

Foreword

Putting the SDGs in business perspective. That's what we want to achieve with this blog series. When the SDGs were first introduced I was very pleased but, quite honestly, did not immediately relate it to my corporate clients. I thought it would be mainly for governments to achieve these goals. Diving deeper into it, the relevance and dependency on business became apparent. Then the question became: How? This became the leading question for our blog-series. With people from different disciplines, the process of discussing and writing began. I can tell you, it wasn't easy. Because we balanced between idealism (which contributes greatly to creativity) and realism (which our clients may also expect from us). I think we found a good balance between these two. The commitment and hard work of all team members was crucial for achieving the series and this book. Therefore I want to thank Erica, Helen, Jacqueline, Jasmijn, Jennifer, Linda, Michiel and Robbin-Jan for their fantastic writing, reviewing and support. I respect them for their absolute devotion to create this, next to their demanding jobs.

We hope to inspire you with this series to see the SDGs as something you can integrate in your daily work. By showing inspiring examples and creating practical applications for everyone within reach.



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Introduction

I have been working in sustainability for over 15 years now, and what I like most is that no matter how big or small it is what I do, dedicating time and passion towards creating a better world gives energy. It makes sense to focus on long-term profitability, as this is the only way business can continuously contribute to a better world. And all steps towards a better world count, no matter how big or small they are. And not just that: it makes good business sense. Not only from a direct financial perspective, but also from a risk mitigation and strategic perspective. Sustainability is far beyond the point of being merely an attribute that companies use to build their image or influence public opinion; it is a non-optional choice for companies to become sustainable themselves. In fact, it is this conviction that brought me to Deloitte. Helping clients, connecting people, bringing in new perspectives to existing problems and through that making an impact on society.

And I am not alone in this at Deloitte. Some two years ago I had a conversation with some very enthusiastic colleagues from Consulting. Young millennials looking for a way to satisfy their 'sustainability appetite' who shared the same pragmatic view on sustainability and had the same business sense. In exploring possible directions, the recent publication of the SDGs caught our eye at that time. Especially as some of our clients had already shown interest in the topic but had no idea how to actually realise it. That is evident from the reports we scanned as well: some companies adopt almost all SDGs, others choose a handful. There is not always a clear rationale for their choice, nor does the company oversee their potential impact in the supply chain, set goals and disclose progress.

In my perception, the SDGs form a very powerful tool as they allow and stimulate both governments and companies to take action right now for a more sustainable future. And not just that, to communicate, measure and report their progress in the meantime. When discussing the SDGs with my colleagues, it quickly became clear how powerful and motivating the SDGs can be: as they have the ability to transform regular

KPIs into KPIs people can connect with and relate to as people get motivated by the bigger picture.

And within a very short time we went from a general idea to a plan of action. With a small multidisciplinary team, we embarked on our SDG journey.

During our meetings and conversations we had with internal and external stakeholders it became clear that not everybody's notion and approach to sustainability, nor the SDGs, was the same. Not even within the team we had formed. That preconceived ideas existed about the 'profitability' and 'usefulness' of tools and concepts like the SDGs. Mainly we noticed that many had the idea that SDGs like SDG 1 or SDG 2 were not relevant for Western companies as 'these are more typical 3rd world problems'. To us it became clear that we had to broaden the horizon, not just of our own knowledge but that of our colleagues, friend and clients. The idea of a blog series was born.

Sustainability is not a solo journey. In fact it is about working together within the company, between suppliers and clients and sharing knowledge and expectations. And after adding even more new members to our SDG writing team we divided the SDGs between us. The individual blogs might have a different style and different perspective—and that is ok. Creating them was not always an easy task and some were more challenging to write than others. And that is all ok too. We wanted to create awareness, inspire and show that sustainability is about seeing opportunities, innovation, collaboration, technology and looking beyond your own knowledge and perceptions. Above all we wanted to show that the impact of SDGs are not limited to a sustainability aspect of a company, they provide a company a framework to become a sustainable business in itself.

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About the SDGs

What?

Launched by the UN in 2015, the Sustainable Development Goals (SDGs) are a set of 17 global goals aimed at transforming our world by 2030. Through goals such as eradicating poverty, reduced inequality, and responsible consumption and production, the SDGs make the route to a better world more tangible and actionable. The SDGs demonstrate a unique opportunity for business to accelerate social impact and make a lasting impact on our world, with the ability to start today.

Why?

We have a beautiful planet, shaped with cities, forests and rivers and inhabited by almost 7.5 billion unique personalities. The place we so thankfully can call our home. Yet our world is getting increasingly complex and is challenged by political and economic instability, the rapidly growing needs of the middle class, rising inequality, evolving consumer preferences and changing investor perspectives. These are daily issues that affect businesses, politics, and every one of us. The breadth of the SDGs aims to provide sustainable development for all, through us all. That means that to achieve the 17 global goals, we, through business, politics and personal endeavours, should all contribute to sustainably developing our planet. For ourselves, for others, and for all generations to come.

How?

Although the big initiatives are often the ones that have the largest impact, we should never forget that making an impact on this world is not achieved merely by the big efforts of the few, but rather by the sum of all the endeavours of many. Having the obligation of a better world together, with the urgency of today, means that defining your scope is critical for success. So picking just one or two SDGs and committing to them would be the ideal starting point towards a sustainable world by 2030. SDGs are a means to that end, and not an end in itself. So read about your favourite SDGs, get inspired, get creative, and see how you or your company can contribute to a better world in 2030. And reading this publication might just be the right starting point for that today.

SDG 1: No Poverty

By Jennifer Muller

With more than 800 million people still living on less than \$1.25 a day, poverty remains one of the greatest challenges facing humanity. Poverty has many consequences; no access to adequate food, clean drinking water and sanitation are only a couple of them.

What?

SDG 1 is a commitment to end all forms of poverty by 2030. This is not only related to income and wage, but also related to social protection, equal rights to resources, ownership, basic rights and property, and resilience of the vulnerable to climate, social and economic shocks. The 6 sub-goals¹ that are set for this target relate to those subjects.

Why?

Attract talent and create internal support

Working with SDG 1 makes fighting poverty a tangible topic because of the specific goals and sub-goals of the SDG. Subjects related to poverty, like hunger and income inequality, are seen as important by many employees of the newer generation. According to Deloitte's Millennial Survey 2017², 43% of the millennials is concerned about hunger, health care and income inequality worldwide. In addition, 56% is concerned about political tension and war, making those topics the highest scoring ones on the list. All those topics are related to poverty or its consequences. For businesses that operate in developed countries, engaging with these topics can create enthusiasm, leverage and internal support from its employees. On the other hand, for businesses located in developing countries, it can improve the living conditions of its employees. This in turn can lead to increased employee productivity.

Create business and markets

A business case can be found in many of the actions required to reach an SDG. These business cases can be based, among others, on market demand (with products and services for poorer people), cost savings (having solid health and safety policies so that health costs decrease) and increased productivity (such as offering employees stability via financial support). As can be seen in the examples, the business model could directly and indirectly contribute to societal development.

How?

Use your business model

In order to get engaged with SDG 1, one of the actions that can be taken is to evaluate and—if necessary—adapt your business model. For example, to make products more affordable in lower-income parts of the country, partnerships could be established with local organisations whereby lower prices could be offered to specific groups. Instead of competing with local organisations when it comes to targeting lower income groups (such as via patents), cooperation can be valuable for both parties. As a specific sector example, businesses using agriculture in their supply chain could start to incorporate smallholders in their supply chain (such as via using local sourced fiber). This can create reputational benefits and loyalty from (potential) customers.

It also contributes to fighting poverty since smallholder's households see agriculture as the best opportunity to get out of poverty. This statement is valid as agriculture is up to 4 times more effective in reducing poverty than other sectors, according to WDR (2008)³. Businesses in many sectors use agriculture in their supply chain, which means much benefit can be gained.

Use the process of product development

Companies with a strong focus on product development could contribute to SDG 1 by developing specific products for the lower-income part of society. For a company in the chemicals or food sector, one could think of developing products with extra nutrition for a lower price, so it can contribute to fighting hunger. This can be developed for a specific market on top of the usual product line, and with that it can also create a new business model for the company with a new business case. More examples can be found in a diverse range of sectors, such as offering micro-insurance products to lower-income groups. Also packaging can be taken into account, for example by selling quality products in small unit packages for low-income countries. This makes products more affordable and can mean new market opportunities for businesses.

SDG 2: Zero Hunger

By Linda van den Breul

Extreme hunger and malnutrition are still a huge barrier to development in many countries. About 795 million people are estimated to be chronically undernourished as of 2014. This is mostly caused by environmental degradation, drought and loss of biodiversity.



What?

SDG 2 is a commitment to end hunger and all forms of malnutrition by 2030. This is not only related to achieving food security and improved nutrition, but also related to sustainable and productive agriculture. The second SDG interconnects with many other SDGs. For example, ending hunger also leads to ending poverty (SDG 1). Research shows that countries may lose 2-3% of their gross domestic product (GDP) as a result of iron, iodine, and zinc deficiencies. Therefore investments in malnutrition could yield enormous benefits in improved earnings and healthcare spending. In addition, there is also a strong connection between ensuring availability and sustainable management of water (SDG 6), taking action to combat climate change (SDG 13) and zero hunger (SDG 2). Solutions for these problems, such as sustainable farming and increasing use of agrotechnology could solve multiple problems at once. This blog will show that many companies, also with no direct business in the countries affected most by hunger, can contribute to achieving the goal of ending hunger.

Why?

Eradicating hunger and malnutrition in the world could be directly beneficial to your company. In addition, your company could have a bigger impact on the problem than you might initially expect.

In SDG 1 we discussed the direct benefits for companies when adhering to the SDGs: it can attract talent and create internal support, and business and future markets can be created. In addition, we already see direct benefits for Western companies committed to eradicating hunger and malnutrition. Consumers today are more prepared to pay for products that are committed (directly or indirectly) to one or several of the SDGs.

When faced with the different SDGs, we see that companies tend to focus on SDGs they have the most direct impact on, for example energy efficiency. These priorities may be in contrast to what consumers see as the most important global challenges, where hunger is a top-5 priority. Although the problems around hunger and malnutrition seem local and far away, we can all contribute, also if your business is not active in developing markets.

How?

Examples of sources of hunger are food price inflation, land rights and ownership, increasing emphasis on export-oriented agriculture, drought, war, over-fishing and low crop yields. Companies from various sectors have an impact on these sources and can therefore improve the situation. Below are specific examples of actions that businesses can take in order to contribute to the realisation of SDG 2.

Prevent food price inflation and support micro-finance

Food price inflation makes nutrition unavailable for large parts of the world. It therefore makes sense for financial and trading companies to look at their impact on food price inflation. Being aware of your impact on food price inflation, for example through soft commodity trading or other investing activities, could be a good first step. One step further, we see many (investment) banks and pension funds refrain from these kinds of investment. Another more positive approach for the financial industry is supporting micro-finance initiatives. These micro-finance initiatives can fund farmers to be self-sustainable and improve agricultural productivity and sustainability, thereby increasing food security for the local community.

Understanding your value chain

For other companies it could be useful to focus on their value chain, and primarily on proper sourcing. Understanding your value chain could shed light on the impact your company has, also if you do not have local presence. For example, emphasis on basics, such as respecting local land rights, could have a large positive impact on local farming and local food sustainability and security, but a minor impact on your own business. Partnering with local farmers and others throughout the value chain improves the productivity, sustainability and viability of local farmers and communities. This subsequently contributes to achieving SDG 2. Although supply chains might be large and opaque, this should not discourage companies from upholding the highest standards of sustainability in sourcing practices, enhancing traceability of input materials and demonstrating transparency in the supply chain, since its global impact is of high importance.

Other examples

There are also many other examples of companies that focus on alternative areas to eradicate hunger. Reducing food wastage is a major topic for food retailers. Walmart is now selling 'ugly' food and is working to obtain 100% of the suppliers' harvest, which increases competition across the industry by doing so. Companies that are completely unrelated to the food industry are contributing as well. For example, US game developer Zynga contributes by giving gamers the possibility to buy in-game gadgets that support the United Nations' World Food Program⁴.

SDG 3: Good Health and Well-Being

By Jacqueline Olivier

At this moment in time, more than 6 million children die before their fifth birthday every year, hundreds of women die during pregnancy or from child-birth related complications, only 56% of births are attended by skilled professionals, and AIDS is now the leading cause of death among teenagers in sub-Saharan Africa.

What?

Ensuring healthy lives and safety and promoting the well-being for all, is essential to sustainable development. Major progress has been made over the past years in reducing child and maternal mortality, increasing access to clean water and sanitation, and treating life-threatening diseases. However, there is still a lot of work to do. This is why SDG 3 focuses on ensuring healthy lives and promoting well-being for all.

SDG 3 is also linked to various other SDGs. For example, SDG 2 and SDG 6 since hunger, infected water and unhygienic living conditions can lead to infectious diseases and could affect the health of people. Another link exists with SDG 8 since unemployed individuals tend to be in worse physical and mental condition.

Why?

Competitive advantage

At Deloitte, we believe that innovation is necessary to survive⁵. This applies to all facets of an organisation—and sustainability practices are one of them. But thinking that sustainable innovation is important is one thing; freeing up money and resources for innovation goes a step further. The art is to develop new products and services that meet customer needs—healthy and safe lives in the case of SDG 3. Innovating to ensure healthy lives can provide organisations with many

possibilities. Innovation can open up markets, lead to a new set of customers, and can also expand the product assortment. But most of all: it can give an organisation a competitive advantage over its competitors. Initiating an innovation that relates to healthy lives and well-being can therefore not only help organisations, but also people living under unsafe and unhealthy conditions.

Increased productivity & employee satisfaction

Safety is a fundamental human right throughout an individual's daily life, as can be seen in Maslow's Hierarchy of Needs Pyramid⁶. This means that a safe working environment is essential as it positively contributes to the health of an organisation's employees. Besides, it is also beneficial for the organisation itself since a safe working environment increases productivity, employee retention rates, employee satisfaction and a positive brand image. The latter is based on the fact that Health & Safety is increasingly integrated in sustainability reporting practices, which creates transparency and builds trust with various stakeholders. All of the previously mentioned factors are subsequently reflected in an organisation's overall performance. The higher the productivity and employee satisfaction is, the more likely it is that an organisation will flourish in the market.

How?

Food technology

One way to use innovation in creating healthier lives is to develop or invest in food technology. For example, micronutrient innovation. Micronutrients are essential building blocks that have a profound impact on health. While they are only required in tiny quantities, micronutrients are the essential building blocks of healthy bones, brains and bodies. There are some companies that have developed effective micronutrient delivery systems that are culturally appropriate and cost-effective, such as fortified rice kernels with encapsulated micronutrients⁷. It is especially attractive to developing countries as it is a relatively cheap food product that can be locally sourced by smallholder farmers. This example of food technology could significantly increase health in developing countries, which subsequently will lead to a prolonged lifespan.

80/20 Rule

Although one might think that Health & Safety improvements are only necessary in developing countries—there is still a lot of work to do in developed countries as well. But how does one develop a safety culture? In both cases, organisations can analyse accidents that occurred in the past. This can reveal which 20% of the hazards cause 80% of the accidents on the work floor—also known as a Pareto Analysis⁸. These hazards can be of mechanical, physical, chemical, psychological or electrical nature. An organisation can identify them by means of safety audits, workplace inspections, accident/incident investigations and safety analytics such as predictive modelling. Once the hazards have been determined, a plan should be established to decrease their potential threat. An organisation can increase safety by, for example, replacing equipment, developing Standard Operating Procedures (SOPs), and by providing work procedure, skills and on-the-job training. However, it is essential to have management commitment and a skilled support-management team that implements the safety plan. This way it is more likely that safety plans are successful, and that health and well-being are ensured for employees in both developed and developing countries.

The previously mentioned examples are just two ways of how organisations can contribute to achieving SDG 3. It is up to organisations themselves to explore the wide array of possibilities, and to determine which actions fit their organisation's business model best. Have you already started exploring?

“The art is to develop new products and services that meet customer needs—healthy and safe lives in the case of SDG 3.”

SDG 4: Quality Education

By Jasmijn Korver

Ongoing armed conflict has caused an increase in the number of children out of school. Also, children from the poorest households are up to 4 times more likely to be out of school than children from the richest households. Disparities between rural and urban areas also remain high.

What?

In recent years, major progress has been made towards increasing access to education at all levels and increasing enrolment rates in schools, particularly for women and girls. Not surprisingly, inclusive, equitable and quality education is a key enabler of sustainable development. However, children, youth and adults are still being confronted with discrimination when it comes to access to quality learning opportunities, despite international affirmation of the right to education. SDG 4 strives to combat this inequality and promotes learning for all. Moreover, this goal holds the ingredients to fuel sustainable growth by building social cohesion and stability, and supporting human rights and equality. According to the United Nations, SDG 4 could be seen as the golden thread that runs through all 17 SDGs.

There is a tremendous potential for the private sector to contribute to SDG 4, and we hope this blog will inspire you and provide you with new thoughts on this topic.

Why?

Investing in education is essential to develop a skilled workforce for the future, increase productivity and to improve economic growth. When it comes to education, businesses have the potential to make an impact in the education sphere by being an effective partner in improving education systems and learning around the globe. For businesses, several incentives can be recognised to get engaged with SDG 4. Please find a selection of these incentives below:

Skilled workforce and increased wages

Providing education for employees will develop human capital that is required to create a skilled workforce. A higher educated workforce will lead to higher wages and thereby more disposable income for consumer spending. For example, one additional school year can increase a woman's earnings by 10 to 20%. This will lead to societies with more disposable income for goods and services, while at the same time strengthening women's empowerment in families and communities.

Brand leadership and corporate reputation

By investing in education, several opportunities for businesses can arise. For instance, it can result in new markets and customer bases. Looking from a brand perspective, consumers show willingness to buy socially conscious brands. In addition, shareholders of large companies have expectations that these companies manage their social impact.

How?

Edtech

Digital connectivity plays a critical role in bettering lives and it provides access to unprecedented knowledge for billions of people worldwide. As a result, more and more people have access to (free) education online. Tech companies from Silicon Valley and other regions have begun providing solutions to problems ranging from adaptive learning to global access of high quality education. This type of education technology, also known as edtech, is getting more and more important with regard to learning across the globe and in the last few years there has been a surge in investment from

schools and investors in this industry. The education market is constantly growing and it is forecasted that education technology investment alone will reach \$252 billion by the year of 2020. Some examples of current top edtech companies are Duolingo⁹, Noodle¹⁰ and Knewton¹¹.

Engage in partnerships

In addition to making individual contributions, it is also effective to engage in partnerships to support collective action. Businesses have the opportunity to engage in global education initiatives, offering a diverse variety of partnerships with governments and education organisations across the globe. Some examples of educational partnerships that you could engage in are among others, One Eleuthera¹² (center for Training and Innovation) and the ILead Program¹³ (center to promote a reading culture among children living in rural areas).

Develop capacity of the future workforce

Businesses should identify current and future competencies needed for the labor market, and make sure to design and implement appropriate training programs for their workforce. Also, businesses can invest in (basic) education in developing markets in order to improve the future talent pool. In addition, businesses should also keep in mind that ageing population provides significant opportunities for sustainable development through the active participation of older generations in the economy, labor market and society at large (e.g. by unpaid care work, political participation and by working beyond retirement age).



SDG 5: Gender Equality

By Linda van den Breul

Gender inequality still occurs everywhere in the world. This can range from huge inequalities in the labour market in some regions, to sexual violence and exploitation, the unequal division of unpaid care and domestic work, and discrimination in public office.

What?

The fifth SDG is about eliminating all forms of discrimination, violence and harmful practices against women and girls. In addition, it is about recognising and valuing unpaid care and domestic work, ensuring women's participation and equal opportunities and ensuring universal access to sexual and reproductive rights. Promoting gender equality and empowering women is a stand-alone goal and it is also part of many other SDGs, where it can be both an objective and a part of the solution for these SDGs.

Why?

Positive impact on the economy

Besides that gender equality is a fundamental human right, empowering women and girls is essential for economic growth. We are already improving, as research groups estimate that the US economy would be 11% smaller today if women's employment patterns would not have changed in the past 30 years¹⁴. But there is still a long way to go. Goldman Sachs, an investment bank, calculated that eliminating the employment gap between man and women would add 9% to the US GDP and 13% to that of the Eurozone¹⁵.

Impact on businesses

Gender equality could also enhance business performance. There are several studies¹⁶ that find a positive relationship between company performance and a more diverse board, for example on returns, margins and stock market performances. One of the reasons is that diversity of thinking and opinions is essential for the success of a business. Also an improved reputation is a frequently heard argument for companies to support more gender equality and women empowerment.

Attract and retain talent

Promoting gender equality is also key to attract and retain talent, which can improve productivity. Today more women than men are enrolling in Western universities, making women a vital talent pool. Research also shows that employees, both men and women, are less willing to switch jobs if they have a positive perceptions of an organisation's 'diversity climate'^{17,18}.

How?

Solutions to keep diversity in the workforce

Many companies are confronted with reduced productivity as a result of losing talented female staff. This problem worsens when losing women in the ranks leading to executive leadership positions. Solutions to this problem in practice include more flexible work policies, mentoring and more gender engagement.

Also equal pay can contribute; this is what Jean-Pascal Tricoire, CEO of the French corporate Schneider Electric, wants to do and he announced to eliminate the gender pay gap for all its 150,000 employees by 2017¹⁹. A good starting point is creating awareness of gender equality and investigating your own HR data and existing policies.

Empowering women in the value chain

Also at multinationals we see that improving gender equality goes hand in hand with tackling business challenges. An example where a global leader tackles supply chain problems by empowering women comes from Unilever. Hindustan Unilever, the Indian subsidiary of the global consumer goods giant, had trouble accessing the small villages outside its distribution network in India. Their solution was project Shakti²⁰, an initiative to create a female entrepreneurial network. Unilever provides training in entrepreneurial skills and teaches the women about the company's products. Since women are often the primary purchaser and consumer of Unilever's products this made a lot of sense. Currently this network consists of 72,000 micro-entrepreneurs making an income by actively promoting and distributing Unilever products. Other ways to empower women could be to support the development of marketable skills, assisting women in finding and retaining jobs and supporting equal social and economic rights.

“Besides that gender equality is a fundamental human right, empowering women and girls is essential for economic growth.”

SDG 6: Clean Water and Sanitation

By Jennifer Muller and Erica Kostense-Smit

Water scarcity affects more than 40% of people around the world. This is estimated to increase significantly due to global warming, increasing drought and desertification. It is only a matter of time before at least 1 in 4 people will be affected by water shortages.

What?

SDG 6 stands for access to safe water sanitation and sound management of freshwater ecosystems, as they are essential to human health and to environmental sustainability and economic prosperity, according to the UN²¹. Over 2 billion people currently live in areas defined as having excess water stress and it is expected that in some areas this water stress will increase and eventually escalate to water scarcity²².

We've identified a tremendous potential for the private sector to contribute to SDG 6. How? Hopefully we can inspire you with this blog.

Why?

The benefits of clean water and sanitation may sound obvious but go deeper than just aiding basic human hygiene and health. If we continue like we are doing now, the predictions are that 1 in 4 people will be affected by recurring water shortages, and according to the UNDP (United Nation development program)²³, this also leads to food and energy insecurity as well as worse environmental health. These aspects all have economic consequences.

Inequality

In many countries, especially women pay a high price for the water shortage and lack of sanitation: either through time-consuming water collection (in sub-Saharan Africa women spend 40 billion hours a year collecting water, which is the equivalent of the French workforce for one year) or not having access to proper sanitation at schools. Women therefore tend to run a risk of missing out on proper education, which could make up to half the workforce not as skilled or available as it could have been.

Business sense

Many businesses depend on water. They either need it for their primary processes (like beverage companies, farmers or textile companies), sourcing of products that depend highly on water for production (like fashion or apparel industry), or their consumers need water to use their products properly (think shower products, food and beverages). These companies do not wish to cease production due to local water shortages nor do they want their client to use their products less often as a result.

How?

Know and use your supply chain

Water is a source that most companies can directly influence because of the important role in the value chain. If businesses want to influence water usage and water supply, they need to do two things. Firstly, they need to identify water usage within their own business for both primary and supporting processes (such as toilets and catering). Secondly, it is important to clearly map the water usage and access to clean sanitation for employees within the supply chain as well as to identify the span of control in that supply chain. This can contribute to the determination of where and how the most impact can be made. Actions can vary from partnering with local suppliers to changing the sourcing strategy, design of (primary) production processes to even changing business models (for example, transition from less 'disposable' fashionable clothing collections to more timeless designs) in such a way that water usage or water pollution is drastically reduced.

It is important to be aware of the broad span of control that companies can have on water demand and supply and access to clean sanitation for employees and their families. For instance, companies in the construction industry can contribute largely in terms of preventing water pollution, since this industry is responsible for around 4% of the particulate emissions with more water pollutions incidents than any other industry²⁴.

Share your knowledge

On topics like water, which are quite complex because of the interdependence with other topics (e.g. inequality and climate change), it is key to share and enhance knowledge.

Businesses can play an important role in this. Reporting on their own performance is a good start; reporting on performances in the supply chain the ultimate goal. Reporting guidelines like the General Reporting Initiative (GRI) could support organisations in disclosing data with specific indicators defined for the topic of water. Sharing performance could act as an incentive for organisations to set targets and actively manage progress. Companies that are already reporting on their water performance are among others Nestlé and Heineken.

Sharing knowledge can also be achieved by training and educating employees. Businesses could train their employees, for example, on water usage at home and at work. Water usage at home is especially important in developing countries, where knowledge of proper water usage in household situations is often insufficient.

Commercial opportunities: offering clean water and sanitation

Water scarcity solutions are eminently the type of solutions that allow businesses to get to the forefront and to create change on a larger scale via market-driven solutions. One example is the Toilet Board Coalition (TBC), a global business-led coalition of companies, governments, experts and NGOs working together on developing commercially sustainable and scalable solutions to the lack of sanitation²⁵.

A clear example of a commercial solution is the designed chemical home toilets, an alternative to paid-for public toilets designed by Unilever, used in Ghana as part of the Clean Team project. Almost 8,000 people are already using the toilets. The project has also created employment for almost 40 people, stimulating the local economy. Projects and research focusing on the circular economy and water management/sanitation are also conducted. An example of this is Veolia using recycled wastewater from the Gramman reservoir to produce potable water for the city of Windhoek in Namibia.

SDG 7: Affordable and Clean Energy

By Jennifer Muller and Erica Kostense-Smit

As the global population continues to grow, so will the demand for cheap energy—and cheap energy relies on fossil fuels. This increases the greenhouse gas emissions significantly, unless we start investing in renewable energies.

What?

SDG 7 focuses on energy accessibility. Right now, one in five people worldwide do not have access to electricity. The problem is concentrated in Africa and Asia.

Having an SDG about energy accessibility might seem odd at first sight. A paradox even, since energy usage accounts for approximately 60% of global greenhouse gas emissions²⁶. However, energy accessibility is often a prerequisite in achieving many other SDGs—it therefore makes sense to have an SDG dedicated to this topic. On top of that, SDG 7 is not only about energy accessibility. It is also about the energy transition where traditional fossil fuels will gradually be replaced by more sustainable, renewable energy sources.

Why?

Impact on societal health

As previously mentioned, accessibility to sustainable energy contributes to the realisation of many other SDGs, such as SDG 3. That SDG focuses on ensuring healthy lives, which can be closely linked to sustainable energy. For example, access to energy can have a direct effect on societal health, since many essential facilities like hospitals cannot operate without energy²⁷. Furthermore, the need for clean energy regarding societal health can be illustrated by the striking example that currently 2.8 billion people rely on wood and coal for cooking and heating. This results in severe indoor air pollution, estimated to cause over 4 million premature deaths per year²⁸.

Long term value and cost reduction

The list of societal benefits of access to clean energy is endless, and numerous other examples can be provided. In fact, many publications about the energy transition will confirm this²⁹. However, the question that many organisations ask is: Why should I make this my problem? Our answer is simple: Because it makes good business sense to do so.

First of all, we know that an energy transition is eminent. Although this is great news for SDG 7, this also goes hand in hand with new challenges for society and companies. For example, transitions from central to more local production and more off the grid solutions will result in a less controllable environment. This can impact businesses to great extent. In addition, energy prices are not high enough to stimulate organisations to invest in renewables, and prices for CO₂ are not nearly in the range that they should be to incorporate all real societal costs.

Secondly, we do not know exactly how the energy transition will influence companies since this relies on many factors. Examples are global energy demand, local taxes, stakeholders and innovations.

Nevertheless, we know that:

- The transition is eminent and will pose new challenges for businesses.
- Fossil fuels will become scarcer and/or expensive but it will probably take some time before society can function without fossil fuels.
- The most sustainable energy is energy which is not used.
- There is still a huge potential for energy reduction that still needs to be explored.

It is therefore essential that organisations take energy efficiency seriously. As it can help them to become less vulnerable, and to preserve fossil fuels for those who cannot afford to invest in alternatives. In fact, the business case for energy efficient products is acknowledged by many investors and businesses, which show that both value creation and cost reduction can be achieved. This has led to more investments being made in the field of energy, as discussed in Deloitte's 2017 Renewable Energy Outlook³⁰.

To illustrate this: it is argued that for each dollar invested in energy-efficiency measures, around \$2 can be saved in investments in electricity supply, and up to \$4 in electricity costs of the life-cycle of a product. Demand for energy-efficient products could grow 7-8% on an annual basis, reaching the value of \$530 billion in 20 years³¹. This shows that investing in energy efficiency can actually create financial gains in addition to societal gains for businesses and organisations.

How?

Many might think enough has been said and done about energy reduction. However, we see that there is still a huge potential out there that is not utilised. We would like to illustrate this with two examples.

Primary processes

The first step organisations usually take is looking at their primary processes. We see that, especially in production environments, organisations are very familiar with measuring and controlling energy consumption. However, in less technical environments, this is still uncommon. Reasons for this could be that it is not clear who is responsible for energy reduction (governance issues), or that the changes made have only been incremental.

An example of a sector that has recently been taking serious steps towards energy efficiency is the hospitality industry. Research has shown that electricity is more than half of the environmental impact caused by hotel chains³². Measures that are being taken are:

- Contributing via construction: energy can already be saved by simple processes like creating larger windows with more natural light. This means that less electricity is needed to illuminate rooms.
- Contributing via technology: by using more smart sensors, further reduction of energy can be achieved while enhancing user experience.

The two previously mentioned measures require investments in technology, and companies usually deploy a payback period on investments of 3-10 years. Combined with this are the intangible benefits often forgotten in the business case. For example, research has shown that the majority of the customers is more attracted to eco-friendly hotels. Especially measures in the field of energy are valued by hotel guests³³.

Supply chain responsibility

In addition to looking at the primary processes, organisations are increasingly looking at their entire supply chain. This is in line with the trend regarding transparency on organisational impact³⁴, whereby actual responsibility is being taken for the acts and activities of suppliers. When looking at the supply chain, organisations often seek for energy efficiency methods that decrease CO₂ emissions.

For instance, one of our clients was able to reduce the CO₂ footprint of a major product they have with as much as 30%. This by simply introducing a method to require suppliers to report their CO₂ footprint, have them make plans about improving energy efficiency, and using this data when selecting suppliers. By comparing suppliers to peers one can identify possible 'weak suppliers' and 'strong suppliers', and subsequently help them to improve their footprint.

Another example is, again, one from the hospitality sector. An upcoming trend in this sector is the substitution of meat for vegetables in meals. This substitution will reduce environmental impact, which consists for a large part out of CO₂ emissions. In total, the environmental impact of a meal when substituting meat for vegetables reduces by 25%³⁵. This example also shows that multiple environmental goals can be achieved: serving more vegetables compared to meat also led to less food waste. In addition, if all hotels in the Netherlands would substitute more vegetables for meat, it could create a procurement advantage of up to 7 million Euros³⁶.

The previously mentioned examples in different areas (technology, data analyses, food) demonstrate the diversity of possibilities there are to contribute to SDG 7. What they all have in common is that they contribute to society at large, but are also of benefit to the (financial) position of organisations.

SDG 8: Decent Work and Economic Growth

By Michiel van der Valk and Erica Kostense-Smit

Although the global economy continues to recover and the number of workers living in extreme poverty has declined, there are still widening inequalities, and not enough jobs to keep up with a growing labour force.

What?

Inclusive and sustainable economic growth, employment and decent work for everyone forms one of the cornerstones of sustainable development. However, for many vulnerable groups like migrant workers, lower educated people, and people with disabilities, access to work under the right conditions is still far from a given³⁷. Despite the positive global developments that have occurred, such as the reduction of child labor, this problem is still significant. In fact, it is estimated that in 2012, 168 million children were involved in child labor of which a substantial group worked under dangerous conditions. The uproar of migrant workers working in the Qatar 2020 World Cup stadium is just one example of both the scale and the public relevance of this problem³⁸.

Containing both 2020 and 2030 targets, SDG 8 sets the foundation for quality jobs that stimulate the economy whilst not harming the environment. With a focus on education (SDG 4), equality (SDG 5), and access to finance, SDG 8 interacts with many of the other SDGs. Facilitating work under the right working conditions could, for example, help alleviate poverty (SDG 1), increase overall well-being (SDG 3), and create opportunities for a better future.

Why?

The growing world population and the increasing level of globalisation lead to more responsibilities and opportunities. Many of these opportunities can be found with the vulnerable groups mentioned above, as there is still much room for sustainable economic growth. It is therefore highly encouraged to enable and involve developing countries in order to achieve sustained growth. However, there are some risks in the quest towards a more sustainable economic growth:

- The employment market changes rapidly. A recent study from Deloitte shows that robotisation can create new jobs on the one hand, but on the other hand it replaces repetitive and often lower paid jobs³⁹. This poses the risk of unemployment, especially for vulnerable employee groups. According to the ILO, over 60% of all workers lack any kind of employment contract. Expected is that by 2019, more than 212 million people will be out of work, up from the current 201 million⁴⁰.
- Beyond the risk of unemployment lies the issue of forced labour. In 2016, over 40 million people were, in what they call, 'Modern Slavery'. This mostly occurs in industries like domestic work, agriculture, mining, building industry and manufacturing.

However, there is still a misconception that this only occurs in the developing world, or only in certain industries. For example in Europe, forced labour remains the most commonly reported form of modern slavery⁴¹.

- Digitalisation is going fast, and greatly affects the job market and the way people work. The way people communicate changes as companies are becoming more like interconnected networks. The 2017 Deloitte global human capital report⁴² has an interesting section on diversity and inclusivity, providing insights in the global developments from an HR perspective. Examples mentioned to support sustainable economic growth are to use technology and data to identify problems and measure the effect of projects, and to make sure that the entire organisation commits to this goal—hence moving beyond HR.

How?**Sourcing across borders**

The first example concerns a company that sourced its products mostly outside of Europe. The intention of this company was to become a more responsible partner in its supply chain, which means that it aimed to reduce its environmental and societal impact. The specific points of attention were already known by the company, though they required help from Deloitte in developing actions that would reduce their impact.

Together with this company, Deloitte translated the points of attention into definitions that had a clear meaning to the company. This would make it easier to understand the challenges at hand. Subsequently, measurable values were developed, which helped the company to improve the measurement of the impact on natural resources and the effect on its employees. Another helpful action was to compare performances of different member firms, as well as sharing their best practices and lessons learned. The resulting action plans and additional trainings now help increase both the living conditions of the employees, and reduce the impact on their environment.

A flexible workforce

Another example would be to create a workforce that is able to adapt to changing environments. This can be achieved by focusing on programs that stimulate permanent learning, in which gamification can play an important role. One of the effects of gamification is that it can create alignment between different departments in a company. To illustrate this: a game that focuses on creating shared goals helps increase interaction between employees. Employees get a better understanding of each other's strengths and qualities, which stimulates collaboration. This can help employees adapt to changing working environments and improves the atmosphere on the work floor, which in turn creates better working conditions.

“The growing world population and the increasing level of globalisation lead to more responsibilities and opportunities.”

SDG 9: Industry, Innovation and Infrastructure

By Robbin-Jan Haar

Two drivers that are crucial to economic growth and equal access to information are infrastructure and innovation. Especially with over half the world population now living in cities, and the fact that 4 billion people still do not have access to internet.

What?

SDG 9 'Build resilient infrastructure, promote inclusive and sustainable industrialisation and foster innovation', relates to investments made in industry, innovation and infrastructure to drive economic growth. You might expect that this is particularly relevant for less developed countries, but SDG 9 is highly relevant for developed countries where environmental challenges and energy efficiency may be driving the need for SDG 9. Industry, innovation and infrastructure benefit economy, communication, the environment and access to information; relevant for every nation.

Why?

With an ever increasing world population, more and more people living in cities and rising prosperity, infrastructure becomes more important every day—and not only in terms of asphalt on the ground. It is true that travel times are increasing, yet in an era where not the physical but digital highway is key to economic growth, 4 billion people do not have access to the internet. With improved physical and digital infrastructure products and services will be more accessible, transparent and cost-efficient. Investing in industry, innovation and infrastructure also further creates and develops jobs, improves production capacity, reduces the carbon footprint and leverages data usage in production chains. Industry 4.0⁴³ is a perfect example of how investments related to SDG 9 can enhance production, develop the workforce and leverage data used, ultimately to prosper economic growth.

How?

Think differently about logistics

Thinking differently about logistics is key to make changes to a field of business that has been optimised to near perfection over the past century. Innovations like self-driving trucks, truck platooning, or autonomous ships are great initiatives that may very well alter the field of logistics, especially from a cost perspective. But these innovations do not change logistics—they merely substitute for what we already know. Changing logistics to the future of mobility involves thinking differently about logistics, for example through new urban supply concepts like smart lockers or same-day-delivery pick up points. A perfect example of this is the Dutch online retailer bol.com who partnered with Albert Heijn to open over 700 pick-up points at the same place where consumers do their grocery shopping⁴⁴.

Furthermore, the future of mobility may involve Uber-like last mile delivery options that make smart use of existing commutes to deliver packages right to your doorstep, or to smart lockers. These asset sharing or crowd logistics options allow transportation companies to accomplish more and take better advantage of their own networks' capacities. Delivery is expected to change from a necessary evil to a differentiator for customers, while at the same time fostering innovation and relieving infrastructural burdens⁴⁵.

Stimulate research initiatives to drive sustainability

Innovation in the digital era isn't a concept that is exclusively exploited from within the organisation, as bright ideas come from everywhere and people are increasingly willing to share their ideas—both online and offline. The University of Twente, for example, hosts the think tank 'Create Tomorrow' for which about ten organisations provide their most challenging issues every year that students can solve⁴⁶. Fun fact: in this year's edition of Create Tomorrow, half of the cases related to infrastructural challenges. Clearly SDG 9 is on every agenda.

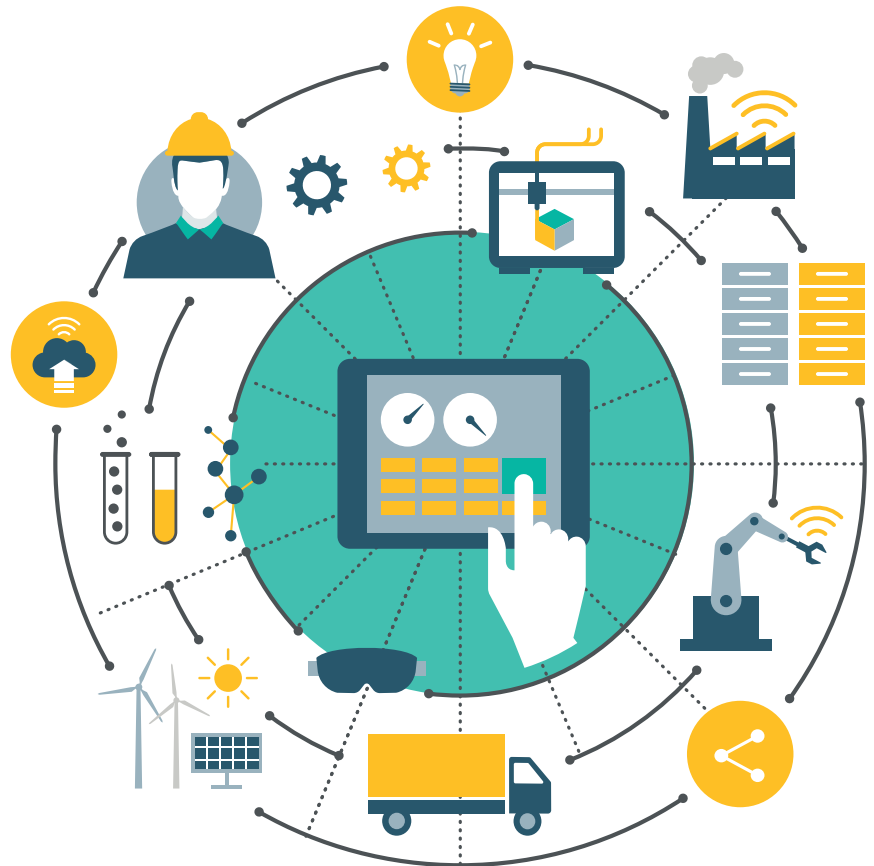
Teaming up with universities or participating in think tanks may help organisations to think big and step aside from the regular path, help to closely think about organisational challenges, and provide clear solutions to those challenges.

Board the industry 4.0 train

Another way to get engaged with SDG 9 is to board the industry 4.0 train—joining the fourth industrial revolution. The manufacturing industry has re-invented itself for several times in the past few centuries, mostly related to the physical elements of manufacturing processes. Now, with ever-increasing data gathering abilities, the manufacturing process can be improved by letting insights from manufacturing data drive the manufacturing process.

The German chemical giant BASF, for example, connects their periodic safety inspections to a digital platform in which mix-ups between different pieces of equipment have been made virtually impossible, increasing plant safety and worker safety⁴⁷. Deloitte Germany showcases top-notch industry 4.0 innovations in their Digital Factory located in Düsseldorf. This candy shop for tech enthusiasts allows (potential) clients to play around with industry 4.0 factory solutions in a tangible way⁴⁸.

Industry 4.0 relates to inclusive and sustainable industrialisation, innovation, and may also affect infrastructure: smart city⁴⁹ elements that connect the physical with the digital increasingly find paths into our lives. A very simple but great example is the underground parking garage that shows green lights above the lots to easily indicate what specific parking lot is vacant, preventing driving in circles endlessly. And sending you further into despair with every lap. Only to find out that someone else took the parking lot before you. Recognisable? Put SDG 9 on your agenda.



SDG 10: Reduced Inequalities

By Jasmijn Korver and Jennifer Muller

Income inequality is on the rise: the richest 10% is earning up to 40% of total global income, whilst the poorest 10% earn only between 2% and 7% of total global income. This requires the adoption of policies that empower the lower income earners, regardless of their sex, race or ethnicity.

What?

SDG 10 focuses on reducing inequalities within and among countries. When it comes to reducing inequality among countries, the least developed countries and most vulnerable nations continue to make inroads into poverty reductions. However, inequality still persists and large differences in accessibility to services like health and education remain. In fact, while income inequality among countries have been reduced, inequality within countries has risen⁵⁰. To counter this, we should not just look to governments and plea for effective policies but acknowledge that businesses have a key role as well. In order to start to understand the impact businesses have on achieving this goal and how organisations benefit in return we have written this blog. We hope it can provide you with some new insight and inspiration!

Why?

A 2015 survey of business leaders showed that SDG 10 ranks low on the corporate agenda compared to the other SDGs, meaning that when firms cherry-pick SDGs, improving equality is usually not one of the chosen SDGs. In our eyes this is unfairly so, as working towards SDG 10 can offer companies not only social but economic opportunities as well. Furthermore, there are regulatory and societal pressures making it worth considering—or even wise from a risk perspective—for businesses to start thinking and acting on this topic.

(Income) equality is an issue that has become a growing concern in society. Not in the least driven by the millennial generation. They rank this topic as one of the most pressing market fears, as Deloitte's millennial survey shows⁵¹.

The topic of inequality is often discussed in societal and regulatory spheres. The various regulations on diversity and equality are exemplary of this. One example of regulation is the quota law, obligating companies with more than 25 people to hire a certain percentage of employees with distance to the labour market, and the action plan for labour discrimination⁵². Additionally, the EU-directive for non-financial information, which came into force in 2017, obligates larger companies to report on diversity in the board. By the introduction of the comply or explain regulation, companies risk both reputation damage if not adequately explained, or fines if not explained at all. Both act as incentives for companies to address the topic of equality seriously.

From a more positive perspective, businesses can use this topic to stand out from their peers and boost reputation. As so few companies have publicly embraced this topic, there is still potential to become a front-runner, for example by acting ahead of anticipated regulation like a quota law for female board members, which is discussed frequently.

The commercial benefits connected to SDG 10 vary greatly. For instance, having an equal and diverse workforce is known to increase innovation because of the greater variety in perspectives. Also, since the millennial generations view this topic as important, solid actions and effective communication regarding the companies' efforts to reduce inequality enhances employer attractiveness. Finally, commercial benefits can be found in the possibilities to open up new markets.

How?

Invest in new markets and customer groups

In the plan of creating more equality, new markets could be discovered that could offer new business opportunities. An example of this is investing in the health market in emerging countries, e.g. by investing in new technologies or medicine. This gives the emerging markets opportunities to grow, and offers along with this possibilities to decrease inequality. Additionally, businesses will create new commercial opportunities with this, e.g. by creating a new customer or investor group.

Not only market types, but also new commercially beneficial customer groups could be engaged. An example of this is given by the World Economic Forum: they indicate it is worthwhile to invest more in the LGBT community. Not only is the LGBT market estimated to be worth more than \$3 trillion, it is also being recognised as a powerful market force. Furthermore, with research showing that LGBT customers are often loyal to a brand when it's supportive of LGBT, this creates opportunities for customer loyalty⁵³.

Offer equal opportunities to your own workforce

The second action that is within the power of the company is to offer equal opportunities to its own workforce and with that stimulate diversity. Research has shown that companies in the top quartile for gender diversity are 15% more likely to have returns above the industry median. For ethnical diversity, the companies are even 35% more likely to outperform the companies in the bottom quartile⁵⁴.

Equal opportunities does not only mean being open and transparent about selection criteria and salary but can also be created by showing true flexibility towards work schedules. And by making sure that people using flexible schedules are not affected financially—which unfortunately still is the case today, especially for women⁵⁵.

“Research has shown that companies in the top quartile for gender diversity are 15% more likely to have returns above the industry median.”

Creating equality through (technological) product and service offering

Product and services-offering companies can sometimes use their own products to increase equality and at the same time contribute to the economy and their own market.

For example, the technology sector has improved the lives of many people in vulnerable situations by offering them possibilities to participate in society via, among others, e-health options, digital learning possibilities and online financial services like banking. The provision of the basic services through digital platforms and the internet of things can especially have an impact on low-income or undeveloped countries, but also offers opportunities for vulnerable people and people in a difficult financial situation⁵⁶. Developing and offering those type of products contribute to equality, and are a new market source for businesses, which fits the statement earlier this article.

In short, although at first sight SDG 10 might not be the cherry you pick from the SDG fruit basket, we hope we have inspired you to reconsider, deliberate, discuss and decide.

SDG 11: Sustainable Cities and Communities

By Erica Kostense-Smit and Jennifer Muller

By 2050, more than 6.5 billion people will live in urban areas; two-thirds of all humanity. Extreme poverty is often concentrated in these urban spaces, and governments struggle to accommodate the rising population in these areas. It is therefore essential to come up with a sustainable planning in order to have safe and affordable housing and proper infrastructure.

What?

With currently half of the world's population dwelling in cities and with levels of urbanisation expected to rise, SDG 11 acknowledges the importance of cities. Not just as a place to live, but to work, be creative, conduct business, harbour culture, science and much more. However, due to the nature of cities, they are also more prone to negative impact like (natural) disasters. For instance, the micro-climate in cities makes them more susceptible for heat and their often coastal locations make floods and hurricanes a more eminent risk, together with poverty and crime. For that reason SDG 11 focuses on ensuring that cities become and remain a vast pool of opportunities for all, where everybody has access to basic services like energy, housing and transportation.

Why?

Environment & Health

You might have seen the front page pictures of the situation in New Delhi that have been in the newspaper for the last months, where the smog has become so bad that it seems like the city is wrapped in a blanket of smoke. Not only does it affect the health of residents, it has dominated and changed daily routines. In fact, the toxicity of the smog in New Delhi was so high that WHO norms for healthy air were exceeded multiple times, especially impacting vulnerable groups.

An effect often seen when conditions in cities deteriorate is that people start moving outwards, beyond administrative boundaries. This effect seems counter-intuitive and is called urban sprawl.

Worldwide, it essentially leads to less densely populated cities, with the exception of regions where urban slums have increased. Unplanned urban sprawl is known to enhance CO₂ emissions and pollution per capita and negatively affects sustainable growth.

Economic Situation

The health aspect might seem rather obvious; however, the situation in New Delhi also illustrates economic consequences⁵⁷ like a reduction in productivity of the workforce due to illness, closing of schools and costs of economic degradation. The situation leads to drastic and immediate actions that affect mobility and accessibility of the city. For instance, flights were cancelled and transportation was restricted; disrupting not just daily life for residents, but businesses as well.

Complex

The situation in New Delhi also shows us that solutions, though sometimes simple or obvious, might not be easily achieved, as different stakeholders have different needs and actions are not easily managed. For instance, in the case of New Delhi, the smog is caused by a variety of sources like farmers burning stubbles, pollutions from vehicles and factories and a (micro) climate that strengthens formation of dust. This combination of factors leading to issues is different for all cities and does not always lead to the same effects. In fact, a study from the WHO⁵⁸ teaches us that not all cities react alike to the changes ahead. For example, some cities seem to be more likely to develop slums, whilst others are more susceptible to the earlier discussed

urban sprawl. Both lead to negative, but different consequences. However, in all cases, businesses, governments and inhabitants of cities might not all be chasing the same goals.

The report furthermore shows us that the increased problem of stress on urban areas is not just a problem of the developing world but also affects cities in all regions, including the Western world. Either through increased poverty and/or climatological effects like rising sea levels. This makes it even more important for businesses to act upon SDG 11.

So, we have established that effects can be diverse, difficult to predict but unfortunately quite serious. Nevertheless businesses have the opportunity to contribute to this complex ecosystem of stakeholders in many ways and through that contribute to achieving SDG 11. We highlight some examples below: using technology, obtaining green certifications for office buildings and getting engaged in public private partnerships.

How?**Technology**

Think about the use of drones for aerial transportation and inspection, social robots that aid professional care takers in their jobs to diminish loneliness for elderly and in that way contribute to the inclusiveness of cities, or 3D printing that reduces waste and enables minimal storage, making cities more environmentally sustainable. The Deloitte Smart Cities Report of 2015⁵⁹ gives insight into how making cities more smart through the use of technology can make them more resilient. Disruptive technology can play an important role.

The internet of Things (IoT) should also be on this list, as costs for sensors have never been so low and wireless communications are widely available, the possibilities for IoT are endless. What to think of using sensors to optimise traffic lights which will increase the accessibility of cities, or measure microclimate on roads and indicate optimal waste collection routes, all contributing to a healthy and clean city?

Companies can also help in crisis-management solutions so that cities, companies and residents can act quickly when needed. Think about cyber-attacks or extreme weather conditions. Relevant in this light is for instance communication strategies to streamline the information from the many stakeholders, their interests, and facilitate alignment or problem solving. Digital solutions and big data are expected to play an important role in this.

But even if the list above might seem too technical or perhaps far-fetched for your company, more direct measures and company relevant action can be taken.

Sustainable office buildings

A direct and very measurable impact companies have right now is through their office buildings. Buildings have a large environmental impact. In fact, they account for an average of more than forty% of the world's energy use and are responsible for almost forty% of the CO₂ emissions⁶⁰. To assist companies in diminishing the environmental impact of office buildings, 'green building' guidelines can be used. Three well-known examples are LEED⁶¹, BREEAM⁶² or WELL⁶³ certification. Though each has its own characteristics, it is well worth investing the time to determine which type can help you and your company further. Besides, it is not just the environment that benefits from a reduction of CO₂ emissions. Occupants of LEED Gold certified buildings are for example almost 30% more satisfied compared to non-LEED rated building occupants due to higher comfort levels, resulting even in a lower absence rates⁶⁴.

Public-private partnerships:

A third example of how organisations can contribute to sustainable, inclusive cities, is to seek collaboration initiatives. Public-private partnerships are often set up to contribute to this goal, and gives businesses the opportunity to contribute to public initiatives. Examples of this are green deals around cities like the Green Deal Smart Energy Cities⁶⁵, and the Human Cities Coalition⁶⁶. The coalition is focused on contributing to SDG 11 and brings together public and private partners to influence the development of cities. Example projects are financing mechanisms for infrastructure projects and creating affordable housing.

As diverse and unpredictable the consequences for cities and their inhabitants can be, so too can contributions to SDG 11, as we hope we have illustrated above. And it is likely that people, governments and companies have their own reasons for making them. Either there is a business case, or a highly motivated CEO, or something else completely. Important is that you choose something you can do well. Do not try to do everything but focus on what you can actually change most significantly in order to make an impact. Set your mind to it, stick your neck out and do not forget to share and celebrate success—or as we at Deloitte call it 'Making an impact that matters'.

SDG 12: Responsible Consumption and Production

By Erica Kostense-Smit and Robbin-Jan Haar

Reducing our ecological footprint by changing the way we produce and consume goods and resources is essential to achieve economic growth and sustainable development. This can range from efficient management of our shared natural resources, the way we dispose of toxic waste and pollutants, to recycling and reducing waste.

What?

SDG 12 relates primarily to promoting resource and energy efficiency both in consumption and production. This implies that the societal responsibility for SDG 12 does not only relate to businesses, but also to consumers. Doing more with less sounds like a simple return on investment. Returning less follows the societal trend towards a circular economy, which is key in maintaining our current standard of living. There are huge opportunities to improve energy efficiency, reduce landfill, increase recycling and reduce water spillage globally, yet they may hardly be known. This blog tackles some of these opportunities related to SDG 12.

Why?

Increase savings

Many organisations are starting to reduce their carbon footprint not only out of an idealistic drive, but also simply because it reduces costs. In Western businesses, quick wins often have already been established: adjusted heating systems or lease contracts that involve electric cars. However, we still see many examples that not all opportunities are detected and utilised. Office waste, for example. In Dutch practice alone we have seen percentages of residual office waste in comparable client situations that range between 10%-60%. This can actually cost the organisation a large sum of money. Lighting would be another example: the UN indicated that by switching to energy-efficient lightbulbs alone, 50% to 80% of light-related energy could be saved⁶⁷. These are just simple mainstream examples but there is a world out there loaded with possibilities to reduce both costs and carbon footprint at the same time.

Create economical and societal value

A trend is noticeable in which organisations focus on adding value to the ecosystem. Within this approach, organisations take responsibility for social, ecological and economic impact. From source, to end use. By creating better insights in areas of influence, positive effects can be increased and negative effects reduced in- and outside of the boundaries of the organisation.

How?

Economic and societal value

You need to know the potential in order to see the potential. Many companies simply do not know that their energy consumption is above average or where their waste ends up. Can we benchmark recycling rates? Do you know where your waste ends up? And which part of production is most damaging to our environment? For that reason, it could be very insightful to conduct a Life Cycle Assessment (LCA) for your main products or services. This way, you know where in the supply chain the highest CO₂ reduction can be achieved. Technologies such as Internet of Things (IoT) combined with dashboarding can give your organisation real-time insights in your performance on SDG 12, even across your supply chain.

An organisation is as sustainable as its third parties. If that third party is a warehouse that packs your products in boxes double the size of the goods you sell, your organisation may not be as sustainable as you think. So when you know your own facts and figures, it may be time to get to know those of your suppliers and clients as well.

Energy efficiency

Besides the obvious, and still not completely utilised opportunity of upgrading to renewable energy sources and efficient heating and lighting plans for an organisation, the supply chain offers a broad range of improvements. An example of influence on the ecosystem regarding energy efficiency, which has become more pressing in current society, is the issue of online delivery and returns for e-commerce retailers. The average e-commerce-wide return rate lies between 25% to 40%, while the return rate for brick-and-mortar stores averages around 9%^{68, 69}. One may argue that returns are made too easy compared to driving back to a store, parking your car or stalling your bike, and waiting in line in front of a counter where you have to sign a receipt before your return is accepted. Yet consumers demand online retailers to make returning their goods easy, and retailers are also incentivised to do this. The reason for this is that fast and easy returns lower the risk of selling against reduced profit margins⁷⁰.

Returns can be made very efficient and relatively emission-friendly from a supply chain point of view, yet the real issue with returns starts with the consumption of the product. Return-awareness may therefore be one solution to the problem, as it encourages potential web-shoppers to rethink their consumption.

Resource efficiency

The same challenges for energy efficiencies are valid for resource efficiency. Luckily, with the growing attention for and awareness of the circular economy, more and more companies see the need and benefits of embracing 'circularity' in order to preserve resources. Very often we see that this can be a difficult concept to grasp. Implementing a whole new circular business model can also be challenging. In fact, a recent study⁷¹ showed that the barriers to implementing a circular economy are predominantly of a cultural nature. See figure 1.

However, we feel that every step in the right direction is valuable—no matter how small the environmental benefits, since it contributes to awareness. This in turn influences culture as well. So, whilst asking yourself the necessary questions whether your current business model is sustainable in a circular economy, there might be actions you can take right now. For instance: does your purchase department take circularity into account? Do they have mandate and budget for this? Is it stimulated? How are recycling rates in your company? Below average perhaps, and if so, why? Have you asked your recycler for insight into your waste streams? Is the design and marketing department aware of the impact their choices have on, for example, recycling possibilities of products?

Sometimes it can be as simple as making a plastic bottle translucent instead of black so it can be recycled. Another example would be to provide extra bins in order to avoid that people use coffee cups as mini bins during the day, in order to throw it all out as residual waste at the end of the day. Very often, your personnel will have multiple suggestions for small improvements. Listening to these and taking action might have a bigger impact than you can imagine.

Reporting is key to enhance impact

Regardless of your organisation's size, profits or industry, we believe reporting on your organisation's SDG 12 performance might just be the start in stimulating more sustainable consumption and production. It might just be the start of putting SDG 12 into action, making an even larger impact than before. Wonder how you can enhance your impact? Get engaged with SDG 12.



Figure 1: Heatmap of Circular Economy Barriers (Deloitte and University of Utrecht, 2017)

SDG 13: Climate Action

By Jennifer Muller

There is no country or person in the world who does not experience the effects of climate change: earthquakes, tsunamis, tropical cyclones, to name a few of the drastic consequences. The changing climate can have a long-lasting impact on our climate system, which makes it essential to take action now!

What?

To address climate change, countries adopted the Paris Agreement at the COP21 in Paris on December 12, 2015. All countries agreed to work on limiting global temperature rise to 1.5 degrees Celsius. This agreement shows the main focus of SDG 13, which is reducing the effects of, and combatting climate change, by reducing emissions.

Many SDGs are interconnected; SDG 13 is no exception. Climate change affects, for example, water resources (SDG 6), health (SDG 3) and biodiversity (SDG 14 & SDG 15). The interconnection is therefore a clear two-way relationship: SDGs can reinforce each other, which makes it possible to create a positive, upward spiral.

Why?

There is no country in the world that does not experience the effects of climate change. Ecosystem changes (rising sea levels, drought, biodiversity loss) and health & safety damages—and the costs associated with that—hurt society, including businesses.

Regulatory developments

Recent regulatory developments show the importance of climate change measures and policies. The fact that the Dutch Ministry of Economic Affairs recently expanded to be the Ministry of Economics Affairs and Climate, shows that climate (change) is becoming a higher priority.

Furthermore, an emission reduction target of 49% by 2030 has been included in the coalition agreement of Rutte III⁷². For sectors covered by the EU emissions trading system (EU ETS), there is currently an EU reduction target of 43% by 2030 compared to 2005. There are about 450 Dutch companies listed under the EU ETS. These companies represent about 45% of Dutch greenhouse gas emissions. They should therefore take emission-reducing measures in order to achieve the target of 49% by 2030.

The impact of climate change on your business model

The effects of climate change put pressure on almost every revenue stream of businesses, directly and/or indirectly. Business models can be affected when the direct production process of a business/supplier is related to, or depends on, agriculture or water. Rising temperatures may, for example, decrease water resources or harm agricultural processes. One could also think about air pollution harming business processes via polluted water or other natural products. Especially for suppliers in non-Western countries, natural disasters or extreme weather can affect their business processes.

How?

SDG 13 is about the core of the Paris agreement: how to prepare for the impact of climate change and reduce this impact by reducing greenhouse gas emissions. Creating clarity on how business strategy can have an impact on both the consequences as well as the causes of climate change is therefore essential. Below, we will argue that sufficient financial resources and the use of technologies are key in contributing to SDG 13.

Risks and measures

As stated by the Task Force on Climate-Related Financial Disclosures, global warming caused by greenhouse gas emissions poses serious risks to the global economy and will have an impact on many economic sectors⁷³. On global as well as on a national level, extensive research has been performed on the impact on floods, droughts, etcetera. Although conducted with the best intentions, these reports are often used by policy makers rather than businesses. This is a shame, since they can help estimate risks for businesses, as the (financial) implications of damage to assets, bottlenecks in the supply chain or logistic issues can have large effects. By going through the process of such a risk assessment, insight is obtained on how to prepare, and on how to create or adjust opportunities for efficient development of new products/services or access to new markets.

Energy technologies and its challenges:

New technological developments can help businesses to reduce greenhouse gas. Reducing greenhouse gas emission can, among other options, be achieved by switching from fossil fuels to renewable energy. However, challenges are still connected to this transition. The current challenge of renewable energy is to supply energy in the same reliable way as the current grids do. This unfolds the discussion of keeping coal and gas as a backup plan as long as a solution is not yet implemented at a high level. The technology exists to transition to renewable energy though. However, since this development is still in its infancy, a solid comparison with the current, reliant energy supply cannot be made. Changing to these new technologies therefore takes courage. For businesses, it means their contribution can be found in setting up pilots in their organisations' ecosystem in order to boost the renewable energy experience. Room for innovation should be present to achieve this breakthrough though, in which financial perspectives play an important role.

Financing technologies

Although the technologies are often available, adopting the technologies often depends on the return on investment, which often takes longer for new, innovative solutions. Innovative solutions are frequently compared to more conventional technologies. This causes the prevalence of conventional methods over innovative methods due to short-term financial opportunities.

If businesses want to make a stronger cause for energy reduction technologies, one should try to see those investments more as an exploitation on the long term, and take long-term impact into account.

An example of this can be found in current projects in which systems are being set up to enable households to trade electricity through blockchain without a third party⁷⁴.

Gaining support for climate targets from stakeholders

In order to gain support for decisions on climate change outside and inside the organisation, it is important to create visibility on this topic. Firstly, it is important that businesses integrate climate change in their strategies with clear targets to monitor. These targets should ideally match with the demands and preferences of the organisation and its stakeholders. This way, clear actions can be taken and it also creates support for achieving the targets.

Secondly, it is important to create clarity on the opportunities of investments for both the business and its stakeholders. To create this clarity, risk-scenarios should be formulated to show in what way climate change and the business are related. Identifying different scenarios can be done following the Task Force on Climate-Related Financial Disclosures guidelines: voluntary, consistent climate-related financial risk disclosures⁷⁵. These different risk scenarios show which types of climate change risks businesses are most vulnerable to, and which opportunities for investment are present.

Matching the goals and targets with the needs and ideas of the business and its stakeholders increases the opportunities for investments and attaining targets, resulting into a clear contribution to SDG 13.

SDG 14: Life Below Water

By Helen Sonneveld

The world's oceans drive global systems that make the Earth habitable for humankind. In addition, over three billion people depend on marine and coastal biodiversity for their livelihoods. Protecting this vital resource is therefore essential for humanity.

What?

SDG 14 is about protecting our oceans, seas and marine biodiversity. People are very dependent on the oceans and seas as they represent 99% of the living space on this planet⁷⁶. Oceans and seas offer huge economic and social value throughout the world. As stated in a recent study by Deloitte Australia, the Great Barrier Reef alone already has the economic, social and icon asset value of \$56 billion. In addition, the reef supports 64,000 jobs and contributes \$6.4 billion to the Australian economy⁷⁷.

Garbage such as plastic bags, pet bottles and old fishing gear pollute our oceans and seas. But also barely visible plastic fibers derived from synthetic cloths, or toxic chemicals disposed via wastewater have an undeniable negative impact. Synthetic fleece jackets, for example, release on average 1.7 grams of microfibers with each wash⁷⁸. Such contaminations eventually end up in our food chain through bioaccumulation and the concentration of toxins in larger animals, which leads to poorer health for people eating these fish⁷⁹. The urgency to force back pollution and clean up the oceans is tremendous. According to a recent study published by the Environment Science & Technology, the ocean could end up containing one ton of plastic for every three tons of finfish if no action is taken now⁸⁰.

Why?

Even though a link to the ocean and marine resources is not immediately evident for your organisation, there are still multiple reasons to engage with SDG #14.

Meet growing consumer demand

It often makes us feel hopeless when we see images of a plastic soup roughly the size of France drifting in the ocean. A number of organisations, such as The Ocean Cleanup, aim to remove this garbage, but also consumers increasingly feel the urge to stop their 'personal contribution' to this plastic soup. The growing demand for more environmentally responsible products has led to increased performances for organisations who promote their sustainability commitment. Where 50% of consumers were said to be willing to spend more on environment and society friendly products and services in 2013, 66% stated that in 2015; and consumers' willingness will keep rising⁸¹. Companies that tap into the opportunity of this expanding consumer base can positively improve sales when they bring products to the market that contribute to nature positively. As an example, the clothing brand G-Star launched a sustainable collection called 'Raw for the Ocean', where plastics retrieved from the shorelines were used in their apparel designs⁸².

Also Adidas and Stella McCartney embraced the increasing demand for sustainable fashion by using recycled ocean plastic in some of their shoe designs⁸³.

Business continuity

Recycling of (ocean) plastics does not only serve the purpose of meeting growing customer demands, it will also continue to become more important for business continuity. Since sustainability and social responsibility topics move higher on the political and regulatory agenda, it is very likely that regulations for the use of certain materials such as plastics, fibers or toxic substances, become accentuated⁸⁴. In order to mitigate the risk of being unable to use certain products due to more restrictive regulations, it is essential to keep searching for other, innovative (raw) materials.

How?**Use waste as a resource**

A study from McKinsey & Company and the Ocean Conservancy estimated that certain plastics will still be recognisable after 400 years in the ocean⁸⁵. This gives even more reason to find ways to reduce, re-use and recycle as much as possible. Reducing waste increases efficiency and can eventually lower costs. Thinking about waste as a source for new products will encourage product designers and manufacturers to think critically about their product design process. The Circular Economy encourages industries to consider existing (recycled) resources for the creation of new products (see SDG 12 for the Circular Economy concept). One of the organisations that incorporated circular thinking in its business model is Auping. They strive towards a full circular organisation by 2020, when all resources used in their mattresses can be disassembled and reused for new products. That lowers waste and decreases the need for raw materials⁸⁶. It has even become easier for organisations to check the recyclability of their own products and resources online. There are many websites that offer such analyses.

Eliminate plastic

It makes sense that organisations cannot adopt new recycled materials in their production processes in the short term. However, quantifying the opportunity is a good starting point. Identify, for example, the usage of plastic in the value chain, and extend this study to the larger supply chain. What are the true costs of plastic disposal? Is it really necessary that pallets, boxes and single pieces of products are all wrapped up in plastic? Has the use of bioplastics been considered instead? And what packaging materials are suppliers using that can be avoided? Since the time spent on unwrapping raw materials from plastic can be allocated as waste, it has no added value. In case plastic usage is unavoidable, switch to bioplastics and eliminate fossil-based plastics where possible.

Make value of your wastewater by using analytics

A less tangible way of pollution than plastic is toxic substances mixed into industrial wastewater. Luckily for our European waters, legislation is strict and the fines on incorrect wastewater disposal are high⁸⁷. Industries put much effort into wastewater cleansing, which has led—until recently—to a limited number of benefits other than sparing the environment and playing by the rules.

By applying Industrial Internet of Things (IIoT) and analytics to wastewater measurement systems, potential defects in the production process can be predicted⁸⁸. Using analytics on wastewater composition can also provide insight on the quality of your upstream process, which can improve decision-making capabilities. The slightest change in wastewater composition can be caused by unbalanced production lines, which means that processes are not optimally using their resources. Value from cleansing wastewater can therefore be gained for both operational performance as for the environment.

If your organisation is more service oriented, there are also ways to contribute to SDG 14. An example is the partnership between Deloitte and the Ocean Cleanup. By sharing Deloitte's knowledge and expertise, Deloitte can support The Ocean Cleanup to further professionalise their organisation and operations, so they become more successful.

SDG 15: Life on Land

By Robbin-Jan Haar

Land degradation, the loss of arable land, drought and desertification intensifies every single year. This leads to the loss of 12 million hectares, it affects poor communities on a global scale and is a leading cause that 8% of the animal kingdom are extinct and 22% are at risk of extinction. Urgent action therefore is needed in order to prevent this from happening.

What?

Research done by the WWF resulted in the shocking conclusion that our planet is losing 27 soccer fields of forest every minute, significantly reducing the world's possibilities to mitigate climate change⁸⁹. With the world committed to the Paris agreement, life on land is pivotal in changing global warming. At first, facts like these may seem as something that would be a goal of an ecologically focused NGO, but due to the cyclical nature of SDG 15, this SDG relates to, if not facilitates many other SDGs. This makes life on land a SDG worth placing on an organisation's priority list.

Why?

Facilitates other SDGs

Land can be considered the cornerstone of economic growth: we use land to build, for transportation and to grow crops. Without good quality land, there wouldn't be economic growth—or an economy at all, since it would be impossible to ensure a basic standard of life with decent health or food. For example, plant life accounts for as much as 80% of our diet⁹⁰, making life on land vital for human survival. This cyclical nature of land makes it the bridge between many other SDGs, like SDG 6 which is about clean water and sanitation. The amazon rainforest alone evaporates 20 billion tons of water every day, making this forest a key source to prevent drought and desertification. Drought and desertification ultimately affect crops and biodiversity, leading to low agricultural productivity, and vice versa.

Key to survival for many businesses

In 2016, a report by Fairtrade was released warning for the effects of climate change on coffee production. Coffee, the second most valuable commodity exported by developing countries (accounting for roughly \$19 billion in 2015), faces extinction by the end of this century if no significant action to reduce climate change is followed through⁹¹. Not only would this have a disastrous effect on coffee companies, but also on the productivity of other companies: employees do not tend to stay very productive on tea alone.

The coffee industry is just one of many examples of industries highly dependent on life on land. In essence, every business that depends on any kind of farming either has to quit or has to adapt to changing circumstances. And with food and agriculture having a global market value of roughly \$8 trillion⁹², it might just be worth to have a closer look at SDG 15.

How?

Sustainable sourcing

If a chain is as strong as its weakest link, then a supply chain is as sustainable as its suppliers. It is for that reason that organisations increasingly buy their raw materials or office supplies from sustainable sources. For coffee alone, roughly 20% is sourced according to sustainability standards⁹³ with various labels, seals and trademarks being used and launched.

An increasing amount of companies recognise that 'natural capital' is becoming scarce, which is a limiting factor for their activities. This applies both to access to resources on the one hand and to the need to reduce the environmental burden through production on the other⁹⁴. Tony's Chocolonely, for example, developed a 'beantracker' system to create more transparency in their supply chain⁷. With increased transparency, Tony's Chocolonely is able to see which cocoa farmers have supplied what quantity of beans, enabling them to source their raw materials in a sustainable manner.

Another organisation making big efforts to source sustainably is Unilever. Being one of the largest users of palm oil in the world, Unilever committed to source all their palm oil sustainably by 2019 (and are already right on track)⁹⁵. As palm oil harvest is one of the main causes of deforestation, this links to Unilever's ambition to have zero net deforestation by 2028. One way in which Unilever has brought these two commitments to practice is by cancelling its contracts with one of their palm oil suppliers when their sustainability certification was suspended. Only after progress was shown from the supplier's side, Unilever proceeded sourcing again from this supplier⁹⁶.

Another interesting way of sustainable sourcing is changing the way we source information: for example by using the free search engine Ecosia⁹⁷, which donates 80% of their profits to planting trees. At the moment of writing, Ecosia has already planted more than 23 million trees just through people like you and me using their search engine. Information that fights back deforestation.

Embed proper recycling practices

Do you remember the last time you threw that piece of rubbish in the bin while you knew that you should have actually recycled it? If you do (and I do), then definitely keep on reading.

With an average Dutch citizen producing nearly 8,000 kilograms of waste every year⁹⁸, waste has a serious effect on environmental degradation. Europe is doing very well in terms of landfill, but in the United States, still nearly 70% of all waste is landfilled⁹⁹, harming water quality, biodiversity and fertility.

Recycling is one way to significantly reduce landfilling and hence, improve life on land. Global shoe and apparel brand Adidas included recycling as part of their supply chain with their 'Make Every Thread Count' programme. Consumers can drop off old shoes and apparel (not just from Adidas), which are later picked up by a specialised company who sorts, distributes and recycles the material¹⁰⁰. You could honestly say Adidas gets its kicks from recycling.

Collaboration and guts

For some SDGs the results are immediately tangible, but SDG 15 can be a little tougher for organisations to engage with and to show immediate effect. Often, sustainability efforts are associated with the prisoner's dilemma; it only works when everyone is on board. Yet to make an impact that matters, we shouldn't let the prisoner's dilemma keep us from contributing to a better world. To make an impact that matters, we should just start by building a future. Even if we start small. Let's transform our wasteful future into a hopeful future. Let's make an impact.

“With the world committed to the Paris agreement, life on land is pivotal in changing global warming.”

SDG 16: Peace, Justice and Strong Institutions

By Michiel van der Valk

Sustainable development cannot be reached without peace, stability, human rights and effective governance. The world is clearly divided, and this is expected to increase even more. Some countries have the luck of experiencing sustained levels of peace, while other countries are trapped in endless cycles of conflict and violence.

What?

Our globalising world offers lots of opportunities. Through integration of goods, services, capital and ideas, hundreds of millions of people have been lifted out of poverty and an increasing availability of products and services is observed¹⁰¹. At the same time, globalisation brings challenges such as unfair trade practices, tax evasion and the unequal division of its benefits among people and regions¹⁰². Globalisation comes with an increased level of complexity in our supply chains, where the perceptions of risk and workplace safety differ per culture¹⁰³. This asks for a level of responsibility.

SDG 16 focuses on this responsibility, promoting inclusive and peaceful societies, with access to justice through accountable institutions at all levels. At first sight, this might be considered a matter for government. However, technology is changing ever more rapidly. This makes it hard for regulators to keep up with innovation. Combined with increased scrutiny from the public, companies and the government have a shared responsibility.

Why?

Responsible taxation and the Panama papers

In April 2016, news was released relating to tax evasion or avoidance practices through offshore accounts. Research shows an estimated loss of tax up to 237 billion for Europe alone¹⁰⁴. Although (some of) these transactions may be legally justifiable, it is the morality that caused the uproar. The resulting reputational damage, for both companies and wealthy individuals, offers plenty of reasons why it is beneficial to be transparent and to engage with strong institutions.

Supply chain transparency and the garment industry

The tragedy of Rana Plaza in Bangladesh where a building collapsed, killing more than 1,100 people, occurred nearly five years ago. Rana Plaza was not the first of its kind, but the scale and impact was enough to awaken many. In response, the Apparel and Footwear Supply Chain Transparency Pledge was created. Yet, in 2017, only 17 out of 72 apparel and footwear companies were said to fully align with the pledge standards¹⁰⁵. Called out by their name, companies are now listed with their status of alignment.

Investors and the general public asking for supplier information to be made public can be seen as a second reason why SDG 16 can be of major importance. Organisations should be held accountable for their actions, which means doing things right even when no one is watching. Being transparent can help in cases of inquiry and can be considered a valuable attribute of a company.

“Sharing data can make an organization more attractive to outsiders or help affect change.”

How?**Dealing with data**

Availability and access to data is a valuable resource for organisations. Yet it is important to consider what information you need, why you need it, who should have access to it and how long it should remain available.

On the one hand, it can be beneficial to make data publicly available. Informing stakeholders about performance, governance, targets and efforts helps them understand your business. Just the experience of considering what to report, how to collect the information and to whom it might be interesting can provide valuable insights. Here it is important to not only disclose financial, but also non-financial information.

A way for companies to disclose this information would be through annual reports or on their website. Disclosing information to the public, ranging from crime to safety figures, can help policymakers better understand what is going on. Deloitte has also analysed open data through their State of the State research, providing insights in, for example, education, healthcare, the real estate market and (cyber) crime¹⁰⁶.

Sharing data can make an organisation more attractive to outsiders or help affect change. Yet it is important to consider which information is shared with whom and why. As of May 25th 2018, the General Data Protection Regulation (GDPR) is enforced. This effort of harmonising privacy laws was designed to protect natural persons with regard to the processing of personal data and the free movement of such data¹⁰⁷. For more information on how to comply with this regulation whilst being able to benefit from the advantages data can offer, we kindly refer you to our GDPR articles¹⁰⁸.

Supply chain thinking

As touched upon in the Why section, responsibility does not end at one's front gate. It concerns the entire chain, from cradle to cradle (unfortunately still too often to grave). In order to understand an organisation's supply chain, it is important to realise which suppliers and which sub-suppliers it is involved with.

Examples of how to get involved are a supplier code of conduct, a certification scheme or supplier meetings in which best practices are shared. Involvement in the chain can point out opportunities for improvement and enhances relationships with customers, whilst being in control of the chain. For suppliers, being transparent about the work performed and resources used can be of added value in tenders or when providing information for supplier requests.

Being in control of social topics such as working conditions or environmental aspects such as sourcing of materials can help in responsive and representative decision making. Commitments here can help promote more peaceful and inclusive societies, creating access to justice for all and build effective, accountable and inclusive institutions at all levels.

By taking the effort to explore what SDG 16 can mean for an organisation, you will find that it can be a facilitator for many other SDGs. Being able to take responsibility in data, supply chain or governance enables organisations to take on other sustainable development practices.

SDG 17: Partnerships for the Goals

By Linda van den Breul

Today, the world is more interconnected than ever before. This can be of great help in improving access to technology and knowledge and to help developing countries in managing their debt.

What?

The last SDG of this series is the most comprehensive one that can enable the other goals. SDG 17 is all about collaboration on a global scale. The only way for the SDGs to be realised is when people, governments, companies and other organisations cooperate rather than compete. This SDG focuses on cooperation in the areas of finance, technology, trade, policy and partnerships.

Why?

SDG 17 could kill many birds with one stone

We all benefit when the world delivers on the 17 SDGs. This would create market opportunities of up to \$12 trillion annually and add 380 million new jobs by 2030¹⁰⁹. Partnerships are a main way to achieve these goals. When governments, people, companies and NGOs cooperate, these goals can be reached easier and better than when acting alone. Also multiple goals could be reached, killing many birds with one stone.

Partnerships benefit the partners involved

Many people think that SDGs are a form of philanthropy. That could be, but in many instances there is a solid business case for companies to sustain development through global partnerships. Let's take a look at Unilever, a Dutch consumer goods giant. When the multinational firm partnered with local governments and health organisations to find a solution for SDG 6, it helped to improve washing habits of a billion people. The effect for Unilever was a boost in their soap sales, while the effect for society was a 44% reduction of child deaths due to bad sanitation¹¹⁰.

Another example is from Kenyan telco-provider Safaricom, which partnered with political parties and content service providers for the 2012 elections to make sure that inflammatory messages were not broadcasted¹¹¹. This did not only help SDG 16 by preventing large scale violence, as was seen in the aftermath of their previous elections in 2007, but also ensured that the telecom company could operate in a more stable country which increased revenue potential and reduced operational costs. In addition, the company's brand recognition increased significantly due to its willingness to take up issues of national importance.

How?

Public-private partnerships

Solving complex problems are almost impossible without partnerships between both private and public entities. For example, within Deloitte we see more and more public-private partnerships to advance smart cities. Whether the goal is to improve public healthcare or to expand free Wi-Fi-access, municipalities are increasingly looking to partner with private and other public organisations to accomplish their goals. These partnerships can help overcome funding barriers and often rely on technology to reduce costs and increase value. An interesting example comes from the city of New York that was looking for a solution for its 8,400 pay phones, for which the use for the public and income for the municipality decreases every day in the time of smartphones. The city of New York formed a partnership with Qualcomm, Titan and Control Group to replace the obsolete payphones for smart kiosks, offering free WiFi, maps, transportation updates, video calls, smartphone charging and more. Due to an advertiser model, the partnership could fund the project without public funds and even increased the \$17 million income from payphones to \$500 million in advertisement income. In addition, the project created 100-150 direct jobs and 650 support jobs¹¹². From examples like these we learned key practices for the success of a public-private partnership, which includes setting the objectives, assessment of the available assets, thorough understanding of the business case and model and building (local) support.

Partner with local communities

The Women Solar Engineer initiative has already achieved positive results with regard to goal 1 (No Poverty), 4 (Quality Education), 5 (Gender Equality) and 7 (Affordable and Clean Energy) due to a solid partnership between local communities and different international organisations¹¹³. Women from Honduras were educated to be solar engineers by the Barefoot College from India, financed by Government of India and the Small Grants Programme (SGP). These women were able to set up solar power stations in their country, which empowered the women and made them economically independent and at the same time provided their community with clean energy. The programme has expanded to 17 other countries, educating over 70 women and delivering electricity to 4,000 homes.

A single NGO could possibly also build the solar panels and thereby reach SDG 7, but by partnering with the local community and different organisations and together sharing knowledge and technology and promoting sustainable technologies, also SDG 1, SDG 4 and SDG 5 were reached. When you partner with local communities, chances are higher that the goals will be achieved. In addition, our experience is that projects with local support can attract private partners and funding easier.

“The only way for the SDGs to be realised is when people, governments, companies and other organisations cooperate rather than compete.”

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