Master's thesis

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Wait and see or take the lead? - Implementation of the UN Sustainable Development Goals in the private sector in Austria

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Abstract

As a response to the Grand Challenges of the 21st century such as climate change, social inequality and the unprecedented depletion of natural resources, the United Nations agreed on 17 Sustainable Development Goals (SDGs) in 2015 that call upon different actors in society, including the private sector to contribute to sustainable development. The aims of this thesis are (1) to show different implementation strategies pursued by ten companies in Austria, which differ in size, economic and sustainability performance, (2) to analyse their motivation to engage in sustainable development and (3) to analyse the changes that resulted from this process. This was done by conducting semi-structured interviews with company representatives from different sectors and company sizes and comparing them with information provided in sustainability reports and existing literature. The implementation process was analysed according to several criteria like the involvement of internal and external stakeholders, incorporation of new measures or definition of target indicators. The key findings were as follows: only a few of the analysed companies involved external stakeholders in the decision-making process; only some defined new measures and most companies have not (yet) defined additional target indicators. Motivations for implementing the SDGs range from using the SDGs as a strategic tool, over the desire to make a social contribution to fulfilling investors´ demands. Benefits lie mostly in improved communication and awareness-raising regarding sustainability. No fundamental change due to the introduction of the SDGs was experienced by the companies. In the future, companies need to focus more on synergies and trade-offs to achieve more effective and cost-efficient outcomes. Finally, when prioritizing goals, the companies need to focus not only on their biggest positive, but also negative impacts, so that greenwashing can be minimised.

Keywords: Sustainable Development Goals, implementation, motivation, private sector in Austria

Zusammenfassung

Aufgrund der „Grand Challenges" des 21. Jahrhunderts, wie Klimawandel, soziale Ungleichheit und Ressourcenverknappung, einigten sich die Vereinten Nationen im Jahr 2015 auf die „17 Nachhaltigen Entwicklungsziele (SDGs)", die verschiedene Akteure der Gesellschaft aufrufen, ihren Beitrag zu nachhaltiger Entwicklung zu leisten. Ziel dieser Arbeit ist es, die Umsetzungsstrategien von zehn Unternehmen in Österreich zu analysieren, ihre Motivation zur nachhaltigen Entwicklung beizutragen, sowie die daraus resultierenden Veränderungen innerhalb des Unternehmens aufzuzeigen. Dies geschah durch halbstrukturierte Interviews mit Unternehmensvertretern aus verschiedenen Sektoren und Unternehmensgrößen und den Vergleich der Antworten mit Informationen aus Nachhaltigkeitsberichten und Literatur. Der Umsetzungsprozess wurde anhand verschiedener Kriterien analysiert: wer sind die Entscheidungsträger, sind interne und externe Stakeholder eingebunden, werden neue Maßnahmen gesetzt oder Zielindikatoren definiert? Folgende Erkenntnisse ergeben sich: nur wenige Unternehmen haben externe Stakeholder in den Entscheidungsprozess miteinbezogen, nur manche haben neue Maßnahmen definiert, die meisten Unternehmen haben (noch) keine weiteren Zielindikatoren bestimmt. Die Motivation für die Umsetzung der SDGs reicht von der Verwendung der SDGs als strategisches Instrument, bis hin zur Erfüllung der Anforderungen von Investoren. Der Nutzen liegt vor allem in einer verbesserten Kommunikation und Bewusstseinsbildung, und keine grundlegende Veränderung in Bezug auf ihre Unternehmensstrategie ergeben. In Zukunft müssen sich Unternehmen stärker auf Synergien und Zielkonflikte konzentrieren, um effektivere und kosteneffizientere Ergebnisse zu erzielen. Bei der Priorisierung von Zielen müssen sie sich nicht nur darauf konzentrieren, in welchen Bereichen die größten positiven Auswirkungen liegen, sondern auch erkennen, welche negativen Auswirkungen folgen können, auch um Greenwashing zu minimieren.

Schlagwörter: Nachhaltige Entwicklungsziele, Umsetzung, Motivation, Privatsektor in Österreich

Content

1. Introduction

'We are the first generation that can end poverty, and the last one that can take steps to avoid the worst impacts of climate change. Future generations will judge us harshly if we fail in upholding our moral and historical responsibilities.' UN-Secretary General Ban Ki-Moon (UN, 2015a)

Humanity is standing at its crossroads; according to researchers and UN Officials, it is high time to act if we want to avoid the worst impacts of climate change and further, even overlapping crises. Crises of environmental sustainability include climate change, environmental pollution, loss of biodiversity, acidification of oceans and disruption of nitrogen and phosphorus cycles (Sachs, 2012; Steffen *et al.*, 2015). However, not only environmental systems are affected which include planetary boundaries that need to be respected but also social systems including social boundaries (Raworth, 2012). Global inequality as well as the world´s population is at an all time high, human security and human health is particularly affected by climate change and a destabilisation of financial markets is seen as another major challenge of the 21st century (Reid *et al.*, 2010; Sachs, 2012). The Earth Overshoot Day, marking the day when humanity has depleted the nature´s budget for the year, fell on August, 2nd in 2017 – in recent years this always took place at an earlier date. To date, 1.7 planets are needed in order to support humanity´s demand on Earth´s ecosystems (Global Footprint network, 2018).

In regards to these unprecedented challenges, the need for a global agreement covering these issues is not deniable. In 2015, two agreements have been negotiated by world leaders, the Paris Climate Agreement within the United Nations Framework Convention on Climate Change (UNFCCC) and the United Nations´ Sustainable Development Goals (SDGs) which carry the title: "Transforming our World: the 2030 Agenda for Sustainable Development" (UNFCCC, 2015; United Nations, 2015). These 17 Global Goals including 169 targets call upon different actors of society to contribute towards the creation of a better and more sustainable world. In contrast to their predecessor goals, the Millenium Development Goals (MDGs), these 17 Global Goals were developed with participation of civil society actors, businesses and 70 government representatives alike, thus reflecting their universal character (Scheyvens, Banks and Hughes, 2016). Business is seen as key actor in an advancement of sustainable development (SD), especially because it provides particular strengths including innovation, responsiveness, efficiency and provision of specific skills and resources (ibid). Over the past years, business involvement in SD was supported by evolving official programmes, partnerships and financing however according to Scheyvens (2016), "reality is that business is not a superhero or ´magic bullet´ (McEwan *et al.*, 2017). Especially because of the dilemma between profit-making and short-term planning while ensuring environmental, social and economic balance, a move beyond "business as usual" is needed (ibid).

Business representatives, especially those of large corporations, are having tight connections to local, national as well as international (e.g. EU-wide) policymakers – officially or behind the scenes (Pingeot, 2014). This influence is seen as critical, however in regards to current business and political practices, this shows even more the need for businesses to engage in sustainable development (ibid). This debate however, should not be the focus of this thesis although a critical reflection regarding the role of business in sustainable development and the risk of greenwashing will be addressed in the discussion part.

The Austrian government is required to implement the SDGs as well, however little progress has been achieved from their side since the adoption in 2015. Hence, at the end of 2017, 144 organisations including major NGOs such as WWF and UNICEF have sent an open letter urging for a quicker implementation (Ökobüro, 2017). There are several companies based in Austria that have started to implement the SDGs, regardless of the advancement made by the Austrian government. Here we can see the manifestation of one of the differences between governments and the private sector – the private sector has the ability to respond quicker and to act with more agility.

The UN Global Compact (UN GC) is a network consisting of more than 8000 companies and 4000 other organisations in 160 countries, and which is seen as key player in the development and implementation of the UN SDGs (UN GC, WBCSD, 2015). They have set up the SDG Compass, which divides the implementation process into five steps (1. Understanding the SDGs, 2. Defining priorities, 3. Setting goals and determining indicators, 4. Integrating / implementing measures, 5. Reporting and communicating). Together with the world´s largest CSR initiative, the Global Reporting Initiative (GRI), the UN GC set up a set of indicators to measure progress made on the SDGs (GRI, UN GC and WBCSD, 2017). However, this five-step process defined in the SDG Compass solely gives a superficial guidance on how to implement the SDGs as a company. Especially for (small and medium) companies that are not reporting against the GRI principles, the process of implementation can pose a challenge. Verboven and Vanherck (2016) argue that without tools to link the SDGs and business processes of Small and Medium-sized Enterprises (SMEs), the SDGs remain abstract and ineffective.

1.1 Research questions

Since the adoption of the Agenda 2030 in 2015, many reports have been published, however only very little about how an actual implementation of the SDGs can be carried out by companies. As this topic only exists since short time, it is not feasible in this research to focus on outcomes or measurable results of the SDGs. Thus, in this thesis the focus will be put on the implementation practices done by Austrian companies. From March to July 2017, the author worked at a business consultancy in Vienna (Austria), helping in consult a company (C10) on the implementation process of the SDGs. Due to this work and the lack of information regarding implementation strategies and motivational factors of companies to engage in SD, following research questions arose:

1. What are the motivational factors for companies to work with the SDGs?

2. What are the similarities and dissimilarities in the different implementation processes, regarding:

    - "selection criteria" of the SDGs

    - decision-makers of the targets

    - involvement of internal and external stakeholders

    - new measures undertaken

    - implementation costs

    - definition of target indicators

    - internal and external communication

    - conflicts of interest within the SDGs

3. What are the benefits and changes due to the introduction of the SDGs for the interviewed companies and what recommendations can they give to other companies?

1.2 Goals

The overarching goal of this thesis is to depict different implementation strategies pursued by companies in Austria, their motivation to engage in SD and changes that resulted from this process.

With regard to the research questions, the goals pursued are as follows:

1. To find out what drives Austrian companies to engage in sustainable development

2. To have a closer look at how companies are planning to put the SDGs into practice and to show differences and similarities in the implementation processes

3. To find out about benefits and changes that occurred from this process

2. State of the Art

2.1 Introduction to sustainable development

We live in a world where mankind is dominating over most areas of life. Humanity is changing the earth so much that even geologists have proclaimed a new geological age: the Anthropocene (Crutzen, 2006). However, not the positive traces are the reason why geologists use this potential name for the new geological age, but the spread of manmade, artificial materials and particles in the environment. These traces also include radioactive radiation, large scale changes in the cycles of carbon, nitrogen and phosphorus, unprecedented global spread of animal and plant species, as well as the dramatic extinction of many species - and finally, climate change (Nakicenovic *et al.*, 2016). Many of these changes are virtually irreversible. Some scientists are certain that humanity will soon face limits to the current growth-paradigm, especially when looking at humanity´s ecological footprint - humanity is living far beyond the planet´s means (Meadows, 1972; 'Global Footprint network', 2018).

There are planetary boundaries and social boundaries that need to be respected and taken care of if a bigger damage to the planet and its inhabitants should be prevented (Raworth, 2012; Steffen *et al.*, 2015). These planetary boundaries display the environmental changes that have happened over the last decades depending on whether or not they represent a danger to humanity. These dimensions include climate change, loss of biodiversity, biogeochemical cycles, ocean acidification, land use and ozone depletion. If one of the nine dimensions is placed in the so-called "safe operating space", there is no danger yet. However, once a limit is exceeded, there is a risk of a sudden and irreversible environmental change that would severely limit the habitability on earth (ibid). The so-called Grand Challenges are one of the characteristics of the 21st century including challenges such as climate change, resource scarcity, land sealing, population growth, rising inequalities, human health and security as well as destabilisation of the financial markets (Reid *et al.*, 2010).

According to the "Great Transitions Initiative" consisting of an interdisciplinary group of hundreds of scientists and activists from all over the world, humanity faces a threefold crossroads (Raskin, 2006). The first scenario is the "conventional", "pragmatic" path in which we continue to be influenced by market mechanisms, but which can be tamed by policy reforms so that a sustainable survival on this

planet is possible. The second path is one in which the "rich" start building walls to seal themselves off from the "poor" so they do not have to share their precious resources. The third way is called "Big Transition" where humanity learns to live and share the resources that exist to make possible "a good life for all". According to them, a global citizens movement driven by the values of trust, transparency and tolerance is needed amongst others in order to achieve the great transition through collective action (Raskin, 2006).

To create a profound change towards a sustainable way of life, transition alone - meaning the change of path of individual systems - will not be enough. A "great transformation", the comprehensive change of the entire social system, is needed, as the main report of the Scientific Advisory Council of the German Federal Government Global Environmental Change indicates (WBGU, 2016). The Special Report of the WBGU 2016 "Development and Equity through Transformation" outlines the four major "I's" that should be promoted by the G20 states in order to defuse resource and distribution conflicts and thus prevent international crises. The first "I" stands for innovation – that this transformation should be inspired by innovation and steered by investments (the second "I") towards climate protection and a sustainable infrastructure (third "I"). Simultaneously, the transformation should be used to combat inequality and promote inclusion (fourth "I") (WBGU, 2016). These must become a part of the programme for the G20 countries, if they want to follow the decarbonisation strategies negotiated in the 2015 Paris Agreement on climate change and the successful implementation of the Sustainable Development Goals (SDGs) (UNFCCC, 2015). The Global Climate Protection Agreement is an agreement which involves all countries of the world and can thus set the course for cooperation and mutual trust, thus becoming a global peace project (UNFCCC, 2015). These global challenges can only be solved together and are thus the starting point for the development of the Sustainable Development Goals (SDGs) and the derived 2030 Agenda.

2.2 Sustainable Development Goals in general

The SDGs were adopted by all 193 member states of the United Nations (UN) in September 2015 in order to increase social, environmental and economic sustainability under the title: "Transforming our World: the 2030 Agenda for Sustainable Development" (UN, 2015b). It has been recognised that the next 15 years will be crucial for the direction in which the world is developing and also former UN Secretary General Ban Ki-moon declared them to be a 'paradigm shift for people and planet' (Ibid). These goals (as depicted in table 1) came into force on 1st January 2016 and are valid for 15 years, until 2030 (UN, 2015b).

Table 1. Overview of the 17 SDGs (United Nations (2016).

Goal 1	End poverty in all its forms everywhere
Goal 2	End hunger, achieve food security and improved nutrition and promote sustainable agriculture
Goal 3	Ensure healthy lives and promote well-being for all at all ages
Goal 4	Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all
Goal 5	Achieve gender equality and empower all women and girls
Goal 6	Ensure availability and sustainable management of water and sanitation for all
Goal 7	Ensure access to affordable, reliable, sustainable and modern energy for all
Goal 8	Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all
Goal 9	Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation
Goal 10	Reduce inequality within and among countries
Goal 11	Make cities and human settlements inclusive, safe, resilient and sustainable
Goal 12	Ensure sustainable consumption and production patterns

Goal 13	Take urgent action to combat climate change and its impacts
Goal 14	Conserve and sustainably use the oceans, seas and marine resources for sustainable development
Goal 15	Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss
Goal 16	Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels
Goal 17	Strengthen the means of implementation and revitalize the global partnership for sustainable development

From 2000 to 2015 the Millenium Development Goals (MDGs) were in force in order promote sustainability, climate protection, fairness and equity. Indeed, over the past 15 years, some of these MDGs such as poverty reduction, advancing education or improving the health of people in developing countries have been achieved in some parts of the world. However many other goals were not accomplished (Kenny, 2015).

In contrast to their predecessor goals, the Sustainable Development Goals (SDGs) were developed in a participatory way in a development process that lasted for one and a half years. They were developed with the participation of 70 government representatives and UN Open Working Groups (OWG), which included non-governmental organisations, civil society representatives and business representatives alike. Thus, the development of the goals reflects the universal character that demands action on as many levels as possible (Scheyvens, Banks and Hughes, 2016).

This universal approach, which is geared towards all states, is certainly one of the special features of the SDGs, a development plan that according to David Nabarro, UN Special Adviser on the 2030 Agenda for Sustainable Development, turns virtually all countries into "developing countries" (Igoe, 2016). It is no longer just about raising the wealth of the population from "poor and weak" countries, but also correcting the aberrations and exaggerated yields of nature and resources that are taking place, especially in industrialized countries and emerging economies such as China. Resource-intensive and emission-intensive growth, which has been the case to date and continues to do so, endangers the livelihoods of not only the poorest but also the basis of all people and future generations. Therefore, a decoupling of growth and resource consumption must take place (Hennicke and Khosla, 2014). While economic growth is still seen as central "element" of the post-2015 agenda, it is framed as "inclusive economic growth" as a mean to address inequalities (United Nations, 2014).

The SDGs, in contrast to their predecessors, which were especially designed for developing countries, explicitly address all countries in the world. However, it is not only the nation states that are called upon to contribute to sustainable development. The 2030 Agenda also explicitly addresses civil society, from non-governmental organisations to the individual, as well as science, industry and business, and thus directly private sector companies (Scheyvens, Banks and Hughes, 2016). With 17 main objectives and 169 targets of the major categories: people's well-being ("people"), protection of the earth's ecosystems ("planet"), prosperity and progress in harmony ("prosperity"), peacekeeping ("peace") and a strengthened international partnership ("Partnership"), the SDGs are far more extensive than their predecessors, which included only eight goals (UN Sustainable Development Knowledge Platform, 2015). Some researchers however see this universal approach of the SDGs as unlikely to represent an adequate tool for addressing structural and systemic causes contributing to global poverty (Fukuda-Parr and McNeill, 2015). Further, they criticise the inequalities between countries and among different levels of development that are neglected through these one-size-fits-all targets and that this simple and concrete approach ignores issues such as stabilisation of financial markets and strengthening of regulation for money laundering (Fukuda-Parr and McNeill, 2015).

Internationally, research groups are trying to give shape to the "Great Transformation". "The World in 2050 – or TWI2050 in short" is a global research initiative that contributes to the successful implementation of the United Nations 2030 Agenda and is coordinated by the International Institute for Applied Systems Analysis (IIASA) in Laxenburg (Austria), the Stockholm Resilience Centre (Stockholm University) and the Sustainable Development Solutions Network (SDSN global). TWI2050 has set itself the goal of generating fact-based knowledge to support policy processes and the implementation of the SDGs. TWI2050 brings together leading policy makers, researchers and organisations to model and analyse, to develop ways for more sustainability in the future, and to create policy frameworks for profound change. (IIASA, 2015, IIASA, 2017).

To better understand the coexistence and interdependence of the 17 development goals, the SDGs were divided into six subgroups in the TWI2050 project (see Figure 1):

- Basic Human Needs (SDG 1, 2, 3)
- Universal Values (SDG 4, 5, 10)
- Sustainable Resource Use (SDG 6, 7, 12)
- Social & Economic Development (SDG 8, 9, 11)
- Earth Preconditions (SDG 13, 14, 15)
- Governance (SDG 16) and Partnership (SDG 17)

Figure 1. Classification of SDGs according to TWI2050 project into six subgroups (IIASA, 2017).

This classification clearly shows the complexity and at the same time how interwoven the system of the sustainable development goals is. Achieving all 17 Sustainable Development Goals will require a strong scientific foundation. The TWI2050 project aims to make economic and social development

within the planetary and social boundaries better understandable. TWI2050 also investigates the benefits and costs of inaction (IIASA, 2017).

2.3 Interlinkages and interdependencies among the SDGs

Of these 169 targets, 42 focus on means of implementation including SDG 17 that almost entirely deals with the implementation of the SDGs. However, they remain largely silent about the interlinkages and interdependencies (Stafford-Smith *et al.*, 2017). Unlike the predecessor goals, the MDGs, the SDGs aim for linking social, economic and environmental aspects, meaning that also a linkage over time needs to be respected – ensuring that short-term achievements do not reverse or undermine social and environmental capital in the long run (Ibid). Understanding possible positive and negative interactions among the SDGs can unlock their full potential so that synergies can be used best (International Council for Science (ICSU), 2017). Stafford-Smith *et al.* (2017) propose to put a stronger focus on interlinkages in three areas: across sectors (such as finance, energy, transport), across societal actors (such as governments, local authorities, businesses) and between and among low, medium and high income countries. The narrative used in the SDGs mainly relates to the transferral of technologies from "developed" to "less developed" countries, however this framing could entail a delay of equitable local economies or suppress opportunities to leapfrog development pathways of "developed" nations (Berkhout *et al.*, 2010; Stafford-Smith *et al.*, 2017).

An example for conflicting goals would be, promoting economic growth or an increased consumption in order to alleviate poverty, which could result at the same time in an unsustainable exploitation of natural resources or unsustainable management of water (Ibid). Uncoordinated measures may create internal conflicts like if two opposing technologies get subsidized, or both non-renewable and renewable fuel sources. Furthermore, synergies could be missed, for instance if investments in renewable energies reduce emissions but could at the same time increase local jobs, human health and equality (Ibid). Stafford-Smith *et al. (2017)* identified seven means of implementation including key challenges and recommendations and how they could be achieved on global and national levels.

McCollum et al. (2018) compared SDG 7 (energy) with all other SDGs and categorized their interactions as follows: +3 (indivisible), +2 (reinforcing), +1 (enabling), 0 (consistent), -1 (constraining), -2 (counteracting), -3 (cancelling). They found that positive interactions among the SDGs outweigh the negative ones. However, SDG interactions cannot always be universally defined as they are often context- and case-specific, depending on time, geography, technology, governance and directionality. An example of a bi-directional relationship would be target 7.2 (large-scale utilization of renewable bioenergy) which can have a negative influence on food production (SDG 2: ending hunger), while the other way round, ending hunger and protection of terrestrial ecosystems (SDG 15) may restrict cropland and therefore bioenergy production (McCollum, 2018). Hence, such interlinkages need to be considered when making policies whether being a government or a company.

In a former study conducted by McCollum et al. (2017) SDG 2, 3, 7 and 14 were assessed using the same 7-point scale as described above. They found that most SDGs are synergistic, having a score of +2 (reinforcing) and none with fundamental incompatibilities. This approach can provide a basis for a science-policy dialogue, however more research in this field, especially across disciplines, is needed (International Council for Science (ICSU), 2017).

2.4 SDGs and the economy

2.4.1 Development process of the SDGs

The multi-year process of developing the SDGs was supported by the UN Global Compact (UN GC), the Global Reporting Initiative (GRI) and the World Business for Sustainable Development (WBCSD). The SDGs were created with the participation of various stakeholders coming from politics, civil society and business. Business has been involved in discussions about sustainable development policy since the 1987 Brundtland Report and the UN summit in Rio de Janeiro in 1992 (Kolk, 2005 cited in Scheyvens, Banks and Hughes, 2016). Under the new agenda, however, business is equally requested to contribute (Scheyvens, Banks and Hughes, 2016). Some argue that businesses can do that in particular way with specific skills and resources (Porter and Kramer, 2011; Lucci, 2012 cited in Scheyvens, Banks and Hughes, 2016).

However, others oppose that the involvement process was rather uneven, including 55 corporations, mostly coming from the oil/mining/gas sector as well as food and beverage and telecommunications. The majority of companies were from western states, only 20 were based outside of Europe, the US or Japan (Pingeot, 2014). Hence, several aspects found in the SDGs are characteristic for these sectors, like a focus on growth and technology that governments create an "enabling environment" so that the private sector can deliver on sustainability goals and that multi-stakeholder governance is fostered with business as partner (Ibid).

2.4.2 Enabling environment

Exactly how such an "enabling environment" would look like is subject to debate. In the Global Compact report (2013), an "enabling environment" entails peace and stability, infrastructure and technology, good governance and human rights (Pingeot, 2014). Further, Pingeot points out that it would include a business friendly trade system, transparent procurement, pricing incentives and general support and encouragement for responsible businesses (Ibid). According to a HLP report (2013) governments should create incentives for business to engage in sustainable development but stopping short of legally binding regulations (Ibid). Further, the UN Global Compact notes: "the full potential of business to advance sustainable development is only fulfilled when supportive policy frameworks are in place." (Ibid). Several scientists regard this as being neoliberal economic agenda and problematic as it would imply increasing the power of corporations, financial institutions and local elites (Barkin, 1998; Kumi, Arhin and Yeboah, 2013) (Weber, 2015). Scheyvens et al. (2016) argue that it will be necessary for governments to enact legislation that obliges companies to be more environmentally and socially responsible, thus moving from corporate social responsibility to corporate social *obligation*, quoting Gore (2015, p. 728) '…achieving new global goals will require new global rules'.

Besides the UN Global Compact, there are several other initiatives to encourage the private sector to foster sustainable practices, such as the CERES principles (from 1989, after the Exxon Valdez oil spill), the ICC Business Charter for Sustainable Development (since 1991) and the OECD Guidelines for Multinational Enterprises (revised 2000) (Scheyvens, Banks and Hughes, 2016). However, some scientists argue that these principles were interpreted by some business interest groups in a rather narrow context, taking a managerialist focus and looking mainly for win-win situations rather than showing real interest in social sustainability (Barkemeyer *et al.*, 2011 cited in Scheyvens, Banks and Hughes, 2016). Jeffrey Sachs even observes that "…many large companies are also lobbyists for policies

antagonistic to sustainable development, so engagement with business has to be done cautiously…" (Sachs, 2012).

2.4.3 CSR and the role of business in sustainable development

Since the Brundtland report was published in 1987 which defines sustainable development as "development that meets the needs of the present without compromising the ability of future generations to meet their own needs" (WCED, 1987, p. 43), many companies began to implement corporate Social Responsibility (CSR-) measures. CSR means that the so-called "triple-bottom-line" is in balance so that none of the three pillars (environment, society, economy) is dominating over the others (Idowu and Louche, 2011).

Ernst and Young (2002, cited in Idowu and Louche, 2011, p. XV) identify five key drivers for engaging in CSR;

- Greater stakeholder awareness of corporate ethical, social and environmental behaviour
- Direct stakeholder pressures
- Peer pressure
- Investor pressure
- An increased sense of social responsibility.

Bevan et al. (2004, cited in Idowu and Louche, 2011, p. XVI) identified nine potential benefits that arise from CSR:

- Improved financial performance and profitability
- Reduced operating costs
- Long term sustainability for companies and their employees
- Increased staff commitment and involvement
- Enhanced capacity to innovate
- Good relations with government and communities
- Better risk and crisis management
- Enhanced reputation and brand value
- Development of closer links with customers and greater awareness of their needs

As of fiscal 2017, EU Directive 95/2014 requires capital market-oriented companies to report on their CSR activities in the form of a non-financial management report (European Parliament, 2014). As part of the CSR reporting obligation, companies will have to expand their group management reports and report on environmental-, employee- and social concerns, human rights and the fight against corruption and bribery. Large capital market-oriented companies with more than 500 employees, listed on the stock exchange are affected as well as companies of "public interest" like insurance companies and credit institutions (ibid). Smaller companies are only indirectly affected, when they supply larger firms for example.

The role of business involvement in sustainable development has become increasingly important in the past years, supported by evolving official programmes, partnerships and financing (Mc Ewan *et al.*, 2017). However, according to Scheyvens (2016), the "reality is that business is not a superhero or ´magic bullet´ (McEwan et al., in press)" being able to maximize profits while creating policies that control possible adverse effects as well as ensuring equitable and sustainable development. There is a clash between the current dominant business model characterised by a focus on profit-making and

short-term planning and the required long-term view taking into account an environmental, social and economic balance (Scheyvens, Banks and Hughes, 2016). It is therefore necessary that companies move beyond the "business as usual" approach including a transformation of the neoliberal agenda (Ibid).

According to a report published by the Business and Sustainable Development Commission that includes several CEOs of major corporations, achieving the SDGs would open up 12 trillion US Dollar of market opportunities and around 380 million new jobs by 2030 in different sectors such as agriculture, cities, energy, material and health and well-being. These sectors are seen as vital for delivering the SDGs and represent about 60% of the real economy. The SDGs therefore send strong signals to the private sector and can be seen as stimulating innovation, investment and performance (Brunton, 2017).

Moving business as usual towards sustainability will need a true pricing policy where prices reflect the internalised externalities and where pollution at its true environmental and social cost is included. The fiscal system including regulatory policies are to put less tax on labour income and more on under-priced resources and pollution. Latest when a strong carbon pricing is in place, investors will acknowledge the companies relative importance on the SDGs. The study concludes that businesses that implement the SDGs now will have a first-mover advantage of about five to 15 years (Brunton, 2017).

2.4.4 Implementation strategies and networks

The GRI, the world's largest CSR initiative, is one of the most important guidelines in the Sustainability Reporting and in the UN Global Compact, which were also consulted for goal development. Both released a document where GRI G4 indicators are linked with the targets of the SDGs (GRI, UN GC and WBCSD, 2017). The UN Global Compact is a key player in the development and implementation of the SDGs, comprising some 8,000 companies and 4,000 other organisations in 160 different countries (UN GC, WBCSD, 2015). It focuses on 10 principles that come from areas such as human rights, labour standards, anti-corruption and environmental protection. There are currently about 80 participants in Austria (Ibid). respACT - Austrian Business Council for Sustainable Development is the central contact point of the network in Austria (*respAct*, 2018).

The SDG Compass was especially developed for the implementation of the SDGs in (mostly large) companies. It provides guidance on how to better target, measure and manage their strategies and how they can implement the SDGs. Companies can apply the five core steps of the SDG Compass to (re)focus their course so that sustainability is a result of their core business strategy. The SDG Compass divides this management process into five steps (see Fig. 2) (UN GC, WBCSD, 2015):

1. Understanding the SDGs,
2. Defining priorities,
3. Setting goals and determining indicators,
4. Integrating / implementing measures,
5. Reporting and communicating.

Figure 2. SDG Compass and the five-step management process (UN GC, WBCSD, 2015).

In order to assess how companies can contribute to the SDGs, they recommend to go through a five-level "logical model" describing the way of inputs (use of resources), activities, outputs (achievements), outcomes and impacts. They recommend to apply that model together with stakeholders (UN GC, WBCSD, 2015).

The UN GC and GRI developed a business guide called "SDG Reporting: an Analysis of Goals and Targets" that aims for helping businesses to define indicators and possible action areas including a list of disclosures and gaps where no disclosures exist yet (UN Global Compact & Global Reporting Initiative, 2016).

The Business Call to Action (BCtA) network is a multilateral alliance among donor governments, different development agencies and the UNDP, which was launched in 2008. This voluntary initiative has around 200 members that are highly committed to integrate sustainability into their businesses and to help poor communities (BCtA, 2018).

The CIFAL Global Network is the network established by the United Nations Institute for Training and Research (UNITAR), which is dedicated to train key change agents to strengthen capacities of governments, the private sector and civil society actors. CIFAL stands for "International Training Centre for Authorities and Leaders". By now, this network is comprised of 17 training centres across the world (CIFAL Global Network and UNITAR, 2015).

The SDG industry matrix shows industry-related case examples and ideas for corporate action for seven different sectors; financial services; food, beverage & consumer goods; climate extract; healthcare & life sciences; industrial manufacturing; transportation; energy, natural resources and chemicals. The

Matrix provides practical examples for each SDG including ideas for collaborations and shows ways how to create value for society and shareholders (UN GC & KPMG, 2015).

2.4.5 Means of implementation

Some argue that the SDGs can actually be regarded as means of implementation because of the interlinkages between the goals – meaning that progress in one goal can entail progress in other goals but also that goals can affect each other in a negative way and can hinder progress. This is one reason why it is important to understand the interlinkages and synergies. So-called "nexus"-studies provide a more in-depth view of the different areas, like for instance the food-water-energy-nexus (Elder, Bengtsson and Akenji, 2016).

The Plan of Implementation of the World Summit on Sustainable Development (Johannesburg Plan of Implementation—JPOI) included a comprehensive discussion of the kinds of capacities that are needed in order to shift towards sustainable development. Some of these capacities include capacity for environmental protection, science, technology, cleaner production and trade-related capacity. On the one hand policy makers should be encouraged to foster capacity building and implementation approaches instead of having a narrow focus on finance. On the other hand, cost-savings can be achieved through fostering adequate synergies and relocating existing spendings from unsustainable to sustainable activities. When focusing on synergies and interlinkages and on cooperation instead of prioritizing some goals while neglecting other, one can become more optimistic about the viability of implementing the SDGs (Elder, Bengtsson and Akenji, 2016).

Pogge and Sengupta (2015) however argue that the goals are too much focused on the meta-level and that it does not become clear who is addressed making it hard to derive responsibilities and thus resembling more like a wish list. Furthermore, they criticise that some goals neglect deeper causes of some problems like ending poverty in all its forms everywhere (SDG 1) – where no reference is made to the roots of poverty. Goal achievement will highly depend on the means of implementation, especially in cases of weak formulation like in SDG 13 where no concrete commitment is made to tackle climate change or to end ecologically destructive forms of production and consumption like coal power plants (Pogge and Sengupta, 2015). Verboven and Vanherck (2016) argue that Small and Medium-sized Enterprises (SMEs) lack resources, experience and incentives to engage in SD and that without adequate tools to link the SDGs and business processes of SMEs, the SDGs remain abstract and ineffective. Hayakawa (2015) identify two main challenges for business engagement in SD: on the one hand the low awareness of the SDGs among businesses and civil society and on the other hand the gap between what is expected from companies and their approaches towards the SDGs.

2.5 The Sustainable Development Goals and their implementation in Austria

The Ministerial Council Decision on 12th January 2016 commissioned all Austrian federal ministries to implement the Agenda 2030 in a coherent manner. In March 2017, the Federal Chancellery and the Federal Ministry for Europe, Integration and Foreign Affairs presented the publication "Contributions of the Federal Ministries to the Implementation of the Agenda 2030 for Sustainable Development by Austria - Presentation 2016". It said: "The 2016 presentation of Austria's implementation of Agenda 2030 is intended to promote discourse with the interested public and also serve as preparatory work

for reporting to the UN High Level Political Forum."[1] (Bundeskanzleramt Österreich, 2017).The High Level Political Forum took place in July 2017 in New York (UN Sustainable Development Knowledge Platform, 2017). Austria plans to present its 2020 National Implementation Report to the High Level Political Forum in New York and will contribute to UN reporting. By 2030, Austria intends to present a total of two progress reports in New York (Bundeskanzleramt Österreich, 2017).

Compared to similar countries such as Germany, Switzerland, the Netherlands, the Scandinavian countries, and the Czech Republic, the issue "Sustainability and Agenda 2030" is still in its beginnings in Austria. So in terms of the SDGs, there is a great need for action in Austria. Since the Agenda 2030 addresses all key players in society, including the economy, science and civil society, there is a great deal of attention in Austria. At the end of January 2017, a total of 144 organisations including major environmental NGOs such as WWF, UNICEF, the Red Cross as well as the UN Global Compact, sent an open letter to the Austrian Federal Government calling for a swifter implementation of the 2030 Agenda (Ökobüro, 2017). Thereupon, in September 2017, a civil society platform committed to foster the implementation of the 2030 Agenda and the SDGs in Austria was founded with the name "SDG Watch". This platform provides, amongst others, political support for the government and transparent reporting about the progress of the Austrian government (SDG Watch, 2017).

According to the joint study conducted by the Bertelsmann foundation under the title "Sustainable Development Goals: Are the rich countries ready?", most OECD countries still have a long way to go in order to achieve the SDGs (Kroll and Annan, 2015). Austria ranks 12th out of a total of 34 countries surveyed and still has some catching up to do in some fields. Particularly in the areas of air pollution, sustainable patterns of consumption and production and social inequality, especially with regard to the socioeconomic background on educational achievements, Austria performs relatively poorly. Austria's massive domestic material consumption makes it one of the bottom three OECD countries. Austria is doing well in the share of renewable energies and wastewater management. Overall, countries were screened for 34 indicators, including environmental protection, growth prospects and corruption (Ibid).

Figure 3 shows the so-called "Dashboard" for Austria. This dashboard shows the 17 development goals in the three traffic light colours (red, yellow, green) according to the assessment of the Bertelsmann study (Kroll and Annan, 2015). Austria's top priority destinations are shown in red, which is also where Austria has the greatest need for action. Targets with (medium) large potential for improvement are depict in yellow and target fields, where Austria is already doing quite well, are displayed in green. It is striking that Austria, despite its international reputation as an environmental model country, currently performs remarkably poorly in the fields of health (SDG 3), sustainable consumption and resource consumption (SDG 12), climate protection (SDG 13), land ecosystems (SDG 15) and global partnerships (SDG 17) compared to the other 33 OECD countries ('SDG Index', 2017).

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[1] „Die Darstellung 2016 zur Umsetzung der Agenda 2030 durch Österreich soll den Diskurs mit der interessierten Öffentlichkeit fördern und zugleich als Vorarbeit für die Berichterstattung beim Hochrangigen Politischen Forum der Vereinten Nationen dienen."

Figure 3. SDG Dashboard Austria according to the traffic light system (Kroll and Annan, 2015).

3. Methodology

The methodical procedure when creating this thesis is as follows:

1. Finding and narrowing down of the research questions
2. Conducting a literature research and writing the theoretical part
3. Conception of the interview guide and planning of the data collection
4. Data collection
5. Evaluation and interpretation

Between March 2017 and July 2017, the author of this thesis has worked at a business consultancy in Vienna, where the main objective was to advise a company (C10) about the implementation process of the SDGs. Based on the literature and with the help of the colleagues, the company managed to set up a process for C10 so that their strategy and first outcomes could be presented at their anniversary celebration in autumn 2017. Based on the insights the author gained during this work and following the research questions, it was decided that the best way to find out about the implementation processes of other companies would be to analyse their reports and interview them directly. Hence, semi-structured interviews with company representatives (CR) were conducted in order to analyse motivational factors to engage with the SDGs, to better understand their processes and to analyse effects and first outcomes resulting from it. Ten company representatives coming from different sectors and having different company sizes were interviewed in order to gain a better overview and a bigger picture of the different implementation strategies. The interviews were recorded and transcribed. The analysis was done following a modified procedure described by Meuser and Nagel (2002).

3.1 Study design

In this section the study design is outlined. It starts with the description of the literature research, the qualitative method of semi-structured interviews, it also refers to validity and reliability of the data and the data sources.

3.2 Literature search and analysis

"A literature search is defined by Sarah Gash (2000: 1) as 'a systematic and thorough search of all types of published literature in order to identify as many items as possible that are relevant to a particular topic'" (Ridley, 2008, p. 29). As the literature forms the basis of the writing and often also of the definition of research questions, a thorough and well conducted literature search is a crucial part of one´s research. Through the availability of research articles via the Internet, literature search has become more convenient and fast but also more complex (ibid).

In a first step, a literature research was conducted for deepening the general understanding of sustainable development (SD), to outline the need for a common global agenda and the development process and to give a short overview of the Sustainable Development Goals. Furthermore, it deals with the role of business for SD, outlines general aspects of implementation and describes the current situation in Austria.

The task during the employment at the business consultancy was to conduct a literature analysis focusing on the implementation of the SDGs in the private sector in order to find best-practice

examples of other companies. By reading through the literature, the author realised that especially for this topic there is not much information available and that besides developing an implementation process for the respective company, focus should be laid more on this topic in the own research. Hence, the research questions and goals were formulated accordingly.

The literature research was mainly conducted via an online search because of the novelty of the SDGs. In a first step, a "quick and dirty" search via the online database "google scholar" was done in order to get an overview about the scope and quality of the literature. Afterwards, the search was expanded via library catalogues and books. Especially concerning the topic of implementation, a few papers served as a starting point, which were used for extending the sources via a snowballing system. This literature mainly served to create the chapter "state of the art".

Concerning the specific implementation processes (research question 2), the author of this thesis searched for reports published by the respective companies and analysed them. These were mostly in form of sustainability reports, sometimes also integrated annual reports and in addition to this, information from their websites was used.

The author of this thesis also looked for critical activities undertaken by all 10 companies by doing an online search with the key words "critique" or with the German word "Kritik", "scandal" or the German word "Skandal" and the respective company name. Results of this search can be found in the discussion part.

3.3 Reliability and validity

Usually reliability and validity are criteria intensively applied in quantitative research. Reliability refers to the repeatability of a study (Bryman, 2012). Validity refers to whether a study measures what it should measure, implying that theoretical concepts used comply as closely with the findings as possible and vice versa (Given, 2008). Different types of validation exist. Construct validity refers to the question whether a test measures the underlying concept. In this thesis, the collection of data is done based on a concrete concept derived from a literature analysis and the accompanying fieldwork done at the consultancy. Internal validity deals with the degree of trustworthiness of a conclusion drawn from empirical data and can be seen as a way to control biases because the degree to which a study minimises the systemic error (bias) can be determined. Due to the fact that one person is generating and analysing all information, there exists the risk of biases in the data collection (Bryman, 2012). When developing the interview questions and during the actual interview the author tried to prevent creating biases by staying as neutral and objective as possible. External validity looks at how parameters can be applied to other concepts and be generalised. Ecological validity refers to the approximation of a real-life situation, if people incorporated in the study are embedded in their natural social habitat (Bryman, 2012). As the author and interviewer met half of the interviewed persons at their offices and talked to the other half on the phone, the participants of the study were all situated in their familiar surroundings. The only aspect new to them was being interviewed by an unknown person.

Confidentiality of the collected data is ensured by anonymizing it and storing it in a safe place. An informed consent was provided by the interviewees, which ensure that they understood the purpose and the implications of participating in the study.

3.4 Qualitative method: semi-structured interviews

Besides conducting a literature research and analysing the reports published by the companies, oral interviews were used to deepen key findings from the literature and to generate new results (especially regarding research question 1 and 3).

The main qualitative method applied in this thesis are semi-structured qualitative interviews. An interview guide is used applying a special form of it; expert interviews. Deeke (1995 cited in Flick 2007, p. 214) defines experts as persons who are particularly competent in a designated field. The expert status is given by the researcher (Meuser and Nagel, 2002). According to Bogner and Menz (2002, p. 46 cited in Flick, 2007, p. 215), "The expert has technical, procedural and interpretational knowledge that relates to his specific professional or occupational field of action. In this respect, the expert knowledge does not consist solely of systematized, reflexively accessible specialist or special knowledge, but to a large extent has the character of practical or knowledge of action, into which various and quite disparate action maxims and individual rules of decision-making, collective orientations and social patterns of interpretation flow in." [2]

As the described function of an expert often implies that he or she is timely restricted, expert interviews are usually done with an interview guide (Liebold and Trinczek, 2002 cited in Flick, 2007). Bogner and Menz (2002, pp. 36-38 cited in Flick, 2007, p. 216) suggest a typology that includes several reasons for applying expert interviews; for exploration and orientation in a new field, to generate contextual information that can be combined with findings of other methods, to structure it thematically, to generate hypotheses and to create the interview guide itself which can be used for other target groups.

The guide-oriented interview style ensures comparability because it helps focusing on a specific topic within the knowledge pool of the expert (Meuser and Nagel, 2002). Pre-defined open questions can be asked in a more or less undefined order, depending on the nature of the answers (Given, 2008). The interviewee's guide gives guidance on the issues that have already been addressed and those that remain to be addressed, and there is no ready-made order in which to answer the questions (Schirmer, 2009; Atteslander, 2010). The sequence of the questions is strongly influenced by the respondents and often questions are not asked, for example if their content was already mentioned during the conversation (Atteslander, 2010). The questions should be formulated in an easy-understandable way, being short, neutral and providing the possibility to give positive and negative answers (Atteslander, 2010). Semi-structured interviews are mainly applied in situations where the interviewer has only one chance to interview, also where there exist more than one interviewer but foremost to generate comparable data (Bernard, 2002). The goal of an interview guide is to focus on one specific subject and its meaning and to leave the respondents as much room as possible for personal perspectives (Flick, 2007).

Problems with this method can occur due to difficulties finding the right expert and getting him to spend time for an interview. Furthermore, the interviewer has to have a high level of expertise in the same field in order to pose the right questions and understand the answers (Flick, 2007).

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[2] "Der Experte verfügt über technisches, Prozess- und Deutungswissen, das sich auf sein spezifisches professionelles oder berufliches Handlungsfeld bezieht. Insofern besteht das Expertenwissen nicht allein aus systematisierten, reflexiv zugänglichem Fach- oder Sonderwissen, sondern es weist zu großen Teilen den Charakter von Praxis- oder Handlungswissen auf, in das verschiedene und durchaus disparate Handlungsmaximen und individuelle Entscheidungsregeln, kollektive Orientierungen und soziale Deutungsmuster einfließen".

When creating the interview guide, the author took care to comply with these guidelines. The interview guide was used to narrow down the broad topic to the specific field of the research. Neither of the difficulties occured, i.e. finding the right experts who have time for an interview, nor having a too restricted level of expertise in order to understand the answers.

Based on the literature analysis and the accompanying fieldwork done while working at the consultancy, the following questions were developed (see Appendix A and B). Due to the explorative approach that is pursued in this thesis, a more comprehensive set of questions was developed than was analysed in the end. The first questions were more introductory in nature, asking them from where they knew of the SDGs and since when the company had started working with them, followed by a question dealing with motivational factors. The second part goes directly into the implementation process, first asking a more general question how the implementation process was set up and then going more into detail about the different steps (questions 4-9). The question about conflicts of targets is followed by some more detailed questions about the process (questions 11-15) and closing with a question about other experiences the company made throughout the process. The questionnaire goes on asking about costs and benefits, possible changes that came with working with the SDGs, about target indicators, communication and finally about the UN GC network. In most cases, in closing the interviewee was asked if anything else needed to be added to the interview.

3.5 Sampling design and description of the data

The principal data for this thesis was collected through semi-structured qualitative interviews with representatives of ten different companies.

The selection of the companies was done after the snowballing principle because it was not possible to find a sufficient number of companies that already work with the SDGs solely by checking the Internet. A central point of contact for companies to work with the SDGs is the UN Global Compact Network and a general network of companies fostering sustainable business practices in Austria called "RespAct". Several people working at both institutions as well as the first company representatives were asked if they know companies who had already started implementing the SDGs. Subsequently, a list of possible interview partners was created. It was intended that the companies should vary in size, sector and legal form to have a more diverse range of companies in order to have a higher possibility that their implementation processes differ. Therefore, no companies that had been recommended were excluded beforehand. Hence, 22 companies were contacted per Email from which five did not reply at all, three refused to give an interview and five were not far enough in the process so that enough data could be generated. Ten company representatives were interviewed. However, one of them was not far enough in the process, which the author only found out during the actual interview. Finally nine interviews could be used for the analysis.

All interviews were conducted between the 16th of October and 14th of November 2017. Five interviews took place at the company site of the respective company. The four others were conducted via telephone or Skype because the company representatives were not located in Vienna. The interviews lasted between 21 minutes and 1 hour 11 minutes, so the mean length of an interview was 41 minutes. Seven CR´s were female, two male. The same interview guide was used for all interviews, except that the questions 27 – 30 were questions referring to the UN Global Compact network and therefore only members were asked. In some cases, not all questions could be asked because the CR´s time was limited.

3.6 Data analysis

According to Flick (2002) the process of preparation can be characterised into the following three sections:

- the recording of the data

- their preparation (transcription)

- the construction of a "new" reality through the text created with the help of coding

To analyse the data and generate results, the qualitative analysis method of Meuser and Nagel (2002) has been applied. Unlike the case at the single case analysis, this analysis method does not treat the text individually with special regards to the expression of its general structure. The goal is rather, in comparison with the other expert texts, to find out the overarching similarities, common statements, jointly shared knowledge, relevance structures, reality constructions, interpretations and interpretation patterns (Meuser and Nagel, 2002). Unlike the study of contextual knowledge, the study of corporate know-how is guided by theoretical - analytical categories and is based on assumptions and theoretically generalised concepts and explanatory approaches for homologous action systems. The research question is formulated relating to this theoretical frame. The thematic priorities of the guideline are a pre-formulation of the theory-relevant categories, which are included in the evaluation. The goal is to gain empirical knowledge rather than generating a theoretical explanation and generalisation of the empirical "facts" (Meuser and Nagel, 2002). This method is based on the six steps transcription, paraphrasing, coding, thematic comparison, sociological conceptualisation and theoretical generalisation. However, only the steps transcription, coding and thematic comparison are utilised in this thesis. These steps adopted from Meuser and Nagel and including other sources are described below.

a) Transcription

In order to transcribe the interviews, they have to be recorded. Since it is important to find out shared knowledge when conducting expert interviews, elaborate notation systems, which are unavoidable in narrative interviews or conversational analysis, are not relevant. Breaks, registers and other nonverbal and paralinguistic elements are not subject of the interpretation (Meuser and Nagel, 2002). In addition to clear rules of transcription regarding speaker changes, statements, etc., attention must be paid to the anonymisation of data (names, place and time information) (Flick, 2007).

All interviews were recorded with an audiorecorder (ZOOM H1) and fully transcribed with the qualitative data analysis software MAXQDA. Colloquial language was mostly written in standard German. Facial expressions, gestures or other paralinguistic elements were not taken into account. All interviews were anonymised, instead of the company´s name "C" and the number of the company "1" or "2" etc. was placed and for the interviewed person the designation company representative "CR" was used. Further rules of transcription can be seen in Appendix C.

b) Coding

Coding can pursue two different goals: on the one hand the uncovering or contextualisation of text passages, etc., resulting in an increase in the textual material, on the other hand summarising, categorising etc., which results in a reduction of the original text In practice, these two forms can either be applied alternatively or consecutively (Flick, 2007). This step requires a thematic arrangement of

the transcript passages and it is possible to ascribe more codes to the same passage, if it covers several topics. It is allowed and sometimes even necessary to dissolve the sequentiality of the transcripts, also within passages, but the reference remains the transcript of a single interview (Meuser and Nagel, 2002).

For this analysis, the software MAXQDA was used to ascribe codes to the respective text passages. For this, mostly predefined codes were utilised covering the research topics and not the terminology of the interviewees. Codes were not assigned to text passages that were irrelevant for the analysis. Code groups were created that included several codes relating to the same topic. Coding was done in German.

Example:

> CR4: *„Das waren nur Umwelt- und NH. Das war eben der erste Schritt. Wir haben dann in einem 2. Schritt, in einem breiteren Kreis das diskutiert. Und zwar gibt es bei uns im Unternehmen ein sogenanntes NH-Arbeitsteam. Das setzt sich zusammen aus Experten aus allen Tochtergesellschaften und aus wesentlichen Bereichen wie zum Beispiel Personal, Beschaffung, etc. Und dort haben wir quasi das, was wir in der Kleingruppe gemacht haben, präsentiert und diskutiert. Und geschaut, ob das die Gruppe auch ähnlich sieht. Und dann haben wir in einem 2. Schritt für die Top 3, also 7, 15 und 12 uns quasi angeschaut, welche Maßnahmen setzen wir in dem Bereich schon und was könnte man zukünftig hier noch verstärkt oder zusätzlich machen.“*

Code: involvierte Personen

Code group: Umsetzungsprozess

c) *Thematic comparison*

In this step, passages of different interviews that cover the same or similar topics are put together and headlines/codes are unified. The strategy corresponds to that of the coding, with the only difference that thematically similar passages from different interviews are bundled. This results in a further reduction of terminologies, erasing redundancies. However, it is still necessary to stick to a textual category formation rather than to a sociological terminology (Meuser and Nagel, 2002).
The categories that are formed at this level of evaluation should be characterised by analytical and metaphorical qualities (Strauss, 1987, p.33 cited in Meuser and Nagel, 2002). The results of the thematic comparison should be checked continuously at the relevant sections of the interviews for completeness and validity (ibid).
This step was done creating code sets, meaning that several codes falling under the same topic were bundled and put in a set.

4. Results

In the following chapter, results from the document analysis of the respective companies including sustainability reports, annual reports and websites are presented as well as first results of the semi-structured interviews with the company representatives. This chapter serves to gain a better understanding of the interviewed companies. Most of the analysed companies are global players, however the data refer mostly to the Austrian location.

4.1 Corporate key figures

In table 2, all ten companies are listed and classified by their sector, size, legal form, number of employees in Austria and worldwide, by the company´s turnover and whether or not the company is a member of the UN Global Compact network. The sizes are stated for Austria and worldwide. The annual turnover is only provided for worldwide, as numbers of annual turnover in Austria are not mandatory to publish and thus not available for most companies.

Table 2. Corporate key figures of all companies interviewed.

Comp-any	Sector	Size*	Legal form	Employees in AUT	Employees worldwide	Turnover per year worldwide	UN GC member
C1	finance /bank and insurance	large	plc	2.680 (2017)	>50.000 (in 27 countries)	135 billion € (2017)	yes
C2	Industry/ construction	medium	Ltd	230	207.000 (in more than 50 countries)	42 Mrd. €	yes
C3	Industry/ Pharmaceuticals	large	Ltd	538	97.000	52.2 billion USD (2017) = appr. 45 Mrd. €	yes
C4	Energy supplier	large	plc	3000 (2016)		Appr. 2,8 billion € (2016)	no
C5	Industry/ production-, transport- and building technology	large	plc	7.647	351.000 (2016)	83 billion € (2017)	yes
C6	Industry/ packaging	medium	plc	240	26.000 (in more than 30 countries)	7 billion € (2017)	yes
C7	Industry /print, media	medium	Ltd	103	-	-	yes
C8	Foodstuff and alimentation / nutrients	medium	Ltd & limited partnership	115	250 (in GER and AUT)	30 Mio. € (2015)	yes

C9	Information and Consulting	micro	3 Org.: NPO, non-profit Ltd, Social Business Ltd	93 (in total)	-	-	yes
C10	Waste recycling	Micro/ small	Ltd, NPO status	10	-	-	no

*classification of the size of the Austrian base according to respAct and Eurostat; micro (below 10 employees), small (up to 49), medium (up to 249), large (from 250). Not taking into account annual turnover or linked enterprises.

4.2 Description and analysis of interviewed companies

4.2.1 C1 – large international bank

Company 1 (C1) is a bank and operates in 27 markets worldwide, employs around 50.000 people and has around 16,5 million customers. C1´s balance sheet total at the end of 2017 was 135 billion €. The bank´s provincial branches hold around 58.8 percent of the shares, the remaining 41.2 percent are in free float ('annual report of C1', 2017). Their reporting standard is GRI `Core`.

Table 3. Company figures of C1.

Company	Sector	Size (AUT)	Legal form	Employees in AUT	Employees worldwide	Balance sheet total worldwide	UN GC member
C1	finance /bank and insurance	large	plc	2.680 (2017)	> 50.000 (in 27 countries)	135 billion € (2017)	yes

Economic contribution

In its code of conduct, the bank commits itself to sustainable business management and the associated social responsibility (Code of conduct of C1, 2018). They determined the three fields of action of the sustainability strategy - "Responsible Banker", "Fair Partner" and "Committed Citizen". They are aware of the sensitivity of certain business fields (especially nuclear power, coal, military equipment and technologies, gambling, etc.). For all of these sectors they have internal policies that have to be followed by their employees. In 2016, they received the Austrian Sustainability Reporting Award (ASRA) as the third best report of a large company (*sustainability report of C1*, 2017). Volume of sustainable investments rose by about 26 percent to around 2.9 billion euros. C1 is listed in several sustainability indices (VÖNIX, FTSE4Good, Stoxx Global ESG, oekom prime rating (C+)) (*sustainability report of C1*, 2017).

Social contribution

C1 respects and supports the protection of human rights, especially by avoiding financing of projects or parties or by collaboration with business partners who do not abide by these standards or are under suspicion of violating human rights. Group-wide investments into the community amount to around

3.5 million euros and the group-wide proportion of women in management positions is around 54 percent (*sustainability report of C1*, 2017).

Ecological contribution

They prefer making business with green technologies and take into account environmental issues when selecting their suppliers. Their goal is to minimise the negative impact of their business activities on the environment and to reduce CO_2 emissions. Compliance with their standards is expected from service providers and suppliers. Financing or participation in transactions or projects that pose the risk of a significant environmental hazard (like destruction of the rainforest, pollution of land, air or water) do not correspond to the business policy (Code of conduct of C1, 2018).

They perform carbon accounting according to the three scopes defined by the GHG protocol[3]. Their scope 1 emissions amount to 12%, in scope 2 to 49% and scope 3 to 39%. They managed to reduce their CO_2 emissions by nine percent to the previous year. Their share of eco-electricity is around 34 percent. In 2017, they were awarded as best company in the financial sector by the climate disclosure project (CDP), a not-for-profit charity that lead the global disclosure system for investors, companies, states, cities and regions to manage their environmental impacts (*sustainability report of C1*, 2017).

The bank has introduced a carbon policy where they avoid financing of coal power plants and associated distributers who generate revenues of more than 50 percent with the coal business. Instead the focus lies on financing of renewable energy projects, energy efficiency projects and those dealing with sustainable resource management. A climate strategy concerning the core business is planned (*sustainability report of C1*, 2017).

Anchoring of sustainability

The group sustainability management is responsible for the group-wide management of sustainability agendas and the coordination of operational implementation. This is supported by representatives from other departments and business units and the sustainability officers in the network banks. As an important body, the sustainability council is an organisationally anchored component of sustainability management. Its task is to advise on the further development of the sustainability agendas and to evaluate their sustainability performance. Further, it supports the definition of essential areas of action and priorities (claim to materiality), the derivation of goals and measures and makes recommendations on the development and definition of the annual sustainability program (*sustainability report of C1*, 2017).

Identification of sustainability topics

The selection of essential topics took place with reference to internationally legitimised criteria catalogues and sustainability standards such as GRI, United Nations Global Compact, SASB Sustainability Accounting Standards Board or ISO 26000. In addition, they also used the feedback they got on the sustainability reports, evaluated dialogues with individual stakeholders - such as through the annual Stakeholder Council and other dialogue formats like focus groups.

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[3] In scope 1 direct emissions are included that are generated by emission sources within the considered system boundaries, such as company-owned power plants or vehicle fleets. In scope 2 indirect emissions are considered that come from purchased energy, including mainly electricity and heat from energy services. Scope 3 deals with all other emissions that are caused by the company's activities but which are not under the control of the company, such as suppliers, service providers or employees (WRI and WBCSD, 2000).

Furthermore, feedback and evaluations of discussions with individual stakeholders such as customers, employees, rating agencies, non-governmental organisations and sustainability experts were important sources for identifying key issues. The identification of topics is based on the question of whether one issue is able to influence current and future business of the firm and whether the firm is in a position to influence the issue directly or indirectly (*sustainability report of C1*, 2017)

The prioritisation of identified topics in terms of materiality is based on a multi-level approach.

1. In order to be able to better evaluate and weight the main topics and fields of action, the instrument of a theme map was used.
   a. In the first step, a list of the currently significant topics was presented by the Group Sustainability Management based on an internal analysis of past stakeholder councils, focus groups, sustainability reports, online surveys (online survey on materiality in 2013 and selective assessments of the materiality of specific sustainability aspects), expert discussions as well as the GRI.
   b. The list was reviewed and completed by an external sustainability expert. There were also additional requirements of internationally recognised standards and guidelines (including Global Reporting Initiative, ISO 26000, EU Non-Financial Reporting Directive, Sustainable Development Goals) and incorporated current company strategies.
   c. Subsequently, the relationships between the terms were evaluated, on the one hand based on hierarchical structures through strategic clusters and conceptual levels (e.g. values, strategies, tools), on the other hand, based on causal relationships and levels of impact (e.g. input, output, outcome, impact).
   d. Finally, these data were evaluated using a network analysis software and a theme map.
2. From the theme map, the eight most important topics were identified. These were the basis for the stakeholder online materiality survey conducted in January / February 2016:
   Work environment, operational ecology, commitment to society and the environment, sustainable products and services, economic value added, organisational leadership, rules and control, transparency and disclosure.

3. Based on the results of the stakeholder online materiality survey, the current materiality matrix was determined.

The validation of the essential aspects was carried out by an external expert who had international experience as an auditor of sustainability reports from financial services providers. This person checked the prioritisation of aspects and performance indicators (*sustainability report of C1*, 2017).

Estimation of the relevance of sustainability topics for the company

In order to ensure an expert-based weighting and determination of the impact of business activities on the economy, environment and society, in December 2017, a workshop was held with about 20 external and internal participants with appropriate technical expertise. In two discussion groups the effects were identified on the main topics. Subsequently, the main topics were rated anonymously by the participants in terms of the level of their impact. This was followed by a ranking and critical examination of the results. In a debriefing the Group Sustainability Management team along with external experts added other important effects (*sustainability report of C1*, 2017).

Implementation process

The schematic implementation process looks as follows:

Figure 4. Implementation process of C1 (Interview with CR1, 2017).

The evaluation was done according to relevance, ranging from 1 (not relevant) to 10 (very relevant) and included four reference points, 1. Reference of the goal to the bank, 2. Importance of the goal in relation to the bank´s agenda, 3. Possible influence in that goal, 4. Attractiveness for the bank.

Interrelation between sustainability topics and the SDGs

Significant topics were allocated to the chosen SDGs according to the three areas "Responsible Banker", "Fair Partner" and "Committed Citizen". Topics included in the section "Responsible Banker" are amongst others organisational leadership, economic value added, sustainability of products and services, transparency and disclosure. "Fair Partner" includes topics such as work environment, operational ecology and management. "Committed Citizen" includes engagement for society and environment.

1. In the first step, the existing links between strategic priorities, significant issues and initiatives of the bank and the SDGs were identified. In addition, other financial companies were examined regarding the SDGs they put on their agenda.
2. Based on this, the Group Sustainability Management evaluated the top SDGs in a workshop with the external consultant. The following four criteria were pivotal:
   • Related: How closely is an SDG connected to the bank?
   • Importance: The Group Sustainability Management reviewed the importance of the bank contributing to a global topic.
   • Influence: The impact that the bank can actually have on the respective target was assessed.
   • Attractiveness: Finally, it was assessed how promising this SDG can be for the bank.
3. The individual ratings were combined to an overall rating. This resulted in ten for the bank relevant SDGs, five of which are particularly relevant. These included SDG 5, 8, 9, 13 and 16 (see table 1).
4. In 2017, the SDGs were expanded due to an additional internal analysis, ultimately increasing it to eight SDGs. The extension includes SDGs 1, 4 and 7 as depicted in fig. 5 encircled in red (*sustainability report of C1*, 2017).
   The interviewed company representative explained that one has to be flexible in the business world and not too stiff about what has been agreed to at some point. A strategy is needed but this has to be flexible and able to change due to new developments and knowledge gains. They repeatedly ask themselves if measures still make sense (Interview with C1).

As shown in Fig. 5, the most relevant goals of C1 are SDG 1, 4, 5, 7, 8, 9, 13, 16.

Prioritised SDGs

Figure 5. Prioritised SDGs of C1 (sustainability report of C1, 2017).

4.2.2 C2 – international construction company

C2 is a construction company belonging to a multinational group currently employing around 207.000 people worldwide and around 230 in Austria. Their annual turnover worldwide amount to 42 billion € ('Homepage of C2', 2018).

Table 4. Company figures of C2.

Company	Sector	Size (AUT)	Legal form	Employees in AUT	Employees worldwide	Turnover per year worldwide	UN GC member
C2	Industry/ construction	medium	Ltd	230	207.000 (in more than 50 countries)	42 billion €	yes

Economic contribution

In 2017, C2 received the Trigos Prize in Styria for their sustainable building solutions. In 2014, successful audits were carried out at all three locations in Austria for the Re-certification of ISO 14001 (environmental management), OHSAS 18001 (occupational safety management), ISO 50001 (energy management) and ISO 9001 (quality management). Since 2012, C2 is member of respAct and in 2015 C2´s managing director has been a member of the Executive Board of RespACT ('Homepage of C2', 2018).

Corruption is a much discussed topic in this industry, therefore C2 adheres to the strict group specifications and is conducting internal and external audits and controls. They carry out online trainings on anti-corruption policy and –procedures and since 2008, 100% of all employees working in

purchasing, marketing and sales and management have been trained accordingly ('Sustainability report of C2', 2014).

Social contribution

In 2014 they received the EUCUSA Award for their employee-oriented commitment and in 2017 they were certified as "Top Employer" particularly for their employee offerings in categories such as training and development, corporate culture and leadership development. They supported several events such as VÖFA State Championship (association of Austrian filmmakers) and donated construction material after a flooding event in 2013. C2 participates in the charter of diversity, which is supported by the chamber of commerce (WKO) in Austria ('Sustainability report of C2', 2014).

Ecological contribution

C2´s main construction material is gypsum, which is 100% natural and infinitely recyclable, non-toxic, and fire-resistant. They are using it for lightweight constructions, where less resources are needed, less energy is consumed and less CO_2 is emitted. Transport in Germany is done via train which saves CO_2 ('Sustainability report of C2', 2014).

Anchoring of sustainability

Under the leadership of the managing director, the steering committee coordinates and reviews the implementation of sustainability measures, consisting of employees from all relevant departments. So-called ´pillar managers´ of the World Class Manufacturing Management System can bring their ideas and competences into this coordination instance. External input is received from stakeholders who get interviewed and informed regularly ('Sustainability report of C2', 2014).

Implementation process

The management team (including the heads of the different departments) rated all subgoals individually (see following steps) and compared the results afterwards.

1. Status quo analysis (including all 169 subgoals)
2. Analysis of each subgoal regarding chances and risks:
   a. from +5 to -5 (where +5 means biggest chance and -5 biggest risk)
   b. business impact (influencing the business from 0,5% up to 50% of the annual turnover)
3. Prioritisation of the 7 most relevant goals (Interview with CR2, 2017)

As shown in Fig. 6, the most relevant goals of C2 are SDG 7, 8, 9, 11, 12, 15, 17.

Prioritised SDGs

Figure 6. Prioritised SDGs of C2 (Interview with CR2, 2017).

4.2.3 C3 – large pharmaceutical company

Company 3 (C3) is a pharmaceutical company and operates in various countries worldwide. The worldwide turnover amounts up to 45 billion € (2017) ('Financial Report of C3', 2017) and the turnover in Austria is around 187 million €. C3 employs around 97.000 people, thereof around 540 in Austria ('sustainability report of C3', 2016; *homepage of C3*, 2017).

Table 5. Company figures of C3.

Company	Sector	Size (AUT)	Legal form	Employees in AUT	Employees worldwide	Turnover per year worldwide	UN GC member
C3	Industry/ Pharmaceuticals	large	Ltd	538	97.000	appr. 45 Mrd. €	yes

Economic contribution

Around 1,600 jobs in Austria depend directly or indirectly on C3. GDP contribution per year is around 0.03% (directly) or 0.05% (total). Yearly they pay € 37 million in taxes and fees to the Austrian state.

The Code of Conduct (VHC) of the Austrian Pharmaceutical Industry Association (Pharmig) represents one essential basis of action for C3. This Codex reflects the legal developments and the sector-specific requirements of the pharmaceutical industry to comply with the rules of conduct anti-corruption, competition and advertising restrictions. There were no violations of the VHC in 2016 ('sustainability report of C3', 2016).

Social contribution

They employ 538 people in Austria and have a women's leadership quota of 48.8%. C3 operates an Environment, Health & Safety (EHS) Management System and established a health promotion program for their employees. They have a work council, which represents the concerns of the employees and a diversity and inclusion team which helps raising awareness for prejudices and engaging people of diverse backgrounds. C3 received the full "audit berufundfamilie" certificate in 2011 and 2014, funded by the Federal Ministry for Families and Youth, which is a symbol of the promotion, commitment and systematic implementation of family-friendly activities ('sustainability report of C3', 2016). There is a corporate volunteering program, which takes place once a month, where two to four colleagues can work together in social institution. The corporate volunteering program (since 2008) had 312 participants, resulting in 2,082 hours of voluntary work ('sustainability report of C3', 2016).

Ecological contribution

In total they emit 3,679 t of CO_2. C3 has established a sustainability program setting itself the following goals which are intended to be reached by the end of 2020 (based on 2010 data): • Reduce greenhouse gas emissions by 20%, • Reduce waste by 15%, • Reduction of water withdrawal by 5%. The implementation is planned for the next years. The reporting standard used is GRI ('sustainability report of C3', 2016).

C3 motivates its employees to use public transport for going to work. Those using public transport get a monthly grant. For cyclists there is a bicycle parking space and a shower facility. In order to avoid individual traffic, the company also provides a works bus. In addition, C3 participates every year in the campaign "Austria is cycling to work" ('sustainability report of C3', 2016).

They conducted an energy efficiency audit, which helped identify measures to improve energy efficiency and to optimize energy consumption. These include reducing heating and electricity consumption, switching to electricity from 100% hydropower (location Vienna) as well as raising awareness for the employees through the "We save" cards in the office space and how everyone can help save energy, water and paper ('sustainability report of C3', 2016).

SDG implementation process:

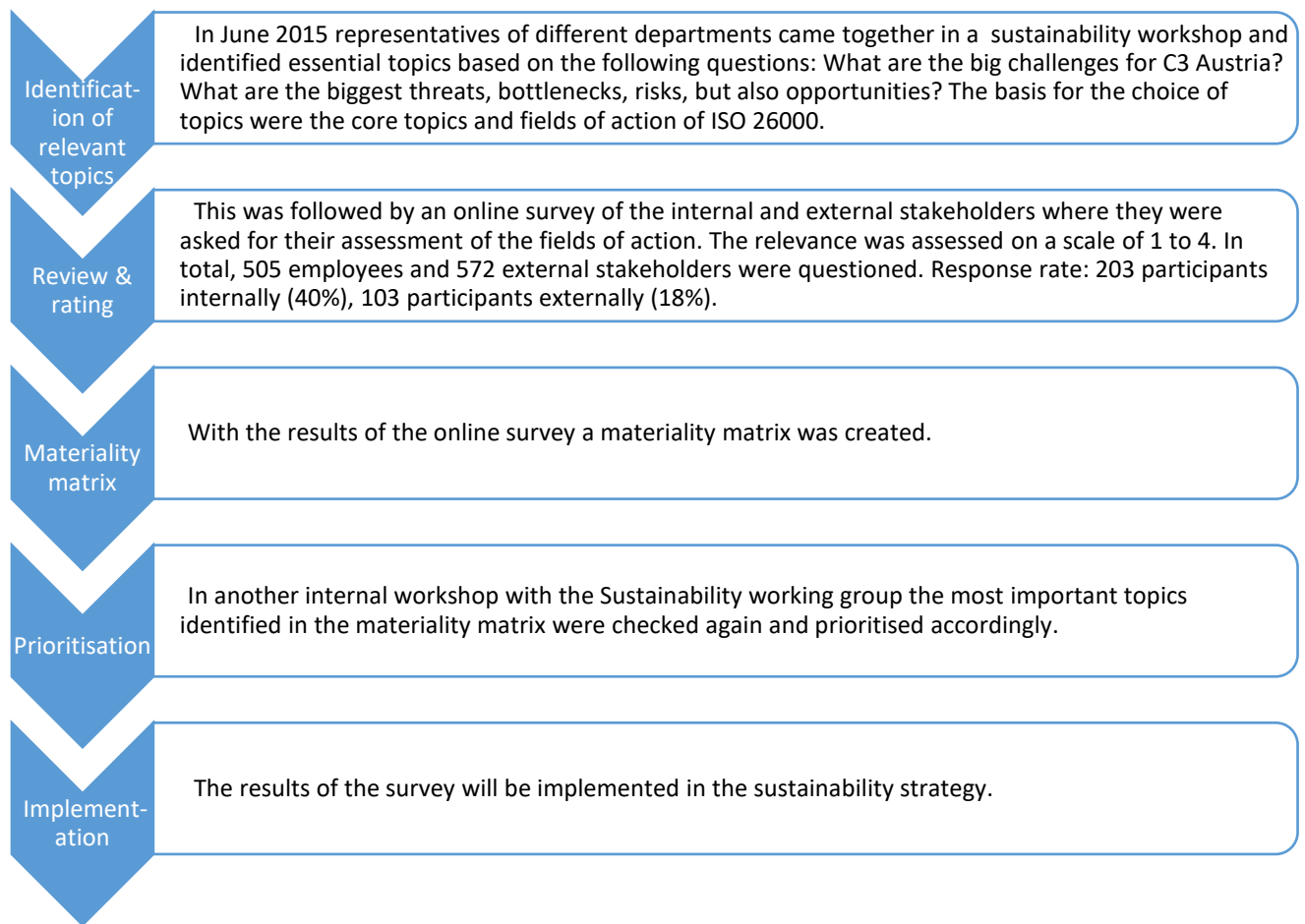|	
Identificat-ion of relevant topics	In June 2015 representatives of different departments came together in a sustainability workshop and identified essential topics based on the following questions: What are the big challenges for C3 Austria? What are the biggest threats, bottlenecks, risks, but also opportunities? The basis for the choice of topics were the core topics and fields of action of ISO 26000.
Review & rating	This was followed by an online survey of the internal and external stakeholders where they were asked for their assessment of the fields of action. The relevance was assessed on a scale of 1 to 4. In total, 505 employees and 572 external stakeholders were questioned. Response rate: 203 participants internally (40%), 103 participants externally (18%).
Materiality matrix	With the results of the online survey a materiality matrix was created.
Prioritisation	In another internal workshop with the Sustainability working group the most important topics identified in the materiality matrix were checked again and prioritised accordingly.
Implement-ation	The results of the survey will be implemented in the sustainability strategy.

Figure 7. SDG implementation process of C3 ('sustainability report of C3', 2016).

As shown in Fig. 8, the most relevant goals of C3 are SDG 3, 5, 8, 12, 13, 16, 17.

Prioritised SDGs

Figure 8. Prioritised SDGs of C3 ('sustainability report of C3', 2016).

4.2.4 C4 – Austrian energy producer

C4 is an Austrian energy producer, half of it owned by the Austrian state and operating in several European countries (Austria, Germany, France, Italy, Switzerland, England, etc.). C4 employs around 3000 people and had an annual turnover of around 2,9 billion € in 2017. The results of their sustainability measures are published in an annual report in accordance with the GRI guidelines. From 2002 to 2014 this was done in the form of a sustainability report, since 2015 in an integrated annual report (integrated annual report of C4, 2017).

Table 6. Company figures of C4.

Company	Sector	Size (AUT)	Legal form	Employees in AUT	Employees worldwide	Turnover per year worldwide	UN GC member
C4	Energy supplier	Large	plc	3000 (2016)	-	Appr. 2,8 billion € (2016)	no

Economic contribution

In the corporate rating of oekom research, C4 was rated overall with B and the recommendation as Prime Investment for investors with a sustainability claim was confirmed. The extensive reporting of environmental indicators was particularly positive. With this rating, C4 is among the top three of 178 companies in the industry. In the CSR rating of the supplier evaluation platform EcoVadis, C4 achieved the GOLD status and is one of the top 5% of more than 20,000 rated companies. In 2017, C4 was a member of the sustainability indices VÖNIX (VBV-Austrian Sustainability Index) and FTSE4Good Europe Index and Global Index (*homepage of C4*, 2018). A green bond worth € 500 million was issued in 2014 (final maturing in 2024, coupon 1.5% p.a.) and verified again in 2016 by oekom research AG, one of the world's leading independent rating agencies in the sustainable investment segment. It is the first Green Bond of a company in German-speaking countries. Since several years they have a compliance management system including an annual risk survey. C4 was rated as best energy provider in the DACH region by CDP receiving the best performance rating "A" (integrated annual report of C4, 2017).

C4 has initiated the H2FUTURE project, a European flagship project where energy suppliers, the steel industry, technology forging and research partners develop a technology that converts green electricity into hydrogen by means of electrolysis. This technology could be specially interesting for hydrogen intensive industries and is important regarding grid stability because it can be available as power reserve for the transmission network if required (*homepage of C4*, 2018).

Social contribution

C4 is committed to the education of young people in the field of environmental and climate protection. Since 2010 a so-called "climate school" "electricity school" exist. Together with the social institutions Caritas and Diakonie, they contribute to alleviating energy poverty in Austria, and help supporting people who rely on assistive technologies in their communication (*homepage of C4*, 2018).

There exists a manager for diversity and inclusion, and in 2015 C4 received the "Audit berufundfamilie" certificate for the third time. C4 regularly draws up the income report comparing men's salary and salaries of women. However, the share of employed women is only 17,5% and in executive positions 11.1%, which has even diminished over the last years (integrated annual report of C4, 2017).

Ecological contribution

C4 is guided by the sustainability definition of the Brundtland Commission and aligns its entrepreneurial activities accordingly (*homepage of C4*, 2018). Their power plants and network facilities are audited and certified annually by external experts, 100% of the company´s sites are ISO-14001- and EMAS-certified (2017) (*homepage of C4*, 2018). Specific GHG emissions (Scope 1, total power generation) amount to 41 g CO_2e/ kWh while avoiding emissions through generation of renewable energy sources by 23.666 kilo tons of CO_2 (*homepage of C4*, 2018). With a strong transmission network and pumped storage power plants, they are enabling the integration of new renewable energy sources while avoiding or reducing the environmental impact of their plants and optimization of environmental management at all sites. 96% of its energy production comes from renewable sources (93% from water, 3% from wind, 4% from thermal energy). C4 plans to become a CO_2-free producer of energy by 2020. Their goal is to build and operate their power plants in an environmentally friendly way. They state that they comply with the laws and standards and take into account economic aspects. In addition, they rely on the highest technological standards in the environmental field. Household customers are supplied with electricity from 100% hydropower ('integrated annual report of C4', 2017).

SDG implementation process

In a first step, the sustainability working group assessed the relevance of the targets for C4 in the 2017 financial year. "Relevance" was a central aspect, meaning that both positive and negative effects of doing business were assessed on a scale from 1 to 5. The evaluation of the influence took place within the framework of their scope of action. On this basis, a prioritisation of the SDGs was made and discussed in a second step in the sustainability committees, which consists of representatives from all subsidiary companies and of important departments like procurement or HR. In a third step, the outcomes were presented in front of the sustainability council which is comprised of one board member and one member of the board of directors of each of the subsidiaries ('integrated annual report of C4', 2017, Interview with CR4, 2017).

Every significant topic of C4 has a strong connection to at least one SDG - such as the topic "Customer Relationships" with SDG 12 "Responsible Consumption Production Pattern "or the topic "Responsibility for Employees" with SDG 8" Decent Work and economic growth" which is also displayed in the GRI reporting (e.g. responsibility for employees combines SDG 3, SDG 4, SDG 8 – GRI-Indicator: 403-1, 403-2, 403-4) ('integrated annual report of C4', 2017, Interview with CR4, 2017).

Prioritised SDGs

SDG 7 "Affordable and clean energy" in combination with SDG 13 "Climate protection measures" and SDG 15 "Life on Land" have the most relevance, followed by SDG 12 "Responsible Consumption and Production Patterns". The commitment to the implementation of target contributions was included in the sustainability mission statement ('integrated annual report of C4', 2017).

As shown in Fig. 9, the most relevant goals of C4 are SDG 7, 12, 13, 15.

Figure 9. Prioritised SDGs of C4 ('integrated annual report of C4', 2017).

4.2.5. C5 – electro – tech company

C5 is a multinational company operating in over 190 countries and is among the biggest companies for electro technology having an annual turnover of around 83 billion € and employing around 351.000 people ('annual report of C5, international', 2017). The following information refers to all company locations.

Table 7. Company figures of C5.

Company	Sector	Size (AUT)	Legal form	Employees in AUT	Employees worldwide	Turnover per year worldwide	UN GC member
C5	Industry/ production- , transport- and building technology	large	plc	7.647 (2017)	351.000 (2016)	83 billion € (2017)	yes

Economic contribution

C5´s environmental portfolio currently accounts for around 50 percent of their annual turnover and includes technologies such as smart grids, industrial automation, electric drive systems, energy efficient systems and renewable energy technologies. The environmental portfolio plays an important factor in global decarbonisation measures because they help "sector coupling" - electrifying the sectors like heating, transport and industry with clean energy, which also leads to significant efficiency gains ('sustainability report of C5', 2017).

Compliance training is mandatory for all employees, and encourages employees to report illegal behaviour. C5´s chief compliance officer was appointed as chairman of the B20 Working Group on Responsible Business Conduct and Anti-Corruption during the German G20 presidency in 2017. Until to date, he has been chairman of the »Anti-Corruption Task Force of the Business and Industry Advisory Committee of the OECD. Furthermore they participate in the »Partnering Against Corruption Initiative (PACI)« of the World Economic Forum ('sustainability report of C5', 2017).

C5 got ranked in several indices, for example in the DJSI World Index for the 18th time in a row and C5 got nominated as one of the most sustainable companies among industrial groups. CDP has assessed their performance against climate change and issued a grade of A- and B in the water assessment. The Financial Times Stock Exchange (FTSE) has taken them up in FTSE4Good index family for their ethical investment and C5 is now also listed in the MSCI World ESG Index for the first time. In 2017 more than three quarters of their environmental portfolio was generated by energy efficient products and solutions ('sustainability report of C5', 2017).

Social contribution

C5 is committed to corporate citizenship projects together with partners in order to establish long-term relationships with local communities ('sustainability report of C5', 2017). In the past year, for example, there were free health examinations, influenza vaccinations, birthmark prevention and computer glasses checks at the Austrian company´s sites. The "Fit for the future" program is being developed in cooperation with a sports medicine institute and offers employees discounted participation in courses such as Pilates, Back School, Yoga or Shiatsu. In addition to a healthy menu, the staff restaurant also offers a wide selection and low prices (*homepage of C5*, 2018). C5 has established a safety culture to promote the health of their employees ('sustainability report of C5', 2017).

In their corporate citizenship activities, they focus on education, humanitarian and social help, environmental protection and the promotion of art and culture. Besides donations for "Licht ins Dunkel", they provide several buildings as emergency shelters for asylum seekers, providing necessary support together with the Arbeiter-Samariterbund, and regularly organizing fundraising campaigns ('annual report of C5', 2017).

The percentage of female employees (in total) remained unchanged during the last years at only 23% and the proportion of women in management positions is only around 16%. In 2016 they professed to the principles of the UNGC for strengthening the position of women (Women Empowerment Principles) and signed the "Diversity Charter" ('sustainability report of C5', 2017).

Ecological contribution

The requirements of quality and environmental management system standards ISO 9001: 2015 and ISO 14001: 2015 were fully incorporated, and all manufacturing facilities in Austria are ISO 14001 and ISO 50001 certified. C5 meets the requirements of system standard ISO 50001 (energy management system), and BS OHSAS 18001 (Occupational Health and Safety Management System) (annual report of C5, 2017).

In 2016, 16,590 tons of CO_2 were emitted in Austrian sites due to consumed energy, which was a reduction to the year before of 3531 tons. CO_2 emissions coming from passenger cars, trucks and other commercial vehicles could be reduced by 2%. Another focus is the reduction of unavoidable waste for disposal. The amount of 340 tons in 2016 could be decreased by 63 tons to the year before ('annual report of C5', 2017). C5 plans to become carbon neutral by 2030 and is in this regard the first international industrial group having this goal. They are part of the UN Global Compact and CEO Water Mandate ('sustainability report of C5', 2017).

C5 developed an own standard regulating the environmentally friendly design of products and systems. The department IT Solutions and Services developed an eco-footprint model for IT building the basis for proposals to reduce resource consumption (*homepage of C5*, 2018).

Anchoring of sustainability in the company

Sustainability is anchored through their global network of sustainability managers in the various divisions, central units and national companies. All sustainability activities are led by a sustainability officer, who is a member of the board. He is chairman of the Sustainability Board which consists of representatives from the board, divisions, national companies and central functions. Meetings take place on a quarterly basis where sustainability activities are steered as part of the corporate strategy. The sustainability director is head of the sustainability department responsible for promoting sustainability in the company, he reports to the sustainability officer ('sustainability report of C5', 2017).

SDG implementation process

The impact C5 has on the SDGs is very diverse –that is why they put them in three categories: large, medium and low impact. The SDGs having a potentially major impact, are largely in a close connection with their products and solutions. SDGs with a medium influence are mainly enabler for responsible business practices, including human rights, compliance, supply chain management or corporate citizenship activities and social engagement activities. SDGs, to which they have little influence are only affected selectively by some divisions or indirectly through customer industries ('sustainability report of C5', 2017).

C5 developed a business to society approach in order to assess its impact on sustainable development from different angles. Thanks to this approach C5 can measure its impact of their projects, locations and operations objectively, including activities in other countries and societies.

This approach was first introduced in the 2015 financial year as a pilot project and has since been introduced worldwide. It consists of four steps:

1. View from outside of key development priorities in each context (for example, global, national, project-related);
2. Identification and measurement of the contribution to these priorities;

3. Definition of strategic fields of action to enlarge contribution and help shaping future development
4. Create transparency about the contribution by informing external and internal stakeholders

At the end of the 2017 financial year, 23 countries had completed their analysis and the worldwide analysis was completed ('sustainability report of C5', 2017).

Prioritised SDGs

As shown in Fig. 10, the most relevant goals of C5 are SDG 3, 4, 5, 7, 8, 9, 11, 12, 13, 16, 17. The SDGs with large influence have a red frame. The others have a medium influence on C5.

Figure 10. Prioritised SDGs of C5 ('sustainability report of C5', 2017).

4.2.6 C6 – paper and packaging company

C6 is a leading company in the paper and packaging industry operating in around 30 countries having more than 100 production sites. They employ around 26.000 people worldwide, an in Austria having an annual turnover C6 of around seven billion € ('full year results of C6', 2017) is reporting according to 'Core' GRI G4. The following information is referring to all company locations.

Table 8. Company figures of C6.

Company	Sector	Size (AUT)	Legal form	Employees in AUT	Employees worldwide	Turnover per year worldwide	UN GC member
C6	Industy/ packaging	Medium	plc	240	26.000 (in more than 30 countries)	7 billion € (2017)	yes

Economic contribution

C6 has developed a model where they want to be growing responsibly and therefore they have defined ten action areas (in 2015) which reflect key social and environmental aspects of sustainability that are most relevant for C6 and their stakeholders. These ten action areas include: Employee and contractor safety, skilled and committed workforce, fairness and diversity in the workplace, sustainable fibre, climate change, biodiversity and ecosystems, constrained resources and environmental impacts, supplier conduct and responsible procurement, relationships with communities, solutions that create value for customers ('sustainable development report of C6', 2017).

They have several partnerships, for instance with WWF, WBCSD (World Business Council on Sustainable Development), Business in the Community and scientific institutions in Russia, South Africa and with the International Union of Forest Research Organisations (IUFRO). In 2015, they joined the CEO Water Mandate, acquired the Gold Recognition Level at ecovadis (sustainability rating) and are listed in several responsible investment indices (FTSE4Good, Euronext, JSE SRI, FTSE/JSE). They also participated in the CDP disclosures for water, climate, forest and the supply chain ('sustainable development report of C6', 2017).

Social contribution

C6 aims for encouraging supply chain transparency and promoting fair working conditions together with their key suppliers and are therefore conducting a high-level risk assessment of their key suppliers. They updated their Diversity Policy to increase equal opportunities for all employees and spend around 9.6 million € for community investments. In order to measure the social and business value of community investments, they are about to establish a more consistent monitoring and indicator based measurement methodology. Nearly all their mills and 74% of their converting operations have the OHSAS 18001 system in place, and they also want to get the recertification of ISO 45001. C6 has a confidential reporting hotline, operated by an independent third party, where employees, customers, suppliers, managers or other stakeholders can raise concerns about conducts that seems contrary to C6´s values. 22% of C6´s employees are female as well as 25% of directors (worldwide) ('sustainable development report of C6', 2017).

Ecological contribution

Since 2017 C6 is a member of WWF's Climate Savers, a climate leadership programme that seeks to transform businesses into leaders of the low carbon economy. They have cut their CO_2 emissions by 38% between 2004 and 2017, and want to decrease specific CO_2 emissions from their pulp and paper mills (production-related specific Scope 1 and 2 CO_2 emissions) by 15% by 2030 against a 2014 baseline. Until 2020, they plan to reduce specific waste to landfill by 7.5% compared to a 2015 baseline. They could increase their mills' fuel consumption from biomass-based renewable sources to 65%. They signed an agreement on Intact Forest Landscapes in Russia with local and national NGOs (BFP) and have 100% of their owned and leased forests FSC certified. 2017 71% of their procured wood came from FSC or PEFC sources ('sustainable development report of C6', 2017).

Sustainability governance framework

The Boards have the oversight and responsibility of all economic, social, environmental and ethical performance of the Group. The sustainable development committee oversees the group´s sustainable development strategy, policies and commitments as well as governance responsibility. The executive

committee manages the sustainability performance within operations and is supported by the global specialists networks that provide expertise and knowledge in specific areas such as safety, health and occupational hygiene, social sustainability, energy, environment or product stewardship. The Sustainable Development Management System includes policies (including seven sector policies), standards (ten operating standards and nine specific management standards) and performance requirements ('sustainable development report of C6', 2015).

SDG implementation process

In 2015, they defined the current material issues which are reviewed every year. C6 re-evaluated their most important business topics and stakeholders and commissioned new research and received input from thought-leaders and sustainability practitioners. They involved their stakeholder through various processes such as the socio-economic assessment toolbox, customer surveys and direct customer engagement and water impact assessments. They have linked each of their action areas to the relevant SDGs and their respective targets. With the exception of SDG 10 all have been linked to existing action areas ('sustainable development report of C6', 2015). However, after a review in 2017, SDG 1, 2, 5, 10, 11, 13, 14, 16, 17 were not included anymore (for example action area ´relationship with communities´ was connected with SDG 1, 2, 3, 4, 8, 9, 11, 17 and later only with SDG 4 and 9 ('sustainable development report of C6', 2017). According to the report, "refined our links to their respective targets, taking into account our activities in the year" ('sustainable development report of C6', 2017, p.16).

As shown in Fig. 11, the most relevant goals of C6 are SDG 3, 4, 6, 7, 8, 9, 12, 15.

Prioritised SDGs

Figure 11. Prioritised SDGs of C6 ('sustainable development report of C6', 2017).

4.2.7 C7 – Austrian company offering print, digital and brand services

C7 is a company offering print, digital and brand services. Since 2011 they offer printing products with a Cradle to CradleTM certified standard and thus being a pioneer and impulse generator for the entire industry. They employ around 100 people and are a UN Global Compact member since 2016 ('Environmental Declaration of C7', 2017).

Table 9. Company figures of C7.

Company	Sector	Size (AUT)	Legal form	Employees in AUT	Employees worldwide	Turnover per year worldwide	UN GC member
C7	Industry /print, media	Medium	Ltd	103	-	-	yes

Economic contribution

C7 uses Cradle to CradleTM certified print products (currently 30% of their products) that do not contain any harmful substances, neither for humans nor for the environment and can therefore improve the technical cycle, no longer causing the usual hazardous waste sludge during the recycling process. Cradle to CradleTM is a "from-the-cradle-in-the-cradle" concept (instead "from the cradle to the grave") and corresponds to the action plan of the European Union on circular economy. All products will be designed in a way that their next life is already planned without causing any garbage. With the introduction of this concept, C7 made a significant contribution to the improvement of the whole printing industry because they reveal their recipes so that others can use it as well. For this, they founded the "print to change"-community. They are also member of the WWF Climate Group ('Environmental Declaration of C7', 2017).

C7 received the Houska Prize, the largest private research prize issued by the B & C Private foundation in the category "Research & Development in SMEs". Repeatedly they received the Trigos Prize, which annually honors companies that are exemplary and stand out for exceptional CSR activities, in 2016 because of their engagement with another printing house in Denmark and an international environmental research institute (EPEA), and in 2017 because of their plusenergyhouse, being the first of its kind in Austria ('Environmental Declaration of C7', 2017).

Social contribution

Once in a while the employees get other tasks to do than their usual work, like building a bird protection hedge around the company site. There are several company excursions a year, like for instance going on a canoe-trip and C7 organises lectures, workshops and movie evenings for employees. They have a restaurant on the company site providing only organic food for their employees, every tenth day with meat ('Environmental Declaration of C7', 2017).

Ecological contribution

100% of their electricity used is coming from renewable energy. As printing colours they solely use vegetable oil based colours that are fully biodegradable. Since 2003 they are both FSC and Austrian Ecolabel certified. Several others followed (EMAS, PEFC, EU Ecolabel, cradle-to-cradle, ecolabel for digital print). Instead of wood pulp that needs up to 6,000 litres of water per tonne, C7 uses fresh fibre pulp combined with 50 % of dried meadow grasses from a German biosphere region having a much

lower environmental impact (much less water and energy - CO$_2$ reduction is about 4.8 tons, no chemicals) ('Environmental Declaration of C7', 2017).

In 2000, C7 built a greenbuilding made out of wood and mashed clay being their first company location. In 2017, C7 built another Cradle to CradleTM-inspired plus-energy facility consisting of 95% recycled material, - where more energy is produced than consumed. The building has a green roof, an own photovoltaic system, an electric charging station for guests and the cooling of the machines and rooms is done by groundwater wells ('Environmental Declaration of C7', 2017).

SDG implementation process

In May 2016, C7 was nominated as one among five Austrian flagship companies for being a "SDG pioneer" because they already work in a SDG-oriented way. They did not set up a special process but more or less allocated existing measures to the SDGs. Furthermore, they are not explicitly referring to the implementation process in their sustainability report ('Environmental Declaration of C7', 2017).

As shown in Fig. 12, the most relevant goals of C7 are SDG 12 and 17.

Prioritised SDGs

Figure 12. Prioritised SDGs of C7 ('Environmental Declaration of C7', 2017).

4.2.8 C8 – medium micronutrient

The core business of C8 is the development, production and distribution of micronutrient preparations for doctors, therapists and their patients as well as diagnostics and prevention. They employ around 115 people and operate in Austria and Germany. C8 reports according to the "Real-time reporting tool" verso.pro (Environmental statement C8', 2017).

Table 10. Company figures of C8.

Company	Sector	Size (AUT)	Legal form	Employees in AUT	Employees worldwide	Turnover per year worldwide	UN GC member
C8	Foodstuff and alimentation / nutrients	Medium	Ltd & limited parntership	115	250 (in GER and AUT)	30 Mio. € (2015)	yes

Economic contribution

C8 has a certificated management system according to ISO 22000: 2005, ISO 14001: 2004 and EMAS. The have a cooperation agreement with the climate alliance (Senate of the Economy) which helps compensating 100% of their CO_2 emissions by means of national and international climate protection projects. Legal compliance is ensured in the form of a register through annual review and updating and demonstrated in the Legal Compliance Report ('Environmental statement C8', 2017). According to the regional court of Salzburg, C8 has to pay a fee of 35.000 € for selling products making health claims without official approval ('homepage of C8', 2018).

Social contribution

80% of their employees (total) are women and 72.5% are women in management positions. Currently they have more than 50 different working time models in use, that make it possible to reconcile work and family life. 60% of C8´s employees use part-time models; trusted working time applies to all employees. Since many years C8 supports the compatibility of family and working life; for example they have an open-space office where employees can bring their kids to work and they provide sports courses on the company´s site. For the last three years they received the "Great Place to Work – Beste Arbeitgeber" label in the rank 3 (2016), 14 (2017) and 4 (2018) ('Environmental statement C8', 2017).

Ecological contribution

The packaging they use is made out of sugar cane fibre and saves around 100 tonnes of CO_2 emissions per year ('COP (communication on progess) C8', 2016). In 2017, C8 moved to a new company headquarter, which is a state-of-the-art in building technology having climate-friendly heating and cooling ceilings, daylight-controlled LED lamps with motion detectors and environmentally friendly printers. Their emissions in Scope 1 amount to 32,2%, in Scope 2 to 4%, and in Scope 3 to 63,8%. Since 2014, electricity from renewable sources is obtained at all locations and a photovoltaic system was built at the one company site. All unavoidable emissions are offset by climate protection projects ('Environmental statement C8', 2017).

SDG implementation process

In expert discussions with the employees, the relevant environmental aspects were assessed qualitatively, and their possible effects on the environment were discussed and evaluated. As part of the EMS update and regular meetings, the environmental team assessed the relevance of the issues on a scale of 0 to 9, with 9 being highly relevant. The SDGs were also considered in this process. For this purpose, the influence possibility (or probability of occurrence of incidents) of all direct and significant indirect environmental aspects is rated at 0 to 3 points and multiplied by the impact on C8 (also rated 0 to 3 points). This relevance assessment shows which areas have a high priority for C8 (rating 6 or higher) and where there is more room for manoeuver ('Environmental statement C8', 2017).

However, C8 is neither explicitly referring to the implementation process in the sustainability reports nor to the (prioritised) SDGs themselves.

As shown in Fig. 13, the most relevant goals of C8 are SDG 3 and 17.

Prioritised SDGs

Figure 13. Prioritised SDGs of C8 (Interview with CR8, 'COP (communication on progess) C8', 2016).

4.2.9 C9 – Austrian social business

C9 is a social franchise that takes care of young (disabled) people with learning difficulties located in Styria (AUT) with the aim of helping them to receive a formally recognised education or to find employment. Their impact report is prepared in accordance with the requirements of the Social Reporting Standard (SRS) ('impact report (SRS) of C9', 2016).

Table 11. Company figures of C9.

Company	Sector	Size (AUT)	Legal form	Employees in AUT	Employees worldwide	Turnover per year worldwide	UN GC member
C9	Information and Consulting	medium	3 interconnected Org.: NPO, non-profit Ltd, Social Business Ltd	93 (in total)	-	-	yes

Economic contribution

The majority of its resources are coming from the province of Styria, the department of Social Affairs, as well as the Ministry of Social Affairs and to a small by funding of the EU. C9 undergoes quality assurance requirements of the LQW, a widely used quality management system in higher education in Germany and in Austria which is a recognised quality testing procedure. The income spread between lowest and highest salary is 1: 3.62 and is thus far below that of the common good economy (Gemeinwohlökonomie) accepted limits (1:10) ('impact report (SRS) of C9', 2016). In 2014, C9 received the Austrian Sustainability Reporting Award (ASRA) especially due to explicitly comparing performance and impact ('homepage of C9', 2014).

Social contribution

C9 also provides the opportunity for international experience in the context of two to six-week internships. They are involved in a project where companies get checked on accessibility. Furthermore, they provide services such as the transfer of legal and socially relevant texts (for instance information on elections or instruction materials) in a way that is easy to read or analyses of construction plans of hotels, public areas or educational institutions for their accessibility. They also published a reference book for easy language and developed an App in collaboration with the Johannes Kepler University in Linz where people can scan a QR-Code and choose the language level. Therefore, they help people with a low reading and learning level to understand important information ('impact report (SRS) of C9', 2016).

They own a restaurant where disabled people can learn and work and employees receive a healthy and inexpensive lunch. They employ 93 people, of which 19 have "learning difficulties". 50% of the management is male / female. Working hours are flexible and adjusted to the needs of the employees and they have a workers´ council ('impact report (SRS) of C9', 2016).

Ecological contribution

C9 uses only eco-certified paper, costs for public transport (for employees) are covered by 80% and the company events are organised according to the guidelines of "green events". Vegetables, herbs and flowers for the restaurant are coming from their own monastery garden, and the employees too can use this garden for growing their own vegetables and for social gatherings. Every day several companies are catered from their restaurant, where no disposable packaging is used. C9 is a member of the Climate Alliance (Senate of the economy) ('impact report (SRS) of C9', 2016).

SDG implementation

In May 2016, C8 was nominated as one among five Austrian flagship companies for being a "SDG pioneer" because they already work in a SDG-oriented way ('impact report (SRS) of C9', 2016). According to the interview, C9´s strategy team ranked the SDGs (not specifically looking at the subtargets) with regard to the impact and relevance they have for C9 and prioritised them accordingly. However, they are not specifically referring to the SDG implementation process, neither in their reports nor on their website.

As shown in Fig. 14, the most relevant goals of C9 are SDG 4, 10 and 16.

Prioritised SDGs

Figure 14. Prioritised SDGs of C9 ('impact report (SRS) of C9', 2016).

4.2.10 C10 – Glas recycling company

C10 is a limited liability company having a non-profit status (NPO) that collects used packaging glass and passes them on to the glass industry where it gets recycled. C10 currently employs ten people and is responsible for the recycling system in Austria.

Table 12. Company figures of C10.

Company	Sector	Size (AUT)	Legal form	Employees in AUT	Employees worldwide	Turnover per year worldwide	UN GC member
C10	Waste recycling	Micro/small	Ltd, NPO status	10	-	-	no

Economic contribution

C10 holds a non-profit status meaning that asset stays in the glass recycling system (no outflow of funds to shareholders). They are among the best recycling systems in the world and want to ensure true-cost pricing and maintain their high quality. They engage in circular economy and have received national and international awards for environmental protection and sustainability and have been honoured in the European Parliament in Brussels as best-practice example. Since 2000, C10 has been working according to the European environmental management system EMAS and since 2015 according to ONR 192500, the Austrian CSR standard. They engage in awareness raising for CSR action areas and standards (Fairness, anti-corruption, compliance) with partners in the supply chain and other stakeholders (*'agenda 2030' of C10*, 2017).

Social contribution

They encourage promotion and development of employees in technical as well as in personal matters and support the compatibility of work and private life by means of individual flexible working models. Employees receive regular trainings, support for further educational trainings and a grant for public transport. They also organise events for their employees, like a regular employee-breakfast. Furthermore, they organise driving safety trainings for the drivers. Seven out of ten employees are women. However, in management positions there are only two men ('sustainability report C10', 2017).

C10 is engaging in environmental education with focus on glass recycling, waste prevention and circular economy. C10 is for example holding lectures and workshops at the "Kids-university" in Vienna, is "Service Learning Partner" of the "Sustainability Challenge 2016", an inter- and transdisciplinary ring event in collaboration with four universities in Austria. C10 also runs a blog for information and discussions about glass recycling and sustainability and regularly organises events in elementary and high schools where school kids get taught how recycling works ('sustainability report C10', 2017).

Ecological contribution

They help conserving resources due to high recycling rates of glass packaging and protecting the climate through high deployment rates of waste glass in the glass industry. More than 80% of glass waste gets recycled. Between 2012 and 2016, NOx emissions could be reduced by 55%. They are working to optimise the infrastructure and logistics in order to achieve environmental benefits and engage in awareness raising for environmentally friendly behaviour among all stakeholders (employees), the population, partners, in the supply chain, etc. C10 cooperates with "Climate Austria"

to offset their CO_2 emissions arising from internal office operation and business trips. They receive electricity from renewable sources ('sustainability report C10', 2017).

SDG implementation

The stages of the selection process (*'agenda 2030' of C10*, 2017):

1. Online survey of stakeholders (January to March 2017): 1200 invited people > 282 answers
2. Materiality analysis by the management team and a consultancy (March to May 2017)
3. First draft and rough target selection (April 2017)
4. Two stakeholder workshops called "Sustainability Future Councils" – in Vienna and Salzburg (May 2017) with stakeholders from different regions in Austria and from different sectors (licence partners, clients, public sector, etc.)
5. Third Sustainability Future Council with experts from science and civil society (June 2017) to further discuss measures and SDGs
6. Interviews with supervisory boards (July 2017)
7. Formulation and revision of the content by the management team (June to September 2017)

As shown in Fig. 15, the most relevant goals of C10 are SDG 4, 9, 11, 12, 13 and 17.

Prioritised SDGs

Figure 15. Prioritised SDGs of C10 ('agenda 2030' of C10, 2017).

4.3 Detailed description and analysis of the SDG implementation process

The following chapter continues with the empirical results from the semi—structured interviews with the company representatives. Only information concerning C10 is derived from company reports and the experience through the accompanying fieldwork. This chapter refers to all three research questions; the first asking for motivational factors for companies to work with the SDGs, the second to depict similarities and dissimilarities within the implementation process regarding "selection criteria" of the SDGs, decision-makers of the targets, involvement of internal and external stakeholders, departments affected by the measures, implementation costs, definition of target indicators, internal and external communication, conflicts of interest within the SDGs as well as new measures taken up. The third research question deals with the benefits and changes due to the introduction of the SDGs and with recommendations that companies can give for other companies.

All statements or quotes by the company representatives are translated from German to English.
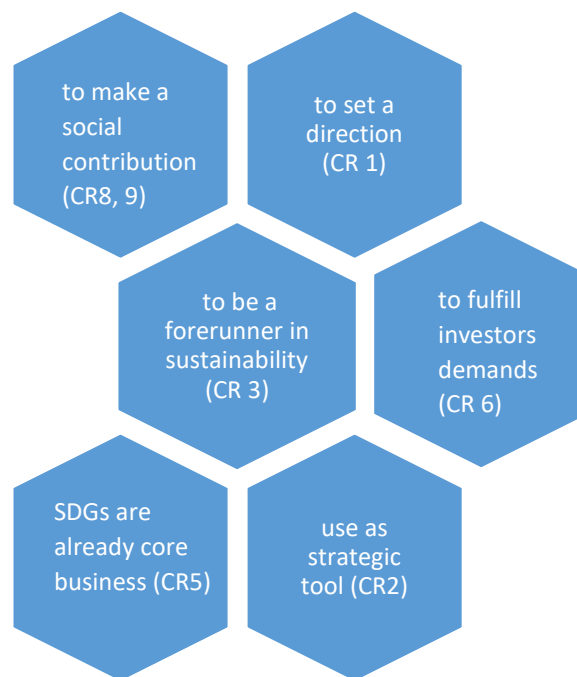
4.3.1 Motivational factors

Figure 16. Motivational factors of companies.

Motivational factors for companies to implement the SDGs in their business are diverse and range from using the SDGs as a strategic tool over the desire to be a forerunner to using them because investors demand it.

CR1 states that the SDGs are forming a frame around existing sustainability measures and that they are setting a direction. Further, they use it to sharpen their own initiatives.

CR2 uses the SDGs as a strategic tool:

 "We use them - or for us, the SDGs are actually less the goals for the social goals and the like, but we actually use them as a strategic tool. Just to sit down and think, what does the future really bring?

What about one hundred percent of renewable energy by 2030? What does this mean for us? And because the SDGs cover such global issues so extensively, that was a really good time to actually address them. That was actually the motivation for us - not to reach do-gooder goals, but to actually put business cases behind them. And from the moment you place a business case behind it, it's easier to argue and implement it." (32)

Further, CR2 notes that:

"You just deal with the problems of tomorrow today because you have to. To a certain degree."
(CR2, 62)

CR3 says they want to become a forerunner in sustainability in their field and to be a responsible employer.

CR4 sees the increased attention of the financial market (ESG-analysts) as another driving factor to engage in the SDGs (e.g. coal policy of banks urges energy producers to shift towards renewable sources).

"I think there is no CEO left who does not know what the SDGs are. It has been put on the agenda, both on the political and the business agenda." (CR4, 70)

CR5´s motivation is more or less coming from the fact that they see the topics of the SDGs already as being their core business - C5, a company that was already involved in the development process of the SDGs themselves:

"Well, many of the topics are ultimately our core business. Globally, we believe that only companies, that really make a contribution to society, even have a right to exist, so to speak." (CR5, 28)

CR6 admits that in this regard they are more reactive than proactive and that they do it because they have to, because investors demand it. They also mention that they are not really challenged by the SDGs because they operate already on a relatively high level regarding sustainability issues.

"We're on the way to being proactive, but we're more reactive with the SDGs. We do it because we have to do it. It does not have much of an effect on us because we do it anyway and we challenge ourselves most of all. We are also leaders in many areas of our industry. We also know that from our benchmarking. And also from what we hear from the NGOs. So, of course, they clearly tell us what's up." (CR6, 58)

CR7 expresses a little different motivation explaining that they were asked by the UN Global Compact to present what they are doing during the time when SDG pioneer companies were awarded (end of 2015), because they already have a strong sustainability focus and could be a role model for other companies.

CR8 and CR9 want to make a social contribution;

"It is important for us that we as a company also make a social contribution. That means as a company you have to make both an entrepreneurial and economic contribution, as well as a social - that goes hand in hand for us." (CR8, 31)

Because they feel responsible for society:

"we also feel responsible for society. This is also stated in our memorandum of incorporation, which is stated in our annual report and, of course, as a large company we would like to contribute something to sustainability. We have to look as a bank where can we start." (CR9, 83)

CR9 notes:

"Well, actually I came to the conclusion that we have long been working with the SDGs, but never called them like this." (CR9, 11)

"A company like ours is a bit atypical insofar as the social purpose, the social impact, is not an additional, but the actual business purpose. (…) And that's why we do not have a CSR strategy in that sense, but that coincides with our corporate strategy." (CR9, 63-65)

4.3.2 Differences and similarities regarding the implementation process

Table 13. Differences and similarities regarding the implementation process.

Company	Selection criteria	Decision makers of targets	Involvement of internal and external stakeholders	New measures	Costs & benefits	Definition of target indicators	Internal and external communication	Conflict of interest	Other recommendations	Selected SDGs
C1	1. Relatedness 2. Importance 3. Influence 4. Attractiveness	group sustainability management sust. council	Stakeholder meetings with both internal and external S., External consultant	New measures were taken up	No costs, just time – higher benefit than costs	No extra (GRI)	All channels used	Recognise it	bring the topic emotionally (video with promis)	1.round: 5, 8, 9, 13,16 2.round: 1, 4, 7
C2	Chance – risk – matrix and business impact	Sustainability board	Only internal decision-making process, No external consultant	x	Internal communication improved	No extra yet	All channels used	x	Screen not only 17 SDGs but also 169 targets, stick to existing sust. man. system	15, 9, 8, 11
C3	Highest business impact and where there see a need	Sustainability board	Online survey among both internal and external Stakeholders, External consultant	x	No big benefit in comparison with given sust. issues > things they were doing they still do	No extra yet (GRI)	All channels used	Did not consider that ther e might be conflicts of targets	Do networking e.g. with UN GC or respAct	3, 5, 8, 12, 13, 16, 17

x…no data

Company	Selection criteria	Decision makers of targets	Involvement of internal and external stakeholders	New measures	Costs & benefits	Definition of target indicators	Internal and external communication	Conflict of interest	Other recommendat-ions	Selected SDGs
C4	relevance	1.step: sust. working group 2.step: sust. Committee (representatives from departments and subsidiary companies) 3.step: consent of board members	Only internal decision-making process (incl. subsidiary companies), No external consultant	x	No costs due to existing sust. man. - benefits mainly in awareness raising and communication	no	All channels used	Did take them into account	First introduce a sust. man. and reporting system, before dealing with SDGs	7, 12, 13, 15
C5	Where the biggest lever is	Sustainability department without representatives from other departments	Only internal decision-making process, No external consultant	x	Benefit is common language between different players of society	no	All channels used; SDGs have more weight because there is an international community behind	Think that conflicts of targets only appear on country level	x	high impact: 3, 7, 9, 11, 13, med. impact: 4, 5, 8, 12, 16, 17
C6	Association with existing sust. measures	Sustainability officer coordinated with management	Only internal decision-making process, No external consultant	No new measures	Good for communication with investors	no	All channels used; esp. communication with investors improved	Did not see any	Look at all 169 subtargets	3, 4, 6, 7, 8, 9, 10, 12, 15

x…no data

Company	Selection criteria	Decision makers of targets	Involvement of internal and external stakeholders	New measures	Costs & benefits	Definition of target indicators	Internal and external communication	Conflict of interest	Other recommendations	Selected SDGs
C7	Association with existing sust. measures	management	Only internal decision-making process., No external consultant	No new measures	Difficult to separate benefit of SDGs from other CSR measures, but benefit of good PR	no	All channels used	x	x	12, 17
C8	Where current and future business model can deliver most	Sustainability board	Only internal decision-making process. -, External consultant	New measures were taken up	Awareness raising and more communication about common vision	no	All channels used	Didn't look into that	no	3, 17
C9	Allocation to existing measures	Sustainability officer coordinated with management	Only internal decision-making process, No external consultant	No new measures	Orientation to inside, legitimisation to outside	no	All channels used	x	Rethink the company´s mission, look for suitable tools to measure progress	4, 10, 16
C10	impact	1. step: online survey of st., 2. step: materiality analysis of man. team, 3. step: 3 st. meetings	Involvement of both internal and external st., External consultant	New measures were taken up		no	All channels used	x	x	4, 9, 11, 12, 13, 17

x…no data

4.3.3 Selection criteria of the SDGs

The UN Global Compact in Austria recommends companies to focus and prioritise some SDGs in order to not get overwhelmed by the magnitude of measures. If selection criteria are needed at all – meaning that actually all of the SDGs could be implemented by every company – is subject to debate and will be closer looked into in the discussions part.

CR1 defined four criteria after which they selected the SDGs; 1. Relatedness: How closely is an SDG connected to the company, 2. Importance: importance of the company contributing to a global topic, 3. Influence: The impact that the company can have on the respective target, 4. Attractiveness: how promising is the SDG for the company?

CR3 screened all SDGs including the 169 subgoals and notes:

"We have ranked all goals. All but 3 targets were relevant." (CR3, 29)

However, they finally selected four goals and said that they acknowledge the fact that as an employer they have to deal with social issues like occupational safety, health management, gender equality, in-company training, etc. However, they did not specifically take SDG 4 (gender equality) in their "SDG-cockpit" because they see it as common or inherent to all companies.

CR5 says that they are taking a more pragmatic approach arguing that the SDGs are formulated in such a broad manner applying to all parts of society that they as a company have to come up with more goals or measures than formulated in the 169 targets;

"Yes, and we've come to the conclusion that we prefer to be pragmatic here and look, what's the purpose behind the SDG, rather than saying we are sticking to it meticulously." (CR5, 34)

CR7 sees some SDGs as already achieved in Austria, like SDG 6 (clean water) or SDG 5 (gender equality) and therefore did not include them in their "list of SDGs". They say they were more or less looking at what they already do and allocated the according SDGs.

CR8 states:

"We've gone through all the SDGs and have always looked at where our current core business can deliver or where there are intersections and also, looking ahead, where our evolved business model can and does have intersections." (48)

Similarities and differences

Most companies state that they chose to implement measures of those SDGs having the most impact/ biggest lever (CR9, CR5), where they see a need for implementation (CR3) and those that suited best with existing sustainability measures (CR7).

One difference in the implementation processes of the respective firms is that most of them were sticking to the exact definitions/formulations of the subtargets. Only some were interpreting measures in a broader sense and bringing up new topics fitting to the different SDGs.

CR5 for example states that the goals were not specifically developed for companies and therefore they do not stick to the formulations meticulously, while bringing up the example of business buildings in relation to SDG 11 (sustainable cities) – that the subtargets of SDG 11 do not deal with business

buildings although they have a big share of the required electricity in a city and thus are important to be also taken up in the set of measures falling under SDG 11.

Relating to this, CR2 mentions that in the beginning of their process when just had a superficial look at the 17 SDGs (and not at the subgoals), they had several different ideas in mind of measures that could fit to the single SDGs and which were related to their business activities, however when analysing all 169 subtargets, they discovered that several of these ideas were not represented in the subtargets – whereupon they decided to stick more to the subgoals and just come up with related measures and not probably others that would be more specifically relating to their business field.

4.3.4 Decision-makers of the targets

CR5´s decision was made by the sustainability department and they deliberately did not involve all departments because they feared that all of them want to have a say and that every department would take their area of action as most important:

"If we would have actually negotiated with many internal departments , then the finance department would have come and said, yes, but corruption must definitely be there, then the HR colleagues would have come and said, yes, but gender equality is also definitely high priority, then the people who make community engagement would have said, for us education is the most important issue of all and then we would never have come up with a few specific ones." (CR5, 82)

CR6´s and CR9´s decision which SDGs to pursue was made by the sustainability officers but was coordinated with the management level (prioritised SDGs were presented and agreed upon).

CR7, a small company, says that they did not decide that together but that the decision was made by the management board because it was more or less clear to them which measures to pursue (- they did not take up new measures but just allocated it to the existing sustainability management).

Similarities and differences

Nearly all companies (C1, C2, C3, C4, C6, C8, C9, C10) have a sustainability board that is comprised of representatives from different departments or with close ties to them and that was responsible for the decision-making process.

4.3.5 Involvement of internal and external stakeholders

Similarities and differences

Most companies only involved their internal stakeholders (C2, C4, C5, C6, C7, C8, C9), however some also involved external stakeholder in their decision-making process (C1, C3, C19).

Three out of the ten companies had external consultants during their decision-making process (CR1, CR3, CR8), 6 others stated that they did not receive help from outside and went through the process alone (CR2, CR4, CR5, CR6, CR7, CR9).

4.3.6 New measures

CR2 states that they did not choose to work with some of the SDGs because they already serve them quite well and have already fulfilled the targets, thus seeing not much potential in setting further measures;

> *"But there are also a few things where we just did not have any to-do's anymore. Where we are just at a level where we said, okay, that's no chance and no risk for me anymore because that's a hygiene factor. That's what I've filled out several times: we already do that."*
> *(CR2, 86)*

Furthermore, CR2 states that much more would fit to one SDG than included in the subgoals;

> *"And, of course, it's not that easy, right, because these SDGs are supposed to apply to all sorts of things - and also state, and civil society. That is why it is often written in very general terms. And, one often thinks that there fits much more to this goal than stated." (CR2, 79)*

Three company representatives say that they have allocated the SDGs to existing sustainability measures (CR6, CR7, CR9).

> *"In fact, we sort of have what we did arranged in the SDG logic." (CR9, 15)*

Similarities and differences

Only a few CRs state that new measures were taken up in the SDG implementation process (CR1, CR8, C10). Regarding this questions, there is no data available for four companies. CR6, CR7, CR9 state that they did not formulate new measures.

4.3.7 Implementation costs

Similarities and differences

Nearly all companies state that no additional costs occurred due to the implementation process of the SDGs, apart from already existing spendings for the sustainability departments or external consultants. One company representative explicitly mentions that the benefits outweigh the costs (CR1). It can be assumed that companies that already have an existing sustainability management do not need to spend a lot of extra money for the implementation process. However, the costs always depend on the level of engagement or initiatives taken in relation to the SDG implementation process but at the same time are more likely to increase benefits afterwards. As this question was formulated in a broad way, the CRs did not go into detail specifying non-monetary costs.

4.3.8 Definition of target indicators

CR2 notes that:

> *"The problem with the SDGs is in contrast to GRI criteria or alike, it does not dictate how you could measure it. There are no tools for measuring. Evaluation tools are diverse, but there are still no suggestions on the measures." (CR2, 92)*

Others state that they definitely plan to introduce further SDG-specific target indicators, especially for measures where they do not have other indicators (GRI or EMAS) (CR3, CR8). CR8 states that for now they only measure the goal achievements qualitatively.

CR6 states that they had sometimes problems finding measurable goals:

"We had the so-called commitments, where we expressed in words what we define as a goal. And below are the KPIs that are actually these measurable goals. And we have not found a measurable goal for all Action Areas. We've had more difficulties […] we've had trouble finding something."
(CR6, 74)

CR7 states that they do not need additional target indicators, because they did not introduce new measures.

Similarities and differences

All companies state that they have not defined extra target indicators for the SDGs. Most of the large companies work with the target indicators of GRI (CR1, CR3, CR4, CR5, CR6). Several companies are planning to introduce further target indicators (CR2, CR3, CR8).

4.3.9 Internal and external communication

CR states:

"I think there is no CEO left who does not know what the SDGs are. It has been put on the agenda, both on the political and the business agenda." (CR3, 70)

CR5 underlines that the SDGs have more weight because there is an international community behind which gives a global reference point (CR5). CR6 says that one of the benefits was, that internal communication improved but at the same time mentions that without their existing sustainability management, the SDGs would not have helped them.

Similarities and differences

Many of the CRs state that internal communication of sustainability issues improved due to the introduction of the SDGs (CR2, CR4, CR8), some also say that external communication (CR5, CR7) especially with investors has improved (CR 6). All use the SDGs in both, the internal and external communication channels.

4.3.10 Conflicts of interest within the SDGs

CR1 was one of the few companies that mentions the dilemma of sustainability with regards to economic growth and reduction of poverty/ environmental pollution:

"Well, as soon as you look at it, that's the classic dilemma of sustainability, on the one hand wanting to reduce poverty and on the other hand being against economic growth, because economic growth is depleting resources and polluting the planet. And that's the original dilemma of sustainability. But if I want to reduce poverty, then I have to give people living in poverty the opportunity to participate in this economic growth. And there I would have to take something away from someone else and that's the eternal dilemma of sustainability and the SDGs actually show this dilemma very well." (CR1, 24)

"It is important for companies to confront themselves with this dilemma deliberately (…). If you go through sustainability at whole, one must act like a super ethical bank, but which would not work due to two reasons: first, one would have to fire, I do not know how many, employees, second the economy would collapse. So that's the conflict that is inherent in a bank. You always have to weigh up, how do I slowly approach this real sustainability, what can I do without endangering my business model, endangering jobs, and without jeopardizing the planet's future?" (CR1, 28)

CR3 mentions that they recognised conflicts of targets, especially regarding SDG 7 (Affordable and clean energy) and 13 (Climate action). They plan to become a CO_2-free producer of energy until 2020, however they do not see a way how they can take their gas power plant off the grid while maintaining grid stability.

"Our general manager always says that the gas-fired power station is our fire truck, which you need when the grid gets hot. But basically we have here the conflict between on the one hand we want to be CO_2-free, on the other hand we know that we have to operate the gas-fired power plant even longer. So that's a conflict." (CR3, 49)

CR3 and CR8 say they haven´t looked into possible conflicts of targets at all, CR6 say they did not see any.

CR5 thinks that conflicts of targets appear only on country level and that this is therefore not relevant for them as a company (however one might think that a company like C5, which was involved in the development process of the SDGs themselves could have a deeper understanding of the synergies and trade-offs within the SDGs).

Similarities and differences

Only few companies did consider conflicts of targets within the SDGs.

4.4 Benefit of the SDGs

When asking the company representatives about how they benefitted from implementing the SDGs, the answers were quite similar.

CR1 underlines that the benefits they got were definitely higher than the costs. CR2 mentioned that internal communication improved thanks to the process of working with the SDGs, especially because the icons are easily understandable and sustainability issues are not very common in their sector (building construction and civil engineering) where still most is decided by the best-bidder principle.

"According to us, the SDGs are a logical development in strategy development." (CR2, 34)

CR3 states that there is no big benefit in comparison with given sustainability issues - that things they were doing they still do. But that it is a good communication tool allowing to better gain a holistic view. Similar answers come from CR3, saying that benefits mainly occured in awareness raising and communication.

CR5 underlines the common language between the different players in society;

"Yes, I just believe that there is a common language now. Also with NGOs for example. There is still the issue in many places that companies are seen as the enemy because companies are destroying

the world and NGOs are saving them. Only if one starts now on something like the SDGs, also, simply to have formulated common goals […] all participants are enriched thereby. That's really the big value for me." (CR5, 104)

CR6 mentions that the SDGs are mainly important for them when communicating with investors and that it is already kind of a standard they have to fulfil. For CR7 it is difficult to separate the benefit gained through the SDGs and those coming from other sustainability measures, however all in all they definitely benefit from the sustainability management and the good PR.

CR9 notes:

"One [benefit] is the orientation to the inside and the other is the legitimation to the outside."

(CR9, 84)

Similarities and differences

Most companies state that the benefit of the SDGs lies in improved communication and awareness raising (CR2, CR3, CR4, CR5, CR6, CR7, CR8).

4.5 (Fundamental) change

CR1 states that they use the SDGs as a framework for existing sustainability measures and that it helps with communicating them;

"And otherwise you can just use it to sharpen your own initiatives and to make it easier for others to understand. And for that they really help you a lot." (CR1, 125)

CR2 notes that there has not occurred a fundamental change but the perception of sustainability has changed within the company,

"Certainly the perception of sustainability has improved. Because, as I said, that's just a lot cooler, if you can say that, that's from the United Nations. But otherwise it's just too early to say that something has changed. Our sustainability management was already well established and we have already tried to anchor the concept of sustainability well. The SDGs simply give us the opportunity to launch our internal communications even better." (129)

CR3 simply asks back `what should have changed` and laughs. Similar answers come from CR5 stating that nothing significantly changed but that it depends on the "framing".

CR3 replies that things changed not necessarily only due to the SDGs but all in all, especially due to the Paris Climate Agreement, they definitely experience a change within the company.

CR6 sees it more or less as a tool to communicate what they are already doing and that their strategic business orientation did not change. Furthermore, CR6 underlines that without their existing sustainability management, they would not have been able to benefit of the SDGs;

"And, I mean, quite frankly, there are many sub-goals that are very vague, we would not even call that a goal. It is sometimes nice to see a year behind, that's a way to set a goal, but that's often not enough because it's often very vague. That said, while we've found touch points, and of course that's

great in communicating to the outside, nonetheless - if we would not have our own model, the entire SDGs would not help us at all." (CR6, 24)

CR7 mentions that they do not see a difference since the introduction of the SDGs – here one needs to add that they also did not take any additional measures.

CR8 says that they often talk about the SDGs and the common vision, so that it resulted in more awareness, but that there has been no fundamental change. CR9 states that there has not been a big change because of the introduction of the SDGs.

Similarities and differences

All companies have in common, that they do not see a fundamental change (yet) due to the introduction of the SDGs in their company.

4.6 Recommendations of the interviewed companies for other companies

Some of the interviewed companies had recommendations for other companies regarding the implementation of the SDGs.

CR1 recommends to present the topic emotionally (e.g. with videos of celebrities) and that the SDGs build a framework around existing sustainability measures but also that it could be a good starting point for companies that have not dealt with sustainability a lot:

"For me, it's just important that you do not have to reinvent everything because of the SDGs, but that's just a framework for finding your activities better, and for companies that have not even dealt with sustainability at all, it is a very good starting point to understand why this is important."
(CR1, 123)

CR2 recommends to not just look at the 17 SDGs but also at the subgoals, that this makes a huge difference and that one should not focus on too many goals and then be overwhelmed by the magnitude but to prioritise a few – just like the global compact network recommends:

"Well, you should not only to look at the overall goals, but to actually go through the subgoals. And who already has a sustainability management, should also remain faithful. I hear more and more often that people say, well, but we actually do a lot more, and how are we going to deal with it? And these SDGs, I think the SDGs are not the philosopher's stone now, but they're just another tool that supports communication. Internally, we had an ultimate eye-opening experience, even in our sustainability team, when it was said that it is from the United Nations. That it is not like we sat down there and came up with something, but the Federal President and the Chancellor signed that. Not only we, but other countries too. And then you can stand up and say, dear people, that affects the whole world." (CR2, 112)

CR3 recommends companies that are new to sustainability to establish a sustainability management system and reporting system first in order to be able to manage the topic of the SDGs;

"If you do not have an existing sustainability management system where you have bodies like a sustainability council or work team, it is probably difficult to implement the SDGs - so you should probably try to implement such a management system first and to set up a reporting system, in

particular one according to GRI. I believe that these two things are essential prerequisites or essential supporting factors for really systematically grasping the topic of SDGs." (CR3, 59)

CR6 has a similar answer saying that one should not be discouraged by the magnitude of the SDGs, and to look that the core business goes hand in hand with existing sustainability measures. Furthermore, CR6 recommends to definitely look at the 169 subgoals, and then to prioritise and go for the most relevant ones, which then should be reviewed every year asking if anything has changed or if measures are still relevant.

CR9 explains that it is not important which tool or instrument is used for aligning its business to sustainability;

"I would basically recommend any company to reflect on whether or not their company is compatible with the goals of the sustainability triangle. What instrument is used for this purpose is secondary, it is important to reflect oneself or one's actions in regards to these questions." (CR9, 82)

"So in the sense of sorting down from the SDGs, the SDGs are the coarsest grid, so to speak, where do we find each other again? If not, then an entrepreneur should ask the question about their own mission statement. And then you should look for tools, so that you really do it seriously. That this is not just a one-time placebo action." (CR9, 98)

Similarities and differences

Some companies recommended others to not only look at the 17 SDGs but to also take the 169 targets into account (CR2, CR6). One CR recommends establishing a sustainability management first, before working with the SDGs (CR3).

4.7 Further results

SDG pioneers are no SDG leaders

At the end of 2015, the UN GC in Austria approached some companies whom they believed were already working "in the sense of the SDGs" and asked them if they wanted to become a SDG pioneer company. Five of them were asked by the author of this thesis if they would be willing to give an interview. One of these companies did not reply at all, another replied that the SDGs do not really fall within their area of responsibility. A third company representative agreed in the first place but then wanted to know which questions will be asked and after having a look at them, they replied that they do not think that they were the right interview partner and that in light of these questions it further strengthens their belief that the SDGs are very much geared to global corporations. The two other companies agreed to give an interview. Parallels can be seen regarding the implementation process; both did not set up a comprehensive process involving all different kinds of stakeholders, coming up with several new measures but merely were "allocating" the SDGs to existing sustainability measures. Thus, it can be concluded that these SDG pioneer companies are no SDG leaders with respect to the actual implementation process. Regarding their business model or "level of sustainability" they may be at a high degree concerning sustainability, however regarding the sole SDG process they are no leaders.

Growth is still regarded as ultimate goal

For some companies, growth is seen as crucial in order to be able to implement all other (sustainability) goals.

For CR3, the ultimate goal is growth as precondition for all other measures;

"Because we also said that our ultimate goal is growth." (CR3, 86)

"Because if I do not grow well as a company, then I cannot implement all other goals." (CR3, 87)

However, CR3 states at the same time that growth should not happen at the expense of other goals;

"This is the basic parameter that we as a company are doing well. But it should not be at the expense of the other goals, but together. But we did not discuss it extra, as a goal conflict, no. So the idea is that all are fulfilled at the same time, without that others are impaired. So we definitely do not have [discussed] that." (CR3, 88)

CR6:

"our overall goal is growth" (86)

Referring to the grand challenges as outlined in the chapter "state of the Art", many global problems arise due to profit ravenousness without considering impacts onto the environment or societies. Hence, these comments can be rated as disputable. This debate however would exceed the scope of this thesis and is therefore only mentioned shortly again in the discussions part.

Partnerships gain importance

CR6 mentions:

"The path we are now slowly taking is that we collaborate with partners throughout the value chain, not just the supply chain, but the value chain in a variety of topics. And partly with competitors. That works under certain conditions. Because we know that in some areas, even when it comes to circular economy, that we would not get any further, if we would be doing the product development on our own." (CR6, 80)

Also CR2 notes that they cooperate across sectors and that future solutions need to be developed in cooperation with others:

"And if you don't somehow strategically unite to develop solutions together, if everyone goes alone, the directions will diverge, and that is much more expensive in addition to what resources are wasted." (CR2, 119)

5. Discussion

In this chapter the results from the empirical research are interpreted and discussed by relating the results to the research questions, the literature review (state of the art) and to previously published knowledge of similar studies.

5.1 Sustainability performance versus SDG implementation

Most of the outcomes/results cannot be generalised and seen separately from their company profiles but have to be put in context first. For example when assessing the relevance of new measures taken by the respective companies, one must take into account the current "level of sustainability". If a company just recently started to grapple with sustainability issues, it is relatively easy to come up with new measures. The same applies to the question, if the implementation process of the SDGs employs a transformative character resulting in a (more or less fundamental) change. However, if a company has based its whole business strategy on sustainability and has performed accordingly for a long time already, it is more difficult to come up with new measures or witness a transformative effect. C7 for example is a small Austrian company which has based its whole business concept on sustainability and has developed the first cradle-to-cradle certified printing products. Furthermore, they made their recipes available for others so that they are contributing towards a circular economy – for them, the concept of the SDGs is nothing new so that they would have taken them as an incentive to formulate new measures.

Most companies stated that the benefits of the SDGs arose in communication and awareness raising, none stated that something (fundamentally) changed. Practically all interviewed companies can be seen as forerunners in sustainability, although different "levels of sustainability" exist among them. Due to the limited scope of this thesis, and the quite diverse company profiles (varying in size, sector, etc.) the interviewed companies are not ranked according to their sustainability performance.

Rating agencies for investment funds for example perform a ranking of companies according to their sustainability performance. In recent years, the importance of sustainable investments has gained ground; currently there are around 300 mutual funds available in Europe focusing on ethical, eco-efficiency or sustainability issues. Both private and institutional investors seek to invest beyond financial aspects considering environmental as well as social aspects. While methods for assessing financial performance exist, the measurement of non-financial goals is rather underdeveloped. Such ratings however have to be robust and credible as many actors, and also companies themselves rely on them (Koellner *et al.*, 2005). Generally, "corporate environmental performance indicators are usually divided into three main categories: (1) environmental impact (toxicity, emissions, energy use etc.); (2) regulatory compliance (non-compliance status, violation fees, number of audits etc.) and (3) organisational processes (environmental accounting, audits, reporting, environmental management system etc.) (Ilinitch et al., 1998; Lober, 1996; Wood, 1991)" cited in Delmas and Blass, 2010, pp. 246). Different rating agencies use different measurement criteria depending on the objectives pursued (e.g. to assess competitiveness or exposure to environmental risks).

C1, C4, C5 and C6 for example are listed at the FTSE4Good, a world leading index family measuring the performance of companies demonstrating strong Environmental, Social and Governance (ESG) practices and belonging to the London-based provider FTSE. These indices operate on the best-in-class principle and are taken as benchmark by many investors. There are numerous exclusion and positive criteria, and enterprises need to be active in five areas: environmental sustainability, human rights,

good working conditions in the supply chain, prevention of corruption and combating of climate change (*FTSE4Good*, 2018).

5.2 Company sizes and SDG implementation

Most of the interviewed companies are large companies employing more than 450 employees, which could indicate that the SDGs are more extensively applied in large, international firms. Large firms seem to be more engaged in SD, not only because they have access to crucial resources such as money and time but also to knowledge. Hörisch, Johnson and Schaltegger (2015) identify knowledge of sustainability management tools as a key factor for companies to implement sustainability measures. Once companies know about adequate implementation strategies and tools, they apply it to a relatively high degree (around 60%) (ibid). They argue further that regarding this topic among SMEs, more attention should be paid to awareness-raising, not only for them to benefit from sustainability measures and a potential competitive advantage but also because SMEs contribute to approximately 70% of global pollution (Hillary, 2004; Revell et al., 2010 cited in Hörisch, Johnson and Schaltegger, 2015). Around 80% of all globally registered companies are SMEs, providing economic stability and social security to many regions (Moore and Manring, 2009 cited in Hörisch, Johnson and Schaltegger, 2015).

Another potential reason why the SDGs are more often applied by large enterprises could be that investors pay more and more attention to sustainability issues and that companies are therefore under pressure to not only show a good economic but also social and environmental performance. Furthermore, large companies have a bigger impact on environment, society and economy and are therefore required to take adequate steps as well as assume corresponding responsibility. Since 2017, the EU Directive 95/2014 makes it mandatory for large enterprises and those listed on the stock exchange to report on ESG practices (European Parliament, 2014).

The results show that smaller companies prioritise a smaller number of SDGs. This might be due to the limited range of business activities, resources and impact on environment, society and economy. However, C10 prioritised a quite high number of SDGs. This might be derived from the broadly spread activities or just because they are pursuing a different approach.

But what does it mean when a company prioritises some SDGs over others? And what does the number of "selected" SDGs imply?

5.3 SDGs and the problem of greenwashing

The 17 Global Goals take up a holistic approach covering a wide range of topics meeting the claim to a systems approach. On the one hand, this allows companies from various sectors to find overlapping topics within the SDGs, on the other hand it is difficult for one company from a specific sector to implement measures from all 17 SDGs. Some scholars argue that "cherry picking" the SDGs, meaning that only some SDGs are selected or prioritised, would lead to greenwashing or mainstreaming. "Greenwashing can be defined as 'any form of marketing or public relations that links a corporate, political, religious or non-profit organisation to a positive association with environmental issues for an unsustainable product, service, or practice'" (Sustainability Dictionary, 2010, cf. Greenpeace 2010 cited in Idowu and Louche, 2011). Delmas and Burbano (2011) see greenwashing as a combination of poor environmental performance with an unjustified positive communication about it, resulting, however, in a negative effect on consumer and investor confidence. The term "bluewashing" is used

for companies that are member of the UN GC network boasting of their association with the United Nations but not working seriously towards sustainability and adhering the ten principles of the UN GC (Bruno and Karliner, 2000).

The SDG Compass as well as representatives from the UN Global Compact Network in Austria recommend companies to focus on a few SDGs, where they can have the biggest impact (UN GC, WBCSD, 2015). This should prevent companies from getting overstrained by the magnitude of the measures and to be able to implement the prioritised ones in a thorough manner. Especially small and medium sized companies that have only limited resources face a higher risk of becoming overburdened.

Prioritisation of goals or indicators is a normal procedure applied in CSR practices. Scholars argue however that "companies implementing CSR will favor those CSR projects that are most profitable to them, leaving those issues that are more relevant from a societal perspective to go unaddressed (cf. Blowfield, 2005; Blowfield and Frynas, 2005; Shamir, 2008" cited in Moratis, 2014). As CSR practices and also the goal setting of SDGs are only voluntary actions taken by companies, there is no supervising entity or authorities checking back against the originally envisaged goals, steps taken or more important, the results or outcomes. Although the European Parliament has introduced a directive making it mandatory for large enterprises to report on their non-financial performance, it does not assess to what extent these measures have to be taken (European Parliament, 2014). So in the year 2018 it is still up to the consumers, investors or other stakeholders to exert pressure and influence companies to invest in social and environmental issues by their own choices and their consumer behaviour.

Delmas and Burbano (2011) identify several drivers for companies to greenwash; external-level drivers (e.g. the regulatory and monitoring context, market drivers), organisational-level drivers (firm characteristics and effectiveness of intra-firm communication) and individual-level drivers such as optimistic bias. Furthermore, they categorize four types of companies in regards to their environmental performance and communication; "greenwashing firms" that have a bad environmental performance but a positive communication about it, "silent brown firms" that have a bad environmental performance but do not communicate it, "vocal green firms" that have a good environmental performance and do communicate it and the last category, "silent green firms" that have a good environmental performance but do not publicise it (Delmas and Burbano, 2011). To what extent the interviewed companies apply to these categories is not assessed at this point because this would go beyond the scope of this thesis. In the next section however, some controversial activities of the interviewed companies are listed to get more insight into their critical business activities.

Some scholars argue that companies that prioritise SDGs over other goals, have to at the least take into account not only their positive but also their negative impacts on environment and society. Furthermore, the SDG Compass also recommends to assess the likelihood of big and severe present and future negative as well as positive impacts. They additionally recommend to record these findings in a transparent manner as they are mostly subjective and do not adhere to any scientific procedure. These findings should also be repeated in a regular cycle, for example annually (UN GC, WBCSD, 2015). Moratis (2014) claims that there is a missing link between CSR measures taken by companies on the one side and societal and environmental outcomes on the other because they do not result in sufficient ecological and social progress. Practically all of the interviewed companies prioritised SDGs according

to their business impact, however only few did take into account their present or future negative impacts.

One way of tackling greenwashing is to apply measurement tools and performance indicators so that achievements can be made visible and comparable. More and more tools to measure progress on the SDGs are coming up. However, until now, none of the interviewed companies have defined further indicators or expanded their existing set of indicators. Some of the large companies are working with GRI indicators, of which the newest version already links existing indicators with the SDGs (GRI, UN GC and WBCSD, 2017). The Natural Capital Protocol (NCP) and the Social Capital Protocol (SCP) are standardised frameworks to measure a company´s influence on natural or social capital (UN GC, WBCSD, 2015).

Another way to counteract greenwashing is to involve external as well as internal stakeholders into the decision-making process so that measures are more likely to get implemented and to result in the desired outcomes. The SDG Compass recommends to initiate dialogue with external stakeholders (also coming from marginalised groups) so that their opinions and concerns about their current and potential impact on the SDGs can be taken into account (UN GC, WBCSD, 2015). However, only a minority of the interviewed companies involved external stakeholders into the implementation process of the SDGs.

Bäckstrand and Kylsäter (2014) assessed around 400 public-private partnerships that have been established between the Johannesburg Earth Summit in 2002 and the Rio Summit in 2012. They conclude that only a minority of these partnerships can be regarded as "true" public-private partnerships for the environment and that they do not live up to the defined implementation mechanisms as envisioned at the World Summit on Sustainable Development (WSSD) in 2002. Many of these partnerships have been legitimised through a win-win framing. However they were at the same time contested by several environmental NGOs. According to them, neither the private sector nor marginalised groups have been mobilised to participate (Bäckstrand and Kylsäter, 2014). It is thus questionable how the UN can ensure an universal implementation of the SDGs and how such private-public partnerships can result in the desired outcomes.

5.2 Critical activities of the interviewed companies

Several companies that have been analysed in this thesis are criticised for different reasons as can be seen below. On the one hand, it is laudable that companies establish sustainability measures, publish reports and engage in sustainable development. On the other hand, these measures are relativized by activities that affect sustainable development negatively or which even hinder SD. Furthermore, it is difficult to analyse a complex system of suppliers, sub-companies or subsidiary companies that can all be related to a respective company. Often, critical and non-sustainable business practices are outsourced so that it doesn´t influence a company´s rating.

Several examples of non-sustainable practices (which were easy to find and not executed through contractors) of the respective companies are described below. The sources are not fully shown in the bibliography in order to maintain anonymity, but are available upon request at the author.

C1:

The Financial Market Authority (FMA) has imposed a fine of more than two million € on C1 for a breach of due diligence to prevent money laundering and terrorist funding. The punishment is indirectly

related to revelations by the Panama Papers. The penalty verdict is not final, C1 will dispute it (Techt, 2018).

C3:

C3 is one of the four multinational companies that account for 25% of Fortune 500 companies' offshore cash (Phillips *et al.*, 2017). In having money in tax havens such as Ireland or the Cayman Islands money that could be used for public spendings benefiting citizens for example is actively withdrawn. Furthermore, Pollock (2011) criticises that C3 is only developing new medication for wealthier populations who can afford to pay for such medication and is therefore nurturing global inequality.

C4:

According to Greenpeace (2012) and Austrian Umweltdachverband (2012) C4 resold 79% of electricity from an unknown source (cheaper, grey electricity) in 2011, where probably a big share was generated by nuclear power plants, causing around two tons of radioactive waste and being thus responsible for the majority of radioactive waste consumed by Austria. The Austrian political party Liste Pilz criticised the fact that there are members of the management board of other rival companies sitting in C4´s supervisory board, and the other way around, which are all state-owned businesses although it is clearly stated in the Austrian Corporate Governance Code that members of the supervisory board are not permitted to exercise any corporate functions in competing companies (APA OTS, 2018).

C5:

According to Oxfam, C5 was holding on to a project in Central America, although the licence for construction of the water power plant was obtained illegally. The local community was protesting for several years because the construction would endanger their livelihoods, and one activist also got killed (Oxfam, 2017).

Several newspaper articles reported that C5 has been investing in the arms industry (Hegmann, 2018). Also during the Second World War, C5 had "employed" several thousand forced labourer (*homepage of C5*, 2018). In the last year, C5 came into critique because of its large job cuts despite rising profits (Tagesschau, 2017).

C6:

According to the labour union, C6´s CEO stated, that he campaigns for an extension of work hours and describes the basic idea of the value added tax as "wrong". The labour union condemns such positions because they are a rejection of future developments, especially regarding increased digitalisation and projected job losses (Beer, 2017).

5.4 Trade-offs and synergies

The SDGs are an integrated set of goals that interact with each other, both in a positive and negative way. "Understanding possible trade-offs as well as synergistic relations between the different SDGs is crucial for achieving long-lasting sustainable development outcomes." (McCollum, 2018, p. 7).

Also sustainability rating agencies have to take into account possible trade-offs and have identified several kinds - trade-offs that may exist between environmental and corporate performance criteria, when firms prefer implementing measures that have a more immediate effect than over those that might be less direct but having a long-term effect, and for instance resulting in improved

environmental outcomes in the future (Delmas and Blass, 2010). Furthermore, trade-offs may arise due to positive, meaning that best-performers are identified, or negative screening methodologies, meaning that firms that do not perform well on some indicators are excluded. These trade-offs occur between penalised firms that have a poor performance and rewards for those exhibiting good performance (ibid). Different sustainability rating agencies focus on past or current performance and some on future commitments and policies. The last "category" of trade-offs exist between what can be measured and what should be measured – because of a lack of publicly available data the choice of indicators to compare the different company performances is often very limited (Delmas and Blass, 2010).

Drawing from these outcomes and those of McCollum et al. (2018) concluding that SDG interactions are often context- and case-specific depending on time, geography, technology, governance and directionality, this topic is quite complex but very important for a better understanding of the mechanisms of the SDGs and for implementing them in a proper way.

McCollum et al. (2018) analysed the positive and negative interactions within the SDGs and found that positive interactions among the SDGs usually outweigh the negative ones. However, especially in a business context, negative trade-offs need to be minimised. As the results of the interviews show, only few companies did take into account negative interactions arising from their measures. CR5 even thinks that conflicts of targets appear only on country level and that this is therefore not relevant for them as a company. The dilemma of growth and minimizing externalities is another discussion point that should be taken into account by companies but probably even more so by governments or policy-makers; CR3 states that their ultimate goal is growth and if they do not grow as a company, all other goals cannot be implemented (CR3, 86-87). Already the Brundtland report was shaped by these different positions, placing economic development and environmental protection in a complementary position (Idowu and Louche, 2011). "It can thus be argued that the modern CSR concept has so far been unable to challenge the entrenched economic mindset, which in turn does not bode well for complex social and environmental problems which dominant economic rationalities over many years have been ill-equipped to capture and address (Dryzek, 1996; Fergus and Rowney, 2005; Hamilton, 2002; Özel, 2002)" cited in Idowu and Louche, 2011, p. 81).

5.5 Study design/methodology and future research

Retrospectively, the interview guide could have been formulated in a better way. Because of the explorative approach, more questions were asked than taken for analysis and interpretation in the end. Furthermore, question 6 asking for selection criteria can be interpreted as a leading question. The question was formulated in that way because such a question seemed reasonable from reading several sustainability reports and from following the recommendation of the UN GC that companies should focus on those SDGs where they see their biggest lever. However, none of the interviewees was reacting to that question in a way that could have indicated that they found this question leading or unreasonable. In several interviews not all questions were asked, for differing reasons but in most cases because the interviewee´s time was limited. This resulted in a lack of data which could have made the analysis more reliable.

As the implementation strategies, especially of small and medium sized companies, seem still relatively ineffective, future research should therefore investigate which tools could be most appropriate and effective for SMEs. In 2015, the UN GC conducted a survey among business leaders of whom 71% planned to implement the SDGs. However only 13% found that they had the right tools to do so (UN

Global Compact & Global Reporting Initiative, 2016). Also tools focusing on the specific industry contexts could be a possible topic for future research. Due to the novelty of the SDGs, the focus of this thesis was placed on the implementation of the SDGs. However for future research it would be interesting to also analyse the outcomes and results.

6. Conclusion

The aim of this thesis was to show different implementation strategies pursued by companies in Austria, their motivation to engage in SD and the changes that resulted from this process. The first research question deals with the motivational factors. Results show that they range from using the SDGs as a strategic tool, over the desire to make a social contribution, fulfilling investors` demands to being a forerunner in sustainability. Motivational factors for implementing the SDGs go in line with motivations identified in existing literature such as the increased sense of social responsibility, investor pressure and direct stakeholder pressure (Idowu and Louche, 2011).

The second research question dealt with similarities and dissimilarities in the different implementation processes based upon different criteria. Regarding the "selection criteria" of the SDGs, most companies state that they chose to implement measures of those SDGs having the most impact/ biggest leverage, which is where they see a need for implementation and those that fit best with existing sustainability measures. One issue that arose at some companies was, whether companies should stick meticulously to the 169 subtargets or whether they should come up with other new measures probably more related to their business field. However only a few companies did take into account their present or future negative impacts, which is seen as crucial to avoid greenwashing. Scholars argue that "companies implementing CSR will favor those CSR projects that are most profitable to them, leaving those issues that are more relevant from a societal perspective to remain unaddressed (cf. Blowfield, 2005; Blowfield and Frynas, 2005; Shamir, 2008" cited in Moratis, 2014).

Regarding the criteria of the decision-makers of the targets, nearly all companies have a sustainability board that is comprised of representatives from different departments or with close ties to them. The board is responsible for the decision-making process. In few cases the decision of which targets to pursue under the umbrella of the SDGs was made solely by the management team. However this occurred mostly in SMEs.

Most companies only involved their internal stakeholders. However some also involved external stakeholders in their decision-making process. The SDG Compass recommends to initiate dialogue with external stakeholders (also coming from marginalised groups) so that their opinions and concerns about their current and potential impact on the SDGs can be taken into account (UN GC, WBCSD, 2015). Three out of the ten companies had external consultants during their decision-making process, the others stated that they did not receive help from outside and went through the process alone.

Only some company representatives state that new measures were undertaken in the SDG implementation process. Some companies mention that they more or less allocated the SDGs to existing sustainability measures. However, if a company has based its whole business strategy on sustainability and has performed accordingly since a long time already, it might be more difficult to come up with new measures.

Nearly all companies mention that no additional costs occurred due to the implementation process of the SDGs, apart from already existing spending for the sustainability departments or external consultants. It can be assumed that companies that already have an existing sustainability management do not need to spend a lot of extra money for the implementation process of the SDGs, however this is of course dependent on the framing and on the scope of future measures.

All companies state that they have not defined extra target indicators for the SDGs. Some say that they work with the target indicators of GRI, however several state that they plan to introduce further target indicators. SMEs that do not work with the indicators of GRI are especially challenged by this part of the implementation process. Strong indicators are not only needed to measure progress on the SDGs but also to counteract greenwashing and to provide a better transparency.

Many of the company representatives describe that internal communication of sustainability issues improved due to the introduction of the SDGs, some also say that external communication, especially with investors improved. All interviewed company representatives use the SDGs in both, internal and external communication channels. Most of the benefits were located in this area.

Only a few companies did consider conflicts of targets within the SDGs, most did not pay attention to the existence of synergies and trade-offs, so in this regard, there is still room for improvement. However, understanding these synergies as well as trade-offs is seen as crucial to achieving substantial outcomes in SD (McCollum, 2018) and for enhancing effectiveness and reducing costs of implementation. Furthermore, an integrated approach of implementation can increase the feasibility of achieving the SDGs (Elder, Bengtsson and Akenji, 2016).

The third research questions deals with the benefits and changes due to the introduction of the SDGs and with recommendations that companies can give to other companies. Most companies state that the benefit of the SDGs lies in an improved communication (internal and external) and in awareness raising. Sometimes it was difficult for companies to distinguish between benefits that arose from implementation of the SDGs and benefits coming from sustainability measures in general. All companies state that they do not see a fundamental change due to the introduction of the SDGs in their company. One reason for this could be that all interviewed companies have already established a sustainability management system and that most topics covered by the SDGs were not new to them. Some companies however state that they use the SDGs as a strategic tool which could imply that their strategic business orientation changed due to the SDGs.

In sum, it can be said that the SDGs are a holistic approach aiming to tackle the Grand Challenges of the 21st century and thus addressing all members of society. In the eyes of the author, there is a conflict between the simplicity of the SDGs so that everyone can relate to them and the precision, which is needed to achieve a thorough implementation. Thus in a business context, it would make sense to sharpen these sometimes fuzzy formulations, to relate them to certain business fields but foremost to give companies adequate tools for implementation and sharp indicators. Several organisations and networks are already working on this issue and there are more guiding papers and possibilities for support being made available. However, awareness raising among the private sector for engaging in the SDGs is still a major issue, especially with regard to those companies that have not yet started to include sustainability into their business concepts.

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Appendix A: Interview guide (German)

Interviewfragen zu den UN Nachhaltigen Entwicklungszielen

1. Wie haben Sie von den Nachhaltigen Entwicklungszielen, den UN Sustainable Development Goals, kurz SDGs, erfahren?
2. Ab welchem Zeitpunkt haben Sie entschieden mit den SDGs zu arbeiten?
3. Welche Motivation hat Ihr Unternehmen zu den SDGs beizutragen?

4. Wie war der Umsetzungsprozess gestaltet?
5. Wie lange hat er gedauert bzw. wieviel Zeit haben Sie mit den einzelnen Schritten verbracht (1. SDGs verstehen, Prioritäten definieren, Zielsetzung, Integrierung, Reporting und Kommunikation)?
6. Welche SDGs hat Ihr Unternehmen ausgewählt?
7. Nach welchen Kriterien wurden diese ausgewählt?
8. Gelten diese Auswahl-Kriterien gleichermaßen für alle ausgewählten Ziele?
9. Haben Sie sich die Ziele in kurz-, mittel- und langfristig eingeteilt oder einfach pauschal bis 2030?
10. Wurden Zielkonflikte, also, dass sich einzelne Ziele untereinander widersprechen, festgestellt und beachtet?

11. Wer hat über die Ziele, die sich Ihr Unternehmen zu den SDGs gesetzt hat, entschieden?
12. Welche Personen bzw. Abteilungen waren involviert?
13. Waren bei dem Auswahlprozess auch externe Stakeholder involviert?
14. Wer ist nun für die SDGs und deren Umsetzung bzw. Monitoring verantwortlich?
15. Sind alle Departments von den Maßnahmen betroffen?
16. Welche Erfahrungen im Zuge der Beschäftigung mit den SDGs gibt es, die Sie gerne mitteilen möchten?

17. Was unterscheidet Ihrer Meinung nach, die SDGs von anderen CSR-Initiativen?
18. Was hat sich seit der Einführung geändert in Ihrem Unternehmen? War das fundamental?
19. Welche Kosten sind durch die Einführung der SDGs entstanden?
20. Welcher Nutzen ist für Ihr Unternehmen dadurch entstanden?
21. Welche Zielindikatoren wurden definiert?
22. Wie wird die Zielerreichung gemessen?
23. Wie verbindlich sind die selbst gesetzten Ziele?
24. Welche Sanktionen kommen bei Nichteinhaltung zum Tragen?

25. Wie kommunizieren Sie die Ziele intern?
26. Kommunizieren sie diese Ziele auch extern, wenn ja wie?

27. Als Mitglied des UN Global Compact; wie oft treffen Sie sich?
28. Wie profitieren Sie von diesem Netzwerk?
29. Würde sie anderen Unternehmen, die noch kein Mitglied sind, empfehlen daran teilzunehmen?

30. Wie überprüft das Netzwerk die Aktivität Ihres Unternehmens im Bereich der 10 Prinzipien bzw. SDGs?

Appendix B: Interview guide (English)

1. How did you get to know the Sustainable Development Goals, in short SDGs?
2. Since when do you officially work on the SDGs? When /at what point did you decide on implementing them?
3. What motivation does your company have for implementing them?

4. How was the implementation process set up?
5. How long did the process take and how much time did you spend on each of the steps approximately (1. understanding SDGs, 2. goal setting, 3. integration, 4. reporting and communicating)?

6. Which of the SDGs did your company choose?
7. After which criteria did you select them?
8. Were these criteria applied for all selected goals?

9. Did you divide the measures into short-, medium-, and long-term or just generally until 2030?
10. Did you recognise conflicts of targets and did you respect them while setting measures?

11. Who decided upon the goals that your company set?
12. Which people were involved (departments, stakeholders..)?
13. Did you involve external stakeholders or consultants in the implementation process?
14. Who is responsible now for the SDGs and their implementation respectively monitoring?
15. Are all departments affected by the measures?

16. Are there any experiences yet relating to the implementation process of the SDG that you want to share?

17. What is the difference of the SDGs and other CSR-initiatives in your opinion?
18. What did change in your company since the introduction of the SDGs? Was that fundamental?

19. Which costs did occur because of the introduction of the SDGs?
20. Which benefit did the SDGs bring?

21. Which target indicators were defined?
22. How is target achievement measured?
23. How binding are the self-imposed goals?
24. Which sanctions do apply in case of breach?

25. How do you communicate the goals internally?
26. Do you also communicate them externally, if yes, how?

27. As a member of the UN Global Compact network; how often do you meet?
28. How do you benefit of this network?
29. Would you recommend other companies to take part as well?
30. How does the network survey your progress regarding the SDGs?

Appendix C: Rules of Transcription

- Colloquial language is mostly translated into high German
- Transcription without timemarks, only line numbers
- Breaks are illustrated with (…)
- Incomplete sentences are depict by …
- Disturbances are considered, e.g. when the phone interview was interrupted
- Laughing is considered (indicated by (lacht)) and reflecting on sth. (überlegt)
- gestures and facial expressions are not considered
- incomprehensible words are indicated by [] including the content the author considers as most likely

I= Interviewer

B= respondent

NH= Nachhaltigkeit/sustainability

GC = Global Compact

Mhm (bejahend) = agreeing/yes

Mhm (überlegt) = considering

Appendix D: List of abbreviations

BCtA = Business Call to Action

CIFAL = International Training Centre for Authorities and Leaders

CSR = Corporate Social Responsibility

ESG = Environmental, Social and Governance

GRI = Global Reporting Initiative

HLP = High-Level Panel of Eminent Persons on the Post-2015 Development Agenda

Man. = management

OWG = Open Working Group

SD = Sustainable Development

SDGs = Sustainable Development Goals

SMEs = Small and Medium-sized Enterprises

St. = stakeholder

Sus. = sustainability

UN GC = United Nation´s Global Compact

UNITAR = United Nations Institute for Training and Research

UNSDS = United Nations Sustainable Development Solutions Network

WBCSD = World Business Council for Sustainable Development