

TOP 300 AND SDGs

BEYOND ECONOMIC IMPACT: THE CONTRIBUTION OF THE TOP 300 TO SUSTAINABLE DEVELOPMENT

Size, in economic terms, is only one of the dimensions that can be used to evaluate cooperative enterprises. And it is just one of the many aspects of sustainable development, which has been a key theme in recent years.

In fact, since the end of the 1980s, the theme of integrating economic development, natural resources management and protection, and social equity and inclusion has been at the centre of the international debate (see the 1987 Brundtland Report) that culminated in 2015 with the adoption by the United Nations of 17 Sustainable Development Goals (SDGs). The SDGs aim to reduce poverty, fight inequality, support social development and address aspects that are fundamentally important to sustainable development, such as climate change and the construction of peaceful societies, by the year 2030. As already emphasised by the Millennium Development Goals (Birchall, 2004), the SDGs also offer a multidimensional view of development in which human well-being and poverty reduction are at the centre of the actions which are based on essential conditions such as environmental sustainability, equity and enabling a global economic environment.

Although the SDGs were conceived as a call to action for countries, they can also be considered targets that companies can focus on when they plan their activities. From this point of view, the assessment of the contribution of companies to the achievement of the SDGs requires not only an analysis of their economic dimension, but also an assessment of their sustainability in social and environmental terms. More generally, this entails assessing their ability to counteract inequalities and generate human well-being and social capital.

Of course cooperatives also contribute to achieving the SDGs. Speaking on the 2013 International Day of Cooperatives, Guy Ryder, Director General of the International Labour Organization (ILO), emphasized "As global attention focuses on the challenge of sustainable development, cooperatives can and must play a key role as creative enterprises expanding into new and innovative areas" (Dale et. al, 2013). Despite this, an ILO-ICA report (Wanyama, 2014) highlighted that, although the Rio+20 Conference recognised the role of cooperatives in achieving social inclusion and poverty reduction, they have been marginally involved in the process of defining the

SDGs. This is most likely due to the lack of a full understanding of their potential for action. Moreover, the Blueprint for a Cooperative Decade underlines how the term “sustainability” is not universally associated with cooperatives and reaffirms that one of ICA’s primary objectives is to demonstrate this association and how cooperatives contribute to economic, social and environmental sustainability.

Starting from this year, the World Cooperative Monitor project aims to provide an opportunity to learn more about how

the largest cooperative enterprises and mutuals in the world are moving towards achieving the SDGs with the conviction that “good data is essential for monitoring and achieving the SDGs” (UN Data Revolution, 2014).

Which SDGs are the Top 300 targeting?

SDGs cover many spheres of action, ranging from poverty reduction to equitable and inclusive education, to combating inequalities, environmental protection, etc. Which ones

are the largest cooperatives, mutuals, and non-cooperative enterprises controlled by cooperatives contributing to? To answer this question, we analysed the sustainability reports of the enterprises listed in the 2018 Top 300 (based on turnover) that joined the United Nations Global Compact project and/or the Global Reporting Initiative (GRI). This provides some preliminary insights on their reporting practices in relation to SDGs¹. The analysis offers an overview of these

reporting practices with a focus on the areas of action that are addressed in the enterprises’ reporting activities. While the reports emphasize the actions that the enterprises want to communicate – therefore, not everything that is communicated might be fully implemented while not everything that is implemented is necessarily reported – the analysis can provide interesting insights that can be used as a starting point for future analysis on individual SDGs.

¹ More details in the methodological note of the report.



AN INTERVIEW WITH ENRICO GIOVANNINI

Enrico Giovannini

Spokesperson for the Italian Alliance for Sustainable Development, member of the global Alliance for Sustainability and Prosperity, and Co-chair of the “Independent Expert Advisory Group on the Data Revolution for Sustainable Development” established by the Secretary General of the United Nations

Progress and challenges on the road to 2030

“Our task is to address the roots of each problem by building cooperation through the framework and tools of sustainable development”, according to Italian economist and former labour minister, Enrico Giovannini. Professor Giovannini is the spokesperson for the Italian Alliance for Sustainable Development, which aims to increase awareness of the Sustainable Development Goals adopted by the United Nations.

How is the international community doing with respect to the UN’s 2030 Agenda?

“The achievement of the 2030 Agenda is progressing slowly. The goals defined in September 2015 by the Agenda, and in December 2015 by the United Nations Climate Change

Conference in Paris, initiated a gradual process of change in the structure and functioning of the world economy. On the one hand, we have seen an increasing awareness of the relationship between the economy and environmental destruction; between the economy and sustainable development; between health and economic well-being; between the economy and growing inequalities. On the other hand, we have witnessed significant political decisions, such as the United States’ withdrawal from the Paris Agreement, going in opposite directions: they set up a bilateral rather than global development. We need, however, to move towards multilateral cooperation, translating the SDGs into action on the ground. The good news is that we are encouraged by the numerous initiatives committed to implementing the SDGs

and the Paris Climate Agreement. For example the first-ever European Strategy for Plastics in a Circular Economy or the European Commission’s legislative proposals on financing sustainable growth. Ultimately, as evidenced during the last High-level Political Forum for Sustainable Development (HLPF), the implementation of the Sustainable Development Goals varies greatly from country to country, and that constitutes a weak point: we need a uniform attitude to bridge the gaps. Our task is to address the roots of each problem by building cooperation through the framework and tools of sustainable development”.

How can policymakers increase the level of implementation of the SDGs?

“We need to look beyond narrow economic indicators of progress, which have become the main driver of policy making. At the opening event of the Italian Sustainable Development Festival, Italian journalist Monica Maggioni said that the Agenda is a gift. This is because its complexity forces us to recognize that complex problems require complex solutions. We must

acknowledge that there is no single correct answer and that no solution can be developed within the framework of a single country, which is why we need to cooperate at the international level. According to Zygmunt Bauman, in these days the predominant political aspiration is “Retrotopia”, which is projected towards the return to an ideal past more than towards the construction of a better future. Instead, if we aim at a “Sustainable Utopia” through Environmental and Social Sustainability, the need to make our voices heard becomes even more important”.

How and why should cooperatives play a key role in fulfilling the United Nations’ sustainable development Agenda?

“Cooperative enterprises are by nature a sustainable and participatory form of business: it is in their DNA. It is not sufficient, however. The pace of change is faster than ever and there must be a strong commitment by all governments and all businesses to advance the SDGs. Through collaborative strategies, we have to review our past, think of our present situation and work on our future challenges. In doing so, cooperatives can play a key role in promoting public awareness of a sustainable and viable future”.

How many of the Top 300 joined the two initiatives?

Seventy-five organisations out of the 300 listed in the Top 300 ranking joined at least one of the two initiatives: 19 joined both initiatives, 39 joined only the GRI initiative and 17 joined only the United Nations Global Compact. Among the 58 organisa-

tions that joined the GRI, 36 released a sustainability report applying the GRI indicators. For the complete list of these organisations, see the "Top 300: Rankings and SDG participation" section of this report (Table 7).

FIGURE 1. TOP 300 ORGANISATIONS THAT JOINED THE GRI INITIATIVE AND/OR THE UN GLOBAL COMPACT

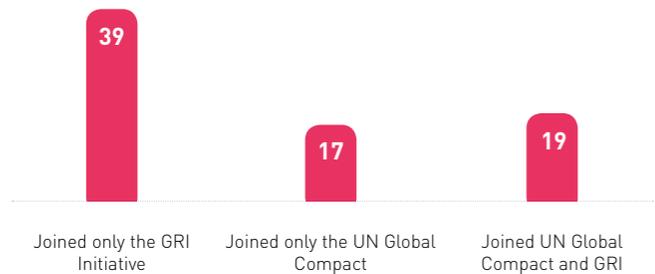
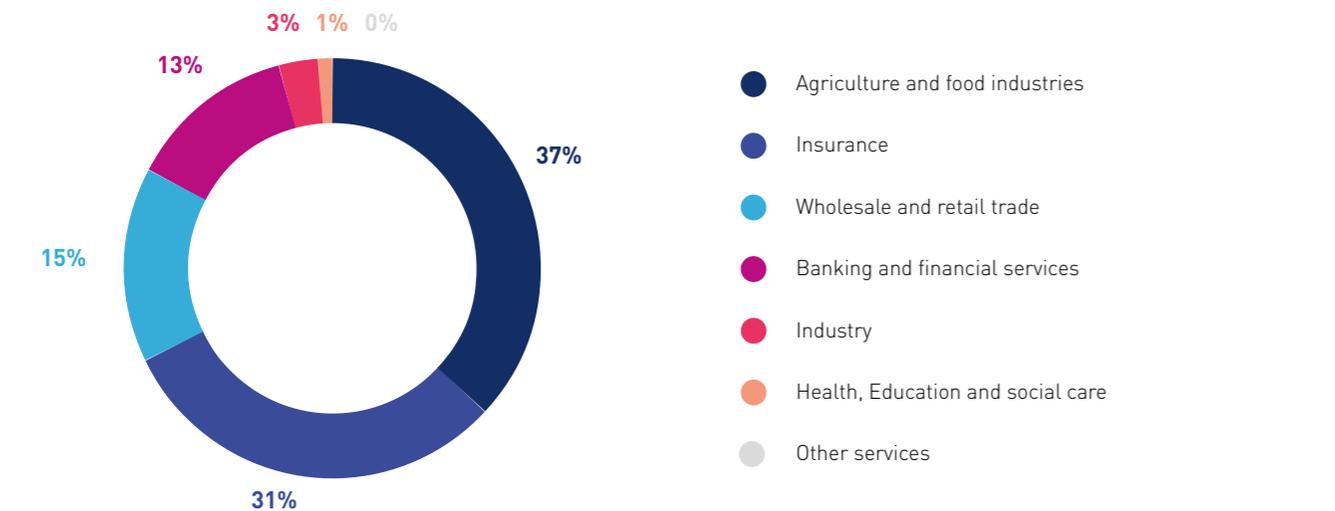


FIGURE 2. LEVEL OF PARTICIPATION IN THE GRI INITIATIVE



FIGURE 3. TOP 300 ORGANISATIONS THAT JOINED THE GRI INITIATIVE AND/OR THE UN GLOBAL COMPACT BY SECTOR OF ACTIVITY



Which SDGs are addressed?

Twenty-eight of the 36 organisations that joined the United Nations Global Compact project declared they address at least one of the SDGs in their Communication on Progress (CoP). All SDGs are addressed in some way by at least one of the studied organisations in its report.

The statements provided by the Top 300 organisations show that they pay particular attention to ensuring sustainable

consumption and production patterns (Goal 12). They also declare they are taking urgent action to combat climate change and its impacts (Goal 13), to ensure healthy lives and promote well-being for people of all ages (Goal 3) and to promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all (Goal 8).

FIGURE 4. SUSTAINABLE DEVELOPMENT GOALS (SDGs) ADDRESSED IN THE COPS OF THE TOP 300 ORGANISATIONS THAT ADHERE TO THE UN GLOBAL COMPACT PROJECT.

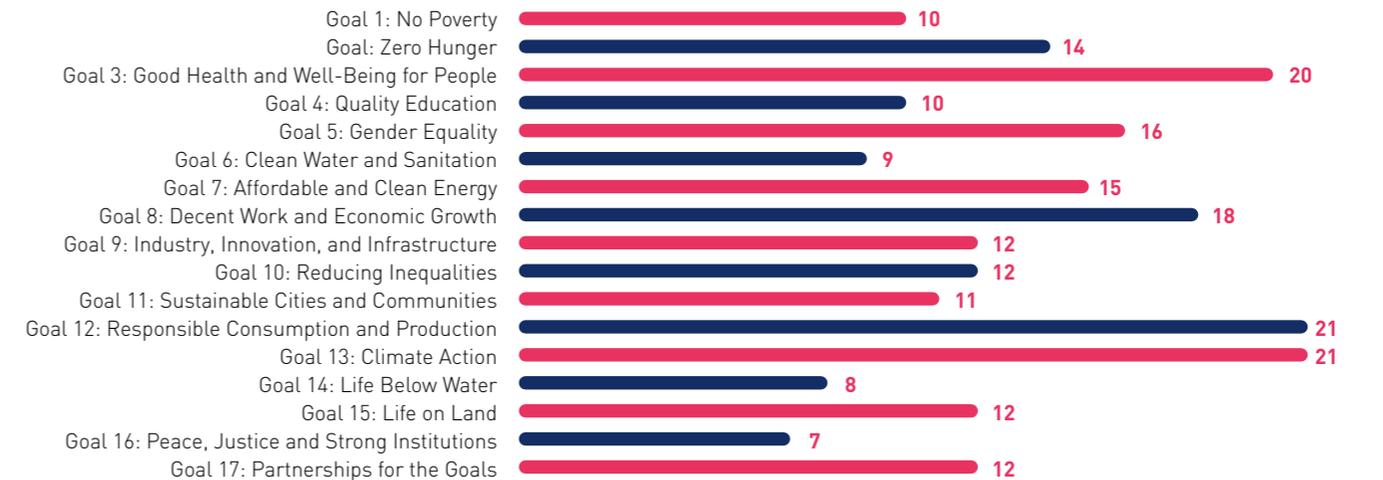


FIGURE 5. WITH RESPECT TO THE ORGANISATION'S ACTIONS TO ADVANCE THE SUSTAINABLE DEVELOPMENT GOALS (SDGs), THE COP DESCRIBES:



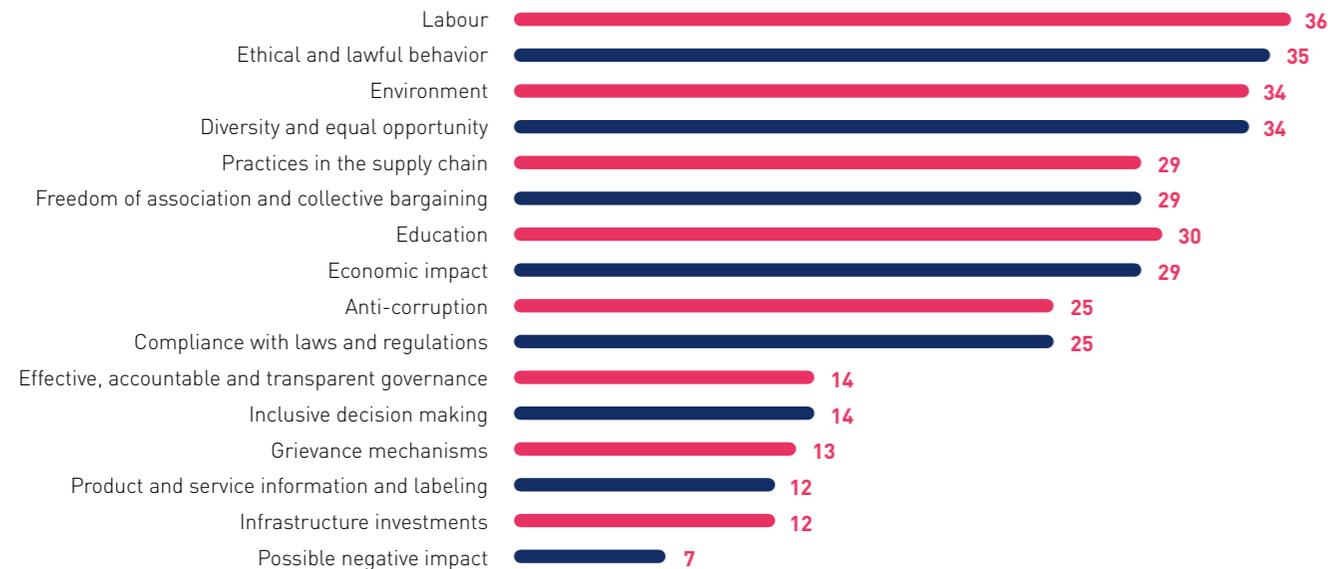
Which are the most reported “business themes” that can contribute to achieving the SDGs?

The Top 300 organisations that compiled a sustainability report in accordance with the GRI indicators were analysed to verify which of the GRI indicators selected within the SGDs Compass Project² were used. Indicators have been grouped into 35 areas of action, which, in turn, constitute 16 business themes (see the methodological note for more details). Analysing the most prominent business themes in the enterprises’ sustainability reports provides more information about specific actions being taken to achieve the SDGs.

There are four most reported themes: “ethical and lawful behaviour”, “labour”, “environment” and “diversity and equal opportunity”. The first is mentioned by all organizations along similar lines, as cooperative enterprises relate their driving values, principles and norms of ethical-social nature to this business theme. They discuss these values in relation to how they govern their actions, fostering and strengthening compliance with the legal system, respect for human dignity and corporate social responsibility. The other three themes are more nuanced and the analysed organisations discuss particular choices and actions to address those topics. Below, each of these three themes is discussed in more detail.

² The SDG compass (www.sdgcompass.org) is a project jointly developed by the United Nations Global Compact and the GRI, together with the World Business Council for Sustainable Development (WBCSD). It “provides guidance for companies on how they can align their strategies as well as measure and manage their contribution to the realization of the SDGs”.

FIGURE 6. BUSINESS THEMES LINKED TO THE SDGS REPORTED IN THE SUSTAINABILITY REPORTS



LABOUR

Although most of the organisations only provide a description of the size of the workforce and its main characteristics, their reports also emphasise occupational health and safety. All the organisations that reported on this area of action have adopted procedures and management systems for the prevention, management and monitoring of occupational health that often exceed statutory requirements.

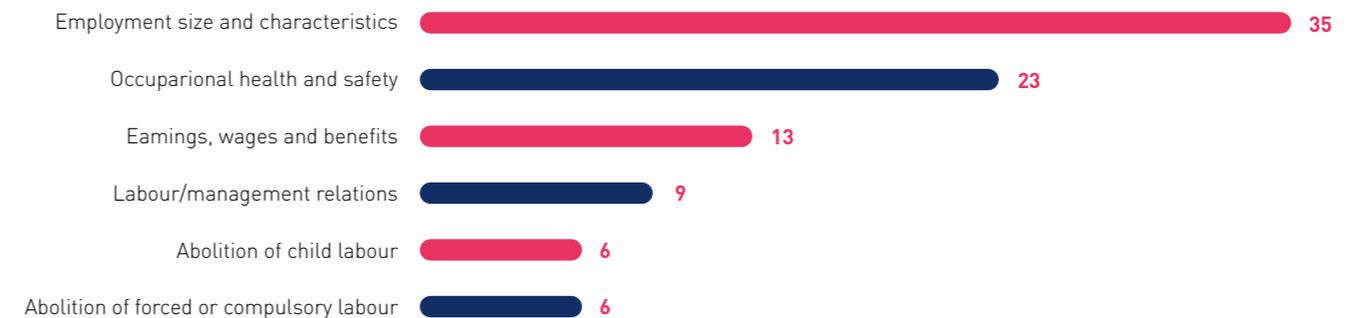
Many of the organisations reviewed have formed committees on these topics. They tend to be responsible for sharing and disseminating knowledge as well as evaluating and reviewing procedures. Employees are often involved in the definition and implementation of the procedures, as for example in the case of Copersucar (Brazil), which conducted a survey of all employees in 2015 to verify and improve their safety culture³.

In addition to workplace safety, the organisations are committed to the health and well-being of their employees in the belief that prevention reduces illness and disease. In some cases, surveys were launched to monitor worker satisfaction and working conditions, along with various health promotion projects, such as medical care, sickness supplement and life insurance. Some of the enterprises do not stop at physical well-being; they have moved to help their workers generate overall psycho-physical well-being as proved, for example, by the initiatives promoted by the Co-operative Group (UK)⁴. This cooperative implemented a well-being strategy that includes health services, psychological support and confidential advice services.

³ http://www.copersucar.com.br/relatorio2016/english/?page_id=161#cap7sec5

⁴ <https://www.co-operative.coop/ethics/co-op-way-report-2016>

FIGURE 7. AREAS OF ACTION WITHIN THE LABOUR THEME REPORTED IN THE SUSTAINABILITY REPORTS



LABOUR

A special focus

GRUPO SANCOR SEGUROS

Ensuring - and insuring - road safety

By Carla Ranicki

Total employees: **2,965**

Total members: **5,000,000**
(insured clients)

Year founded: **1945**

Road safety is a big issue in Argentina, with traffic accidents the leading cause of death for people aged between 18 and 45. And deaths on the roads are on the rise, according to a report from the country's Institute of Road Safety and Education (ISEV) last year. But one cooperative is working to cut road mortality among its employees and client companies as part of a series of initiatives aimed at contributing to the UN's Sustainable Development Goal (SDG) 8: to ensure full and productive employment and decent work for all. Grupo Sancor Seguros is one of Argentina's leading insurance

companies, founded in 1945, with subsidiaries across Latin America. It was one of the first in the country to start incorporating SDGs into its business: when the SDGs were launched in 2015, an initial analysis was carried out to identify which goals were strategic to the cooperative and how they could be incorporated into its Corporate Social Responsibility (CSR) process.

One of the targets relating to SDG 8 involves promoting safe and secure working environments for all workers. This is carried out through risk assessment, training and innovative and



highly successful programs like Motivadores Viales ("road motivators"), which is implemented both within the cooperative and at client companies, particularly those with high rates of road accidents among their workers.

"It's a very important program because we can measure the impact before implementing the program and then a year afterwards and see what the results are," says Betina Azugna, Grupo Sancor Seguros's CSR/Sustainability Manager. "Among some of our clients, accidents and deaths from crashes go down a lot – even as much as 20%." She explains why this is

so important: "In several industries, when employees of our clients travel to and from work, accidents are very common. Crashes are the biggest cause of deaths at work."

She gives some examples of what the program involves: "We give the employees a lot of training, and then we ask them to sign a letter of commitment to use a helmet on motorbikes, to wear seatbelts, to drive without using mobile phones." Another element of the program involves designating volunteers to look out for road safety among their colleagues and to come up with action plans to improve safety and security



in their company. Another example of how Grupo Sancor Seguros is committed to improving working environments is through its labour risk insurance company, Prevención ART, which ensures safety for workers and economic stability for small- and medium-sized businesses in the event of accidents at work. This is done through consultancies at business premises or constructions sites by risk assessors, regular medical check-ups to detect work-related diseases early and accident-prevention programs. Azugna also mentions the Equipo de Intervención Psicosocial (EIPS), the “catastrophe intervention team,” a group of highly trained psychologists and social assistants who are sent in af-

ter major accidents at client companies to provide emotional support and minimize the risk of suicides and depression following traumatic events. “They act immediately, like an ambulance, to help workers return to their normal life,” she says. Azugna says that Grupo Sancor Seguros goes above and beyond other insurance companies because of its cooperative status. “We create these programs thinking about human beings and their good health. We always put the person first, because that is our philosophy, to work together and take care of everything that makes people sustainable citizens. It’s not about material benefits or income. It’s our philosophy. We get a lot of positive results being the way we are.”

ENVIRONMENTAL SUSTAINABILITY

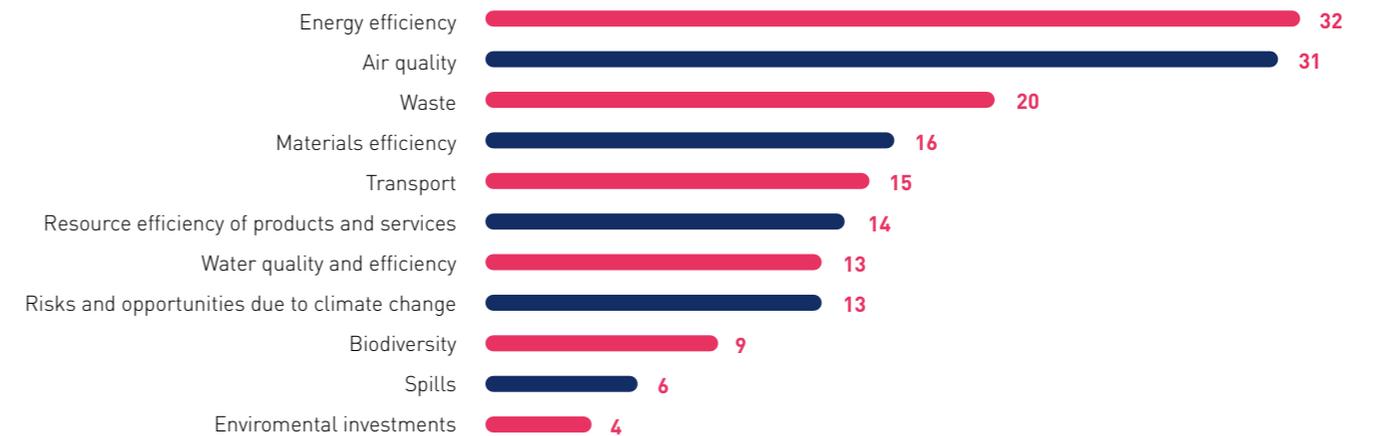
This is a key theme that includes a wide range of topics, above all, related to energy efficiency, air quality and waste. The organisations within this study mainly report on the amount of energy consumed and the production of greenhouse gas emissions and waste. More than half of the organisations also report what steps they are taking to try to reduce these quantities. Several actions have been undertaken to improve energy efficiency, ranging from the adoption of measures to reduce energy consumption in buildings (such as the use of LED bulbs and the improvement of thermal insulation) to the use of renewable energy in production and the application of efficient cooling of cold storage. With regard to the reduction of emissions, many of the participating organisations have set emission reduction targets by 2020 and most issue data on the

carbon footprint of their activity. The action of the cooperative enterprises is not limited to the adoption of measures to reduce energy consumption. Several have engaged in activities to increase workers’ awareness of energy consumption, and some have actively participated in energy redevelopment actions of the communities in which they are incorporated. For example, Eandis (Belgium) actively participates in the energy care plan that was launched by the city of Ostend in 2016 aiming at renovating eight buildings in the city making them energy-efficient⁵. Moreover, since 2016, DMK (Germany) has been taking part in the “Kopernikus-Projekte für die Energiewende” research project⁶ in which scientists, private companies and civil society are collaborating to develop technological and economic solutions to convert energy systems.

⁵ https://www.eandis.be/sites/eandis/files/documents/9010025_eandis_jaarverslag_en_mvo_2016_18_mei.pdf

⁶ <https://www.kopernikus-projekte.de/>

FIGURE 8. AREAS OF ACTION WITHIN THE ENVIRONMENT THEME REPORTED IN THE SUSTAINABILITY REPORTS



ENVIRONMENTAL SUSTAINABILITY

A special focus

METSÄ GROUP:

Creating a sustainable industrial ecosystem around wood

By Carla Ranicki

Total employees: **9,100** Total members: **104,000** Year founded: **1934**

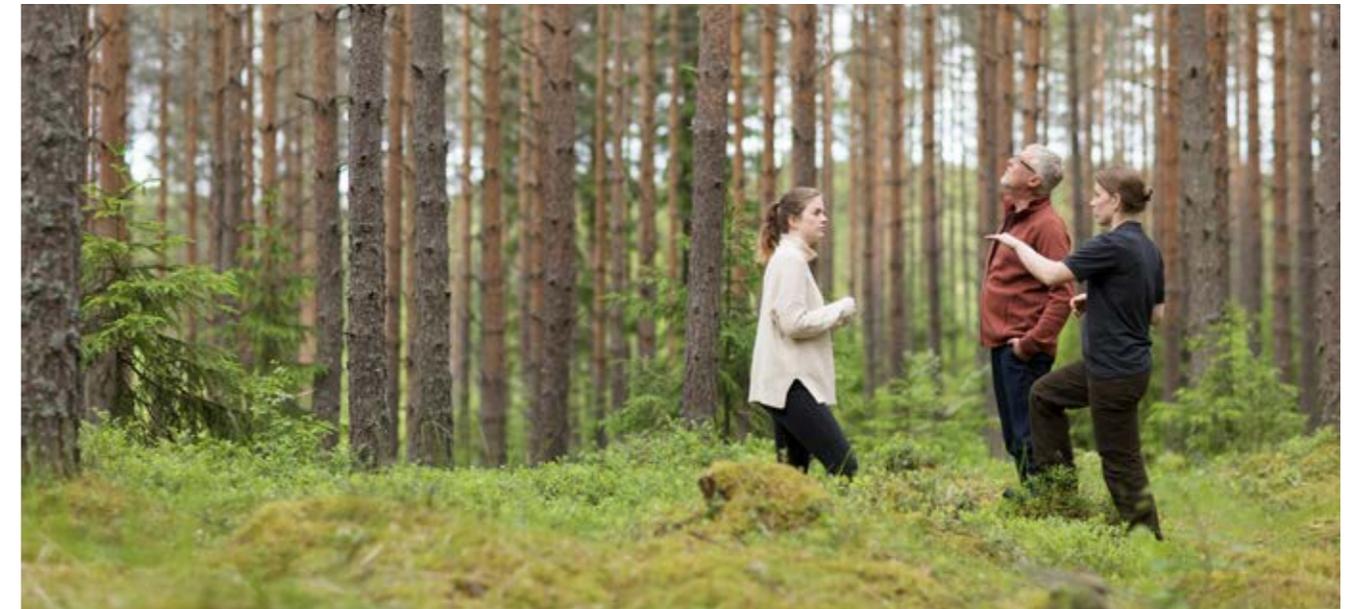
When managed correctly, wood is one of the world's most sustainable resources. Northern wood in particular is the best renewable raw material in the world, according to the Metsä Group, a cooperative Finnish forest industry group with a focus on pulp, wood products, paperboard, tissue and cooking papers and wood supply and forest services.

"Finland is quite an exceptional country, with 75% of the country's surface area covered by forest," explains Päivi Makkonen, Vice President for Sustainability at Metsä Group. "Finns are forerunners in sustainable forest management. Private individuals and families can own forestland and this makes for a very nourishing relationship." Metsäliitto Cooperative is the parent company of Metsä Group and has around 104,000 owner-members, mostly families, who are responsible for half of all the privately owned forest in Finland. These families, many

of whom have owned the land for generations, take great care of the forest and its biodiversity, driven by a characteristically Finnish philosophy that if you own forest you should leave it in a better condition for your children.

"Private owners typically take better care of their forest than even the sustainable forest management criteria demand," says Niklas von Weymarn, the CEO of the group's newest company, Metsä Spring.

Founded in May 2018, Metsä Spring's remit is to work together with partner organizations to invest in new projects, research and companies with the aim of identifying and developing new business opportunities in the sustainable forest-based bioeconomy (the parts of the economy that use renewable biological resources from the land and sea) and the circular economy. "Ecological sustainability is really important when



we assess these new possibilities," says von Weymarn. The first concept that Metsä Spring has adopted into its portfolio is a new wood-based textile fibre production method.

Von Weymarn explains the challenges facing the world's textile industry: "Globally we make around 100 million tons of different textile fibres a year," he says. Over half of these are made from oil – synthetic fibres like polyesters and polypropylene – while the second-largest raw material is cotton. "If you think about what kind of clothing you like to wear against your skin, it's typically cotton-based," says von Weymarn. But cotton cultivation has heavy environmental impacts, requiring huge amounts of water, land and pesticides. In Russia, cotton farming has led to the drying-up of the Aral Sea, once the world's fourth-largest lake. How will the growing demand for cotton-like fibres, the result of an increasing

population and rising living standards, be met in the future? According to von Weymarn, in part with wood-based fibres. While there are some common wood-based fibres already available on the market, most notably viscose, the production process involves chemicals so toxic that factory workers need to wear gas masks. "Most factories are in Asia, and they just spill out the chemicals into the waterways," says von Weymarn. "There's a big demand for wood-based fibres, but you need better technology, and that is what we are trying to do."

The new environmentally friendly production method that Metsä Group is developing is based on direct dissolution using novel compounds for the pulp dissolution stage and relies on wet paper-grade pulp as the raw material. Metsä Spring is currently in the technical planning stage for a small-scale



test plant that would be integrated with Metsä Group's new bioproduct mill in Äänekoski, the largest investment ever made in the forest industry in the northern hemisphere.

In addition to high-quality pulp, the bioproduct mill, which started operations in August last year, produces a broad range of other bioproducts, such as tall oil and turpentine, as well as product gas, biogas and sulphuric gas. The mill has an electricity self-sufficiency rate of 240%, and uses 100% of its raw materials and side streams in various value-added forms: for renewable energy or soil fertilizers for example. Gases from the mill are captured and converted back to sulphuric acid,

which is reused in production.

What is particularly innovative, however, is the creation of a local "industrial ecosystem" around the mill, a network of partner companies who are being encouraged to build their facilities next to the mill in order to take advantage of its products, production sidestreams and services, maximizing efficiency and environmental sustainability. Being a cooperative, believes von Weymarn, is essential to this outlook. "It's a very strong and long-term partnership," he says. "And one reason for these partners wanting to cooperate with us is the ethos we stand for."

DIVERSITY AND EQUAL OPPORTUNITIES

The Top 300 organisations studied mainly address gender issues as pertains to terms of employment. In their reports, the organisations emphasise the gender-neutral criteria adopted in their personnel management, including development and compensation policies based on the candidates' professional and academic skills.

Although women are still often a minority in senior management and governing bodies of the organisations, several initiatives have been implemented to increase the number

of women in the top positions within the Top 300. On this, The Co-operators (Canada) reported that "the Co-operators recognizes and values diversity, including gender, age, ethnicity, culture, and geographic and sectoral representation" and this is reflected in the employment structure, but also in the board composition. They recognise that women are still a minority on the board (23% in 2016 increased from 18% in 2015), but they plan to reach 30% by 2020 and 50% in the long term⁷.

⁷ <https://www.cooperators.ca/en/en/-/media/Cooperators-Media/Section-Media/AboutUs/corporate-overview/Annual-reports/2016/2016-Integrated-Annual-Report.pdf?newtab=1&la=en>

Extracting data and statistics from the reports on diversity and equal opportunities is not simple, since the organisations present primarily data on single initiatives or very general data. Having data on this topic is very important, though, as highlighted by the UN Women's flagship pro-

gramme, Making Every Woman and Girl Count. This public-private initiative "seeks to address the urgent need to increase the availability of accurate information on gender equality and women's rights in order to inform policy and decision-making."*

* <http://www.unwomen.org/en/how-we-work/flagship-programmes/making-every-woman-and-girl-count>

DIVERSITY AND EQUAL OPPORTUNITIES

A special focus

SICREDI

Witches' Tea Parties for Gender Equality

By Carla Ranicki

Total employees: **23,000** Total member-owners: **3.8 million** Year founded: **1902**

Though Brazil has one of the most successful women's movements in Latin America, the country still suffers from significant gender inequality and gender-based violence. Low female participation in the labour market, the wage gap, under-representation in politics, minimal participation in upper management positions and excessive domestic work—not to mention the lack of public services like daycare centres and schools—all contribute to the UN's ranking of Brazil as 73rd out of 169 nations based on the Gender Inequality Index.

One cooperative financial institution has recently established an initiative to try to remedy this imbalance, and help meet the UN Sustainable Development Goal of gender equality. Sicredi, which

evolved out of the first credit union in Latin America, now has more than 3.8 million members and is present across Brazil with over 1,600 branches. Currently 116 credit unions are affiliated with Sicredi, distributed across five regional centres that are shareholders of Sicredi Participações, including a confederation, a foundation and a cooperative bank that controls a property manager, insurance broker, credit cards and a consortium administrator. Around 60% of Sicredi's 23,000-plus employees, and 30% of its members, are female. Over 90% of the governance structure—presidents, directors, superintendents and board members—is however still male. But Sicredi is working actively to engage and empower its female employees and rectify this imbalance, pri-



marily through the formation of Women's Committees.

The first Women's Committee was established within the cooperative system in 2016. There are now 18, and the hope is that in the next two to three years, the majority of the 116 credit unions will be able to establish their own committee.

"The main role of a Women's Committee is to work towards engaging cooperated women in their personal and professional growth, with its major cause being empowerment through education to enable those women to choose and have a voice," explains Manfred Dasenbrock, the president of SicrediPar and board member of WOCCU, the World Council of Credit Unions. As an associate member of WOCCU, Sicredi was invited to initi-

ate a nationwide GWLN (Global Women's Leadership Network) systemic project. The GWLN is the only international platform dedicated to addressing and facilitating greater gender balance among leadership positions and aims to provide women working in credit unions with the tangible skills, tools and resources they need to lead as well as offering actionable steps for organizations to follow.

Dasenbrock continues: "In 2016, Sicredi established a domestic project called Sister Society Brasil, which is the link between the cooperatives' Women's Committees and the GWLN global project. In this manner, good practices are disseminated in an integrated way in the global sphere (members from all around the world), in



the systemic sphere (all Sicredi members), and in the local sphere (Committee members). As a result, a continuous learning and exchange loop is formed.”

He gives an example of a successful project launched by one of Sicredi’s credit unions to encourage the inclusion of women in the corporate environment, the Witches’ Tea Party, run in 2017. “Everything takes place at an event where the fruit-based tea from which the initiative takes its name is served,” he says. “Currently, the project involves more than 1,800 women from credit unions affiliated to Sicredi that operate in two Brazilian states. One of the

results of the Witches’ Tea Party is a 50% increase in leadership positions held by women in the cooperatives.”

As a testament to the success of the Women’s Committees initiatives, this year, during the World Conference of Credit Unions in Singapore, Sicredi received the Athena Award for its role in strengthening female leadership in credit unions.

The bigger picture never lost, says Dasenbrock: “We understand the importance given by the Women’s Committees to the fact that providing empowerment through education can promote actions that positively impact society as a whole.”

What other actions are cooperative enterprises implementing?

This special focus on SDGs has analysed the actions of the organisations within the Top 300 adhering to specific reporting initiatives. We know that many of those not participating in the UN Global Compact or GRI are nonetheless committed to sustainable development and many examples of initiatives both new and old can be found within the cooperative movement from organisations of all sizes. The International Cooperative Alliance website launched Co-

ops for 2030⁸, a campaign “for cooperatives to learn more about the SDGs, commit to pledges to contribute to achieving the SDGs (often through initiatives that are already in place) and report their progress.” This initiative highlights actions from around the globe aimed to address the SDGs in four action areas: protecting the environment, improving access to basic goods and services, building a more sustainable food system, and eradicating poverty. The website also offers resources for sustainability reporting and business actions on the SDGs.

⁸ <http://www.coopsfor2030.coop>

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