

The path to 2030:  
Delivering a  
sustainable future



**EY**

Building a better  
working world



The Consumer Goods  
**FORUM**



Quick Cook Oats  
Gluten-free  
12<sup>25</sup>/100g

Rolled Oats  
Gluten-free  
12<sup>25</sup>/100g

Wild Rice  
12<sup>25</sup>/100g

Rolled Brown Rice  
12<sup>25</sup>/100g

100g  
113 1/4g

12<sup>25</sup>/100g  
122<sup>21</sup>/14g

12<sup>25</sup>/100g  
122<sup>21</sup>/14g

15<sup>25</sup>/100g  
158 1/4g

Super Herbs 105'  
Tinctures  
Mushroom 138' Pollen 205'  
Super Foods 105'  
Small 69  
Large 149

# Foreword

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Today the world finds itself halfway through an ambitious journey to reach the Sustainable Development Goals (SDGs) outlined by the United Nations in 2015. The 17 goals have provided a framework for all of humanity to unite behind by bringing governments, organizations and companies together to deliver a better, more sustainable future.

However, a lot has happened in the last seven years. The world has experienced an unprecedented pandemic, supply chains have seen significant disruption, inflation has hit new highs, and geopolitical tensions have escalated into armed conflict. Factors like these are creating a perfect storm that threatens to derail the momentum that has been building. This cannot be allowed to happen. As the 2030 deadline approaches, we must instead accelerate and scale our activities to ensure that the goals can be met.

Each of the 17 goals is crucial, but what is fundamental to all of them is Goal 17: Partnerships for the Goals. It is here where The Consumer Goods Forum (CGF) can deliver the greatest impact, by leveraging the capabilities of its 400 members across 70 countries to collaborate and collectively build solutions for the systemic challenges we face.

By convening eight Coalitions of Action, the CGF is now working to mobilize its membership to deliver a material impact against 15 Sustainable Development Goals mapped to them. But there is scope to go even further by sharing best practices, setting standards of measurement, and fostering cooperation between members in a non-competitive environment. For its part, the global EY organization is also supporting collaboration through its association with the S30 forum, launched by The Prince of Wales's Sustainable Markets Initiative to bring together over 30 leading Chief Sustainability Officers with the aim of supporting business action on sustainability.

It is in the spirit of collaboration that this report came about. By developing insights from interviews with executive leaders of prominent CGF members, we can explore how they see the SDGs halfway through their journey. What goals do they most strongly align with? Where do they see challenges within the framework? And, going forward, where do they see the most opportunity to have a material impact? Key to delivering this impact will be the role that organizations like the CGF can play in using collaboration to build the scale and impact required.

Thank you for reading. We hope you find this report informative and illuminating, and remember, by acting together today, we can collectively shape tomorrow.



**Kristina Rogers**  
EY Global Consumer Leader



**Wai-Chan Chan**  
Managing Director,  
The Consumer Goods Forum

# Introduction: Imagining a sustainable future

## The Sustainable Development Goals and The Consumer Goods Forum



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The SDGs have galvanized global action on some of the most important issues facing the world today. In bringing together governments, civil society, and the private sector it has enabled alignment of action and resources towards addressing those challenges.

### **Roy Bagattini**

Group CEO of Woolworths Holdings

For those with sustainability anywhere on their corporate agenda it is already difficult to imagine a world without the United Nations Sustainable Development Goals (SDGs). The 17 goals – underpinned by 169 targets – create a holistic framework that directs the sustainability efforts of governments, NGOs and companies. In today's world of net zero and science-based targets, the absence of clear sustainability goals appears alien.

But in the context of the long history of social and environmental change, the SDGs are relatively new. It's been two centuries since French mathematician Jean-Baptiste Joseph Fourier proposed that the Earth's atmosphere could trap heat, and over a century since "the greenhouse effect" was first coined by Swedish meteorologist Nils Gustaf Ekholm. It's over 150 years since slavery was abolished in the United States, and around 130 years since Otto von Bismarck established the first welfare state in a modern industrial society to address inequality and reduce poverty.

Unanimously adopted by UN Members in 2015 and launched at the start of 2016, the SDGs are approaching the halfway point of a 15-year journey that seeks to resolve issues that have come to light over decades and centuries. Furthermore, as if the scale of the challenge was not already enough, this journey has been disrupted by a global pandemic, and significant economic and political disruption. In 2020, US-based NGO the [Social Progress Index](#) estimated that the SDGs may not be realized until 2082, with COVID-19 potentially setting them back to 2092.

However, far from derailing the delivery of SDGs, recent setbacks present an opportunity to create new impetus. Collective action from different groups of stakeholders could galvanize efforts to accelerate progress and build the scale needed for tangible change.

The SDGs have created a focal point that different parties can align around, by building common frameworks, governance, and measurement tools. Applying the SDGs as a guiding principle within a collective effort enables stakeholders to benchmark progress, offer support and share best practices.

The convening power of organizations like CGF will be crucial in building the alliances between companies, organizations, governments and ultimately consumers necessary to meet the ambitious goals that have been set. According to the May 2021 edition of the EY Future Consumer Index, a [regular global survey of almost 18,000 people](#), 54% of consumers see a need for themselves to

drive better social and environmental outcomes. Still an even higher proportion, 67%, see the need for companies to take leadership, with 72% believing that governments should bear this responsibility. As Noel Keeley, CEO of Musgrave Group, puts it, *"The next generation will vote with their feet, they won't do business with companies they don't feel are operating in a sustainable way."*



Source: Communications materials – United Nations Sustainable Development

## About this report

This report was written by the EY Global Consumer practice in conjunction with The Consumer Goods Forum to assess the progress that's been made in achieving the SDGs today, at the halfway point in the journey to 2030. The report investigates companies' strategies to achieve the goals and which goals they align with the most. It also looks at the role that organizations like the CGF can play in helping to accelerate collaboration and change through its coalitions of action and other initiatives.

The EY Global Consumer practice and the CGF conducted interviews with 13 leaders of CGF member companies representing a cross-section of the total CGF membership. The interviews explored CEOs' perceptions of the SDGs in the context of their business and the context of other initiatives and activities. We gained deep insights into how consumer companies align their sustainability/ESG strategies within the SDG framework, the progress made to achieve the goals, and the challenges and opportunities that lie ahead.

The qualitative interviews formed a foundational set of insights, which were augmented by additional research into the sustainability activities of the CGF and its members, other perspectives in the wider market, and proprietary EY research into sustainability and the SDGs (through programs such as the Future Consumer Index). This multi-tiered approach creates a broad perspective on how the consumer companies value the SDG framework and how the CGF can play a part in helping to deliver them. It provides examples of best practices and current strategic priorities. It also provides recommendations for the industry to collectively drive the positive change required to turn the goals of 2030 into reality.



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Business clearly has a role in helping deliver the SDGs. At P&G, we have mapped our Corporate Citizenship efforts vs. the SDGs and found that we are contributing to 16 of the 17 SDGs. Successful delivery of the SDGs is in the best interests of our consumers, customers, employees, shareowners and society.

**Jon Moeller**

President and CEO of  
Procter & Gamble

## A short history of the SDGs

The United Nations Sustainable Development Goals are part of a 30-year evolution in the UN's actions on global sustainability. In 1992, 178 governments at the Earth Summit in Rio de Janeiro, Brazil, adopted the Agenda 21 plan of action themed around five pillars: people, planet, prosperity, peace, and partnership. It provided recommendations and proposed actions that “should” be taken. Although some progress was made, it was challenging to define or achieve tangible collective goals.

In 2000, the UN launched eight Millennium Development Goals (MDGs), designed specifically for developing countries. The MDGs followed a 15-year timeline that – considering lessons learned from Agenda 21 – set specific targets at local, country, and global levels. Not all countries had the capability to report on the MDG metrics, so progress could not be monitored comprehensively, although reporting improved significantly.

By 2012, a new vision was taking shape: “Realizing the Future We Want for All.” The UN sought to ensure that globalization became a positive force rooted in human rights, equality, and sustainability. This report recommended that the next set of goals should be cautious of three dangers: overloading, being either too prescriptive or too vague, and donor-centrism. Another key recommendation was the power of partnership, especially in addressing the role that the private sector plays in creating jobs, trade, wealth, sustainable processes, and equality in the workforce.

Consequently, when the SDGs were being developed, the UN expanded its perspectives beyond the member states. It also produced a tightened set of quantitative, time-bound targets, with the capability to track the commitments across all 17 goals.

Launched in 2015, the SDGs were not the only international policy put into action. The Paris Agreement on Climate Change, the Sendai Framework for Disaster Risk Reduction, and the Addis Ababa Action Agenda on Financing for Development were all launched at around the same time as interdependent programs. In combination, these policies strengthen the holistic and ambitious framework of the SDGs, which are intended to be all-encompassing, engaging all stakeholders globally, and evolving as the world does.

# Aligning for a sustainable future

A broad framework needs a targeted approach

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We see the United Nations SDGs as providing a globally accepted overarching roadmap for holistically addressing key global challenges. Beneath this, we see a role for other more specific frameworks that can help to advance action in one or more areas relevant to the SDGs.

**Edmond Scanlon**  
CEO of Kerry Group

The SDGs are broad, comprehensive, and ambitious. They provide a framework on which everyone can take action – from governments and NGOs to companies and consumers. The 17 holistic goals are couched in terms that everyone understands. From the first “No Poverty” to the last “Partnerships for the Goals,” the aim of each goal is clear.

However, there are challenges. The SDGs are comprehensive, but given the scope of issues they cover, they are also amorphous. Their objectives are well defined, but they are also highly ambitious. In just 15 years, the 17 goals seem intent on resolving every problem that has emerged in the history of humanity. This task is daunting for anyone and raises the question of what consumer companies can materially act on. As Noel Keeley points out, *“The challenge with so many objectives and goals is, ensuring there is sufficient focus to make progress on all of them.”*

Underpinning the SDGs are 169 individual targets. Each target is supported by indicators that can be used to measure progress. The targets provide clarity, but they also increase complexity. For example, a third of the targets lack clear metrics against which to measure progress. Additionally, many indicators are defined at a country level, not at a level that companies can influence.

This means that the CGF and its members are taking a more targeted approach to SDG alignment. While all 17 goals are viable objectives for all consumer companies to consider, some create the opportunity to generate a more tangible and measurable impact than others. The CGF aligns its Coalitions of Action with 15 SDGs. These coalitions map to broader CGF initiatives focused on Health and Wellness, Food Safety, Sustainable Supply Chains, Environmental Sustainability, and Social Sustainability. One SDG is central to all others: “Partnerships for the Goals.” The CGF recognizes it is crucial to bring companies together on collective programs and initiatives that can make a real difference.



Collaboration for Healthier Lives

Product Data

Forest Positive

Human Rights – Working to End  
Forced Labour

The Consumer Goods Forum's  
Coalitions of Action

Sustainable Supply Chain Initiative

Global Food Safety Initiative

Food Waste

Plastic Waste



The approach taken by consumer companies toward the SDGs is varied. Some companies adopt a wide range of goals while others focus on where they can deliver most effectively. Procter & Gamble, for example, [contributes to 16 of the 17 SDGs](#), and has identified eight that are particularly relevant to map to its business. Conversely, the Ajinomoto Group focuses on just two goals but has built a [framework](#) that tracks activities against all the SDGs.

How consumer companies approach the SDGs – in the context of their business – is polarized. The SDGs provide a direction for sustainability strategies to support all or most goals. However, the difficulty in achieving these – especially

targets that are set at a country level – often pushes companies to explore where their impact can be greatest and not commit to unachievable targets. This is illustrated by the approach Kerry Group takes, which considers all SDGs in areas of strategic planning but emphasize focus on three goals: Zero Hunger, Good Health and Well-being, and Responsible Consumption and Production.

For many, the SDGs are synonymous with environmental sustainability, reflecting the rising prioritization of climate change among consumers. This is reflected in the findings of the EY Future Consumer Index, which mapped consumer perceptions of sustainability issues to specific SDGs.



## Environmental issues are top of mind for consumers

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Reducing plastic waste, living wages across our value-chain and net-zero are the biggest — most challenging and most inspiring — commitments that we have. They all rely on systemic changes that the SDGs help to deliver.

**Alan Jope**  
CEO of Unilever


For many, the SDGs are synonymous with environmental sustainability, reflecting the rising prioritization of climate change among consumers. This is reflected in the findings of the EY Future Consumer Index, which mapped consumer perceptions of sustainability issues to specific SDGs.

Clearly, environmental issues are top of mind, with biodiversity and climate change the top priorities. Similarly, when asked what issues they were personally concerned about, consumers focused again on environmental issues. For example, 73% of consumers are concerned about plastic pollution, and 69% are concerned about climate change. Lower proportions are concerned about wealth inequality (61%) or modern-day slavery (57%).

Despite this perception, only a minority of the SDGs specifically cover climate change and the environment (Affordable and Clean Energy, Responsible Consumption and Production, Climate Action, Life Below Water, and Life on Land). In part, this is because of increasing environmental concern since the SDGs were developed. High-profile media coverage of environmental challenges – dubbed “The Attenborough Effect,” after Sir David Attenborough drew attention to key issues – have sharpened consumers’ focus in areas like plastic waste and biodiversity. The discovery of a plastic bag at the bottom of the [Mariana Trench](#) in 2019 may represent a landmark in changing consumer perceptions and accelerating concerns ahead of 2030.



Sustainable Development Goals that consumers most commonly align with  
 EY Future Consumer Index May 2021

	<b>29%</b>	Promoting sustainable use of ecosystems and preserving biodiversity
	<b>29%</b>	Combating climate change and its impacts
	<b>26%</b>	Affordable and clean energy
	<b>25%</b>	Clean water and sanitation
	<b>23%</b>	Good health and well-being of citizens
	<b>23%</b>	Responsible production and consumption of goods and services
	<b>22%</b>	Ocean conservation and protection of marine life
	<b>21%</b>	Ending hunger and achieving sustainable agriculture
	<b>15%</b>	Ending poverty
	<b>13%</b>	Quality education for all
	<b>13%</b>	Decent work and economic growth
	<b>13%</b>	Creating sustainable cities and communities
	<b>11%</b>	Global standards of justice, and a commitment to peace
	<b>10%</b>	Investment in industry, innovation and infrastructure
	<b>8%</b>	Reduced inequalities
	<b>6%</b>	Gender equality



However, the low number of environmental goals is also a consequence of the holistic approach taken by the UN. The SDGs recognize the relationship between delivering social and economic progress with the ability to improve environmental impact. After all, the poorest communities are the most vulnerable to the negative impacts of environmental degradation. When combined, healthy economies, healthy societies, and healthy people become the building blocks for a healthy planet. These interdependencies were expressed strongly by Ian McLeod, Group CEO of DFI Retail Group, when considering the tension in priorities between selling eggs from caged chickens and free-range eggs: *"A significant proportion of our customers are living at or below the poverty line; therefore, we continue to sell caged eggs because our responsibility is to bring them the best food that we can at affordable prices ... but I'm investing in cage-free eggs in order to try and reduce the price premium to try and make sure that it's less costly for the customer to make that more responsible choice."*

Many consumer companies consider these interdependencies when prioritizing their alignment to the SDGs. While climate action is a priority for everyone, there is scope to have a material impact in other areas of the business. For example, food companies and grocery retailers can have a significant impact on Zero Hunger. Carlos Mario Giraldo Moreno, CEO of Grupo Éxito, believes it is imperative to deliver nutrition as a tangible national goal: *"In Colombia, we have 10% malnutrition in first infants. We want to be down to zero in 2030 in coherence with SDG 2 (Zero Hunger). It's a national purpose which Éxito has imposed with the government, but we are also involving our suppliers, customers, employees; and it's impressive because every year, through our suppliers and our own resources, we are getting to more than 70,000 children."*

Setting an SDG strategy is a holistic activity in which environmental gains must go hand in hand with social and economic gains. They must also embrace the distinct geographic differences in consumer priorities. For example, the EY Future Consumer Index found that many European consumers are focused on climate issues. In North America, social issues are relatively high on the consumer agenda, while in many Asian countries, health and economic issues have a higher priority.

Ian McLeod highlights the need to prioritize different goals in different places: *"Consumers in Asia are inclined to regard sustainability issues as a priority. In emerging markets, the top priority is more around putting food on the table for families than it is about saving the planet. When we've done research on that and looked at where people's main concerns were across our markets, the main concerns they had were the economy, their health and their job security."*

Takaaki Nishii, President and CEO of the Ajinomoto Group summarizes this more succinctly, *"Economics is important; it would be problematic if a sustainable development goal made poor people poorer."*

## Business Avengers

In order to promote the need to accelerate progress against specifically aligned goals some consumer companies have become "[Business Avengers](#)." Business Avengers are companies that act as private sector advocates for a single SDG. Each of the SDGs has a corporate champion in the form of a Business Avenger, and CGF members are well represented among this group. Reckitt champions Good Health and Well-being, with a focus on protecting people from HIV in Africa. Unilever champions Reduced Inequalities by working with the UK government to reach one billion people with hygiene products, infrastructure and education. Mars, Incorporated champions Life Below Water through its coral restoration work.

## A focus on material issues will deliver greatest impact

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Most consumer goods companies and retailers focus on issues that match their core business activities: health and well-being; climate action; human and workplace rights; diversity, equity and inclusion; plastic and food waste; and the impact their products and supply chains have on biodiversity on land and in water.

To achieve this, many consumer companies chart their material issues, disclosing them in annual sustainability reports and, increasingly, in annual 10-K reports, to demonstrate their growing importance and provide transparency for investors, stakeholders and consumers. Alignment with frameworks like the Global Reporting Initiative (GRI) and Sustainability Accounting Standards Board (SASB) provides sectoral guidance on the most financially-material sustainability information. These frameworks and the material issues that consumer companies act on are often relevant to specific SDGs, although they are not always formally mapped to them.

Good Health and Well-being is a material issue for all consumer companies and impacts consumers, employees, and people in the supply chain. Many business leaders recognize that a healthy community is critical to their organization's health. Ensuring human and workplace rights is particularly important to global organizations, as another facet of health and well-being and inclusivity, to reflect the diversity of the many communities that companies serve.

Another shared imperative is Climate Action. Consumer companies must baseline, monitor, and reduce energy consumption and emissions from an organization's operations and throughout their supply chains. Many organizations have set science-based net-zero goals and are engaging with their suppliers to reduce Scope 3 carbon emissions.

Consumer concerns regarding plastic and food waste are driving progress towards new business models that support a circular economy. Although achieving circularity, like the SDGs, is an ambitious objective, it has seen a rapid acceleration in interest since the SDGs were launched. Circular models can eliminate waste through responsible consumption and production, but can also contribute to the Zero Hunger SDG, by supplying food to those in need. Cutting plastic waste will also improve Life Below Water, which is a mounting priority, with ocean plastic pollution expected to quadruple by 2050, according to a recent [World Wildlife Fund \(WWF\) study](#).

Protecting biodiversity has also grown in prominence, focusing the industry on sustainable land and water use, supply chain impact, animal welfare, and deforestation. Biodiversity has interdependencies with a number of SDGs, including Clean Water and Sanitation and Life on Land. Linking these impacts across the supply chain, particularly Scope 3 emissions, has become an area of focus, and a pain point for most consumer companies. It is no longer enough for companies to meet their own carbon reduction goals; their suppliers must also make similar commitments to achieve industry-wide goals. This makes collective action imperative because what's material to each company is also material to the ecosystem they operate in and the wider communities they serve.



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There should be more effort to embed the UN SDGs in existing non-financial frameworks like TCFD or ESG metrics. Today, this mapping is left to each company, and often they just pick and choose one or two SDGs as their key focus, rather than being more holistic. From a CGF perspective, we should also see more quantitative targets developed and delivered by companies [that] are members of specific CGF coalitions. Let's be bolder.

**Malina Ngai**

CEO of A.S. Watson



# Navigating to a sustainable future

The pace of change will never be this slow again

Time is of the essence, and the 2030 SDG deadline is rapidly approaching. However, only piecemeal progress has so far been made in turning the global SDGs into reality. This is understandable, given the different levels of investment, and the uneven maturity of different countries, organizations, and companies. The lack of a legally binding framework and conflicting priorities undermine the investment required. Another challenge, certainly up to the start of this decade, was what former Governor of the Bank of England, Mark Carney, called the “tragedy of the horizons:” it is particularly difficult to meet targets with a timeline that spans decades rather than months or years.

In 2019, Vanessa Fajans-Turner, then managing director for SDG Financing, pointed to the need for planning ahead by [estimating](#) that US\$5 trillion-\$7 trillion of global investment was needed each year to achieve the SDGs, with actual spending undershooting this by US\$2 trillion-\$4 trillion.

These estimates clearly predate the global impact of COVID-19 and the subsequent challenges of global trade, inflation and the cost of living, geopolitical disruption, and war. In 2020, the OECD estimated that the SDG financing gap could widen by 50%-70% in developing countries. [The United Nations Financing for Sustainable Development Report of 2021](#) presented a stark perspective by stating: “COVID-19 has dramatically set back SDG progress and

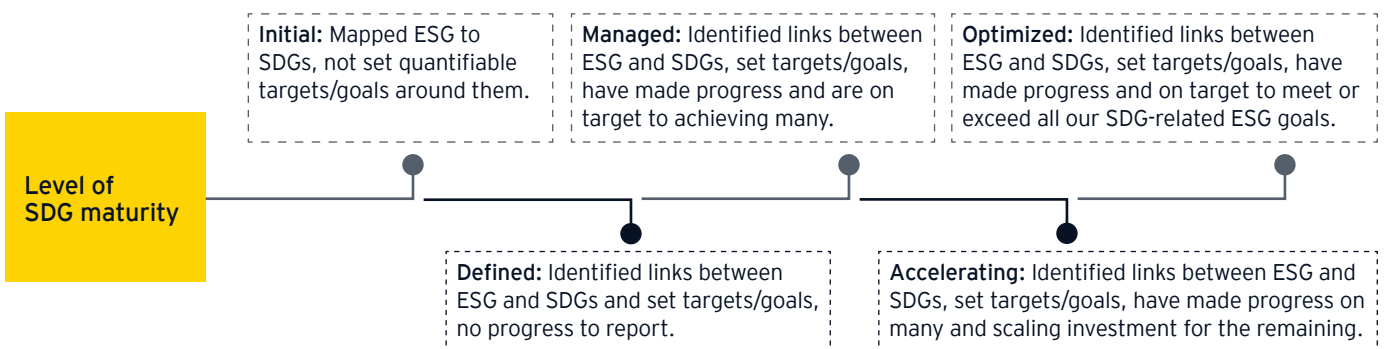
*affected all aspects of financing for development: the global economy has experienced the worst recession in 90 years, with the most vulnerable segments of societies disproportionately affected; around 120 million people have fallen back into extreme poverty; 114 million jobs have been lost; tax revenues, foreign direct investment, trade and remittances have decreased; and debt vulnerabilities increased along with the rise in debt levels.*

However, if the glass is half empty, it is also half full. and despite these dramatic setbacks, there is much cause for optimism. BlackRock’s [Sustainable Investing: Integrating the UN SDGs in Investments](#) report discussed the economic benefits the SDGs can bring. The report estimates that opportunities missed through inaction on SDG challenges equate to 80% of global GDP. It also cites US\$12 trillion of opportunities – identified by the Business and Sustainable Development Commission – that meeting the SDGs will bring to the global economy.

But achieving these goals requires a shift in gears. Progress over the last seven years was spent experimenting, piloting and measuring activities. The next seven years require acceleration, scale and measurement of impact.

A comfortable majority of respondents saw their activities as “accelerating,” shifting mindsets from sustainability

The CGF members interviewed were asked to categorize their current level of maturity in their SDG-related activities:





goals that are “nice to have” to being integral to success. Frans Müller, president and CEO of Ahold Delhaize, highlights the breadth of activities his company is undertaking:

*“We have targets on Scope 1 and 2, we have targets on Scope 3, we have targets to address plastic waste and pollution at its source with the Ellen MacArthur Foundation. We work on packaging. We work on food waste. We work on human rights. We work on the healthy sales of our own brand products. We identify with the SDGs; we set targets along those lines. We schedule progress, and we also have our variable short-term and long-term targets for incentives with links to sustainability goals.”*

Like many others, Ahold Delhaize has changed quickly over a short period. In 2015, when the SDGs were first agreed, Ahold’s annual report (before it merged with Delhaize in 2016) did not mention plastic. In 2021, the Ahold Delhaize annual report made 86 references to plastic. This highlights how values have iteratively changed in a relatively short period and how quickly companies are beginning to accelerate their progress.

For Daniel Zhang, chairman and CEO of Alibaba Group, the opportunity to accelerate and scale is not just a focus for his own company but an opportunity for them to enable acceleration in others: *“We are neither a consumer goods manufacturer nor a retailer, but we have a close collaborative relationship with them all. They are sellers of goods or providers of services on our platform. Ours*

*was a new type of relationship that emerged from the transformation of commerce through the application of digital technology. There are many new platform companies around the world in addition to Alibaba. We want to explore innovative partnerships with these companies to jointly advance environmental protection, social responsibility, and the United Nations Sustainable Development Goals.”*

The key to accelerating progress does not lie with one group of stakeholders but in the critical mass they can drive together, enabled by advances in technology and innovation. Consumer awareness and scrutiny are growing. Shareholders are incorporating ESG into their investment choices. Companies are integrating sustainable goals with financial targets. Governments are intensifying regulation through taxes, incentives and reporting requirements. Organizations are developing networks to drive and share better practices. All of these groups are pushing together to support change at scale.

As James Quincey, chairman and CEO of The Coca-Cola Company puts it: *“I don’t think corporations are on their own. You can’t tackle the problem of what progress companies need, what progress the society needs and what progress the government needs. It’s intertwined.”*

Technology is enabling this by making sustainable measurement and progress more viable and affordable. In turn, this can accelerate the progress companies make toward the SDGs and support new frameworks and metrics that can track and improve impact.



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**There isn’t much of a grace period left until 2030, the deadline is approaching.**

**Yoshinori Isozaki**  
President and CEO of Kirin



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The goals provide an excellent pathway and framework for all stakeholders to coalesce on, however, targeted actions, measurement structures and clear indicators of progress are critical to success. Underpinning the SDGs, this we see a role for specific frameworks that help to accelerate action in areas relevant to the SDGs.

**Edmond Scanlon**

## Using the SDGs with other frameworks

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There are a variety of additional frameworks – in place or in development – which align to and support specific SDGs. These frameworks provide companies, cities, states and countries a standardized process to measure, manage, and report transparently.

For example, additional frameworks and disclosure standards have benefitted Climate Action. In 2001, the first corporate standard of the Greenhouse Gas (GHG) Protocol was published. It is the international standard to which various additional frameworks and disclosure standards align. These include the CDP (formerly known as the Carbon Disclosure Project), the Task Force on Climate-Related Financial Disclosures (TCFD), Climate Disclosure Standards Board (CDSB), Global Reporting Initiative (GRI), The Sustainability Accounting Standards Board (SASB), and the International Organization for Standardization (ISO).

With so many disclosure standards supporting different stakeholders, The Better Alignment Project was created to standardize and streamline organizational reporting on key standards. These efforts were enhanced by the Science

Based Target initiative (SBTi), which focused on aligning efforts to the Paris Climate Agreement.

Monitoring human capital and culture – which spans multiple SDGs, including Gender Equality, Decent Work and Economic Growth, and Reduced Inequalities – is supported by additional frameworks that include the GRI, SASB, ISO30414:2018, the Embankment Project for Inclusive Capital, and the US SEC's Human Capital Disclosure.

The Responsible Consumption and Production SDG is front of mind for most companies and consumers. Over the last few years, new frameworks have emerged, with circular economy networks providing guidance and frameworks for companies, countries, and regions. The Plastics Pact Network is a collaboration of the Ellen MacArthur Foundation (EMF) and various organizations around the world. It helps provide much needed guidance on reuse and recycling infrastructure capabilities by geography. Broader consumer platforms help guide informed buying decisions, including nutritional standards such as [Nutri-Score](#), [Guiding Stars](#), and [HowGood](#).



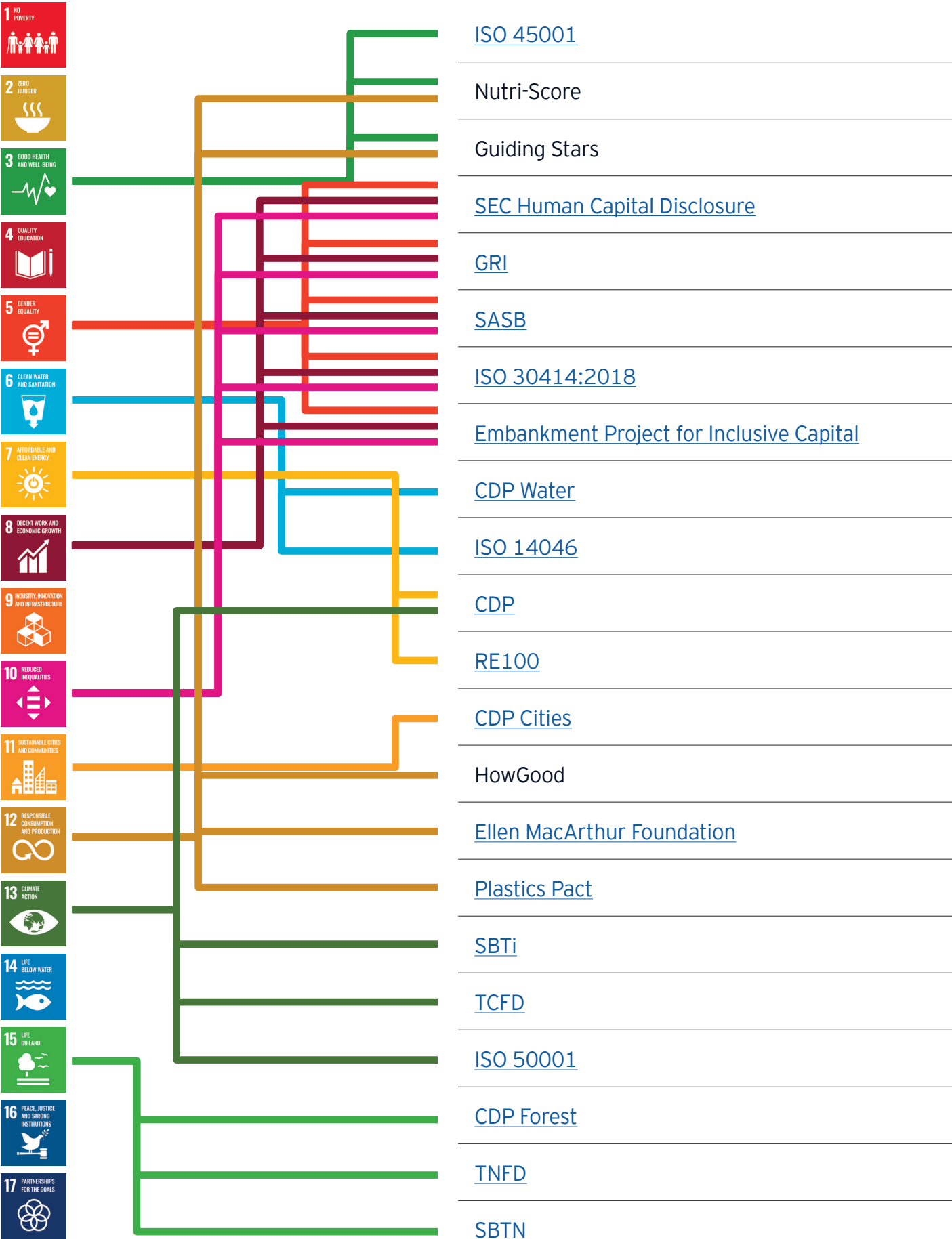
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We look at the Ellen MacArthur Foundation's circular economy. We work with Nutri-Score standards. Guiding Stars we work with. HowGood in the US, a sustainability standard there. So, we have more standards we use. The SDGs are not giving us the operational detail yet, we go a few levels down, but we use the SDG framing as an anchor to base our systems on.

**Frans Müller**

President and CEO of Ahold Delhaize

# Mapping other frameworks to relevant SDGs



## Significant challenges to overcome

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It would be impossible to deploy and explore a framework as comprehensive as the SDGs without encountering significant challenges. The extensive scale and scope is one reason for the numerous reporting mechanisms and frameworks that have emerged since the SDGs' inception.

The SDGs are a compass for organizations and governments to collectively set a direction; they don't always provide a clear roadmap to achieve them or a means to measure progress. Most companies support the principles of the SDGs but achieving them is difficult, whether you are a company, government, or international organization. The enormity of the undertaking is further compounded by the remaining timeframe.

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All of the SDGs are still relevant, and you can make a case for the significance of every single one. There is a question for me around prioritization: should we identify the three or four that are critical to affecting real and meaningful change, rather than try to work across them all?

**Noel Keeley**  
CEO of Musgrave Group



# Five key business challenges must be addressed if the industry is to achieve the scale and scope required

## 1. Measurement and standardization

Performance indicators are vital to monitor progress and set meaningful targets. However, many companies do not meaningfully apply these measures. A dizzying proliferation of SDG standards has created friction and inconsistency, complicating the task further.

The International Financial Reporting Standards Foundation of the [International Sustainability Standards Board \(ISSB\)](#) has started an initiative to create an internationally standardized framework for sustainability reporting for investors. However, it is nascent and not integrated with the SDGs. The European Union is working toward regional consistency and has created a classification system for sustainable activities through the EU Taxonomy. However, standards bodies risk creating further complexity if they do not integrate SDGs into these frameworks in a way that companies can understand and measure.

Edmond Scanlon of CEO of Kerry Group pointed out that measurement requirements should also extend to measuring impact, both as a means of assessing progress and as an opportunity to push for scale: *“We know that, if we deploy more technologies into the solutions that we’re providing, then we’re having a positive impact on nutrition. But how do we measure that and use it to encourage companies to go on the front foot and have a bigger and more positive impact?”*



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The SDGs are relatively centered on the West, yet Japan has the spirit of not being wasteful and has long had a mindset very close to the spirit of the SDGs.

### **Takaaki Nishii**

President and CEO of the Ajinomoto Group

## 2. Regional and national differences

The standardization and measurement challenge is further complicated when interpreting them between countries with different levels of development. For example, in food and drink, malnutrition and obesity sit in different parts of a nutritional spectrum, and both must be prioritized according to countries’ different needs.

A global framework must also enable the tailoring of activities that respect the nuances of different cultures. Takaaki Nishii discussed the differences between East and West in nutritional profiling: *“A good approach to take for the health of the people of a given country or region, would also have to respect their food culture and I think there is a need to create a regional model.”* This was echoed by Frans Müller in setting standards: *“We all talk about global standards, but I think regionally we can be more effective. If we have a standard in the US and a standard in Europe, I would already be very happy. Then, later on, you also always can bring the regions together, if you talk about deforestation in Latin America or human rights in Asia or carbon in Europe. They are different topics with different priority levels.”*

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The big CPG companies in the world don’t have malnutrition as a main focus because it’s not such a big problem in Europe or the US, but I have insisted that that’s not the reality of the world. That’s a reality of a small part of the world, and if we want to address the planet’s problems, we have to go beyond that. When we speak about balanced food consumption, the focus of many companies is obesity. Obesity is a problem, but in emerging countries, you have the combination of malnutrition and obesity, which is a very nasty combination.

### **Carlos Mario Giraldo Moreno**

CEO of Grupo Éxito

### 3. Countries, not companies

The SDGs create a broad umbrella designed to incentivize everybody toward a common set of objectives. But many of the measurable indicators in the 169 targets that sit beneath the goals are national indicators, placing the onus of progress on countries. This presents consumer companies with a quandary. Clearly, most companies align with the SDGs and want to see progress against them. While companies can help deliver the SDGs, there is a significant grey area regarding how they align to the SDGs and report on progress, especially if development differs between company and country. This threatens to disintermediate the impact that companies can have.

A number of the leaders interviewed talked about the lack of clarity in the role that companies can play in delivering the SDGs with so many indicators set at a national level. Some saw the focus for delivery as the responsibility of governments, with companies only providing a supporting role.

### 4. Lack of accountability

Accountability is a significant issue for companies, including those strongly committed to delivering the SDGs. The absence of company-specific measurement indicators, the onus on national – not corporate – initiatives, and the lack of any legally binding incentives all make it difficult for companies to define their own roles.

There are stark national differences, too. Although the SDGs were unanimously adopted by all 193 Member States of the United Nations, the appetite to deliver is uneven. While some governments support their SDG commitments with targeted legislation, others do not. This has led to a spectrum of corporate responses. On one end, companies simply pay lip-service to the SDGs (this greenwashing risks undermining consumers' trust in the SDGs' viability). For example, a company could argue that it is contributing to Zero Hunger simply by selling food products. That is a far cry from Grupo Éxito's programmatic commitment to eliminate malnutrition in Colombia by 2030. They are at the other end of the spectrum, where companies create their own accountability by diligently tracking and mapping their activities – as evidenced by the approaches taken at Ajinomoto Group.



Milestones are set in place for various jobs relating to the themes of the SDGs, and then we start working in new phases towards achieving the milestones. We have established a committee similar to an executive committee that sits under the management committee, which acts as a matrix across functions for cross-departmental business.

**Takaaki Nishii**

## 5. Evolving priorities

The process by which companies, governments and consumers prioritize sustainability issues has evolved significantly over the last seven years. Consequently, while the SDGs' overarching goals remain important, their prioritization and measurement have moved on.

For example, plastic waste is now a high priority for virtually all consumer companies, and a key concern of consumers and regulators. However, in 2015 when the SDGs were set, plastic waste was given relatively low visibility as a sub-indicator for Life Below Water (14.1 *By 2025, prevent and significantly reduce marine pollution of all kinds, in particular from land-based activities, including marine debris and nutrient pollution*) and as a linked indicator to Responsible Production and Consumption (12.5 *By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse*).

Similarly, eliminating food waste is a key issue for manufacturers and retailers and is a clear opportunity to deliver Zero Hunger. But instead, food waste goals sit in Responsible Consumption and Production. The targets for Zero Hunger are more focused on subsidies and productivity gains.

These shifting priorities present both a challenge and an opportunity for consumer companies. A change in emphasis on the targets beneath the 17 SDGs makes it harder to map meaningful impact. The difficulty is compounded by consumer companies' lack of clarity in measuring progress.

However, companies can demonstrate agility by developing better targets, forms of measurement, and ambitious initiatives that are matched to their own ability to drive impact.



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At Alibaba, we have proposed the concept of “Scope 3+.” There are many stakeholders on our platform, including consumers, merchants, partners, and service providers who are not upstream or downstream in our supply chain in the traditional sense. Our relationship with these stakeholders is a relatively new cooperation model. How do we work with them to leverage the advantages of a platform for reducing carbon emissions? We decided to put forward the goal of reducing 1.5 billion tons of carbon emissions by 2035. At the same time, we can see that our goal highly dovetails with the United Nations Sustainable Development Goals.

**Daniel Zhang**

Chairman and CEO of Alibaba Group



# Collaborating for a sustainable future

## Prioritizing for optimal impact

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The SDGs cannot and will not be achieved in a silo. Consequently, all brands and retailers have prioritized partnerships to make the SDGs a reality: with each other through organizations like the CGF, with the communities they serve, with NGOs, and with governments. Additionally, a few SDGs continue to be top priorities: Climate Action, Good Health and Well-being (of employees, supply chain, consumers, and the community), and Responsible Consumption and Production.

Companies are working hard to provide a level of transparency to the consumer. Platforms like HowGood, Guiding Stars and Nutri-Score share additional nutritional or sustainability factors to each item on the shelf, enabling better-educated selection at the point of purchase. Transparency and education are critical for brands and retailers to make progress toward Responsible Consumption and Production, as Frans Müller reflects, *“Engaging consumers, by sharing with them how they can make healthier choices, from a calorie intake or from a carbon intake.”*

Good Health and Well-being is prioritized by most companies, not just for their employees – or their suppliers’ employees, but also the communities they serve by providing transparent information on the products being consumed: *“Getting engagement from employees is key today. They are our first line,”* states Carlos Mario Giraldo Moreno. There is a unique opportunity, especially for retailers, for employees to educate consumers on healthier, more sustainable options – an approach common among brands and retailers alike. Consumer CEOs can make climate action relatable to the consumer and help them understand what actions can lead to positive change by reducing waste food, plastic, energy or water intensity.

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To make a bigger positive impact on the planet, sustained and concerted efforts from different parties are essential. So, we’ve been working relentlessly with our business partners and NGOs to build a better and sustainable world together by supporting our community, creating a great place to work, promoting a responsible upstream value chain, acting on climate change, promoting a circular economy and offering more sustainable product choices.

**Malina Ngai**

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We want to promote responsible consumption and production. We want to help manufacturers engage in responsible consumer product manufacturing and encourage consumers to make responsible purchasing decisions. We believe this can be realized through the broad [market] penetration, [information] visibility, and transparency offered by a digital platform.

**Daniel Zhang**



## Moving from aspiration to integration

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We previously discussed how, if the SDGs are to be delivered in seven years' time, we need acceleration, scale, and measurement of impact. One key transition required to accelerate progress is the shift from sustainability as a strategic aspiration to sustainability as an operational activity.

This process is more difficult than it sounds. It forces companies to change their entire mindset. Elements of change can happen organically, almost without leaders noticing. Decisions that were previously made using old metrics of scale, scope, and efficiency, now consider progression towards the SDGs. Edmond Scanlon describes this process as an almost unconscious journey for the Kerry Group. *"Six years ago, looking at acquisitions through a sustainability lens and recognizing that we have mapped our sustainability ambition to the SDGs wasn't a key consideration. Whereas today, the starting point is, 'Does this get us closer or further away to what we want to try and achieve from a sustainability standpoint?' And then, as that has evolved, it has infiltrated each capital allocation decision we've made throughout the organization. That went on to our innovation investments and our operational investment allocation decisions. Today within Kerry, the financial and the ESG metrics, are intertwined. To me, that's progress. I'm proud of that."*

However, embedding SDGs into operational decision-making cannot just be a top-down exercise. Instead, it requires consolidated effort throughout the enterprise. Malina Ngai told us that at A.S. Watson, the changes that will operationalize sustainability are led at a local level: *"Sustainability is all about change, for companies as well as individuals. But changing our habits is not easy; we tend to be in the comfort zone. One way we addressed this was through the creation of local working groups and committees within each business unit so that local discussion happens, and ownership of change becomes the new habit."*

Ian McLeod focused efforts on bringing together teams from different functions and levels of seniority to drive progress: *"We've set up what we call positive action groups.*

*Cross-functional groups bringing together senior managers, senior leaders, and middle leaders into positions where they can influence the outcome of what we're trying to achieve. Those teams meet and report back every two or three weeks to review progress and update on where we've got to. That keeps the pot boiling. It also identifies barriers to progress or trade-offs that need to be made."*

Changes in culture and ways of working are essential to this process. Consumer companies are increasingly seeking ways to include employees on this journey. At Kirin, for example, President and CEO Yoshinori Isozaki encourages Creating Shared Value (CSV) through a combination of awards and training: *"We've established 'awards', whereby we look for and evaluate examples of good CSV practices that our employees have done in their day-to-day work, and by running various 'CSV experience' programs to promote an understanding of CSV amongst our employees. Each individual employee can then connect CSV to their personal work and strategies, so that CSV makes a connection that ties together their views and practices."*

Daniel Zhang has introduced a bonus scheme at Alibaba Group that rewards efforts to inculcate sustainability into everyday employee behaviors: *"We call it 'Huandou,' which translates to 'Joyful Seeds.' When our employees undertake environmentally friendly actions, such as minimizing carbon footprint on their business trips through smart planning, they will earn 'Joyful Seeds' that can be redeemed for goods such as a beverage from Starbucks or special souvenirs."*

The endgame of these operational efforts is crucial. Companies that create sustainability strategies with targets that map to SDGs may be lucky enough to achieve them. But the companies that take a root-and-branch approach to integrating sustainability into their everyday activities are more likely to make tangible progress. This approach brings other benefits by improving workforce engagement, attracting talent, and helping to drive operational efficiency. Evidence that purpose-driven companies outperform their peers is overwhelming, but the transition must start at the top and ultimately permeate every aspect of the business.

## Collaborating to enable speed and scale

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Companies' ability to materially impact the 17 SDGs varies based on their size, presence and business activity. However, one goal is common to all: Partnerships for the Goals. And its importance is rising, given the increased focus on Scope 3 emissions, modern slavery, and waste. Increasing scrutiny, especially through an Extended Producer Responsibility (EPR) lens, and technology-enabled transparency means that companies are not just accountable for their own activities, but all activities across their value chain. Consequently, companies are looking at their ecosystem of partners, suppliers, customers, regulators, and peers as an interdependent network that must mobilize to achieve mutually beneficial goals.

James Quincey observes: *"Everything's connected, and it's about setting up the internal system to be able to operate locally but act within a global framework and connect with an ecosystem of lots of different partners ... there's no way that companies can make the sorts of progress required by the SDGs without there being action by government, by regulators, by society, by NGOs."*

The formation of SDG-focused alliances and partnerships has accelerated over the last few years and continues to grow rapidly. In many ways, this is a good thing, demonstrating that companies increasingly recognize the need to partner and cooperate in areas of collective need. However, one challenge is that the proliferation of partnerships makes it difficult to delineate between action-oriented alliances and talking shops which risk accusations of greenwashing. As companies map activities to the most material SDGs, they must identify the partners and organizations that will help deliver positive change.

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We are clear that we cannot walk this path alone. We know that setting ambitious goals not only stretches and challenges our own business to do more, but it also inspires others to collaborate with us, and join this cause for good.

**Roy Bagattini**

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If you look at the total supply chain for retailers and food manufacturers, there is commonality in segments where you can prioritize. My peers at Carrefour, Rewe and Walmart are also likely focused on refrigerants, energy conservation and transportation, and I think the Unilevers, Nestlés and Campbells of the world can share in this. If you can get a few things done in your sector and make that pre-competitive, that could be very powerful. This can be communicated to consumers so that they understand what we are doing.

**Frans Müller**

The CGF has a key part to play here. As a convening body for the consumer goods industry, it can bring members together to create collective solutions to systemic problems. All of the CGF's Coalitions of Action can be mapped to SDGs and all eight map to Goal 17: Partnership for the Goals. The CGF recognizes the power of partnerships in achieving other goals, as do our interviewees. Malina Ngai discussed the benefits the CGF brings. *"Being a CGF member definitely helps accelerate our progress towards the SDGs. We appreciate the efforts from CGF to encourage more partnerships for positive impact through their coalitions on Food Waste, Plastic Waste, and Healthier Lives."*

In addition to the CGF, there are many other influential organizations with which consumer companies will partner, as part of their collective drive for change. Our interviewees mentioned the Ellen MacArthur Foundation and the World Wildlife Fund and a plethora of reporting standards frameworks on emissions, nutrition, plastic pollution and waste.

Another key element to collaboration is the power of these companies to engage with their own ecosystems. Daniel Zhang pointed to the ability of its own business to assemble a network of partners for collective improvement: *"On our platform, we are forming a green brand alliance with brand partners, working together to promote the research, development and production of new green products for consumers."*



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The CGF creates a platform where the industry can get together in a non-competitive way [and] collaborate to meaningfully advance a whole set of actions. We've set ourselves, very clearly, the objective of having impact at scale. This is not about just talking about it or having pilot schemes. This is about actually making a scaled impact.

**James Quincey**

Chairman and CEO of The Coca-Cola Company

One important benefit that organizations such as the CGF bring is the sharing and learning of best practices among peers – as Carlos Mario Giraldo Moreno observes, *"I think the most important thing, and I insist on this a lot, is benchmarking against best practices and sharing the best practices that retailers have in the UK, France or in Canada with us."*

Not only does this convening power enable collaboration and sharing, but it also provides a support network to improve progress, especially for smaller parties. Yoshinori Isozaki of Kirin discusses the intangible values this collaboration brings: *"Participating in the CGF initiative has stimulated and taught us in various ways. It is difficult to demonstrate the usefulness quantitatively, but the stimulation and new ideas have been useful toward achieving the SDGs. In particular, case studies of initiatives by CGF members have been very helpful."*

Most crucially, these organizations enable scale in the private sector to help meet the SDGs. While the onus is on governments to deliver national targets, the collective force of CGF's membership has the potential to drive international change. Its 400 members have the ability to mobilize 10 million direct employees in 70 countries, with collective sales of almost US\$5 trillion.

# Accelerating to a sustainable future

Where we stand today

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The SDGs are critical to ensure a sustainable world for us to live in. They are extremely relevant to us as a business to frame our sustainability strategy and the work that we do.

**Roy Bagattini**

Our interviewees believe that seven years after their launch, the SDGs remain relevant to their business. Arguably, they are more influential than ever, given the imperative to accelerate progress and the increasing desire to integrate them into other frameworks. Their role in helping to shape national policies, international agreements, and company strategies is difficult to dispute. In establishing a direction of travel for the world, the SDGs provide a clear set of objectives to help guide countries and companies.

The SDGs have permeated the mindsets of policymakers and industry leaders, helping to shape their perspectives. During our interviews, CEOs often refer to the SDGs by their numbers (Goal 1: Ending Poverty, Goal 2: Zero Hunger, etc.), an unwitting demonstration of how all 17 are indelibly stamped into their thinking. This means that even if a sustainability strategy is developed in isolation, it will ultimately find targets that map back to the SDGs.

But if the SDGs are to support accelerated efforts in the future, we must overcome the issues of measurement, relevance to companies, and the proliferation of other initiatives. This is especially true as consumer companies face a growing number of ESG requirements which, while being supportive of the goals, could dilute corporate focus.

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The SDGs are crucial. They are a framework and roadmap for the planet.

**Alan Jope**



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There's the SDG goals, but then you have ESG metrics that are emerging, and within the financial world or investment world, the ESG metrics are becoming far more talked about. It's setting off a trend of people saying, 'Well, which ESG metrics are going to be important to us and which boxes do we need to tick in order to get a good ESG score?'

**Ian McLeod**

Group CEO of DFI Retail Group

## How we can shape tomorrow

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For us, the SDGs are not a final goal, and while they need to be in front of us in order for us to move forward towards them, in a sense, it is better to see them as milestones.

**Takaaki Nishii**

Although SDGs are highly relevant for today's business, our interviewees were less certain about whether all 17 of the goals will be achieved by 2030. There is optimism that progress can accelerate and that, through collaboration, some goals are within reach. However they doubt that all goals will be met, and question whether some businesses, governments, and organizations have the appetite to prioritize the SDGs over other considerations, especially in the light of the disruption that the world has seen.

Deeper integration between the SDGs and other frameworks is vital if the goals are to be achieved, especially frameworks that provide the measurability that businesses crave. Companies would have much clearer targets to work toward. This is clearly an area where the CGF can help set standards.



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In the developing world, there are multiple challenges ahead that actually are more critical after the effects of COVID-19. I am personally concerned about the still unknown effects that COVID-19 has left. It is time to push the agenda forward faster than ever.

**Carlos Mario Giraldo Moreno**



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This is where, as an industry we need to cooperate more; collaboration is key to unlocking the collective power of businesses, government and society, to benefit the planet. There are programs of work that we should be cooperating on, that we should agree standards on. It will be much more efficient, it will cost a lot less, and it won't impact our ability to compete with each other. It's the right thing to do. And it's something we have to do. Climate change will be the defining challenge of our generation; there has never been a time in human history where our collective effort will matter more than in dealing with this issue; if it's not addressed then arguably the goals become irrelevant because we won't have an environment or planet on which to live. If ever there was a case for prioritization this is it.

**Noel Keeley**

The priorities and measurements within each goal must evolve to make the SDGs more achievable. While the 17 goals are the benchmark for a sustainable future, the targets beneath them and the indicators that measure them are predominantly a snapshot of metrics that were developed in 2017 to provide further clarity on the goals. As we have discussed, social, economic, environmental, and technological changes have radically altered the landscape. Despite some adaptation and iteration over the years, the indicators have not kept pace with the rate of change. The new challenges, setbacks and priorities need new metrics. New approaches must be developed that support the overarching goals while providing clarity and fresh impetus. New solutions, innovations, frameworks, and alliances are emerging that can build towards the goals, but integrating them will be crucial.

Collaboration is the most important factor if companies are to deliver the SDGs. All stakeholders must demonstrate a commitment to work together to accelerate change. When the UN launched its "[Decade of Action](#)" campaign, it stressed how companies, organizations and governments must accelerate the integration of the SDGs into all their activities. Consumer companies must work in tandem with governments, organizations, and their peers to embed SDGs into their business cultures. However, the industry can go a step further, by bringing consumers into the group of stakeholders. While the interviews conducted focus on how companies, government, and organizations like the CGF can work together as the agents of change, consumer companies occupy a privileged position: they can help shape better consumption. For example, Ahold Delhaize's NutriPlus scheme actively rewards consumers for good nutritional behavior. By including consumers, responsibility for achieving the goals is placed into the hands of all. This should be the rallying call for greater collaboration and proactivity across the board.

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The SDGs are pretty all-encompassing, and as we've gone on the journey, we've learned new things such as science-based targets. When you elevate yourself to the level of the SDGs, they're all still relevant and we're focused. We've made much more of a contribution and have more levers to pull in certain SDGs than others. We're making progress against them, and we're learning a lot as we go. That's causing people to adapt and change on the road to 2030.

**James Quincey**





# Conclusion: Building a sustainable future

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I feel the period from 2015 to 2022 has been about managing a change in direction for the group to head towards these goals. The result is that we are now accelerating toward the milestones and aiming to achieve the goals. That’s how I think you’d describe our situation right now.

**Takaaki Nishii**

The scale and scope of the commitment required to achieve the goals is daunting, but not insurmountable. To achieve them, the pilots, experiments, and innovations of the last seven years must be scaled and accelerated across a broad stakeholder network. Consequently, while all 17 goals are of huge importance, Partnerships for the Goals is the most important.

All the CEOs we interviewed – and, in all likelihood, every member of the CGF – is acutely aware of the need to collaborate with governments, organizations and each other. Industry bodies like the CGF will play a vital role in enabling collaboration, holding stakeholders accountable, advocating for better outcomes, and setting measurement standards. The challenge for all stakeholders is to embed these priorities into the way they conduct themselves daily.

This is compounded by an operating environment that remains vulnerable to disruption and volatility. There is a risk that a single black swan event could significantly deprioritize sustainability efforts.

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If you can make the philosophical leap to make this an intrinsic part of your business and understand where it’s got to move to, that’s going to get you a long way there. If you still consider it a cost center or a marketing program, or worse, you won’t make as much progress as you’re going to need to.

**James Quincey**



# Our research identified five takeaways for CGF members to consider:

## 1. Support all the goals but focus on delivering material impact

Every goal is important. In most cases, every goal applies to the way that a company, country, or organization operates. But the ability to deliver material impact requires focus. Whether it is malnutrition, sanitation or waste, a company can make a greater contribution to some SDGs than others. Setting material targets will make a tangible difference.

## 2. Measure for progress and impact

There is a clear need to integrate the SDGs with other frameworks and for consistent international or regional standards, especially for companies mapping their progress to the SDG indicators that follow national aggregates. The growing number of frameworks makes measurement an arduous task. But convening bodies such as the CGF have the power to consult and advocate for consistent standards that account for local nuances.

## 3. Embed sustainability into your company DNA

In most organizations, change starts at the top. However, this is only the beginning of the journey. Companies must align their workforce and business culture to a common set of goals to improve their chances of success. Companies that embed the SDGs into their working culture – potentially through rewards and incentives – are far more likely to achieve them.

## 4. Partner for success

No country, organization, company or individual person can singlehandedly drive the SDGs to a successful conclusion. The proliferation of partnerships and alliances points to an acceptance of this basic fact. The focus of these partnerships must be on action and delivering impact at scale. Profitability and revenue competition are part of a healthy economy but solving sustainability's systemic challenges requires collaboration.

## 5. Bring the consumer on the journey

The SDGs may be synonymous with sustainability in the corporate world, but most consumers have little awareness of the goals, only the challenges they address. Consumer companies occupy a privileged position that confers great power – and great responsibility – in shaping consumption. As a result, they can incentivize better consumer behaviors and raise awareness of the SDGs in ways that other stakeholders cannot.

For some detractors, the SDGs are a utopian ideal. It is difficult today to imagine a world where poverty is eradicated, hunger is ended, gender equality is achieved, and universal access is given to education and sanitation. It is even harder to imagine this, given that we are halfway through the 15-year timeframe. That these goals will also systematically address concerns over climate, biodiversity, and inequality may push them into fantasy. However, none of them present an unreasonable expectation in any modern society. For many, the goals are basic expectations, and few people would not want to achieve them.

It is only by setting goals that progress can be made, and it is only by aligning everyone behind common goals that they can be achieved. Successes of this kind are not without precedent. In 1967, the World Health Organization began a concerted program that eradicated smallpox in a little over 10 years. Concerted efforts over the last two decades to eradicate malaria continue to show tangible results. More recently, the global mobilization of companies, governments and organizations to combat the global COVID-19 pandemic point to the speed with which change can be delivered. With a similar effort the SDGs can be achieved, within the timeframe. Even if they are not met by 2030, any progress made will leave the world in a better place than if we had not tried.





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Climate change is a holistic issue that requires global connections. With global initiatives such as the CGF, it will likely continue to be important for us to work cooperatively together while leveraging the strengths of each member company.

**Yoshinori Isozaki**



# How CGF members are supporting the delivery of the SDGs

Contributing company:	Ahold Delhaize
Most relevant SDGs:	   
Example program:	The <b>SuperPlus</b> program was launched in October 2020 as a loyalty scheme that offers discounts on 5,000 healthy products (based on achieving an A or B with Nutri-Score). It effectively rewards customers to promote healthier eating habits. Not only does this drive better consumption but the concept also has the future potential to be used in other areas of sustainability such as discounting environmentally friendly purchases.
Contributing company:	Grupo Éxito
Most relevant SDGs:	      
Example program:	The <b>Fundación Éxito</b> is a nonprofit entity created in 1982. In 2013, the Foundation embarked on a mission to achieve zero chronic malnutrition in children under the age of 5 in Colombia. The foundation works with NGOs, private companies, and the government to deliver programs that promote breastfeeding and deliver nutritional care for pregnant mothers and children up to the age of 5.
Contributing company:	Kerry Group
Most relevant SDGs:	  
Example program:	<b>Beyond the Horizon</b> was launched in October 2020 with the aim of enhancing Kerry Group's nutritional solutions portfolio to create better, healthier and more nutritious products with its customers and industry partners and reach two billion people with sustainable nutrition solutions by 2030.
Contributing company:	Kirin
Most relevant SDGs:	  
Example program:	<b>Action Plan for the Sustainable Use of Biological Resources:</b> Since 2013, Kirin has iteratively reviewed, revised, and improved its use of raw materials to ensure they meet sustainable certifications and set targets to improve its use of sustainable materials. The action plan is regularly updated and was updated in July 2021 with targets and guidelines for Black Tea, Coffee, Palm Oil, Soybeans, and Paper and Printed Materials.
Contributing company:	Alibaba Group
Most relevant SDGs:	      
Example program:	<b>Alibaba Cloud for Scope 3+:</b> Alibaba Group has set a goal of reducing 1.5 billion tons of carbon emissions by 2035. The development of the Alibaba Cloud is intended as a profitable business venture as well as how it can bring together all the platform's stakeholders to achieve carbon neutrality in all three scopes.
Contributing company:	The Coca-Cola Company
Most relevant SDGs:	  
Example program:	The Coca-Cola Company's <b>World Without Waste</b> program was launched in 2018 with the aims of making Coca Cola's packaging 100% recyclable by 2025, using 50% recycled material in bottles and cans by 2030 and collecting and recycling bottles and cans – regardless of where it comes from – for each one sold by 2030.

Contributing company:	A.S. Watson
Most relevant SDGs:	
Example program:	<b>The Greener Stores Framework</b> is a program to accelerate the transformation of retail toward lower-environmental impact stores by inspiring a sustainable culture in their day-to-day operations. It seeks to encourage customers to make more sustainable product and lifestyle choices as well as accelerate energy efficiency and renewable energy through the use of responsible materials and waste diversion.
Contributing company:	DFI Retail Group
Most relevant SDGs:	
Example program:	<b>Refrigerant leakage reduction:</b> DFI Retail Group has set a target of reducing greenhouse emissions by 50% by 2030, with a stretch goal of net zero by 2050. A key element driving this within their operations is the reduction of refrigerant emissions by updating the refrigeration systems in stores.
Contributing company:	Procter & Gamble
Most relevant SDGs:	
Example program:	<b>Corporate Citizenship Program:</b> P&G's corporate Citizenship efforts cover a broad set of initiatives that align with most of the SDGs. Initiatives are grouped under four pillars – Community Impact, Equality and Inclusion, Environmental Sustainability, and Ethics and Corporate Responsibility.
Contributing company:	Unilever
Most relevant SDGs:	
Example program:	Unilever's <b>TRANSFORM</b> initiative partners with Commonwealth & Development Office (FCDO) and the global EY organization to promote innovation and investment in a range of activities, including increasing access to basic amenities in Sub-Saharan Africa and South Asia. The initiative aligns with Unilever's role as a "Business Avenger," to promote the Reduced Inequality SDG.
Contributing company:	Woolworths Holdings
Most relevant SDGs:	
Example program:	<b>Vision 25+ – Good Business Journey:</b> Woolworths recently launched Vision 2025+, its new Good Business Journey sustainability strategy. The strategy sets bold and ambitious science- or context-based targets, where possible, for the next five years and beyond. Goals are aligned with global collective sustainability initiatives and commitments, including the UN Sustainable Development Goals (SDGs).
Contributing company:	Ajinomoto Group
Most relevant SDGs:	
Example program:	Ajinomoto Group's " <b>Nutrition without compromise</b> " program seeks to deliver nutrition across three pillars: Nutrition without compromising taste; Nutrition without compromising access; Nutrition without compromising the local way of life.
Contributing company:	Musgrave Group
Most relevant SDGs:	
Example program:	<b>Irish Sustainable Development Champion:</b> Musgrave Group was the first retailer globally to sign up to UN SDGs and is one of 12 SDG Champions in Ireland. Its sustainability strategy is focused on climate action, circular economy, sustainable sourcing and communities. Local programs include the TidyTowns anti-litter initiative and establishing a €25 million sustainability fund to support its retail partners.

A close-up photograph of a person's hands holding a vibrant red apple. The person is wearing a light blue and white striped shirt. In the foreground, a green mesh shopping bag is filled with fresh produce, including several bright yellow lemons and green leafy vegetables. The background is a blurred market scene with other people and stalls, suggesting a bustling outdoor market environment.

## About The Consumer Goods Forum

The Consumer Goods Forum (CGF) is a global, parity-based industry network that is driven by its members to encourage the global adoption of practices and standards that serves the consumer goods industry worldwide. It brings together the CEOs and senior management of some 400 retailers, manufacturers, service providers and other stakeholders across 70 countries, and it reflects the diversity of the industry in geography, size, product category and format. Its member companies have combined sales of EUR 4.6 trillion and directly employ nearly 10 million people, with a further 90 million related jobs estimated along the value chain. It is governed by its Board of Directors, which comprises more than 55 manufacturer and retailer CEOs. For more information, please visit: [www.theconsumergoodsforum.com](http://www.theconsumergoodsforum.com).

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Chairman and CEO and CGF Board  
Co-Chair, The Coca-Cola Company

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