THE TOP 300 AND SDG 8:
CONTRIBUTIONS TO INCLUSIVE AND SUSTAINABLE ECONOMIC GROWTH, FULL AND PRODUCTIVE EMPLOYMENT AND DECENT WORK FOR ALL

The global economy has started to grow again, though at lower levels than those recorded before the economic crisis. The global growth rate of real Gross Domestic Product per capita is expected to be 2% in 2018 and the unemployment rate (5% worldwide) is back to pre-crisis levels. However, young people are three times more likely to be unemployed than adults. Moreover, in 2018, over a fifth of young people did not study or work, and informal work remained relevant in various areas of the world with consequences for health, safety at work and the earnings of workers (United Nations, 2019).

This data confirms that "economic growth [does] not result in improvements in social conditions or respect for human rights or a reduction in poverty" (European Union, 2006). This belief, when coupled with the recent economic crisis and the inability of public bodies to regulate economic actors, leads to the search for a radically different and more balanced approach to development. An approach focused not only on economic growth, but on growth "that meets the needs of the present without compromising future generations to meet their own needs" (World Commission on Environment and Development, 1990).

This implies a structural transformation that "results from the enrichment and enhancement of a society's knowledge base, including socially shared mindsets and technical knowledge and skills." (International Labour Organisation [ILO], 2019)

The United Nations has also recognized the centrality of sustainable economic growth, placing it at the heart of the Sustainable Development Goals (SDGs), specifically in SDG 8, adopted as part of the 2030 Agenda for Sustainable Development. The 17 SDGs, with their clear benchmarks and deadline for meeting the objectives, are one of the strongest attempts to respond to the challenges related to the future of our society.

It is not surprising, then, that policy-makers, businesses, and even the general public to a certain extent, have been quick to embrace the SDGs. If anything, it is notable that those that may have seemed the most distant from the aims of the SDGs are the quickest to adopt them. In recent years in fact, many large corporations and multinationals have referenced and utilized the SDG framework.

For example, the multinational corporation Unilever promotes their commitment to the SDGs as central to its business model. The Unilever Sustainable Living Plan – featured prominently on the company's website – with goals tied to the 17 SDGs, "sets out how [they] are growing [their] business, whilst reducing [their] environmental footprint and increasing [their] positive social impact."[1] The Nestle corporation, similarly, has linked the SDGs with its Creating Shared Value goals, mapping its sustainability strategy against the 17 goals "with each commitment and impact area corresponding to one or more of them".[2] And just recently, in August 2019, the Business Roundtable, an association representing CEOs of leading American companies, announced the signing of a new Statement on the Purpose of a Corporation signed by 181 CEOs. This statement[3], while not referring directly to the SDGs, commits to ethical and sustainable actions towards all stakeholders and the communities in which they are located.

These initiatives have attracted the attention of media and the public, while the same cannot be said of the actions taken by the cooperative movement, whose role in meeting the goals of the Agenda 2030 remains somewhat in the background, even though cooperatives have always had sustainability in their DNA. Seen from the point of view of the media and public opinion the contribution of the cooperative system to the global sustainability goals seems hidden in a dark corner.

Indeed, "as value-based and principle driven organisations, cooperative enterprises are by nature a sustainable and participatory form of business. They place emphasis on job security and improved working conditions, pay competitive wages, promote additional income through profit-sharing and distribution of dividends, and support community facilities and services such as health clinics and schools. Cooperatives foster democratic knowledge and practices and social inclusion. They have also shown resilience in the face of the economic and financial crises. Hence, cooperatives are well-placed to contribute to sustainable development's triple bottom line of economic, social and environmental objectives" (International Labour Organisation, International Cooperative Alliance, 2014).

It is not enough to repeat this concept solely within the cooperative movement. It must be heard beyond its boundaries as well. This requires numbers, analysis, and a communication strategy, much as it occurs in the world of shareholder companies (which manage to dominate the narrative well beyond their actual results).

1 https://www.unilever.com/about/who-we-are/about-Unilever/
2 https://www.nestle.com/csv/what-is-csv/contribution-global-goals
3 https://opportunity.businessroundtable.org/ourcommitment/

Understanding the profound implications behind the choice of the cooperative economic model is essential, as is demonstrating with facts and not only by declaration that cooperatives are one of the pillars in the construction of a new paradigm. On these grounds it is possible to show that cooperatives are truly different than the newcomers, lending credibility to the critique of Unilever as a "social enterprise"; and that an enterprise that aims at maximizing profits cannot really be equal to a cooperative enterprise in which the relationship between property, territory and social goals is fundamental and inseparable. Can the social and environmental missions of Benefit corporations offer the same guarantee as the irrevocable structure of an enterprise founded on the principles of shared benefits that by law cannot distribute profits to shareholders? These are fundamental arguments that the cooperative movement can put forth with merit and credibility, but it has to do so in an effective way.

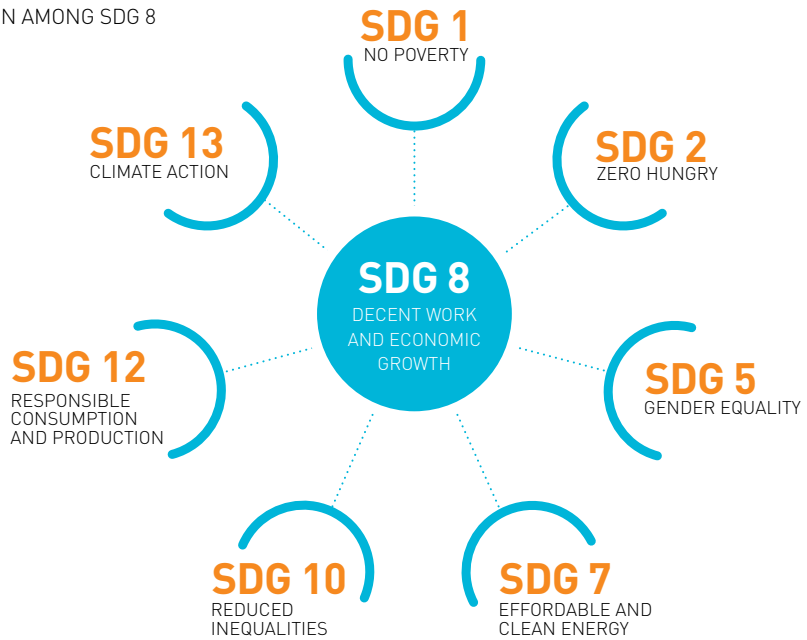
Cooperatives must therefore take on (and communicate) a strategy for sustainable development able to represent an effective alternative to the dominant model, able to comprehensively respond to present challenges. They must take up the challenge of sustainability in a manner equal to the scale of the problems we face as societies, without limiting themselves to the confines of known and tested experiences. This challenge pertains to single cooperatives as well as to their sectorial associations, at the national and international level. Being part of a global movement, cooperatives are ideally positioned to face the challenges that are confronting the world and that go well beyond the scale of a single enterprise.

It is the case, in particular, of the goal discussed in this report. Among the 17 SDGs, SDG 8 (inclusive and sustainable economic growth, full and productive employment and decent work for all) most represents the idea of a need for a new development model that combines economic growth while ensuring inclusion and fairness in the distribution of economic resources and guaranteeing decent working conditions (Ferruzza et al., 2018). Furthermore, while SDG 8 is one of the objectives of the 2030 agenda, it is at the same time a prerequisite to achieving many of its other objectives. Indeed, SDG 8 is closely interconnected with several social and environmental needs that fall within the spheres of action of other SDGs. A more equitable development can contribute to, among other things, the reduction of poverty (SDG 1) and of inequalities (SDG 10), and it can affect climate action (SDG 13) and clean energy production (SDG 7). Looking at the implemented practices associated with SDG 8 therefore enables a broad analysis of the scope of the actions of the cooperatives and the impact they may have on various fronts.

Furthermore, if one considers the targets that underlie SDG 8 (Table 1), it is clear that companies (and moreover cooperatives) can contribute in several ways to achieving this objective. They can do this by guaranteeing decent working conditions – that is, 'jobs of acceptable quality' (ILO, 1999) that promote safe and secure working environments for all meaning by pursuing earnings equity, by ensuring safe conditions in the workplace, by eliminating all forms of labour exploitation – but also by promoting the diversification and progress of technology and innovation while generating inclusive effects and sustainability (Ferruzza et al., 2018). And this is particularly true for large enterprises that can promote actions within their organisations but that can impact on the production chain and on the community too.

All these aspects are also of fundamental importance considering the various trends that in recent years have threatened to reduce opportunities for decent work. Indeed migration, tech-

FIGURE 1. INTERCONNECTION AMONG SDG 8 AND OTHER SDGS.



nological changes, the rise of the so-called 'gig economy' and the legacy of economic, financial and political crises continue to combine to ensure that work has become increasingly uncertain and precarious (Baglioni & Giugni, 2014). Cooperatives provide a stronghold for all of those activities that are more markedly social and empathic in nature: they can provide quality, stable jobs, facilitate the entry of women into the labour force, and help workers to transition from informal to formal employment. Cooperatives can also provide more structure and security in jobs in sectors that are at risk of informal or non-standard forms of work. This is considered especially important to the future of work, as a larger share of employment is expected to come from the service sector, particularly personal care and social services, and work is likely to be far less structured than in the past due to the rise of the gig economy (ILO 2017; Roealants et al., 2019).

The following pages present analyses and case studies of the practices implemented by some of the largest cooperative enterprises listed in the World Cooperative Monitor project with regard to SDG 8 within their own organisations, within their production chains and, more generally, in the territories and communities in which they operate. This report thereby intends to contribute to the discussion by describing good practices implemented by large cooperatives in achieving SDG 8 to highlight how it is possible for cooperatives to be leaders in their sectors as well as players that can compete with for-profit companies even at the international level by proposing diverse business models.

Actions undertaken by the TOP 300 cooperatives

This section presents three case studies demonstrating concrete actions in line with the objectives of SDG 8 taken by large cooperatives. The cooperatives featured here are amongst the organisations monitored by the 2018 World Cooperative Monitor.
The case studies are introduced by an analysis of the practices regarding decent work and sustainable growth promoted by cooperatives ranked in the Top 300 based on information collected through the analysis of annual and sustainability reports. In order

T. 1: 12 TARGETS FOR SDG 8

TARGET	UN DEFINITION
Sustainable Economic Growth	Sustain per capita economic growth in accordance with national circumstances and, in particular, at least 7 per cent gross domestic product growth per annum in the least developed countries.
Diversify, innovate and upgrade for economic productivity	Achieve higher levels of economic productivity through diversification, technological upgrading and innovation, including through a focus on high-value added and labour-intensive sectors
Promote policies to support job creation and growing enterprises	Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage the formalization and growth of micro-, small- and medium-sized enterprises, including through access to financial services
Improve resource efficiency in consumption and production	Improve progressively, through 2030, global resource efficiency in consumption and production and endeavour to decouple economic growth from environmental degradation, in accordance with the 10-Year Framework of Programmes on Sustainable Consumption and Production, with developed countries taking the lead.
Full employment and decent work with equal pay	By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value
Promote youth employment, education and training	By 2020, substantially reduce the proportion of youth not in employment, education or training.
End modern slavery, trafficking, and child labour	Take immediate and effective measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour, including recruitment and use of child soldiers, and by 2025 end child labour in all its forms.
Protect labour rights and promote safe working environments	Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment
Promote beneficial and sustainable tourism	By 2030, devise and implement policies to promote sustainable tourism that creates jobs and promotes local culture and products
Universal access to banking, insurance and financial services	Strengthen the capacity of domestic financial institutions to encourage and expand access to banking, insurance and financial services for all.
Increase aid for trade support	Increase Aid for Trade support for developing countries, in particular least developed countries, including through the Enhanced Integrated Framework for Trade-related Technical Assistance to Least Developed Countries
Develop a global youth employment strategy	By 2020, develop and operationalize a global strategy for youth employment and implement the Global Jobs Pact of the International Labour Organisation

to collect comparable data, the analysis focuses only on the annual or sustainability reports compiled according to the guidelines promoted by the Global Reporting Initiative (GRI)[4]. The analysis examines a selection of GRI indicators that, according to the guidelines of the SDG compass project[5], are relevant in terms of equal work and sustainable development (see Appendix 1).

Basing the analysis on the information present in the annual and sustainability reports has both advantages and limitations. Given the difficulty of finding data directly from organisations, the annual or sustainability report is the main and most complete source of extra-economic data on the company. However, it should be emphasized that reports underscore actions that have been implemented, though they do not necessarily include every action the organisation has taken.

Furthermore, the decision to limit the analysis to those annual and sustainability reports compiled according to GRI standards considerably limits the number of cases examined. Of the 300 cooperatives in the ranking, only 58 are present in the online GRI database. Of these, only 32 draw up their report using the GRI indicators. Despite these limitations, the analysis provides interesting insights into the contribution that cooperatives can make toward achieving the objectives of SDG8.

Improving the quality of work environment

There are several actions that cooperatives can take within their own organisations to ensure full, productive employment and decent work. These actions cover a wide range of labor-related topics covering both quantitative and qualitative aspects of the work. A first consideration related to this goal is the type of work created by the cooperatives: ensuring stable jobs can be a prerequisite for a worker to have lasting economic autonomy over time that allows him or her to plan for the medium to long term. For 12 of the 22 cooperatives that made the data available in their annual or sustainability report, the percentage of employees in 2017 hired on a permanent basis was over 90%. For eight, this percentage was between 80% and 90%, and in just two cases, this percentage was less than 80% but still above 50%.

Another issue concerns decent salary levels. Wages are usually defined on the basis – where existing – of national or sectoral contracts and are often supplemented by company benefits that go beyond the salaries negotiated contractually. Although the cases analyzed are limited, wages are gender-neutral and determined on the base of employee's qualifications and professional experience.

The commitments of cooperatives go beyond the merely quantitative aspects of compensation and benefits and manifest in broader behaviors that develop work environments conducive to the growth and professional fulfilment of workers. Attention to wage disparities between women and men is, therefore, only one aspect of the policies implemented by cooperatives to guarantee gender equality within the organisation and in a career progression that, especially regarding top positions, is still impacted by gender bias (Table 2). For example, in 2017, the OP Financial Group's share of women in executive positions was 21% (30% in the central cooperative and 14% in member cooperative banks) [6]. However, the OP Financial Group has set a far more challenging target, both in terms of age and gender composition: aiming to reach a ratio of men to women of 60/40.

The fight for gender equality is part of a broader set of policies combatting discrimination against workers based on race, gender, age, ethnic origin, religion, and sexual orientation through awareness campaigns, counselling, and the adoption of ethical codes of conduct and procedures to be implemented and followed if discriminatory acts occur. It is not simply a matter of adopting solutions that protect the organisation, but rather creating a work atmosphere that is favorable to the worker. One example of an action designed for this reason comes from Achmea[7], where be-

4 "GRI helps businesses and governments worldwide understand and communicate their impact on critical sustainability issues such as climate change, human rights, governance and social well-being." (https://www.globalreporting.org/)
5 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".

6 https://op-year2017.fi/en/gri
7 https://www.achmea.nl/en/sustainability

T. 2: FEMALE EMPLOYEES IN THE COOPERATIVES ANALYZED

FEMALE EMPLOYEES*		FEMALE MANAGERS**	
Up to 20%	1	Up to 20%	8
20-50%	12	20-50%	10
More than 50%	9	More than 50%	1

* data available for 22 cooperatives ** data available for 19 cooperatives

sides striking a committee prepared to assess cases of discrimination, a team of consultants was formed to support and assist workers who believe they are the victims of such behavior.

Equal opportunities for growth are also offered through ongoing training. Programs are not limited to improving hard and soft skills. Indeed, cooperatives promoted initiatives aimed at instilling the spirit of entrepreneurship in workers as well as an awareness of the SDGs, particularly referencing the theme of sustainability. This is the case of the REWE Group[8], which, in 2016, launched a trainee program that through courses and competitions, promoted the dissemination and understanding of the importance of sustainability in commerce.

Looking outside the enterprise: improving the working and social conditions within the supply chain

The actions promoted by cooperatives have not been limited to creating decent work conditions within the organisation. Attention has in fact been extended to the whole supply chain. On this front, some cooperatives do not act alone but within platforms, forums, and associations that measure the social performance of enterprises and develop practices for a more effective protection of human rights in the workplaces of both the enterprise and supply chain. Some of the cooperatives adhere to, for example, the Ethical Trading Initiative (ETI)[9], the SEDEX platform[10] and the Business Social Compliance Initiative[11].
Looking at the actions promoted, cooperatives tended to move in two directions: on the one hand, they promoted awareness-raising actions around decent work and the protection of workers' rights; on the other, they took active roles building actions that favored the respect of human and labor rights among suppliers. Indeed, with the aim of supporting their suppliers in implementing decent employment and social standards in line with ILO directives, cooperatives promoted workshops and training courses for their suppliers. This was the case with the Cooperative Group[12], for example, which, in 2018, organized 18 events for suppliers in three key countries where its products are procured (the United Kingdom, Spain, and Kenya) with the aim of raising awareness of the standards required by the cooperative, providing guidance on local labor law, and sharing best practices in addressing common labor standards issues. These events were attended by 903 delegates, amounting to over 5,900 hours of supplier training/engagement.

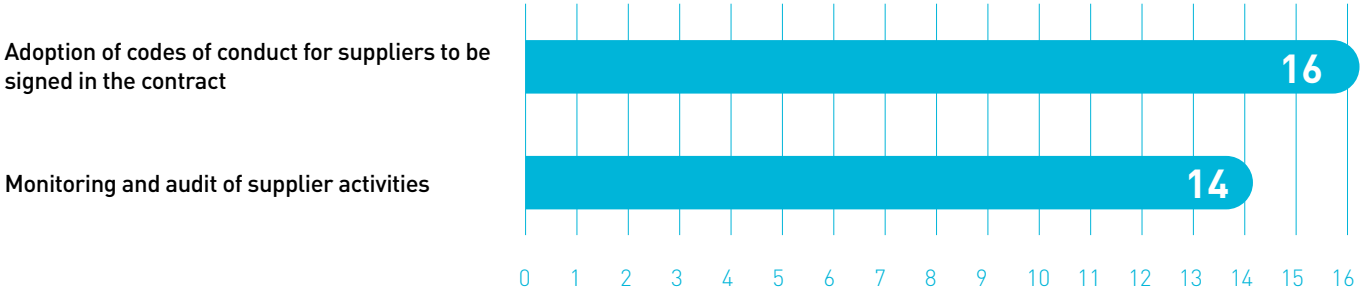
Moreover, in most of the cases analyzed, cooperatives required their suppliers to sign ethical codes, and they periodically evaluated, through audits, the activities of suppliers: 16 cooperatives among those analyzed explicitly reported the adoption of codes or rules of conduct that suppliers must sign regarding environmental sustainability, product safety, human rights, and labor protection. Conversely, some cooperatives relied on local or national suppliers. Therefore, they chose not to have their suppliers sign codes of conduct because national laws were considered sufficient in protecting workers' rights. Besides signing a written agreement for labor protection, 14 cooperatives monitor the practices adopted by suppliers concerning work and respect for human rights during the establishment of a contract with a new supplier or continually over the years. They also agreed to take all necessary corrective measures.

Monitoring the supply chain from different points of view, such as the environment, human rights, labor rights, and animal welfare, is of particular concern to agricultural and food-processing cooperatives and consumer and retailer cooperatives, especially if they use

8 https://rewe-group-nachhaltigkeitsbericht.de/2017/gri-bericht/index
9 An association of global brands and distributors, trade unions, organisations and volunteer campaigns working together to improve the lives of workers in supply chains around the world who adopt a basic code of conduct that takes over the main conventions of the International Organisation of Work (ILO).
10 One of the world's largest collaborative platforms for sharing responsible sourcing data on supply chains, used by more than 55,000 members.
11 An initiative founded in 2003 by the Foreign Trade Association (FTA) that provides companies with a platform for monitoring and qualifying their supply chain. The BSCI Code of Conduct includes principles of legal compliance, freedom of association and the right to collective bargaining, prohibition of implementing forms of discrimination, remuneration, principles concerning working hours, health and safety at work, prohibition of the use of work (juvenile, forced and obligatory), disciplinary measures and, not least, environmental and safety issues.

12 Co-op Way Report 2017, https://www.co-operative.coop/investors/reports

FIGURE 2. NUMBER OF COOPERATIVES ANALYZED THAT DECLARE IN THE ANNUAL REPORT THEIR ADOPTION OF CODES OF CONDUCT FOR SUPPLIERS AND AUDIT SUPPLIERS REGARDING WORKING CONDITIONS.



suppliers from different areas of the world. This is the case of Fonterra[13], which in 2017 had its suppliers sign a code of conduct covering various economic, social, employment, and environmental aspects and which assessed 400 non-milk suppliers (accounting for 75% of spending) for the risk of potential human rights abuses. Fonterra found that major problems, such as discrimination, bullying, harassment, bribery, corruption, and unsafe work conditions, were found in countries with poor governance of labor conditions. The company made decisions to improve labor practices.

MIGROS, on the other hand, explicitly asked its suppliers to create proper supply and safety conditions. These included, for example, the monitoring of some areas considered most at risk due to weak labor legislation or the presence of a disadvantaged workforce. In 2017, MIGROS[14] carried out an audit of 47% of its fruit and vegetable suppliers based in Italy, Spain, Greece, and Israel to verify that the minimum social requirements were respected even in the case of immigrant workers. SOK has also paid attention to the working conditions of migrants employed in its supplier companies, as discussed in the case below.

Supporting communities to develop their potential

Creating decent work and sustainable growth does not mean exclusively ensuring decent working conditions within the organisation or in the supply chain. It is also about creating favorable conditions for people to take advantage of their resources and their abilities to create their own economic opportunities.

Several cooperatives launched concrete actions for the wider promotion of decent work and sustainable development, even reaching beyond the boundaries of their companies. The actions, which vary in characteristics, duration, and purpose mostly manifested in the support of entrepreneurial projects, both in their local communities and other countries, as well as in training and investing in young people.

Several cooperatives have promoted initiatives aimed at raising awareness of the SDGs and sustainable development and also supporting the training of young people (through scholarships or ad hoc courses), as well as the promotion of partnership initiatives between nonprofit organisations, private companies, and public administrations for the job-placement of young people.
An example is Coopersucar, which, with the Conecta Program[15] created in 2015, promoted ties between government, private initiatives, and the third sector to train and equip young people in entrepreneurship, the appreciation of education and culture, and dialog about community matters. Between 2016 and 2018, the Conecta program, in which Coopersucar invested 2.7 million BLR, trained 190 young people, and the project initiatives had an impact on over 6,000 people.

However, the training activities of future generations are just an example of the support provided by the cooperatives to the community. In many cases, cooperatives actively participate in the creation, and support economically, entrepreneurship projects in the communities in which the cooperatives operate. This is the case of MIGROS, which in 2012 launched Engagement Migros[16], a project to support pioneer projects in various fields (circular economy, digitalization, collaborative innovation, acceleration of innovation process) and to which MIGROS allocates 10% of dividends from its financial, retail, and travel services. KRIBHCO also implements projects in the community, as described in the case below.

However, support is not limited to areas in which cooperatives operate directly. Indeed, there are several initiatives to support nonprofit organisations operating in communities and/or initiatives to encourage entrepreneurship in underdeveloped or developing countries. This is the case of the BayWa cooperative. Through its foundation, it promotes and supports the construction of biogas plants and the transfer of knowledge concerning the field of biogas in Tanzania. Besides improving the environmental conditions of the region, the project creates jobs and improves living conditions for farmers. In addition, with the aid organisation Change Development, the BayWa is working on developing local expertise and making technology more widely available.

13 https://www.fonterra.com/content/dam/fonterra-public-website/pdf/FONTERRA_SUPPLIER_SUSTAINABILITY_CODE_OF_PRACTICE_V1_1_2017.pdf
14 https://report.migros.ch/2017/en/gri-content-index-en/
15 https://www.copersucar.com.br/tag/programa-conecta/
16 https://www.engagement-migros.ch/en

Although the number of organisations analyzed in this report is limited, the results provide concrete examples of actions taken by large cooperatives to meet the objectives of SDG 8. Many more examples surely exist within the cooperative movement. The more organisations participate in reporting initiatives that enable the collection of reliable and internationally comparable data, the more research and analysis can be done to demonstrate the social and economic impact of cooperatives.

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APPENDIX 1. LIST OF GRI INDICATORS ANALYZED

BUSINESS THEME	INDICATOR TITLE	GRI INDICATOR	CORRESPONDENCE IN GRI-G4
Employment	Information on employees and other workers	102-8	G4-10
Employment	New employee hires and employee turnover	401-1	G4-LA1
Earnings, wages and benefits	Ratios of standard entry level wage by gender compared to local minimum wage	202-1	G4-EC5
Earnings, wages and benefits	Proportion of senior management hired from the local community	202-2	G4-EC6
Earnings, wages and benefits	Benefits provided to full-time employees that are not provided to temporary or part-time employees	401-2	G4-LA2
Occupational health and safety	Workers representation in formal joint management–worker health and safety committees	403-1	G4-LA5
Occupational health and safety	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	403-2	G4-LA6
Occupational health and safety	Workers with high incidence or high risk of diseases related to their occupation	403-3	G4-LA7
Occupational health and safety	Health and safety topics covered in formal agreements with trade unions	403-4	G4-LA8
Employee training and education	Average hours of training per year per employee	404-1	G4-LA9
Employee training and education	Programs for upgrading employee skills and transition assistance programs	404-2	G4-LA10
Employee training and education	Percentage of employees receiving regular performance and career development reviews	404-3	G4-LA11
Non-discrimination	Incidents of discrimination and corrective actions taken	406-1	G4-HR3
Gender equality	Diversity of governance bodies and employees	405-1	G4-LA12
Equal remuneration for women and men	Ratio of basic salary and remuneration of women to men	405-2	G4-LA13
Abolition of child labor	Operations and suppliers at significant risk for incidents of child labor	408-1	G4-HR5
Elimination of forced or compulsory labor	Operations and suppliers at significant risk for incidents of forced or compulsory labor	409-1	G4-HR6
Labor practices in the supply chain	New suppliers that were screened using social criteria	414-1	G4-LA14
Labor practices in the supply chain	Negative social impacts in the supply chain and actions taken	414-2	G4-LA15
Changing the productivity of organisations, sectors, or the whole economy	Significant indirect economic impacts	203-2	G4-EC8