

Executive Summary

Four years after the launch of the UN's Sustainable Development Goals (SDGs), the time to shift from urgency to action in addressing them has arrived, but the obstacles to doing so remain significant.

The challenge is to help navigate major transitions that are already underway, and which will shape our lives between now and 2030. These include the shift from a linear to a circular economy, the development of a sustainable food production system, and the drive to meet the Paris climate targets by embracing renewable energy and ensuring our buildings and transport systems are energy efficient. These transitions need to take place in an inclusive and fair way – ensuring that no Europeans are left behind by the technological, structural, and demographic changes that are transforming the world around us, including the world of work.

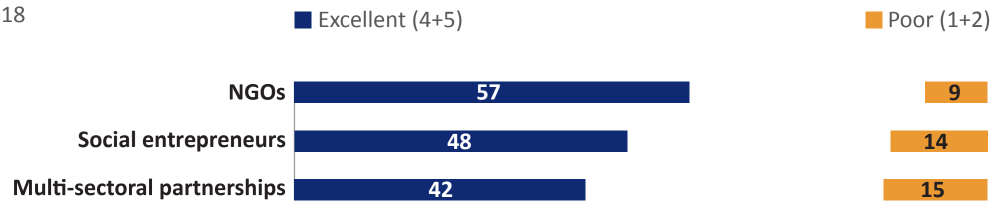
The task is a major one. But the judgement of European sustainability experts is that – even if some advances have been made in the last two years – overall, society's progress on meeting the SDGs is lacking[i]. Across all the SDGs, the number of experts rating progress as poor outweigh the numbers rating it as good, and in many cases, significantly so.

What is more, some types of organisations are felt to be making more of a contribution to this progress than others. On the one hand, the same sustainability experts perceive multi-stakeholder partnerships as performing well in helping deliver the SDGs, and rate them just behind NGOs and social entrepreneurs in terms of their contribution.

Multi-sectoral partnerships are initiatives that can bundle expertise within a specific business sector, whether through collaboration with sector peers or throughout the value chain. They have the potential to raise integration of sustainability and can play a leading role in the interlinkages between the SDGs, and in reinforcing action.

Institutional Leaders (1)

% of experts, 2018



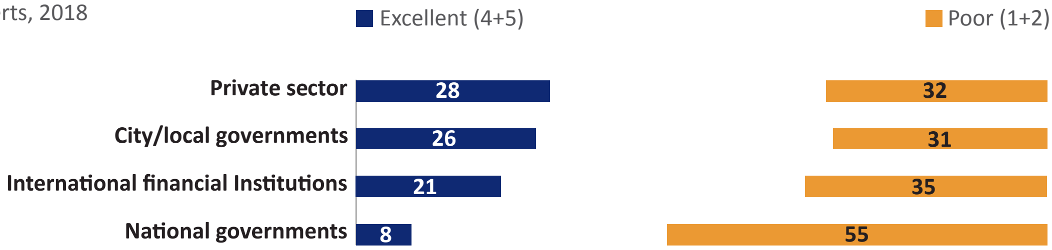
Q: How would you rate the performance of each of the following types of organisations in terms of its contribution to progress on sustainable development since the 1992 Earth Summit in Rio? *Please use a scale where 1 is "poor" and 5 is "excellent."*

Source: The 2018 GlobeScan-SustainAbility Leaders Survey

On the other hand, sustainability experts also feel that the most potentially impactful groups – businesses and governments – are performing poorly in helping to deliver sustainable development, perhaps partly as a result of a lack of collaboration in these sorts of multi-stakeholder partnership.

Institutional Leaders (2)

% of experts, 2018



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Source: The 2018 GlobeScan-SustainAbility Leaders Survey

There are a number of obstacles to European businesses playing a full role in helping to deliver the SDGs. Despite business being society's major creator of wealth and employment, companies' engagement with the goals is often low. There is poor alignment between the goals that experts see as most urgent, and those that are the main focus for action within organisations. Businesses often struggle to see the links between their own activities and wider progress on the SDGs. For them, the pressure to prioritise short-term shareholder value is often much more intense than the pressure from government and civil society to embrace sustainability. Rewards for finding solutions to complex sustainability problems are poorly aligned and stakeholder collaboration to help meet the goals is scattered and haphazard.

A key element for change will be to establish a narrative and practice on how the SDGs can be translated into business opportunities that drive value in and for the company. In this sense, reporting as such should not be the goal but a means to the end of a more integrated approach to value creation.

Another part of the answer to these challenges must be to find ways to bring different groups together. Through collaborative partnerships and multi-sectoral platforms, more impact is possible: these collaborations can match the commitment and expertise of NGOs and social entrepreneurs with the ability to directly shape society that government and the private sector bring. They boost expertise within businesses and reveal business opportunities within the challenges posed by the SDGs.

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

But for now, these partnerships are still too limited and need to be expanded. Promoting and facilitating collaborative platforms and multi-sectoral partnerships is fundamental to the work CSR Europe undertakes with European businesses. In the years to come, its mission is to help businesses across Europe foster a true sustainability culture, scale it up through collaborative cross-sector platforms to make systemic transformation possible, and then help achieve system change through advocacy, convening national, regional, and global dialogues.

In fulfilling this mission, CSR Europe operates across three areas that the SDGs encompass – people, markets, and materials[ii]. There are specific challenges in all three areas:

- *An Economy For and By* ***People*** – the realities of the "fourth industrial revolution" are changing the workplace and putting a premium on the sort of skills that not enough Europeans possess and risk entrenching inequality;
- *Sustainable* ***Markets*** *and Finance* – the financial sector could be supported to re-orient capital flows to contribute to sustainable development. But this needs a framework for concerted business action to provide clarity among investors and integration of ESG factors for investment decision-making. Investors should assess the long-term value creation of companies and their management of sustainability risks;
- *Sustainable Raw* ***Materials*** *and Value Chains* – existing consumption and production patterns continue to hold back progress, and while more than half of Europe's energy supply is now carbon neutral, the EU's energy producers are not yet in a position to fulfil the continent's energy demands.

CSR Europe's work to help boost business's engagement with the SDGs has continued at its Brussels SDG Summit on 7 May, with CEOs with a proven track record and a clear vision on sustainability launching a call to action to the business community across Europe to fully embrace the sustainability issue – to lead, to inspire, and to engage.

Introduction

Dear reader,

There are just too many studies, too many conferences, too many papers and too many opinions about the state of the Sustainable Development Goals. It is almost an industry in its own right. And of course, I cannot deny that CSR Europe is also part of that "industry."

We all know the urgency: the Paris agreement, the fear of growing inequality in Europe, the geopolitical situation, and the unfolding fourth industrial revolution. In its reflection paper "Towards a Sustainable Europe by 2030[iii]," the European Commission has set out the major transitions underway in four key areas:

- *Moving from a linear to a circular economy* – challenging the assumptions of a culture of consumption and moving away from the concept of "waste" to ensure the economy can be grown in a sustainable way;
- *Sustainability from farm to fork* – addressing the strain that our food production system places on our environment, creating new economic value and jobs in sustainable agriculture that protects our ecosystems;
- *Future-proofing energy, buildings, and mobility* – fully embracing renewable energy and reducing our dependency on fossil fuels to meet the Paris climate target, modernising buildings to boost energy efficiency, and managing transport's environmental impacts;
- *Ensuring a socially fair transition* – managing the technological, structural, and demographic changes that are underway and that are transforming the world of work, leaving no one and no place behind.

This description also highlights the business opportunity that lies within. Leading companies in different sectors have already shown how a long-term approach to sustainable growth yields stability and development for their business. But those same leading companies also say they cannot do it alone – that they need other key players to play their part, too.

The "others" they have in mind are, first and foremost, their competitors and companies working in the same sector – but also their value chain, policy makers, and civil society in general. And it is also these leading companies that most need the systematic and transformative change of our economic and societal model.

But we also know how hard that sort of change is, and how constrained we sometimes are because of where we sit inside our companies due to the short-term pressure of shareholders or because of the lack of reward for sustainable investments.

CSR Europe with its new 2030 Strategy wants to provide a platform for change. We understand all too well that individual companies are limited in the change they can achieve. More systemic change will come from setting up and running collaborative platforms that are focused on practical change. But to be successful, collaborative platforms require practical engagement from participating companies. In that sense, CSR Europe will not be the type of organisation that provides an easy solution: it will not be enough to come and pick and choose an off-the-shelf solution you think will work.

Instead, what we offer is an opportunity to work systematically with other companies and stakeholders to tackle the sustainability challenges your company faces, and to increase cost-effectiveness and business opportunities in the way we address the sustainability agenda. Our experience in the automotive sector with Drive Sustainability, in the rubber supply chain, in the aluminium sector, or in the area of business-education partnerships shows that continued investment in collaborations creates leadership and change, both inside companies and towards society at large. This is the pathway we need to follow.

> “ ***Collaborative platforms, focused on practical business engagement, are the key to success.***

Leadership and Engagement are the two drivers to move from urgency to action. That is what the Brussels SDG Summit called for on 7 May. Leadership from the top and from within the organisation is needed, along with engagement to take practical steps towards change.

In this White Paper, GlobeScan has eloquently brought together a wealth of facts and opinions. They show us where we are as we near the end of the second decade of the 21st century. We first look at some of the mega-trends currently shaping the business environment within the sustainability arena. Then, we draw on recent publications and studies to provide a detailed overview of challenges, progress, and action when it comes to CSR Europe’s three priority areas – People, Materials and Markets. We outline expectations and opportunities for business to make a difference, and identify ways in which CEOs can lead change. Finally, we set out how CSR Europe is responding and supporting business with its 2030 Strategy.

It is my strong belief that, with CSR Europe doing even more to leverage its vast and impressive network of engaged and experienced National Partners, we can work towards a different 2030.

In this sense, this White Paper is not “just another” study on the SDGs – it is a call to be part of the action and to demonstrate Leadership and Engagement on the issues that concern all of us, and the generations that will come after us.

Yours sincerely

Stefan Crets
Executive Director, CSR Europe

Mega-trends

The operating context for European business is changing rapidly. Companies across the continent are having to contend with a whole series of mega-trends – some environmental, some geopolitical, some demographic, and some technological – that are disrupting the way they produce their products and services, the way they interact with their customers, and the types of relationships they have with their employees and other stakeholders across their value chain. We can expect that by 2030, businesses will find that the world around them has changed fundamentally.

In its 2030 Strategy, CSR Europe identified the following trends as critical for the private sector:

- **Climate change** will have huge impacts on the ability of societies to grow, and for businesses to prosper. In order to adapt to a changing climate and mitigate its effects, businesses will need to move beyond just disclosing their impacts and collectively make the investments and build the collaborations needed for true business transformation.
- **Resource scarcity and geopolitics** will underpin the need for efficiency in resource use and a more circular, zero-waste approach to the modern economy. Businesses will need to understand value chain dynamics and focus on traceability and capacity-building throughout the supply chain, as well as embracing real collaborative engagement.
- The widespread adoption of **digital technologies** is gathering pace. Artificial intelligence (AI), robotics, and other forms of digitalisation across businesses' value chains are going to overturn existing business models, as well as our current understanding of transparency and privacy. They will also fundamentally change skills needs for employees. But they are a critical element in the transition to a carbon-neutral economy and a sustainable society.

Beyond this, business is also a key player in a wide range of social challenges that others have identified as affecting Europe. These include surging **transparency** and **privacy expectations**, rising **protectionism** and increased **political uncertainty**, demographic changes such as an **ageing workforce** and far-reaching transitions underway in the labour market, and deeply ingrained **gender inequalities**.

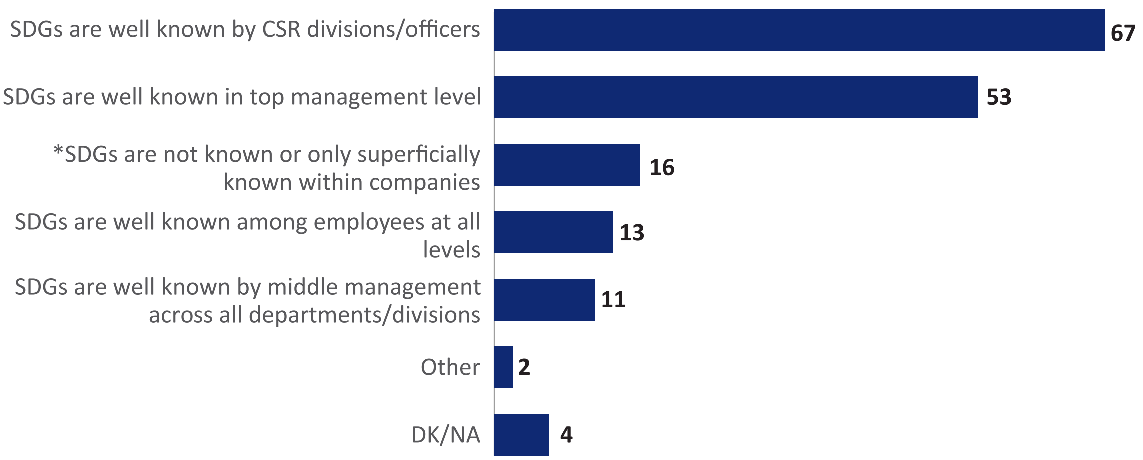
Business's Engagement with the SDGs

Mixed SDG engagement from the business community

The UN's Sustainable Development Goals (SDGs) address many of these increasingly pressing issues. But current evidence suggests that engagement with the SDGs within the business community is mixed. The prevalent view among business leaders is that knowledge of the SDGs is confined to senior management and CSR/sustainability functions. A CSR Europe survey of business leaders by Frost and Sullivan and GlobeScan[iv] found that while majorities believed that CSR divisions (67%) and top management (53%) at their organisation were familiar with the SDGs, only one in ten (11%) thought that they were known by middle management.

Awareness of SDGs within Organisations by Function

Total mentions, all respondents, 2017



*This option was added in the second iteration of the survey. As such, the option was only available to the new sample that was sourced by GlobeScan and CSR Europe (*n*=94). Q2. What is the level of awareness on the SDGs within your corporation? (*n*=160)

Source: The Sustainable Development Goals (SDGs): The Value for Europe, CSR Europe & GlobeScan, 2017

The middle-management gap

This middle-management engagement gap is undoubtedly a key missing piece, as middle managers are likely to be very influential on the degree to which the SDGs are adopted and embraced within companies. This gap suggests that new platforms to engage with managers and employees across the organisation are needed, particularly in innovation and R&D functions, in strategy roles, and throughout the supply chain.

If progress on addressing the SDGs by business is patchy, a lack of external pressure to fully engage with long-term challenges may be another important factor. It is striking that only a small majority of those surveyed (53%) felt that top management were well acquainted with the SDGs. A lack of demand from stakeholders is seen as the primary reason why senior-level engagement is not higher, as well as the fact that the SDGs are not seen as being directly related to the company's core business. This is evidence of a clear mismatch between short-term business imperatives and long-term structural shifts.

Government's critical role in driving SDG engagement

The attitude of government may be critical here. Increased government expectations on sustainability reporting may have a significant impact on future levels of senior-level business engagement with the SDGs. And government is important not only because of its role as a regulator, but also because it can make collaboration possible by incentivising sustainable business and incubating platforms for business transformation.

In the sections that follow, we look at what current data says about the progress that is being made within Europe on the SDGs, and focus in detail on the response from European business specifically.

Addressing the SDGs – Progress and Challenges

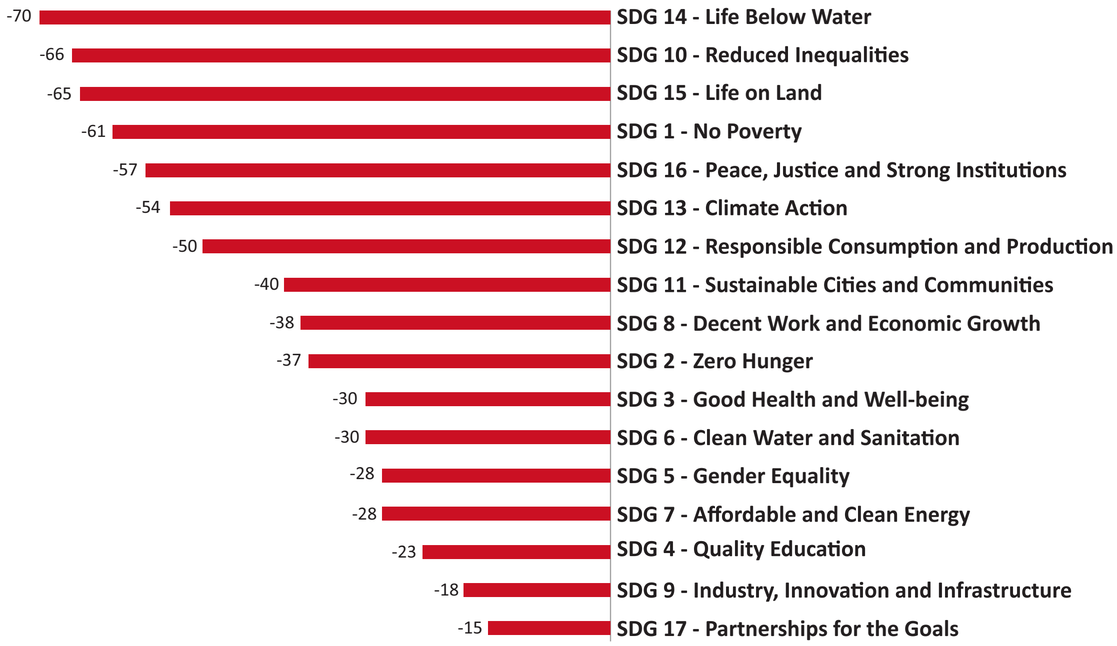
Despite the urgency of addressing the SDGs, there is a consensus among experts that progress is lacking. GlobeScan and SustainAbility conduct regular surveys among a global panel of sustainability experts based in business, NGOs, academia and government, including many in Europe.

Progress across all SDGs seen as poor

Experts were asked to rate progress on each SDG on a scale from 1 (poor) to 5 (excellent). For each goal, we subtract the numbers rating progress on that goal as poor (1&2) from the numbers rating as good (4&5) to arrive at a net progress score. The negative progress scores in the chart below reveal that on every SDG, many more of the Europe-based experts rate progress as poor than rate it as good – a clear sign of the need to move from urgency to action.

Progress on All SDGs

Perception of society's performance in having achieved progress toward each of the SDGs, Net progress (% top 2 minus bottom 2), Europe



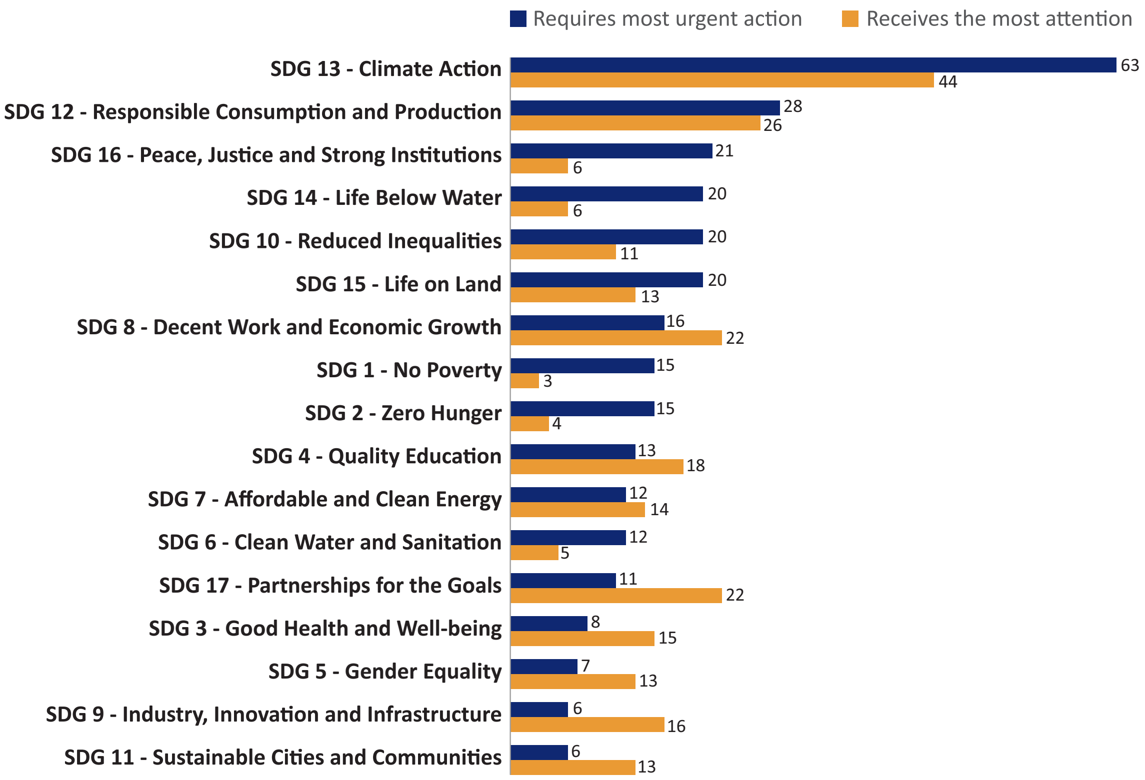
Q2. How would you rate society's performance to date in having achieved progress toward each one of the Sustainable Development Goals (SDGs)? Please use the 5-point scale provided, where 1 is "poor" and 5 is "excellent." Base: Europe (*n*=171)

Source: GlobeScan/SustainAbility, 2019

They also found that the SDGs that get the most attention within organisations are not always those that are seen as most urgent.

All SDGs – Urgency and Attention

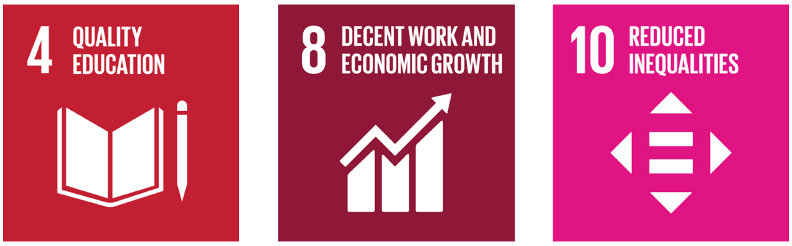
SDG requiring most urgent action and receiving the most attention within own organisation (%), Europe



Q4. Which three Sustainable Development Goals (SDGs) do you think require the most urgent action? / Q6. Which of the Sustainable Development Goals (SDGs), if any, receive the most attention within your own organisation (or within your own work if more applicable)? Base: Europe (*n*=171)

Source: GlobeScan/SustainAbility, 2019

Theme 1: An Economy By and For PEOPLE



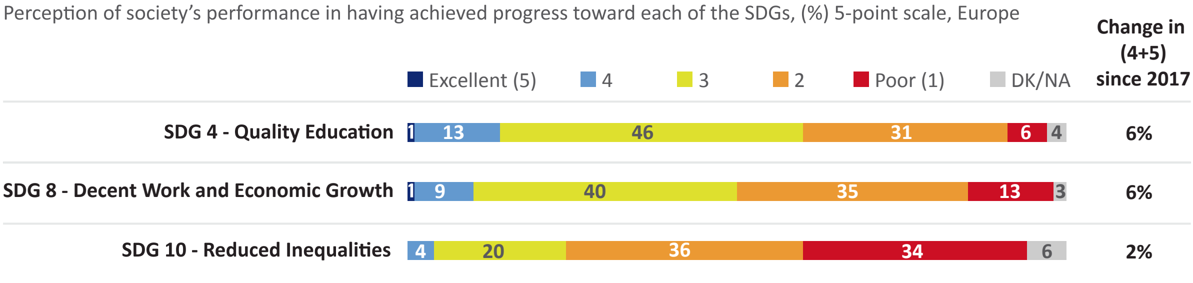
Expert assessment and progress indicators

Progress on People-related SDGs seen as lacking

Across all three People-related SDGs, sustainability experts in Europe judge that society's progress towards each of them so far is, on balance, lacking.

Progress on People-Related SDGs

Perception of society's performance in having achieved progress toward each of the SDGs, (%) 5-point scale, Europe



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Source: GlobeScan/SustainAbility, 2019

Of the three, the picture is least negative on SDG 4, Quality Education, where around one in seven are positive about the progress being made – although even here, many more are negative.

Progress indicators support more positive expert assessment on education

Progress indicators reported by the European Commission to some degree bear out the more positive picture on SDG 4.

Seven EU member states are in the worldwide top 20 for education indicators, and SDG 4 is among the top three highest-scoring SDGs overall. The evidence suggests that Europeans are staying longer in education, with the number of early leavers from education and training falling from 17 per cent in 2002 to 10.6 per cent in 2017, approaching the EU's target of 10 per cent, while the EU's target for tertiary educational achievement of 40 per cent for those aged 30–34 has almost been achieved. Meanwhile, the proportion of young people neither in employment, education nor training has continued to fall, and is now at just 10.9 per cent.

Experts particularly critical of progress on reducing inequality

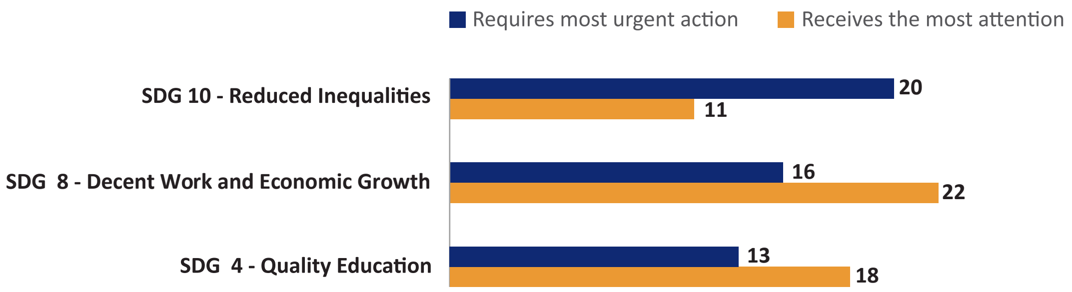
At the other end of the spectrum, European sustainability experts are most critical about progress on SDG 10 (Reducing Inequalities). Fewer than one in twenty (4%) think that progress on the SDGs is good, with seven in ten viewing it as poor.

Again, progress indicators here support experts' sense that progress on inequality is slow. In 2017, across EU member states the richest 20 per cent of the population received an income share that was 5.1 times that of the poorest 20 per cent. This share is still above pre-financial crisis levels – in 2009, the figure was 4.9 times – although the fact that the ratio decreased from 5.2 in 2016 suggests that some progress is being made in addressing income inequality.

Inequality of opportunity in education remains a major challenge in achieving this SDG – in 2015, data from the Programme for International Student Assessment (PISA) showed that 33.8 per cent of EU pupils were low achievers in science compared to just 7.6 per cent of their more privileged peers.

People-Related SDGs – Urgency and Attention

SDG requiring most urgent action and receiving the most attention within own organisation (%), Europe



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Source: GlobeScan/SustainAbility, 2019

There is often a mismatch between the urgency of the different goals and the attention they receive in experts' own organisations. European experts rate SDG 10 (Reduced Inequalities) as the more urgent of the People-related SDG in terms of action needed, but barely half as many feel that it is one of the goals that receives the most attention where they work. Urgency and attention appear to be better aligned on SDG 8 and SDG 4, as shown in the chart above.

Challenges facing business in addressing the People SDGs and how they are responding

Business in the EU is a key player in these People-related SDGs. Companies, in their role as employers, are pivotal in ensuring EU citizens' wellbeing. Manufacturing companies, for example, are part of local societies where workers and their families can live because of direct and indirect manufacturing, and provide challenging and well-paying jobs. One estimation is that each manufacturing job creates two jobs in other sectors[v].

Range of structural obstacles hamper EU business's ability to drive economic growth

However, the private sector's ability to drive continued economic growth and the improved living standards that go with it is hampered by obstacles. These include the lack of harmonisation in regulations and standards within the European single market, the low level of public investment in some EU countries, particularly in high-risk areas like high-tech entrepreneurship, and the intense global competition for qualified people.

New trends are also highlighting tensions between business's role as a wealth creator and the prospect for it to help reduce inequalities – an SDG where, as the GlobeScan data shows, progress is thought to be particularly slow.

How technological change is revolutionising the workplace – for both manufacturing and services

The reality of the "fourth industrial revolution" currently underway, with the advent of new technologies such as distributed intelligence, machine decisions, and multifunctional and smart materials, is that it is increasing the need for skilled workers and engineers, and accelerating a shift in workplaces away from manual work towards the use of more highly skilled personnel. This translates into fewer opportunities for lower-skilled workers, larger competence gaps, and a widening gulf in compensation. There is also a risk of further entrenching gender imbalances in the workplace, as the technical profiles now increasingly in demand by employers are currently dominated by men. What is more, the unmet need for skilled people within industry goes hand in hand with levels of youth unemployment that are stubbornly high.

There is a parallel tension between a new drive to "backsource" – to reindustrialise Europe and produce locally, resulting in more environmentally friendly manufacturing and reduced transport emissions – with a concurrent drive towards truly global manufacturing, which will be critical at the global level if the SDG relating to poverty reduction is to be met.

These tensions are not confined to manufacturing industries. With European services making up more than 70 per cent of both EU output and jobs, they are pivotal to European economic and social life. Some have argued that the drive for liberalisation and deregulation combined with intense cost pressure has been a factor in the growth of low-wage, poor-quality, and insecure employment in the service sector that has fuelled income inequality, as well as in the trend towards atypical employment patterns and the growth in new forms of work. Automation processes are becoming ever more prevalent within service industries too – for instance, the growth in self-service portals and online platforms, and unions have argued that this is affecting levels of employment in administrative, transport, and unskilled work[vi].

All this means that it is proving difficult for business to both underpin rising living standards and deliver greater sustainability in both Europe and the developing world.

Potential actions for business

CSR Europe has identified SDG 4 (Quality Education) as its focus area for action when engaging with European business around the People SDGs.

STEM education promotion, mentoring, and supplier training are all possible areas for corporate action

What are some of the areas in which businesses could be taking action to help address this SDG? In its 2015 overview of businesses and the SDGs produced with the UN Global Compact, KPMG identified[vii] a number of actions to address the goals that could be taken by European business – and many are as relevant today as ever.

Looking specifically at SDG 4 (Quality Education):

- Companies could mentor disadvantaged and marginalised youth to improve their learning outcomes and provide businesses with a more diverse talent pipeline.
- Companies could promote and invest in STEM education (Science, Technology, Engineering, and Mathematics) to secure access to employees with skillsets that meet future business needs.
- Manufacturing companies could provide training to component and raw material suppliers to increase the productivity and sustainability of their operations, ensuring access to high-quality, environmentally sensitive inputs.

CASE STUDY: Collaborative Platform on Women in STEM

Women and girls around the world are underrepresented in studies and careers in Science, Technology, Engineering, and Mathematics (STEM), while the need for such profiles is steadily growing.

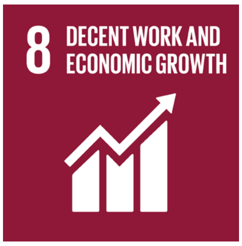
The European economy needs more women in STEM professions in order to increase gender balance and diversity, to remain competitive, to innovate, and to add value to society. Despite this, girls and women face a number of barriers to enter and remain in STEM studies and careers.

Leading companies such as Johnson & Johnson, IBM, Samsung Electronics and Amgen have already taken on this challenge for several years by themselves and are working together with educators, students, experts, and NGOs to break down the barriers. All of them share the same ambition and realise that the challenge requires more learning, sharing, and collaboration between businesses to drive the systemic changes needed.

Leveraging the experience of each individual company, we are now developing a collaborative STEM platform to create more sustainable impact together.

These leading and other like-minded companies are joining forces with the support of CSR Europe to create more sustainable impact together. They are currently developing a collaborative platform, with the aim of accelerating and scaling up business initiatives around women in STEM through sustainable business collaboration in Europe. The companies aim to work together on practical actions on the ground in addition to showing leadership and engaging with policy makers to create systemic change.

Theme 2: Sustainable MARKETS and Finance



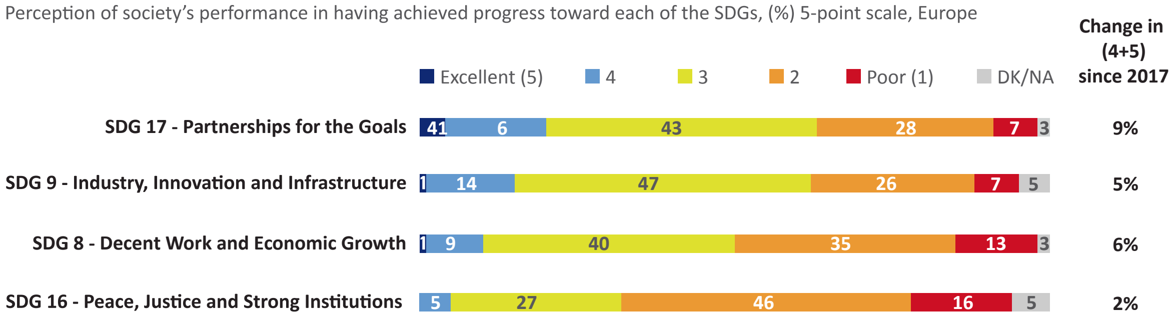
Expert assessment and progress indicators

A mixed assessment by experts of progress on Market SDGs

On the Markets SDGs, European sustainability experts' assessment of progress, according to GlobeScan, is mixed, but also relatively downbeat. On all four, more experts judge that society's performance towards achieving the goals is poor than feel that it is good.

Progress on Markets-Related SDGs

Perception of society's performance in having achieved progress toward each of the SDGs, (%) 5-point scale, Europe



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Source: GlobeScan/SustainAbility, 2019

The most positive judgment comes on SDG 17 (Partnerships for the Goals), where one in five experts think good progress has been made. This is also an area where the picture is felt to have improved significantly since 2017. This is also true to some degree on SDG 9 (Industry, Innovation and Infrastructure).

Some evidence of EU-level progress on promoting sustainable finance

The progress indicators reported by the Commission on these SDGs bear out that there has been some progress in making Europe's markets work more sustainably. Over recent years, the EU has been looking at how to integrate sustainability considerations into its financial policy framework in order to mobilise finance for sustainable growth. Sustainable finance comprises a major component of "green finance," which aims to support economic growth while reducing environmental pressures, cutting emissions, minimising waste and improving the efficiency of natural resource use.

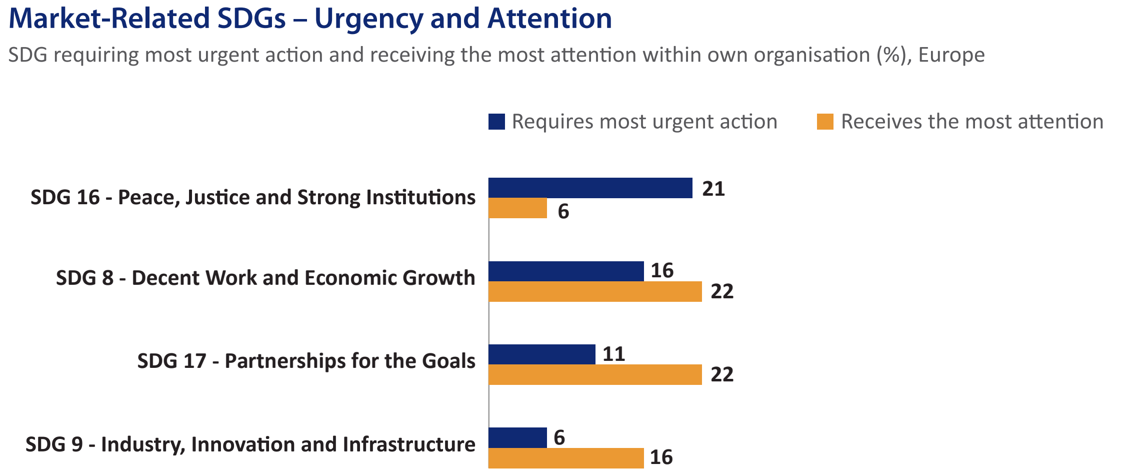
In March 2018, the European Commission adopted the recommendations of the High-Level Expert Group on Sustainable Finance. Key actions included:

- Establishing a clear and detailed EU classification system for sustainable activities;
- Establishing EU labels for green financial products, helping investors to easily identify products that comply with green criteria;
- Introducing measures to clarify the duties of asset managers and institutional investors regarding sustainability;
- Boosting the transparency of companies on their environmental, social, and governmental policies, and ensuring their reporting provides the right information to investors;
- Introducing a “green supporting factor” in the EU prudential rules for banks and insurance companies, which will ensure climate risks are incorporated into banks’ risk management policies.

Experts critical on SDG 16 despite positive indicator data on transparency and justice

Conversely, experts are particularly critical about progress on SDG 16 (Peace, Justice and Strong Institutions), where more than three in five rate progress as poor – no significant improvement since 2017.

This is despite indicators that show that in many respects Europe remains a stable, secure, and democratic place with resilient institutions underpinning its markets. According to Transparency International’s Corruption Perceptions Index, EU member states continue to rank among the least-corrupt nations globally in 2017 and make up half of the top 20 least-corrupt countries in the world. The 2018 EU Justice Scoreboard showed that, compared to 2010, the efficiency of justice systems across EU Member States improved or remained stable, with very few exceptions. What is more, a majority (56%) of EU inhabitants in 2018 rated the independence of the courts and judges in their country as very or fairly good, which represented an increase of four percentage points since 2016.



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Source: GlobeScan/SustainAbility, 2019

Again, there is evidence of a mismatch here between the perceived urgency of the different goals, and the attention they receive within organisations. The area of greatest urgency is felt to be SDG 16 – Peace, Justice and Strong Institutions, which more than one in five rate as a goal requiring urgent action, but which only 6 per cent say is among the goals receiving the most attention. Conversely, more than one in five report that SDG 17 (Partnerships for the Goals) is receiving most attention within their organisation, but only half that number judge it to be an SDG requiring the most urgent action.

The challenges facing businesses in addressing the Markets goals, and how they are responding

The size of the EU manufacturing sector in particular represents both a challenge and an opportunity for large-scale change. It remains a fundamental pillar of the European economy, representing 22.1 per cent of employment, and 26 per cent of value added of the EU28's non-financial business economy. It is estimated that around 1 in 11 of all enterprises in the EU's non-financial business economy were manufacturing companies in 2014.

The importance of manufacturing to the EU's balance of trade

What is more, the EU is the world's biggest exporter of manufactured goods, and a global market leader for high-quality products. Industrial machinery and transport equipment represent 42 per cent of the EU's total exports, with chemicals at 17.6 per cent and beverages at 6.3 per cent. Manufactured goods such as these had a trade surplus of €153bn in the first half of 2016, making a major contribution to the EU's overall balance of trade which amounted to €21bn in the same period, outweighing the imports of primary goods such as energy.

But the size and importance of the manufacturing industry in the EU means that it also has a major impact on the world around it. Ensuring that it operates in a sustainable way is critical.

If progress towards de-carbonising the European economy and the transition to sustainable growth is happening too slowly, the constraints and short-termist outlook of financial markets and their failure to adequately "price in" externalities are often cited as a major block.

Potential actions for business

Sustainable Markets and Finance: Engage investors and stakeholders by making Total Impact Disclosure the new norm

CSR Europe has identified the strong governance element of SDG 16, SDG 8 (Decent Work and Economic Growth) and SDG 17 (Partnerships for the Goals) as its priority SDGs when it comes to Markets, as well as some potential actions that business could be taking to drive progress on these SDGs:

- "Total Impact Disclosure" enhancing social, environment/climate, and tax disclosure and building a fact-based and high-quality dialogue between stakeholders;
- Closing the gap between companies and investors to prepare the field for impactful investment – financial services companies could increase long-term finance for public-private partnerships in transportation, renewable energy, and communications;
- Having the CFO/CEO as the company's top ambassador of financial and sustainability performance, binding financial and non-financial goals into one common strategy and unleashing the long-term value of the company while building strong relationships with stakeholders;
- Setting up a stakeholder dialogue process that not only empowers stakeholders, but also gives the company a clear framework on managing change, consolidating its CSR and business approach and ultimately building its reputation.

CASE STUDY: Tax Transparency and Responsible Tax Behaviour

Tax is one of the key ways in which businesses contribute to society, as well as an essential tool to rebuild social trust in turbulent times.

This is why in 2016, CSR Europe decided to launch a project on tax transparency and responsible tax behaviour, aiming to establish responsible tax behaviour within companies as one of the pillars of good governance. With the publication of *A Blueprint for Responsible and Transparent Tax Behaviour*, CSR Europe was able to present some of the best practical examples of how companies such as BBVA and Iberdrola are integrating responsible tax behaviour into their business operations.

BBVA, a Spanish bank, started to publish tax information on a country-by-country basis before it was legally obliged to do so in 2011. Since then, it has published an annual Total Tax Contribution (TTC) report on its economic contribution to public finances, which goes beyond the information it is required to disclose under CRD IV.

Iberdrola, a Spanish public multinational electric utility company, uses two main principles in relation to tax planning: respect of legislation (i.e., tax planning within the boundaries of the law) and no use of artificial structures (i.e., a conservative and prudent approach to tax planning).

After the publication, CSR Europe prepared a tailored offer to help single companies to advance in their journey towards a more transparent and responsible tax behaviour.

This offer includes a three-step menu of activities for companies, according to their level of maturity and needs, comprised of: (1) a self-assessment tool; (2) internal engagement activities; and (3) external engagement to test the company's tax strategy.

Theme 3: Sustainable Raw MATERIALS and Value Chains

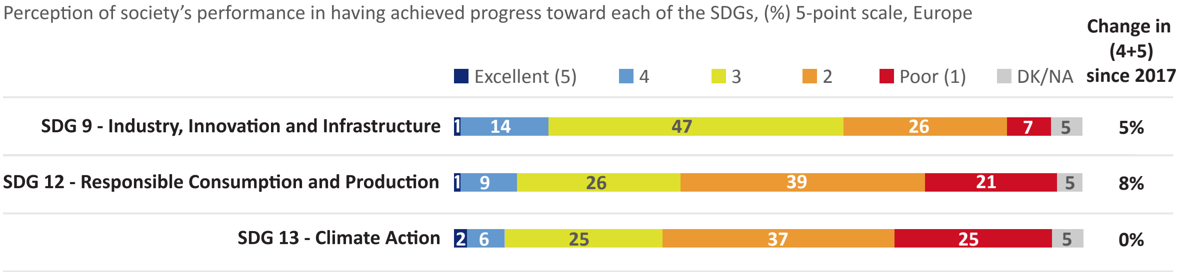
Expert assessment and progress indicators

Experts broadly critical of progress on Materials SDGs

For the SDGs relating to Materials, the recent GlobeScan survey of sustainability experts in Europe reveals that as elsewhere, more experts judge society's progress to be poor than good on all goals.

Progress on Materials-Related SDGs

Perception of society's performance in having achieved progress toward each of the SDGs, (%) 5-point scale, Europe



Q2. How would you rate society's performance to date in having achieved progress toward each one of the Sustainable Development Goals (SDGs)? Please use the 5-point scale provided where 1 is "poor" and 5 is "excellent." Base: Europe (*n*=171)

Source: GlobeScan/SustainAbility, 2019

As this chart shows, experts are relatively more upbeat on progress on SDG 9 (Industry, Innovation and Infrastructure). In contrast, three in five are critical of progress on SDG 12 (Responsible Consumption and Production) and SDG 13 (Climate Action).

Indicators provide evidence of progress of high levels of R&D investment supporting innovation, and progress on resource efficiency

If experts are least critical on SDG 9 here, the relatively healthy state of R&D investment in the EU may be a factor. The European Commission reported that Europe accounts for 20 per cent of global R&D investment, produces a third of all high-quality scientific publications, and holds world-leading positions in sectors such as pharmaceuticals, chemicals, mechanical engineering, and fashion. Spending on R&D was particularly high in the business enterprise sector (65%) and the higher education sector (23%).

In contrast, with a majority of experts critical of progress on SDG 12, indicators relating to responsible consumption and production show that while the EU has made progress towards becoming resource-efficient, green, and competitive, sustainable consumption and production remains the key challenge.

The EU's Circular Economy Plan of 2015 identified 54 actions that intervene at all stages of the product and material cycle (production, consumption, waste management, the market for secondary raw materials, innovation and investment, and monitoring), as well as five priority areas (plastics, food waste, critical raw materials, construction and demolition, biomass and bio-based products).

The European Commission reported in 2018 that more than 85 per cent of the actions identified in the Circular Economy Plan had already been delivered, while the remaining ones had been launched. Notably, a stakeholder platform was launched in 2017 to promote knowledge and good practice-sharing between companies, public authorities, and other stakeholders.

However, it also identified a range of negative drivers of progress on SDG 12, including conservative consumption and production patterns, resistance from sectors and regions losing their traditional economic activities, the slow change of the regulatory environment, and lack of financial incentives for change.

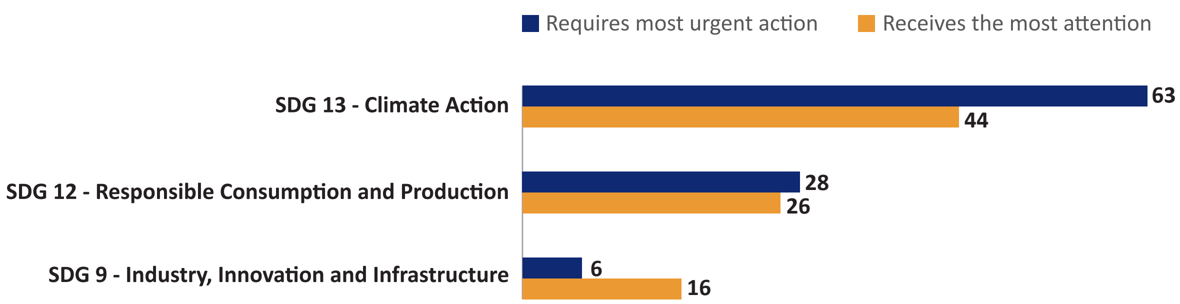
Experts are particularly downbeat on climate action – though some encouraging signs of progress

The Materials-related SDG where sustainability experts are even more critical of progress made is SDG 13 (Climate Action), where only 8 per cent feel that progress has been good.

However, despite the criticism from sustainability experts, indicators suggest that the EU has made significant progress against its climate targets and to some extent has managed to decouple economic growth from greenhouse gas emissions: during the period 1990–2017, the EU's combined GDP grew by 58 per cent, but greenhouse gas emissions fell by 22 per cent. Nevertheless, the poor rating from sustainability experts suggests that they do not see this reduction as sufficient in the face of the climate challenge.

Materials-Related SDGs – Urgency and Attention

SDG requiring most urgent action and receiving the most attention within own organisation (%), Europe



Q4. Which three Sustainable Development Goals (SDGs) do you think require the most urgent action? / Q6. Which of the Sustainable Development Goals (SDGs), if any, receive the most attention within your own organisation (or within your own work if more applicable)? Base: Europe (*n*=171)

Source: GlobeScan/SustainAbility, 2019

The same mismatch between perceived urgency of the different goals and the attention they receive within organisations is again apparent here. By some distance, SDG 13 (Climate Action) is viewed as the most urgent goal here, by 63 per cent. However, while climate action clearly emerges as the SDG that gets most attention, there is still a significant gap between urgency and attention; the number of experts who report that it receives the most attention within their organisation is less than half (44%). In contrast, significantly more experts say that SDG 9 receives the most attention within their organisation than feel it is the SDG requiring the most urgent action. Only on SDG 12 (Responsible Consumption and Production) are urgency and action relatively well aligned.

Challenges facing business in addressing the Materials goals, and how they are responding

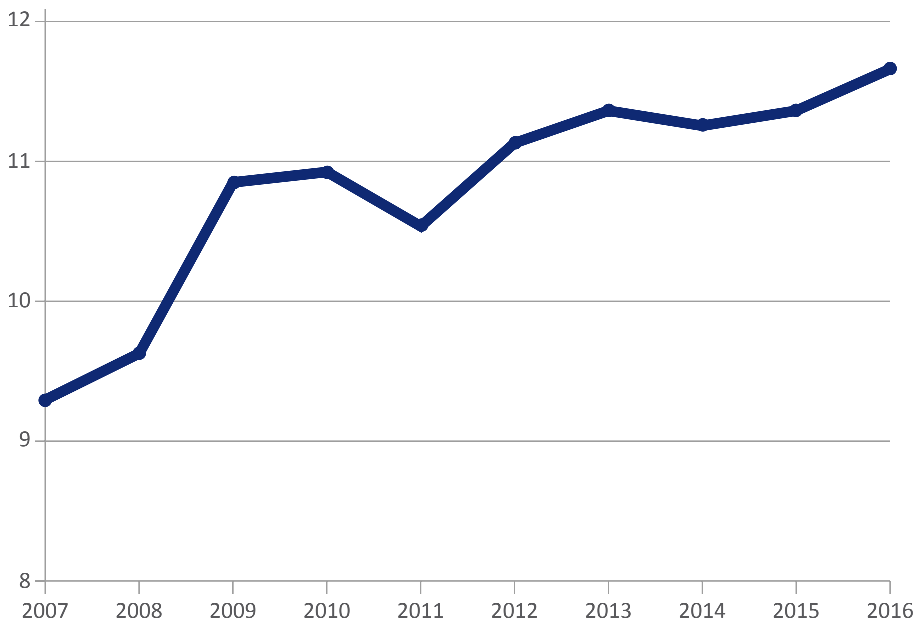
Moving away from the concept of "waste"

Today's culture of consumption is contributing to the depletion of our natural capital, impacting our climate, and putting an increasing strain on our ecosystems. As people continue to demand improved living standards, which (the consensus view holds) can only be delivered by economic growth, it is vital to ensure that this economic growth takes place in a sustainable way.

This will mean re-imagining products and materials so that when they meet the end of their life, most of the material value is preserved – moving away from the concept of seeing them as "waste" to regarding them instead as material to make new products – whether jeans, smartphones, food containers, or furniture. This transition to "circular" material use is indeed taking place in the EU – but not fast enough.

Circular Material Use Is Increasing in the EU

Use rate in %, EU28



Source: Eurostat 2016

A drive to boost the energy efficiency of buildings through renovation and modernisation is also underway. Eco-industries linked to that process represent more than 3.4 million jobs in Europe.

Potential actions for business

Long-term partnership finance in key sectors, shared infrastructure solutions, and increased use of bio-alternatives and biomass are among potential actions for business to address Materials SDGs

CSR Europe has identified SDG 9 (Industry, Innovation and Infrastructure), SDG 12 (Responsible Consumption and Production), and SDG 13 (Climate Action) as its priority SDGs when it comes to Materials.

In their Industry Matrices, KPMG and the UNGC identified the following as possible actions for companies under SDG 9:

- Companies could pursue investment in all aspects of physical infrastructure required to support the development of agriculture and markets;
- Energy and natural resources companies could develop shared infrastructure solutions where feasible in remote locations to develop economies of scale in the planning phases of development.

For SDG 12:

- Energy, natural resources, and chemical companies could expand existing bio-based technologies, products, and services, incorporating the use of bio-alternatives in products and the increased use of biomass in energy generation;
- Companies could substantially reduce waste generation throughout companies' life cycles, in part through the adoption of new and innovative technologies.

CASE STUDY: Drive Sustainability in the Automotive Supply Chain

The automotive supply chain is extremely complex. It extends up to 10+ tiers and takes in thousands of suppliers and hundreds of countries across the globe with various environmental, social, and economic challenges.

In such a complex and challenging environment, leading automotive manufacturers can only achieve a functioning supply chain by joining forces: the lead partners in Drive Sustainability include BMW Group, Daimler AG, Scania CV AB, Volkswagen Group, Volvo Cars, Volvo Group; and partners are Ford, Honda, Jaguar Land Rover, and Toyota Motor Europe.

Building on the efforts and results so far, Drive Sustainability is working to create a bold strategy and vision for 2030.

Further standardisation and process integration is key to embedding sustainability in the automotive supply chain. With this strong basis, Drive Sustainability will reinforce its compliance process to achieve more transparency and traceability. Critically, it will also build capacity and empower suppliers to act sustainably in order to maximise impact. An important area of work is related to sustainable sourcing of raw materials. Finally, Drive Sustainability intends to work with actors along the value chain to contribute to systemic positive change.

Barriers to Action by Companies and the Need for Collaboration and Partnership

What are some of the broader factors that may lie behind companies' failure to adequately address the SDGs? While there is no clear consensus among European sustainability experts, those interviewed by GlobeScan cite a number of possible reasons:

Profit-focus and poorly aligned rewards for action inhibit corporate efforts on SDGs

The dominance of profit as a measure of success is blamed by some for the lack of progress on the SDGs. Rewards are not aligned to encourage a focus on solving the most urgent problems.

"As long as success is measured in dollar terms, and the significance of a project in the volume of investments, the best solutions will not make it to the top. Talents, power and might will only be dedicated to the most pressing and complex problems if there is reward. And what that is requires urgent re-framing."

"Clear market and capital incentives should be changed so that the attention of business and financial markets is really driven to focus on their role to achieve global prosperity for the world. We still live in a world with crossed and opposite incentives, and we should be honest about the need to really align them."

Some struggle to see relevance of SDGs for business

There is evidence that the business community has taken an approach to the SDGs that was described by PWC as "cherry-picking." Most commonly, businesses participating in an SDG survey in 2015[viii] reported that they were going to "assess their impact on some of the SDGs and indicators relevant to our business." Only one in ten planned to assess their impact across all the indicators they deemed relevant, and almost none planned to look at all 17 SDGs regardless of whether they were relevant. At the root of this may be a more fundamental critique of the SDGs as they relate to the private sector – to what extent are the SDGs goals that business can meaningfully engage with?

"The SDGs do not align with the role and work of the private sector. The sub-targets are largely not ones that individual companies can take action on. The SDGs are promoting a lot of greenwashing. Governments are not moving fast enough, nor showing leadership."

Lack of pressure on business to show SDG progress, with poor collaboration between stakeholders also a factor

Some observe that pressure from shareholders on companies is much more acute than pressure to show progress on the SDGs. There is also a lack of clarity on how progress on the SDGs should be reported:

"From a private company perspective: we are often driven by our shareholders, and commitments taken on SDGs are encouraging. But once faced with analysts in charge of our sectors, no one is asking about ESGs, and it doesn't help keep the momentum."

A key element for change will be to establish a narrative and practice on how the SDGs can be translated into business opportunities that drive value in and for the company. In this sense, reporting as such should not be the goal, but a means to the end of a more integrated approach to value creation.

Lack of coordination and collaboration

Other comments suggest that efforts by companies are not currently well coordinated. Cross-stakeholder collaboration – whether between different sectors or different geographies – is often lacking.

"Currently, the efforts of corporations, national governments, and other institutions is scattered and haphazard. The priority of challenges faced by each region are unique to that region or nation alone, so these stakeholders should together form coalitions and make progress towards commonly defined objectives and SDGs to create faster progress within each nation or region."

The importance of multi-sectoral partnerships to advancing the SD agenda

This lack of collaboration may be one of the most significant barriers to better corporate engagement and delivery on the SDGs. In order to move towards a world of sustainable business, companies need to commit to the role of collaboration and partnership. Partnerships, alliances and collaborative platforms all have a role in moving the sustainability agenda forward.

Sustainability experts see multi-sectoral partnerships as particularly significant – when GlobeScan surveyed global sustainability experts in 2018, they found that their performance in advancing the SD agenda was seen as being behind only NGOs and social entrepreneurs. CEOs will be pivotal in making sure these partnerships happen, and ensuring they thrive.

Q: How would you rate the performance of each of the following types of organisations in terms of its contribution to progress on sustainable development since the 1992 Earth Summit in Rio? *Please use a scale where 1 is "poor" and 5 is "excellent."*

Source: The 2018 GlobeScan-SustainAbility Leaders Survey

Increasing skills, sharing performance, and aligning with advocacy initiatives are all key to boosting business's ability to collaborate effectively

What does this sort of partnership and collaboration look like from the corporate perspective? In their recent book *All In*, Chris Coulter, David Grayson, and Mark Lee identify collaboration as one of the five leadership attributes that underpin best practice in corporate sustainability leadership, and one that all companies need to embrace in order to move towards a world of sustainable business by 2030 – and in their checklist, they identify a number of collaborative actions that companies can take to drive progress[ix]:

- Make collaboration an **essential organisational competency**, aligned with company purpose, culture and advocacy, to help deliver the company plan;
- Equip all personnel involved with collaboration with the **skills required to optimise results** for both the company and its partners;
- **Engage, empower and share sustainability performance** with and among suppliers;
- **Review external collaboration efforts** and prioritise those that best match the company plan, are most closely aligned with the company purpose and are consistent with the company culture;
- **Embrace diverse and complex collaboration initiatives** to understand and address systemic challenges and to bring about the adoption of pro-sustainable development public policy more quickly with business inside and outside of their own industry, with government and with civil society;
- **Ensure collaboration and advocacy efforts mutually support** and convert advocacy into collaboration initiatives where appropriate.

CASE STUDY: Multi-Sectoral Stakeholder Platform to Combat Microplastic

Tyre and road wear particles (TRWP) are tiny debris produced during normal tyre functioning on the road. They are generated by the friction between tyres and the road surface and represent a source of microplastics in the environment. The tyre tread abrasion rates do not only depend on tyre design, but are also affected by different external factors, such as driving behaviour, road and vehicle characteristics. To consider all these factors, solutions for TRWP require a multi-stakeholder approach.

In July 2018, the European Tyre and Rubber Manufacturers' Association (ETRMA) decided to adopt a pro-active approach and launch a dedicated multi-stakeholder roundtable, the **European TRWP Platform**, facilitated by CSR Europe. With members from government, academia, NGOs, and industry, the TRWP platform creates an open and inclusive dialogue among all relevant stakeholders to explore a balanced and holistic approach to the challenge of TRWP.

The Platform aims to share scientific knowledge, achieve a common understanding of the possible effects of particles generated during normal tyre use and wear, and co-design mitigation options to reduce TRWP.

The way forward

A high-level meeting in June 2019 will discuss the "Way Forward Report," a compilation of best practices to reduce TRWP generation and transportation in the environment, align on potential collaborative solutions brought forward by the stakeholders, and decide on the future developments of the initiative. The conclusions of the TRWP Platform and further research will be available following the high-level meeting.

How CEOs Should Be Responding

Business, as we can see, plays an increasingly pivotal role in many of the diverse challenges facing European societies. As its influence is seen to increase, there appears to be widespread public appetite for business leaders to be more visible and proactive than at present.

Public support for CEOs to take a public stand on key issues

Recent polling highlights this growing public sentiment – that as business has the capacity to be a real force for social good, CEOs should be taking a stand. The 2019 Edelman Trust Barometer[x] found that citizens were convinced that companies can both improve society and do well, with 73 per cent agreeing that companies can take specific actions that both increase profits and improve the economic and social conditions in the communities in which they operate.

In light of this, there is clear public consensus on where CEOs can make a difference. Citizens are looking for CEOs to:

- **Take a lead on change**. 76 per cent say CEOs should take the initiative, rather than waiting for government to impose change – an 11-point increase in the last year. People agree that CEOs can create positive change on issues ranging from pay equity (65%) to prejudice and discrimination (64%) to training for the jobs of tomorrow (64%).
- **Credibly commit on social issues**. CEOs must speak up directly on social issues, the public say, such as sustainability, immigration, diversity and inclusion. But they must do more than talk; they must demonstrate their personal commitment, inside and outside the company. 76 per cent of people expect CEOs to take a stand on challenging issues.

Sustainability experts agree, highlighting areas for action that clearly fall within the strategic remit of CEOs. The integration of sustainability values into companies' missions was seen as a pivotal element of corporate leadership by those experts that GlobeScan surveyed in 2018, and the most frequently cited definition of what sustainability leadership means, by 26 per cent. Beyond this, many sustainability experts also cited the inclusion of sustainability into a company's core business model, and the ability to demonstrate that the company's executive leadership has strong sustainable development values, as evidence of what sustainability leadership means.

There is also evidence that the numbers looking for businesses to show that they are going beyond statements of intent are also on the increase. Mentions of reporting are up, as are mentions of results and walking the talk. All this underlines how important it will be for CEOs who want to meet public expectations for them to take a visible lead on sustainable development to ensure that they are credible advocates of change.

The rise of the 'activist CEO'

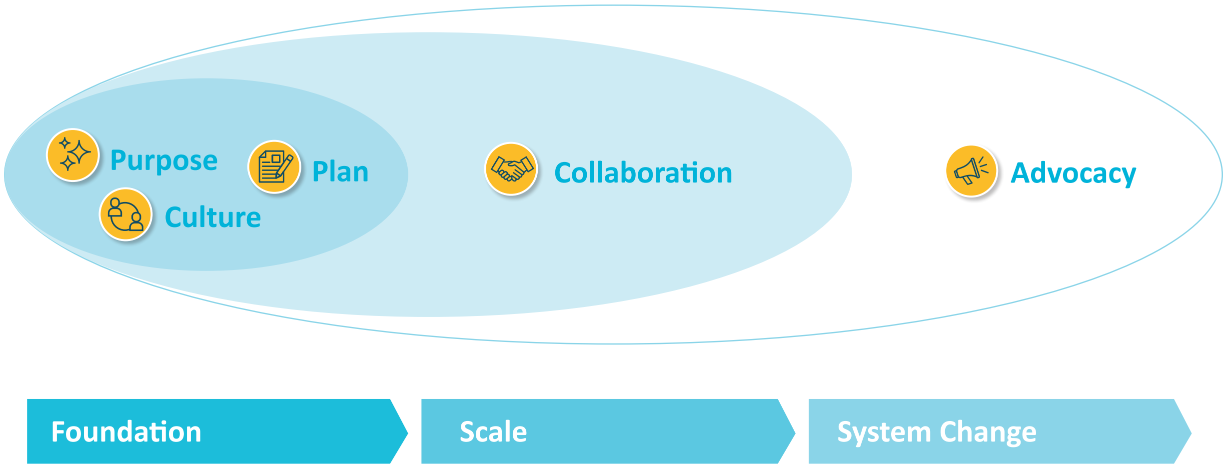
Undoubtedly, this sort of public profile is something that some CEOs will be more comfortable with than others. Traditionally, CEOs have often been highly active lobbying behind the scenes to shape public policies to their benefit, and in the US have often gone further, funding preferred candidates and campaigns. But they have usually preferred to steer clear of taking a public stance on what may be contentious debates on polarising social and political issues, for fear of alienating parts of their customer base or important stakeholders.

But those who choose to broaden their public profile are in good company, as the concept of the "activist CEO" has been gaining ground over recent years[xi]. Tim Cook of Apple and Howard Schultz of Starbucks are examples of CEOs who have embraced a role as advocates on social issues that they might have avoided in the past; in Europe, DSM's Feike Sijbesma has given strong leadership on the carbon pricing issue in particular, and in 2015 a group of 14 CEOs of major food companies including Coca-Cola, Unilever, PepsiCo, and Nestlé USA wrote an open letter to government leaders just before the 2015 UN climate change agreement negotiations, urging them to create a strong agreement that would "meaningfully address the reality of climate change." In Europe, meanwhile, over 50 CEOs in 2016–2018 made a strong appeal for more education partnerships though the Pact4Youth project.

What may be equally important as the power of these examples is the changing behaviour norms for individuals and corporations that the social media explosion is ushering in. Increasingly, a company's presence on Twitter, in particular, and the social media voice of its CEO is seen as an integral part of its brand communications. The more CEOs use this platform to speak up on social, political, and environmental issues, the more this will start to be expected. The decision *not* to speak out on an important issue will increasingly be seen as just as much of a statement as the decision to take a public position – and may be even more risky. The tipping point of CEO activism may be approaching fast.

How CSR Europe is Responding

In their book *All In*, Grayson, Coulter, and Lee define three engagement mechanisms for leadership – building foundation through defining purpose, plan and culture, scaling it up through collaboration, and working for system change through advocacy. This approach is reflected in CSR Europe's vision for its service offering between now and 2030.



At the first level, CSR Europe supports companies in **integrating sustainability, articulating purpose strategy and management systems and fostering sustainability culture**. It will help to develop communities of practice that offer learning and sharing opportunities including webinars and workshops.

At the second level, CSR Europe develops solutions to **scale this up and make systemic transformation possible**, including by building collaborative platforms between companies from different sectors that can set out common targets to be achieved through collaborative efforts. This will help to build a network of national partners. The role of our National CSR Partners is essential in this process.

At the third level, CSR Europe will help develop a level playing field and recognise the role of business in the sustainability agenda by **convening global, EU, and national policy dialogues** with a focus on means of implementation including partnerships, sustainable financial systems, research and innovation and enhanced monitoring and accountability.

This approach is borne out in CSR Europe's strategic framework, which sets out how CSR Europe works through convening communities of practice and developing platforms and networks to achieve impact and sustainable change in three areas – people, materials and markets.

Strategic Framework

SUSTAINABLE DEVELOPMENT GOALS

To strengthen the drive for Sustainable Growth and Inclusive Communities in support of the UN Sustainable Development Goals

We anticipate, innovate & lead the practical transition to a carbon neutral, inclusive, sustainable and circular economy with respect for human rights across all stages of the Value Chain

AN ECONOMY WITH AND FOR **PEOPLE**

We aim for an inclusive economic system and labour market that promote life-long employability

SUSTAINABLE RAW **MATERIALS** & VALUE CHAINS

We work together towards a carbon neutral, sustainable & circular economy, where sourcing & processing of materials takes place with respect for all human rights

SUSTAINABLE **MARKETS** & FINANCE

We endeavour to make sustainability driven investments through enhanced **Total Impact Disclosure** the new normal

BY LEVERAGING THE POWER OF OUR 10.000 ENTERPRISES NETWORK TO MAKE SYSTEMIC CHANGE POSSIBLE:

Facilitate **practical collaborative platforms** with industry sectors, value chains and stakeholders

Co-build with **Policy Makers and Civil Society** a Sustainable Europe 2030

Increase the **maturity and integration of sustainability management** inside companies

Our Service Offer

COLLABORATIVE & LEADERSHIP PLATFORMS & NATIONAL PARTNER NETWORKS

- Develop & Scale solutions for systemic transformation
- Set common targets
- Achieve results through collaborative effort
- Scale up initiatives through Network of National Partners across Europe

COMMUNITY OF PRACTICE

- Entry level and Advanced Learning Opportunities
- Networking
- Webinars, Benchmarks & Workshops
- Quality & Innovation through National Partner Organisation Network
- Additional Services (Stakeholder Dialogue, ...)

POLICY DIALOGUE AT EUROPEAN & NATIONAL LEVEL

- Advocate Development & recognition of role of business in sustainability agenda
- Focus on implementation : partnerships, sustainable financial system, research & innovation, monitoring & accountability

Topics 2019–2022 in People, Materials and Markets

In the first three years of the programme the three priority areas ("people, materials and markets") will focus on the following topics, with specific attention to the enabling potential of smart technology and the results of successful social innovation by companies and social entrepreneurs in each area.

An economy with and for **people**

- Future of Work
- Corporate Digital Responsibility

Sustainable raw **materials** & value chains

- Sustainable sourcing
- Circular economy
- Sustainable supply chain platforms
- Business & Human Rights
- Sustainable Raw Materials

Sustainable **markets** & finance

- Fair & Transparent Markets and Governance
- Sustainable Finance
- Non Financial reporting
- Transparency & Responsible Tax Behaviour

Smart technologies & social innovation

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About CSR Europe

CSR Europe is the leading European business network for Corporate Sustainability and Responsibility. With our corporate members and National CSR organisations, we unite, inspire & support over 10,000 enterprises at local, European and global level.
We serve businesses & industry sectors in their transformation and collaboration towards practical solutions and sustainable growth. We are for systemic change; therefore, following the SDGs, we want to co-build with the European leaders and stakeholders an overarching strategy for a Sustainable Europe 2030.

About GlobeScan

GlobeScan is an insights and strategy consultancy, focused on helping our clients build long-term trusting relationships with their stakeholders. Offering a suite of specialist research and advisory services, we partner with business, NGOs and governmental organizations to meet strategic objectives across reputation, sustainability and purpose.
Established in 1987, GlobeScan has offices in Cape Town, Hong Kong, London, Paris, San Francisco, São Paulo and Toronto, and is a participant of the UN Global Compact and a Certified B Corporation.

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