

## Case study: corporate sustainability

*In this learning material, students collect the sustainability efforts of a company and assess them within the framework of the Sustainable Development Goals. The material consists of an example case and an exercise in which students work out their own case study. The main goal is to analyse positive and negative impacts on each SDG and formulate an advice on where the company can still improve its sustainability actions.*

### Introduction

Corporate sustainability can be viewed as a new and evolving corporate management paradigm, which is considered an alternative to the traditional growth and profit maximisation model. While corporate sustainability recognizes that corporate growth and profitability are important, it also requires the corporation to pursue societal goals, specifically those relating to sustainable development – environmental protection, social justice and equity, and economic development.

### SDGs as a framework for corporate sustainability

In 2015, 17 Sustainable Development Goals (SDGs) were formally adopted by the General Assembly of the UN as the Agenda 2030 for sustainable development. These SDGs, further concretized in 169 targets, form an action plan to liberate humanity from poverty and get our planet back on track for a sustainable future by 2030. The SDGs cover broad challenges such as economic inclusion, geopolitical instability, overuse of natural resources, environmental degradation and climate change.

Many companies have been addressing social, environmental and economic issues for a long time, but the lack of a global framework made it difficult to solve such complex and multidisciplinary problems. They can only be addressed through collaboration between all stakeholders: peers, industry and sector organizations, customers, governments, non-profit organizations, and society. The SDGs provide a universal and visionary framework for this global cooperation and action, bringing all stakeholders together to address and solve global challenges. While the SDGs were designed for and approved by governments, they also constitute a global framework for measuring business contributions to society.

Businesses are therefore likely to play a major role in achieving the goals but may also have a lot to gain themselves. In short, the SDGs are a roadmap for business opportunity.

Since their launch five years ago, a growing number of small and larger companies worldwide is adopting the SDGs as a sustainability framework or has embedded them in their existing sustainability plans. Importantly, companies' actions should be assessed regularly to track their overall progress, and to adjust if necessary.

In this exercise, students collect the sustainability efforts of a company and assess them within the framework of the Sustainable Development Goals.

### Case study: Nestlé

In the case study, the sustainability strategy of a large multinational food company (Nestlé) is analysed and assessed whether and where there is room for further action.

The case study can be found in a PowerPoint presentation as an annex to this file.

### Exercise: sustainability actions of a chosen company

Now choose your own company and run through all the steps below. You can use the Nestlé case study as an example. Use the blank excel file for steps 3 and 4.

- Step 1: How does the company address sustainability?
- Step 2: How do the company's actions contribute to the 17 SDGs?
- Step 3: List the company's action per SDG
- Step 4: Are there certain actions that may have a negative effect on the SDGs?
- Step 5: How could the company further improve its sustainability?



## References

- <https://www.businesscalltoaction.org/resources/business-and-sustainable-developmentgoals-why-it-matters>
- <https://www.sdgs.be/en>
- <https://cifal-flanders.org/>
- <https://www.nestle.com/>

