

Businesses act for the Common Good and the SDGs



ECONOMY 
FOR THE COMMON GOOD
An economic model for the future

Company with Balance
and Audit



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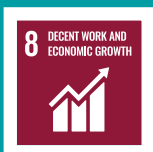
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Preliminary remarks

17 guiding stars in the business universe

SDGs – these letters stand for the Sustainable Development Goals which have been chosen by the world economy. The official title is “Transforming our world: the 2030 Agenda for Sustainable Development”. It is therefore a matter of transformation, change and sustainability.

To begin with, the 17 goals are addressed towards countries. But one thing is clear: The sustainability goals can only be achieved when governments, civil society and the economy work together. This presents a strong leverage effect for the economy. More and more business owners are asking: How can I incorporate the SDGs into my company? How does my sustainability performance match up with the 17 goals?

It is here that the current “Businesses act for the Common Good and SDGs” guidelines provide a worthwhile contribution. Companies who want to evaluate in which areas of the 17 sustainable development goals they are already active can do so with the help of the Common Good Balance Sheet. It is here that initial answers can be found which take an action-orientated approach. Or perhaps they can consider which best practice approaches can be taken on in their company. The SDGs centre their focus on the company’s positive effect on its surrounding and social environment – instead of just its damage minimisation.

The ultimate goal will be not only placing the SDGs into existing projects and activities, but in fact guiding them within companies.

Dr. Katharina Reuter
Director of Unternehmensgrün,
Project management
“practically implementing the SDGs”

Aim and structure of the guidelines

These guidelines are for companies and organisations that are concerned with the SDGs and wish to contribute towards their implementation.¹ According to a study conducted by the University of Bremen, Germany, the ECG model and its assessment tool, the Common Good Balance Sheet (CGBS), provide an ambitious approach to implementing the SDGs and support strategic business management.²

These guidelines are action-oriented. They help companies find ways to implement the SDGs and to examine the extent to which they can use the CGBS as a corporate and organisational compass.

The following chapter provides a general insight into the United Nations' 2030 Agenda and shows what role companies can play in fulfilling the SDGs. In a further section we outline the Economy for the Common Good's contribution towards the Sustainable Development Goals and describe how companies can use the CGBS to enhance their SDG performance.

The main section of the guidelines looks closely at all 17 Strategic Development Goals and explains which common good-oriented business practices can be used to promote a specific SDG. It first shows which global challenges the SDG in question should address from the point of view of the United Nations. Following on from this, we name the areas of action through which companies can contribute to the implementation of the SDGs. We then describe how the SDGs are supported by common good practices. In this section we will show which common good business practices are relevant for the advancement of each SDG. Here we highlight the three common good themes, which we expect will have the strongest effect on each SDG. The practical use of this perspective acts as a guide, which shows companies how they can improve the effect on a specific SDG in a targeted way, namely by consistently implementing the common good practices.

2030 Agenda – Sustainable Development Goals

In 2015 the United Nations adopted the Sustainable Development Goals (SDGs) in accordance with the 2030 Agenda. As successors to the Millennium Development Goals (MDGs), which served as key indicators for the global development goals for the period 2000–2015, the SDGs are targets to achieve global sustainable development for people, planet, prosperity, peace and partnership by the year 2030.³

193 countries and various organisations from the private and non-profit sectors were involved in the development of the SDGs.

The Sustainable Development Goals consist of 17 overall goals and can be seen as an attempt by the global community to overcome various global challenges.⁴ As the figure below shows, the 17 sustainable development goals can be categorized into five dimensions: people, planet, prosperity, peace and partnership. This shows that the SDGs are multi-dimensional and contain environmental, social and economic objectives. The character of the SDGs can be described as universal, interdependent and ambitious.⁵ The SDGs acquire their universal character by addressing all countries of the world community. In contrast to the MDGs, this shows a different approach, as these were mainly aimed at the Global South.^{6,7}



The role of companies in fulfilling the SDGs

In addition, the 2030 Agenda explicitly emphasises that sustainable development should be achieved for the benefit of all mankind, which also underlines the universal character of the SDGs. The interdependence of the SDGs results from the fact that the objectives are interlinked and influence each other. For example, there is an interdependence between SDG 12 (Responsible consumption and production) and SDG 13 (Climate action), since the quantity of sustainable consumption and production patterns can have a positive or negative impact on combating climate change. The SDGs can be characterized as ambitious because they form a comprehensive target system consisting of a further 169 subtargets in addition to the 17 overall targets to which in turn a large number of indicators (a total of 231)⁸ are assigned.

The adoption of the SDGs represents a step forward for the global community by putting the goal of global sustainable development back on the political agenda and integrating poverty reduction equally into the target system. At the same time, however, the SDGs are also based on an approach that contains significant, unspoken contradictions. For instance, there is a potential contradiction between SDG 8 (Decent work and economic growth) and SDGs 13 (Climate action), 14 (Life below water) and 15 (Life on land), as effective protection of climate and ecosystems while maintaining the claim of permanent economic growth must certainly be called into question.

Companies play a central role in implementing the SDGs as corporate action creates inevitable effects in the internal environment (e.g. supporting the health of the workforce through stress management activities) and in the external environment (e.g. the pollution of the environment through the use of toxic pollutants in the production process), it harbours much potential for making a beneficial contribution to both the implementation and also the attainment of the SDGs. In principle, companies can fundamentally support the SDGs by minimising their negative effects or by maximising their positive effects on the environment.⁹

This also requires the creation of a clear understanding of how business activities can provide an added value for society, through extensive holistic analysis on the company's internal and external effect on its environment.¹⁰ Reducing negative effects follows the 'do no harm' principle in the broadest sense whereas maximising positive impacts follows an active 'do-good approach'.¹¹

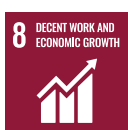
The 'do no harm' principle is seen from the perspective of organisations and companies. It implies that an approach towards economic, social and ecological damage prevention is a top priority and represents an important first step in the path towards effectively supporting the SDGs.¹²

For example, the 'do no harm' principle applies to companies who want to ensure that their business practices do not include or are not causing any human rights violations. The 'do-good' approach is somewhat more ambitious and requires an active and comprehensive examination of the SDGs. Companies who follow this approach are proactively applying their resources, expertise and innovative capabilities towards supporting the SDGs and are clearly acknowledging the development goals. In addition, they become transparent with regard to their business activities by accounting for their social, economic and ecological impact.¹³

Peace



Partnership



Prosperity

The contribution of the Economy for the Common Good to the Sustainable Development Goals

The Economy for the Common Good (ECG) aims to establish an ethical, environmentally sustainable and socially just economic system and takes a holistic view of all corporate practices that contribute to this. As part of this approach, companies do not use "cherry picking" in the context of the SDGs.¹⁴ For example, they accept the fair and environmentally sound configuration of the supply chain as an active challenge and address the reduction of resource consumption.

This holistic view of corporate practice enables the creation of a value contribution for society through the operational performance of individual companies.

The core instrument of the ECG model is the Common Good Balance Sheet, which can be used both for ethical organisational development and as a sustainability reporting framework. This makes a company's contribution to the common good visible and measurable.

The holistic corporate view of the CGBS corresponds very well with the interdependent character of the SDGs.¹⁵ It shows companies to what extent negative social, economic and environmental impacts can be reduced or positive impacts can be improved.

At least one SDG is addressed within each Common Good theme, and in principle several SDGs tend to be addressed. The corporate practices in the Common Good themes A1 "Human dignity in the supply chain", B3 "Use of funds in relation to the environment" and E3 "Reduction of environmental impact" make a particularly significant contribution to the implementation of the SDGs (nine SDGs are addressed). A strong contribution in these three themes firstly improves the social and environmental sustainability of the economy in the Global North and requires steps toward sufficiency, secondly as a consequence it improves the standard of living in the Global South, and thirdly it correlates with the protection of the planetary boundaries that mark the ecological foundations for human life on our planet. The following outline shows the extent to which a range of topics from the CGBS can promote one or more of the SDGs, when the corresponding ECG activities are fulfilled.

"We need courageous political decisions, that reward less growth and more sustainability, that promote the common good instead of the pursuit of profit."

Prof. Dr. Hubert Weiger,
Chairman of Friends of the Earth Germany
and member of the German Council for
Sustainable Development




The CGBS is an exemplary instrument for aligning the practices of a company with the promotion of the SDGs. It meets the requirements of the SDGs in terms of integrity, ambition, interdependence and transparency. This is also the conclusion of a study by the University of Bremen, which attributes a “high level of ambition” to describe the Common Good Balance Sheet in the implementation of the SDGs in small and medium-sized enterprises.¹⁶

A survey conducted by the German Global Compact Network shows that there is a need for a consistent approach like the CGBS from the company’s point of view. According to the survey, 72 percent of German companies (379 participating companies) consider the SDGs to be relevant for their own operations.¹⁷ At the same time, however, only 13 percent of the companies (a total of 986 German and foreign companies surveyed) have so far identified suitable instruments for implementing the SDGs.¹⁸

However, the contribution of companies to global sustainable development on its own cannot guarantee the successful implementation of the 2030 Agenda.

What is also needed is a change in the political and legal framework for the economy that supports and promotes consistent, sustainable corporate management.

 You can find a short introduction to the Common Good Matrix below
<https://gwoe.17plus.org/m5en>



End poverty in all its forms everywhere



Achieving SDG 1 takes a central role as part of the 2030 Agenda. Although extreme poverty decreased since 1990 on a global scale, 700 million people (10% of the world population) are still living on less than 1.90 USD per day. This shows that poverty still presents a very large challenge for the global community.¹⁹

The elimination of poverty requires, above all, the establishment of universal social protection mechanisms for all as well as targeted measures, which contribute towards reducing the susceptibility of catastrophes.

One major challenge is, amongst others, the unwillingness of transnational companies to cater for fair wages and environmental protection in the supply chain.

The following areas of activity are especially relevant for companies and organisations in supporting SDG 1:²⁰

- Creating safe and humane jobs.
- Guaranteeing humane working conditions for all workers along the value and supply chain
- Implementing measures which contribute to the economic empowerment of disadvantaged groups.
- Developing and marketing products and services which aim to create improved living conditions for at-risk and disadvantaged sections of the population.

A1	A2	A3	A4
B1	B2	B3	B4
C1	C2	C3	C4
D1	D2	D3	D4
E1	E2	E3	E4

ECG beneficial practices

A1 Human dignity in the supply chain²¹

An ECG-company ...

- purchases goods and services that are provided under ethical and fair conditions.
- is alert to risks in the supply chain where the violation of human dignity is a common occurrence.
- actively promotes behaviour in the supply chain that respects human dignity.

By ensuring that living wages are paid in the supply chain, the fight against poverty is supported.

A2 Solidarity and social justice in the supply chain

An ECG-company ...

- ensures that business relations with their suppliers are direct and just.
- recognises its co-responsibility for solidarity and social justice throughout the supply chain and develops its business practices accordingly.

Fair business practices put forward a fair pricing policy to suppliers, which protect against poverty and at the same time form a basis through which their employees can be protected by a fair salary.

C2 Structuring of employment contracts

An ECG-company ...

- is continually and contractually committed to improving working conditions.
- allows for a high degree of individualisation in employment contracts.
- empowers employees to make far-reaching decisions themselves.

The continuous improvement of working conditions goes hand in hand with a fair salary and therefore protects workers against poverty.

Case example

Pricing with all stakeholders

The Berlin bread bakery Märkisches Landbrot promotes SDG 1. At the annual "Grain Round Table", grain prices are agreed upon together with the regional Demeter farmers and Demeter bakers. The farmers determine a uniform price, which secures their livelihood and ensures that they can continue to do good quality work in the future.

<https://gwoe.17plus.org/sdg1>

End hunger, achieve food security and improved nutrition and promote sustainable agriculture



Hunger is still a very large problem on a global scale. In 2016, 815 million people worldwide were malnourished.²² Children were the most affected by hunger. In 2017, 151 million children suffered from delayed growth and 51 million children were severely underweight.²³

Agriculture plays a central role on the path to global food safety. However, it faces diverse challenges, such as climate change, the deterioration of soil quality, food waste; water shortage, biofuel production and a growing world population, which is set to increase to nine billion people by the year 2050.

In addition, the increase in agricultural productivity can only establish global food safety, if the access to safe, healthy and adequate food is guaranteed for all. Correspondingly, it requires strengthened forms of agriculture, which incorporate sustainability and resilience with productivity.

The following areas of activity are especially relevant for companies and organisations in supporting SDG 2:

- Supporting ecological agriculture such as small farmers and food cooperatives, in order to increase the earnings and income from sustainable small-scale agriculture.
- Implementing sustainable food production, distribution and retail trade in order to contribute to combating malnutrition and hunger in all communities, which are affected by company activities.
- Avoiding food waste and losses.
- Paying a living wage.
- Producing and distributing healthy and affordable food sources.
- Creating and promoting an awareness for healthy eating.

A1	A2	A3	A4
B1	B2	B3	B4
C1	C2	C3	C4
D1	D2	D3	D4
E1	E2	E3	E4

ECG beneficial practices

A1 Human dignity in the supply chain

An ECG-company ...

- purchases goods and services that are provided under ethical and fair conditions.
- is alert to risks in the supply chain where the violation of human dignity is a common occurrence.
- actively promotes behaviour in the supply chain that respects human dignity.

Respecting human dignity in the supply chain requires the payment of living wages. In doing so this supports the fight against hunger. This applies mostly to businesses and organisations whose supply chain adopts a global dimension and affects regions which are heavily impacted by hunger.

A2 Solidarity and justice in the supply chain

An ECG-company ...

- ensures that business relations with their suppliers are direct and just.
- recognises its co-responsibility for solidarity and social justice throughout the supply chain, and develops its business practices accordingly.

Fair business practices put forward a fair pricing policy to suppliers, which protect against poverty and at the same time form a basis through which their employees can be protected by a fair salary. This applies mostly to businesses and organisations whose supply chain adopts a global dimension and affects regions which are heavily impacted by hunger.

Case example



Living wages

As a member of the Fair Wear Foundation (FWF), the medium-sized outdoor outfitter VAUDE is committed to providing long-term, living wages in its production facilities and thereby promotes SDG 2. In addition, the company supports decentralized agriculture and sustainable cultivation methods through its purchasing behavior for the organic canteen.

<https://gwoe.17plus.org/sdg2>

Ensure healthy lives and promote well-being for all at all ages



Health is a fundamental human right and a central indicator for sustainable development. Even though considerably more people live a healthier life than they did a decade ago, more and more people are still suffering as a result of preventable diseases.²⁴ Poor health can have problematic consequences for various areas of life. It threatens the right to education, reduces economic activity and increases poverty in communities around the world.

Currently, billions of people have no access to sufficient healthcare or essential medicines. Especially affected are women who still have no access to sexual or reproductive healthcare. Every day thousands of HIV cases are continuing to arise and in 2016 there were 216 million cases of malaria.²⁵

The overcoming of disease and poor health requires a united and sustainable commitment, which focuses mainly on disadvantaged and neglected groups of the population.

The following areas of activity are especially relevant for companies and organisations in supporting SDG3:

- Ensuring the best possible healthcare for its workers and surrounding participating groups along the supply chain and within its own company activities.
- Researching, developing and provisioning products, services and business models for improved healthcare.
- Supporting and managing multi-stakeholder initiatives, which improve the access to healthcare for all associated parties.
- Orientating human resources policies towards the principles of human rights and the consistent implementation of work and health and safety policies.
- Providing individuals and groups with the skills to use technology for self-care and healthcare.
- Investing in affordable healthcare and medicine for low income groups of the population.

A1	A2	A3	A4
B1	B2	B3	B4
C1	C2	C3	C4
D1	D2	D3	D4
E1	E2	E3	E4

ECG beneficial practices

C1 Human dignity in the workplace and working environment

An ECG-company ...

- has an organisational culture based on respect and openness.
- ensures the engagement of its employees according to their personal strengths, creates scope for self-management, and promotes the personal and professional development of all its employees.
- sees diversity as a strength.

A respectful corporate culture and engaging employees to use their strengths supports the health and wellbeing of all parties.

C2 Structuring of employment contracts

An ECG-company ...

- is continually and contractually committed to improving working conditions.
- allows for a high degree of individualisation in employment contracts.
- empowers employees to make far-reaching decisions themselves.

The continuous improvement of working conditions supports the health and wellbeing of employees. A high degree of individualisation in employment contracts can support the work-life balance of employees, for example, in the form of certain working hour's models.

C3 Promoting environmentally friendly behaviour of staff

An ECG-company ...

- develops environmental awareness, and promotes environmentally friendly behaviour of its staff
- creates a framework for the implementation of projects that foster sustainable practices.
- contributes to the implementation of key environmental measures through its organisational culture and internal processes.

Promoting environmentally friendly staff behaviour also increases the awareness of healthy eating, which then has a positive impact on their overall health and wellbeing.

Case example

Online health portal for employees

Sparda-Bank München promotes the use of an online health portal by employees with additional social benefits. This enables employees to access additional range of activities and health promotion-services (e.g. in the area of stress prevention and relaxation).

<https://gwoe.17plus.org/sdg3>

Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all



Education is an essential factor for achieving sustainable development. Quality education forms the basis for people to develop their talent and potential and to be able to apply to this in the interests of an inclusive and sustainable society. Children and young people are the decision makers of the future. It is therefore crucial to ensure they have access to quality education.

In this area, the global community faces major challenges. With regard to educational level, there are still large gaps on a global scale. 263 million children and young people still have no option of going to school.²⁶ Over 600 million children and young people still do not meet the minimum requirements in reading and maths.²⁷ Even in countries with material wealth, such as Germany, the social background or the parents' incomes heavily determine the education and future prospects of children and young people.

Substantially investing in educational infrastructure (particularly in the Global South countries) and consistent measures to advance educational justice and equal opportunities are indispensable corner stones for achieving SDG 4.

The following areas of activity are especially relevant for companies and organisations in supporting SDG 4:

- Guaranteeing access to vocational training and lifelong learning for all its employees in the company and supply chain.
- Creating learning opportunities for its employees, which enable them to continuously develop their professional expertise, social skills and self-competence.
- Ensuring that all workers in the company and supply chain receive a living wage, which enables them to support the education of their relatives.
- Ensuring that there is no child labour in the company or along the supply chain
- Implementing programmes, particularly aimed at disadvantaged groups, which support higher education and provide access to a free, equal and integrated primary and secondary education.
- Researching, developing and provisioning products and services, which provide better access to education and improve educational achievements.
- Ensuring and increasing access to digital technology in the education sector, especially for children and young people.
- Implementing programmes such as internships and study programmes, which give pupils early access to the organisational/corporate environment.

A1	A2	A3	A4
B1	B2	B3	B4
C1	C2	C3	C4
D1	D2	D3	D4
E1	E2	E3	E4

ECG beneficial practices

A1 Human dignity in the supply chain

An ECG-company ...

- purchases goods and services that are provided under ethical and fair conditions.
- is alert to risks in the supply chain where the violation of human dignity is a common occurrence.
- actively promotes behaviour in the supply chain that respects human dignity.

Respecting human dignity in the supply chain calls for the protection against child labour (this is mostly relevant within the context of supply chains which affect a global dimension). At the very least, it also involves paying living wages so that employees in the supply chain can support their relatives' education.

A2 Solidarity and justice in the supply chain

An ECG-company ...

- ensures that business relations with their suppliers are direct and just.
- recognises its co-responsibility for solidarity and social justice throughout the supply chain, and develops its business practices accordingly.

Fair business practices also mean fair pricing for suppliers so that they are able to receive living wages and at the same time support their families' education.

Case example

Corporate training programmes

The family-run and foundation-owned company elobau trains an average of 40 junior employees per year in eight different apprenticeship professions and offers several places to study as well as student internships for career orientation in cooperation with local schools. With an internal training programme, elobau also offers its employees various further training opportunities in the areas of technology, IT, languages, methods and leisure.

<https://gwoe.17plus.org/sdg4>

C1 Human dignity in the workplace and working environment

An ECG-company ...

- has an organisational culture based on respect and openness.
- ensures the engagement of its employees according to their personal strengths, creates scope for self-management, and promotes the personal and professional development of all its employees.
- sees diversity as a strength.

Supporting personal and educational development of employees promotes their training, education and qualifications.

Achieve gender equality and empower all women and girls



Gender equality is a fundamental and inviolable human right and is therefore an important issue in the 2030 Agenda. Promoting gender equality empowers women and at the same time is of central importance to the health, social and economic development of families and societies.

Although some forms of discrimination towards women are decreasing, inequality between the sexes still lingers, whereby women are deprived of fundamental rights and opportunities. For example, in 2017 the global gender gap amounted to approximately 32 percent.²⁸

Empowering the role of women and striving for gender equality requires a consistent and holistic discussion on structural aspects such as unfair social norms, attitudes and thought patterns, as well as the development of a progressive legal framework which promotes gender equality.

The following areas of activity are especially relevant for companies and organisations in supporting SDG 5:

- Implementing policies and practices which are free from gender-based discrimination.
- Committing to a zero-tolerance policy towards all forms of violence in the workplace, including verbal or physical violence and preventing sexual harassment.
- Paying a living wage for all its employees in the company and along the supply chain and paying equal wages for equal work.
- Advocating for women in the workplace and striving for a balanced relationship between the sexes in the business and supply chain.
- Developing products, services and marketing strategies which promote women's empowerment.
- Supporting gender equality through investments, community initiatives and advocacy groups.
- Supporting the involvement of women in governance and decision-making processes on all levels and areas of operation.
- Facilitating the access to child-care by providing services, resources and information for all employees.
- Raising its employees' awareness on the topic of equality.

A1	A2	A3	A4
B1	B2	B3	B4
C1	C2	C3	C4
D1	D2	D3	D4
E1	E2	E3	E4

ECG beneficial practices

A1 Human dignity in the supply chain

An ECG-company ...

- purchases goods and services that are provided under ethical and fair conditions.
- is alert to risks in the supply chain where the violation of human dignity is a common occurrence.
- actively promotes behaviour in the supply chain that respects human dignity.

Respecting human dignity requires the equal treatment of women and supports the goal of gender equality.

C1 Human dignity in the workplace and working environment

An ECG-company ...

- has an organisational culture based on respect and openness.
- ensures the engagement of its employees according to their personal strengths, creates scope for self-management, and promotes the personal and professional development of all its employees.
- sees diversity as a strength.

A respectful organisation culture and viewing diversity as a resource supports the principle of gender equality.

Case example



Reconciliation of family and work

With a proportion of women of just under 70% and a part-time rate of 38%, the statutory health insurance BKK ProVita promotes the compatibility of work and family life by offering over 100 different working hours schemes and individual options for home office. In this way, it responds to the individual life plans of its employees and takes a wide range of measures for a family-friendly and liveable working environment.

<https://gwoe.17plus.org/sdg5>

Ensure availability and sustainable management of water and sanitation for all



The access to water and sanitation is a fundamental human right and therefore also a central challenge for sustainable development. An important factor in overcoming this challenge consists in sustainable water management. Sustainable water management is essential in guaranteeing human dignity, health, economic productivity and resilience of ecosystems.

The earth's water resources are currently heavily burdened. In 2015, 29 percent of the world population had no access to safe drinking water and 61 percent could not access safe sanitation.²⁹ The challenging effects on humanity and the ecosystems will likely increase in the future as the competing demand for clean water will increase further due to the effects of climate change (increased stress on water availability and quality).

Important measures for achieving SDG 6 are therefore the growth of water efficiency and the fundamental improvement of water management on all levels.

The following areas of activity are especially relevant for companies and organisations in supporting SDG 6:

- Developing and implementing integrated water strategies, which are socially fair, ecologically sustainable and economically beneficial in the catchment areas of its organisational culture and along the supply chain
- Protecting and/or restoring water-based ecosystems in its own business environment and in the supply chain or restoring water-based ecosystems in its own business environment and in the supply chain.
- Ensuring access to water and sanitation facilities by taking into account the business and supply chain's impact on the local water supply and by supporting interest groups by supplying clean water and sanitation.
- Reducing water pollution and waste.
- Raising its employees' awareness on the importance of water efficiency.

A1	A2	A3	A4
B1	B2	B3	B4
C1	C2	C3	C4
D1	D2	D3	D4
E1	E2	E3	E4

ECG beneficial practices

A1 Human dignity in the supply chain

An ECG-company ...

- purchases goods and services that are provided under ethical and fair conditions.
- is alert to risks in the supply chain where the violation of human dignity is a common occurrence.
- actively promotes behaviour in the supply chain that respects human dignity.

Respecting human dignity in the supply chain requires access to clean water and sanitary facilities for all employees along the supply chain.

A3 Environmental sustainability in the supply chain

An ECG-company ...

- evaluates the life cycle and supply chain of goods and services according to any negative environmental impact they may have.
- chooses the most environmentally friendly options when making purchases.
- avoids as far as is feasible any goods and services with a significant impact on the environment.

Choosing ecologically compatible products also involves an ecological and responsible treatment of water.

Case example

Awareness raising and smart water management

Stadtentwässerung Stuttgart (SES) provides specific information to citizens – e.g. by advising citizens or by offering public tours of sewage treatment plants and canals – to help raise awareness of responsible water management and urban drainage issues. Since 2016, SES has also been using independent service water networks for all sewage treatment plants. As a result, only purified wastewater is used in the cleaning of tanks, not drinking water.

<https://gwoe.17plus.org/sdg6>

D3 Impact on the environment of the use and disposal of products and services

An ECG-company ...

- provides comprehensive information about the environmental life cycle of its products and services, including their use and disposal.
- aims to fully understand the environmental impacts of use and disposal and to minimise these to the greatest extent possible.
- offers products and services which have a less significant negative impact on the environment through their use and disposal than existing alternatives.
- investigates the way in which customers use and dispose of its products and seeks to exert a moderating influence (working towards sufficiency).

Striving to minimise ecological effects contributes to the conservation of resources and also to the conservation of the environment and ecosystem.

Ensure access to affordable, reliable, sustainable and modern energy for all



The access to affordable, reliable and sustainable energy services forms an important basis for developing a modern society. Sustainable, reliable and efficient energy systems can provide an important contribution in supporting societal supply systems. Aside from medicine, sectors such as education, agriculture and infrastructure can also profit.

In the past 15 years there has been some significant progress. From the year 2000 to 2016, the global proportion of people with access to electricity increased from 78 percent to 87 percent.³⁰ The proportion of renewable energy in relation to final energy consumption is still somewhat low at 17.5 per cent.³¹ A large proportion of the consumed energy develops from fossil fuels and energy-insensitive fuels. This forms a major source of greenhouse gas emissions and therefore severely contributes to climate change.

Important measures for achieving SDG 7 are: consistently investing in renewable energy and environmentally friendly energy systems as well as developing and implementing strategies to increase energy efficiency. Here it will certainly come down to striking a healthy balance between energy efficiency and sufficiency.

The following areas of activity are especially relevant for companies and organisations in supporting SDG 7:

- Increasing energy efficiency, covering residual energy needs from renewable energy and promoting this approach in the whole supply chain through appropriate supplier selection and support.
- Reducing or avoiding mobility by using modern communication technology and less energy-intensive transport options (such as travelling by train instead of plane).
- Investing in research and development related to sustainable energy services.
- Raising its employees' awareness on the topic of energy efficiency.

A1	A2	A3	A4
B1	B2	B3	B4
C1	C2	C3	C4
D1	D2	D3	D4
E1	E2	E3	E4

ECG beneficial practices

B3 Use of funds in relation to social and environmental impacts

An ECG-company ...

- carries out a regular assessment of ways to reduce its environmental footprint when deciding on its investments.
- also considers potential socio-environmental effects when investing in intangible assets and financial investments.
- invests excess funds in socio-environmental projects, once the need for building up its own financial reserves to ensure its future sustainable development has been met.

Investment decisions which take the reduction of the environmental footprint into consideration reduce negative ecological effects on the environment and support energy efficiency.

D3 Impact on the environment of the use and disposal of products and services

An ECG-company ...

- provides comprehensive information about the environmental life cycle of its products and services, including their use and disposal.
- aims to fully understand the environmental impacts of use and disposal and to minimise these to the greatest extent possible.
- offers products and services which have a less significant negative impact on the environment through their use and disposal than existing alternatives.
- investigates the way in which customers use and dispose of its products and seeks to exert a moderating influence (working towards sufficiency).

Striving to minimise ecological effects contributes to the conservation of resources and also to the conservation of the environment and ecosystem.

E3 Reduction of environmental impact

An ECG-company ...

- describes the life cycle of its products and services within the company and collects and documents their environmental impact.
- actively addresses the environmental impact of its core activities.
- continuously reduces any negative environmental impact, and designs its procedures and processes to be resource-efficient, economical and low in harmful substances.
- continuously reduces any negative environmental impact, and designs its procedures and processes to be resource-efficient, economical and low in harmful substances.

Implementing resource saving business procedures increases energy efficiency and reduces the stress on the environment.

Case example

Making energy demand and mobility ecologically sustainable

The tourism and regional consultancy BTE purchases 100 per cent of its electricity requirements from an eco-provider, pays attention to the high energy efficiency of electrical appliances when buying them and places great emphasis on 100 per cent recycled paper and climate-neutral printing when printing. For business trips, public transport and railways are mainly used. In addition, the company promotes ecological behaviour among its staff by providing them with an annual public transport ticket.

<https://gwoe.17plus.org/sdg7>

Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all



Poor, substandard working conditions are often associated with inequality and discrimination. Approximately half of the world population are still living on roughly two US-dollars per day and unemployment presents an enormous challenge in many regions of the world.³² At the same time labour exploitation and human rights violations are still globally widespread (for example in 2012 approximately 168 million children were victims of child labour).³³ Especially for certain groups such as female workers, people of colour, workers with disabilities, young people and migrants – there are still major obstacles in gaining access to humane work.

The 2030 Agenda sees economic growth as the main driver for establishing prosperity and sustainable development. As a result, a fundamental contradiction arises between SDG 8 and SDGs 13, 14 and 15 as the claim of effectively protecting the climate and ecosystems while maintaining permanent economic growth must then be called into question. A considerable reason for this dilemma lies in the fact that economic growth is generally associated with high energy and resource consumption.

From the view of the authors, a much more selective economic growth should be strived for, which enables the economies of the Global South countries to fulfil the basic material needs of its own population through continued growth, but at the same time includes much needed sufficiency strategies in the Global North. The fundamental idea of this approach is characterised by an agnostic position towards economic growth. This means that economic growth should never be the aim but merely the means of the economic activity.

The following areas of activity are especially relevant for companies and organisations in supporting SDG 8:

- Creating and promoting humane working conditions for all its workers in the entire business and supply chain. Establishing partnerships for developing skills to promote this approach amongst suppliers.
- Training and educating its workforce with a focus on at risk and economically disadvantaged groups.
- Promoting innovation by investing in research and development
- Improving the qualifications (professional, social and personal skills) of all employees in the company and along the supply chain.
- Providing training opportunities (internships, vocation training, traineeships etc.).
- Promoting an inclusive organisational culture which supports and mentors young entrepreneurs .
- Creating mechanisms for identifying child and forced labour in all global supply chains and implementing corrective measures which expose abuse.
- Implementing consistent policies which are against unfair employment practices and in particular protect disadvantaged groups (such as immigrants, refugees or people with a migrant background).

A1	A2	A3	A4
B1	B2	B3	B4
C1	C2	C3	C4
D1	D2	D3	D4
E1	E2	E3	E4

ECG beneficial practices

A1 Human dignity in the supply chain

An ECG-company ...

- purchases goods and services that are provided under ethical and fair conditions.
- is alert to risks in the supply chain where the violation of human dignity is a common occurrence.
- actively promotes behaviour in the supply chain that respects human dignity.

Paying attention to human dignity in the supply chain supports the creation and securing of humane working conditions for all parties.

B1 Ethical position in relation to financial resources

An ECG-company ...

- runs its financial management according to critical ethical principles.
- works on its financing structure to safeguard this ethical focus.
- works towards a steady increase in its equity ratio and supplements its capital with funding from partners who are similarly interested in the company's independence and autonomy.

Continuously striving to increase equity safeguards jobs in the long term and supports the pursuit of economic full employment.

Case example

Making procurement guidelines binding

The non-profit organisation Greenpeace Germany has defined binding procurement guidelines for the purchase of products and services, so that only products and services are purchased that are provided under fair and ethical conditions. For example, when selecting suppliers, Greenpeace makes sure that they comply with the core labour standards of the International Labour Organization (ILO). Essential elements of these are, for example, the prohibition of child and forced labour, the payment of living wages, freedom of association and non-discrimination.

<https://gwoe.17plus.org/sdg8>

C1 Human dignity in the workplace and working environment

An ECG-company ...

- has an organisational culture based on respect and openness.
- ensures the engagement of its employees according to their personal strengths, creates scope for self-management, and promotes the personal and professional developments of all its employees.
- sees diversity as a strength.

Supporting personal and educational development of employees promotes their training, education and qualifications, which at the same time can have a positive effect on productivity and innovations.

Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation



Industry, infrastructure and innovation are major drivers of economic and social development. For example, creating and supporting sustainable infrastructure and industry can help to fight against poverty in societies. Promoting innovation forms the vital foundation for technological progress. It is however important to be vigilant that in doing so no additional negative effects develop for mankind and the environment.

Particularly in the field of digital infrastructure, there is great development potential from a global perspective. For example, at present four billion people still have no access to the internet (2016).³⁴ This gap can only be closed if comprehensive investments are put in place, especially in the countries of the Global South.

Fundamentally, the complex challenges within the context of SDG 9 can only be overcome if investments are consistently orientated towards the principles of sustainability. This means that they are invested in the long-term and social and ecological factors are taken into equal consideration. Another important key to success for a sustainable infrastructure is to be resilient when it comes to environmental changes.

The following areas of activity are especially relevant for companies and organisations in supporting SDG 9:

- Investing in new, more robust and more sustainable infrastructures (amongst others, and also in the Global South).
- Developing and supplying socially and ecologically sustainable products, services and business models, in order to form and strengthen reliable infrastructures.
- Creating innovation systems for sustainable development by supplying financial resources, promoting social entrepreneurship and bundling finance and research resources in a global knowledge pool.
- Promoting innovation by giving all parties the opportunity to offer creative solutions for sustainability challenges. The good ideas should be developed further, and the best ideas should be awarded.
- Including a broad spectrum of stakeholder groups (if possibly all), in order to ensure that the development of the infrastructures is creating chances for all involved.
- Establishing standards and promoting rules which ensure that the company projects and initiatives are sustainably administered.

Case example



Promoting “whats worth it”

The architectural office Arba-Bioplan carries out internal investments in business premises and equipment according to environmentally compatible criteria and charges reduced fees for ecologically and socially valuable projects.

<https://gwoe.17plus.org/sdg9>

A1	A2	A3	A4
B1	B2	B3	B4
C1	C2	C3	C4
D1	D2	D3	D4
E1	E2	E3	E4

ECG beneficial practices

B3 Use of funds in relation to social and environmental impacts

An ECG-company ...

- carries out a regular assessment of ways to reduce its environmental footprint when deciding on its investments.
- also considers potential socio-environmental effects when investing in intangible assets and financial investments.
- Invests excess funds in socio-environmental projects, once the need for building up its own financial reserves to ensure its future sustainable development has been met.

Ecologically sustainable forms of investment help to construct an ecologically sustainable and resilient infrastructure

D2 Cooperation and solidarity with other companies

An ECG-company ...

- sees other companies operating in the same sector as a complement to the market;
- works together with other companies on solutions, products and services that recognise and meet the needs of customers;
- offers other companies support in emergency situations without expecting anything in return.

Working together with other companies on solutions, which satisfy the needs of customers, favours innovative capability and at the same time promotes customer orientation.

E2 Contribution to the community

An ECG-company ...

- contributes to society and its institutions by paying its taxes and making social contributions in accordance with its wealth.
- only uses government subsidies to develop the company in such a way as to increase the wealth of the region in the medium term.
- uses its skills and resources to strengthen civil society initiatives within society as a whole without serving its own interests.
- uses its contacts with administrative and political decision makers to serve the common good rather than its own interests. It also publishes these contacts and financial flows.
- puts measures in place to prevent corruption and inappropriate non-payment of tax both internally and in its operations with direct business partners.

The company's commitment to paying its taxes and its rejection of illegitimate tax evasion supports the community and makes a significant contribution towards constructing a resilient infrastructure (as public bodies are heavily involved in the construction, maintenance and improvement of infrastructure and this is financed by taxes).

Reduce inequality within and among countries



Equality is an important basis for a stable, just and peaceful society. Within the context of income and wealth, there are severe inequalities throughout the world. At present, the richest one percent of the world population possess approximately 40 percent of the global wealth³⁵, whereas the poorest half of the world population only possess one percent of the global wealth. The level of individual income is still strongly linked with the citizenship or location of a person

Aside from wealth and income inequalities there are also large inequalities within countries when it comes to gender, ethnic minorities, indigenous groups, those with migrant status or a disability. Additional forms of inequality can also be noticed in the factors relating to city/country or Global North/Global South countries.

The following areas of activity are especially relevant for companies and organisations in supporting SDG 10:

- Implementing policies and practices, which promote and guarantee equal opportunity and equal treatment in all business and supply chains.
- Developing and marketing products and services which specifically cater to the needs of marginalised and disadvantaged groups of the population.
- Improving the qualifications (professional, social and personal skills) of all employees in the company and along the supply chain.
- Recruiting, employing and training local workers, especially those who live in poverty or belong to a disadvantaged group of the population.
- Investing in company-driven measures towards the local and global fight against poverty
- Collaborating in networks with civil society organisations to promote education and entrepreneurial skills.

A1	A2	A3	A4
B1	B2	B3	B4
C1	C2	C3	C4
D1	D2	D3	D4
E1	E2	E3	E4

ECG beneficial practices

A2 Solidarity and justice in the supply chain

An ECG-company ...

- ensures that business relations with their suppliers are direct and just.
- recognises its co-responsibility for solidarity and social justice throughout the supply chain, and develops its business practices accordingly.

Acting in solidarity with suppliers also means that market power is not used to exploit them, which reduces inequalities instead of increasing them.

A4 Transparency and co-determination in the supply chain

An ECG-company ...

- is transparent with suppliers, and ensures their co-determination in areas and decisions that concern them.
- recognises its co-responsibility for transparency and participation in decision-making throughout the supply chain, and develops its business practices accordingly.

By making transparent structures available for fair negotiations and communication, information asymmetries can be dismantled, and inequalities can be reduced.

E1 The purpose of products and their effect on society

An ECG-company ...

- offers products and services that contribute to a good life for all, and that satisfy the basic needs of as many people as possible – including disadvantaged and lower socio-economic groups.
- promotes the health and development of individuals and communities with its products and services.
- avoids products and services that carry a social, environmental or health risk.

Developing and marketing products for disadvantaged groups can contribute significantly towards reducing inequality.

Case example

Regular dialogues with suppliers

Once a year, the Wetterau Waldorf School holds talks with the five most important suppliers about price and payment conditions and satisfaction with the respective partnership. The talks take place in the format of a dialogue in which both sides also have the opportunity to address any potential disagreements that may arise.

<https://gwoe.17plus.org/sdg10>



Make cities and human settlements inclusive, safe, resilient and sustainable



By the year 2050 it is expected that two thirds of the world population will live in cities.³⁶ Cities are facing large and complex challenges both at present and in the future. Such challenges include: supplying resilient infrastructure and creating adequate and affordable living spaces to support its growing world population, or managing its effects on the environment through climate change and reducing the susceptibility of catastrophes.

In order to achieve SDG 11, the most important aspect in which progress must be made is to establish the most sustainable methods in the fields of infrastructure, construction, energy, mobility, telecommunication, water, sanitation and waste management.³⁷ In addition, for the purpose of supporting SDG 11, cities should develop participatory and decision making processes, which allow for the engagement of several groups of interest in all phases of urban development.

Case example



Exchange sustainable concepts and promote them by consensus

The eco-energy supplier Polarstern is conducting an active dialogue with other companies in the energy market in order to jointly shape the requirements for a sustainable energy supply. In addition, the company also implements concepts for decentralised energy supply solutions with cities and municipalities and uses the exchange with NGOs in the environmental sector to promote Polarstern's social-ecological orientation.

<https://gwoe.17plus.org/sdg11>

The following areas of activity are especially relevant for companies and organisations in supporting SDG 11:

- The joint development and/or participation in a sustainable society which brings the relevant groups of interest together through a collective and neutral platform, in order to analyse, discuss and advance city functionality, resilience and sustainable development.
- The cooperation between cities and governments to find solutions which minimise environmental damage and at the same time make traffic safer and more affordable for all.
- Investing to support inclusive and sustainable urban development such as sustainable urban transport, buildings which have a low carbon use and resilient infrastructures.
- Investing in a secure and sustainable infrastructure within the community and/or in the place of operation including, lighting, illumination, transport, alarm systems etc.
- Using technological expertise to support the capacities of building owners in developing solutions for improving energy efficiency and to facilitate robust building management.

A1	A2	A3	A4
B1	B2	B3	B4
C1	C2	C3	C4
D1	D2	D3	D4
E1	E2	E3	E4

ECG beneficial practices

B3 Use of funds in relation to social and environmental impacts

An ECG-company ...

- carries out a regular assessment of ways to reduce its environmental footprint when deciding on its investments.
- also considers potential socio-environmental effects when investing in intangible assets and financial investments.
- invests excess funds in socio-environmental projects, once the need for building up its own financial reserves to ensure its future sustainable development has been met.

Ecologically sustainable forms of investment help to construct an ecologically sustainable and resilient infrastructure which simultaneously can promote the ecological sustainability of cities or communities.

E2 Contribution to the community

An ECG-company ...

- contributes to society and its institutions by paying its taxes and making social contributions in accordance with its wealth.
- only uses government subsidies to develop the company in such a way as to increase the wealth of the region in the medium term.
- uses its skills and resources to strengthen civil society initiatives within society as a whole without serving its own interests.
- uses its contacts with administrative and political decision makers to serve the common good rather than its own interests. It also publishes these contacts and financial flows.

- puts measures in place to prevent corruption and inappropriate non-payment of tax both internally and in its operations with direct business partners.

By rejecting illegitimate tax evasion and avoidance, the community is supported, and this significantly contributes towards the sustainable development of cities.

E4 Transparency and co-determination

An ECG-company ...

- is transparent about any activities and involvement that is of legitimate interest to the public.
- gives all interested parties the right and the opportunity to raise objections, request public information about its core activities, and to enter into dialogue.
- is engaged in active dialogue with all relevant stakeholders, including not-for-profit organisations who represent the interests of stakeholders unable to do so themselves (future generations, nature, animals, the countryside).
- takes into account the legitimate interests of these groups when making business decisions.
- values transparency and co-decision making as the basis of an educated, democratic, open and pluralistic society.

By having a high level of transparency and co-determination, cities and communities have a better understanding of companies' actions. The option of involving regional representatives also creates an enormous impact potential in the view of the local community

Ensure sustainable consumption and production patterns



Sustainable and responsible production and consumption patterns are key elements for sustainable development.³⁸ To this day, economic growth is associated with extremely negative effects such as polluting the environment, accelerating climate change and violating human rights. Production and consumption patterns which are neither socially nor ecologically sustainable contribute to this significantly.

In the coming decades it is expected that globally more people will enter into the middle class. These socio-economic changes do create individual prosperity but also simultaneously increase the demand for natural resources. The core mission of society, and therefore also of the economy, will consist of establishing social, economic and ecologically sustainable forms of production and consumption, which above all ensure North-South justice.

Especially in this context, the design of (global) supply chains and the critical examination of excessive lifestyles in the Global North provide high potential for change.

The following areas of activity are especially relevant for companies and organisations in supporting SDG 12:

- Analysing the supply chain and production portfolio in view of the degree of social and economic sustainability. Then based on this, consistently forming and promoting socially and ecologically sustainable supply chains and product portfolios
- Developing and implementing business models which are responsible and compatible with the environment.
- Enabling sustainable consumption and usage through the development and distribution of sustainable products and services and making customers aware of sustainable consumption.
- Using recycling and upcycling mechanisms when manufacturing products.
- Fundamentally reducing material wastage and ensuring that any unpreventable waste is put to the best possible use.
- Extensively designating relevant information for consumers about its own products.

A1	A2	A3	A4
B1	B2	B3	B4
C1	C2	C3	C4
D1	D2	D3	D4
E1	E2	E3	E4

ECG beneficial practices

D3 Impact on the environment of the use and disposal of products and services

An ECG-company ...

- provides comprehensive information about the environmental life cycle of its products and services, including their use and disposal.
- aims to fully understand the environmental impacts of use and disposal and to minimise these to the greatest extent possible.
- offers products and services which have a less significant negative impact on the environment through their use and disposal than existing alternatives.
- investigates the way in which customers use and dispose of its products and seeks to exert a moderating influence (working towards sufficiency).

Raising customer awareness in line with moderately using resources contributes to sustainable consumer behaviour.

Case example

Promoting sustainable consumption

The e-commerce cooperative Fairmondo eG promotes trading with fair products by charging only half of the usual sales commission for these products. Appropriate filters on the online sales portal make it easier for consumers to find fair, ecologically sustainable and second-hand products. The company also runs a blog that deals with various aspects of sustainable consumption.

<https://gwoe.17plus.org/sdg12>

D4 Customer participation and transparency

An ECG-company ...

- encourages direct contact with its customers and involves them in product development.
- uses dialogue with customers to make products and services more sustainable and to promote a sufficiency-based approach to consumption.
- ensures comprehensive product transparency and traceability in the supply chain.

Creating comprehensive transparency makes the option for having sustainable consumer behaviour easier for customers.

E1 The purpose of products and their effect on society

An ECG-company ...

- offers products and services that contribute to a good life for all, and that satisfy the basic needs of as many people as possible – including disadvantaged and lower socio-economic groups.
- promotes the health and development of individuals and communities with its products and services.
- avoids products and services that carry a social, environmental or health risk.

Giving up products which have hidden risks in regard to sustainability, promotes responsible consumption

Take urgent action to combat climate change and its impacts



Climate change is primarily caused by human generated greenhouse gas emissions linked to electricity and heat production, industry, traffic and land use.³⁹ The consequences of climate change for the earth are, for example, rises in temperature, the increase of extreme weather events, sea level rises or ocean acidification.

These consequences ultimately have an impact on human livelihood, as resources, nutrition and water become increasingly scarce. Marginalised groups such as women, children and elderly people are particularly affected. In order to achieve the goal of keeping the global rise in temperature to significantly under 2° Celsius, the world community must reshape all energy, traffic, industry, food, land and forestry systems. Aside from substantially increasing resource and energy efficiency, sufficiency strategies should also be developed and consistently implemented (In particular, in the Global North).

The successful implementation of the 2030 Agenda strongly depends on the progress made in connection with SDG 13, as the effects of climate change increasingly hinder the attainment of the other SDGs.

The following areas of activity are especially relevant for companies and organisations in supporting SDG 13:

- Consistently reducing greenhouse gas emissions and its carbon footprint.
- Obtaining energy from renewable energy sources.
- Investing in technology which increases the resource efficiency of the product portfolio and therefore also makes it easier for the consumer to have a more sustainable consumption.
- Developing an understanding for climate risks and taking into account resilience in the supply chain.
- Constructing sustainable forestry through responsible procurement practices.
- Promoting climate conscious behaviour and developing capacities for climate protection measures
- Developing and implementing sufficiency strategies.
- Collaborating with environmental protection organisations to support environmentally friendly politics.

A1	A2	A3	A4
B1	B2	B3	B4
C1	C2	C3	C4
D1	D2	D3	D4
E1	E2	E3	E4

ECG beneficial practices

A3 Environmental sustainability in the supply chain

An ECG-company ...

- evaluates the life cycle and supply chain of goods and services according to any negative environmental impact they may have.
- chooses the most environmentally friendly options when making purchases.
- avoids as far as is feasible any goods and services with a significant impact on the environment.

Choosing to purchase the most ecologically compatible products and relinquishing products and services which have damaging environmental impacts counteracts climate change.

B3 Use of funds in relation to social and environmental impacts

An ECG-company ...

- carries out a regular assessment of ways to reduce its environmental footprint when deciding on its investments.
- also considers potential socio-environmental effects when investing in intangible assets and financial investments.
- invests excess funds in socio-environmental projects, once the need for building up its own financial reserves to ensure its future sustainable development has been met.

Ecologically sustainable forms of investment ensure the increase of climate resilience and promote energy efficiency, which contributes to fighting climate change.

Case example

Leverage CO₂ savings potential

The publishing cooperative taz relies on 100 percent recycled paper in its paper production, thereby reduces the organisation's CO₂ emissions by 48 percent. When purchasing advertising materials such as flyers, taz pays attention to ecological certifications and proof of climate-neutral printing when selecting printers. Taz also promotes the switch to the much more ecological ePaper by offering customers a lower subscription price.

<https://gwoe.17plus.org/sdg13>

D3 Impact on the environment of the use and disposal of products and services

An ECG-company ...

- provides comprehensive information about the environmental life cycle of its products and services, including their use and disposal.
- aims to fully understand the environmental impacts of product use and disposal and to minimise these to the greatest extent possible.
- offers products and services, which have a less significant negative impact on the environment through their use and disposal than existing alternatives.
- investigates the way in which customers use and dispose of its products and seeks to exert a moderating influence (working towards sufficiency).

Striving to minimise ecological effects contributes to the conservation of resources and conservation of the environment and ecosystem.

Conserve and sustainably use the oceans, seas and marine resources for sustainable development



Clean and healthy oceans are vital for life on earth as they control the global climate and water systems.⁴⁰ At present, oceans are faced with dangers such as water and nutrient pollution, the exhaustion of resources and the effects of climate change. In addition, the world oceans are polluted, mostly due to plastic waste and overfishing.

These threats exert a high level of pressure on the environmental systems and the earth's biological diversity and at the same time cause global socio-economic problems, which manifest themselves as health and safety risks. These challenges can only be overcome if sustainable and innovative solutions are found, which reduce and prevent damaging effects on the marine environment.

In this case it must be ensured that there are appropriate strategies which serve to protect marine species and support people whose livelihoods depend on the oceans.

The following areas of activity are especially relevant for companies and organisations in supporting SDG 14:

- Recording and logging information about the use of chemicals and materials in products, packaging and processing systems in order to close the material cycle.
- Improving resource efficiency by changing the design, the production or use of products and packages in order to reduce the amount of waste which could possibly reach the environment.
- Improving resource efficiency through the creation of value from waste.
- Avoiding mismanagement or pollution which could harm the marine environment.
- Making consumers aware of effective disposal channels in order to reduce littering and to promote the responsible handling of resources.
- Avoiding practices which expose marine life and resources to the risk of damage, exploitation or exhaustion.
- Promoting the development of waste management technology which minimises the use of clean water.

A1	A2	A3	A4
B1	B2	B3	B4
C1	C2	C3	C4
D1	D2	D3	D4
E1	E2	E3	E4

ECG beneficial practices

A3 Environmental sustainability in the supply chain

An ECG-company ...

- evaluates the life cycle and supply chain of goods and services according to any negative environmental impact they may have.
- chooses the most environmentally friendly options when making purchases.
- avoids as far as is feasible any goods and services with a significant impact on the environment.

Choosing to purchase the most ecologically compatible products and relinquishing products and services which have damaging environmental impacts promotes the protection of the ocean and aquatic resources.

Case example

Careful and attentive use of energy and good

Ökofrost GmbH trades in organic frozen foods and only purchases fish from sustainable fishing. By washing and processing the products mechanically, the company saves water and energy compared to processing in private households. Furthermore, eco-frost does not throw away any food. Goods that come so close to the minimum durability date that they can no longer be sold are given to social institutions.

<https://gwoe.17plus.org/sdg14>

B3 Use of funds in relation to social and environmental impacts

An ECG-company ...

- carries out a regular assessment of ways to reduce its environmental footprint when deciding on its investments.
- considers potential socio-environmental effects when investing in intangible assets and financial investments.
- invests excess funds in socio-environmental projects, once the need for building up its own financial reserves to ensure its future sustainable development has been met.

Ecologically sustainable forms of investment ensure the increase of climate resilience and support the conservation of natural eco systems.

D3 Impact on the environment of the use and disposal of products and services

An ECG-company ...

- provides comprehensive information about the environmental life cycle of its products and services, including their use and disposal.
- aims to fully understand the environmental impacts of use and disposal and to minimise these to the greatest extent possible.
- offers products and services, which have a less significant negative impact on the environment through their use and disposal than existing alternatives.
- investigates the way in which customers use and dispose of its products and seeks to exert a moderating influence (working towards sufficiency).

Striving to consistently minimise ecological effects contributes to the conservation of resources and also to the conservation of the environment and ecosystem.

Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss



Firstly, terrestrial ecosystems provide the basis for essential goods such as clean water and medicine and secondly, they serve as a means of regulating disease and purifying air and water.

Inland freshwater ecosystems are currently under severe pressure due to factors such as the loss of biodiversity, land degradation and the large-scale trade of wild animals.⁴¹ It is a similar case for savannahs, grasslands and tropical rainforests.⁴² In the past 50 years approximately 60 percent of terrestrial ecosystems were damaged and the current extent at which the world is using natural resources seems to strengthen this trend.⁴³

The attainment of SDG 15 calls for all measures which preserve terrestrial ecosystems to be implemented, so that all future generations can have a reasonable livelihood. A central starting point for preserving biodiversity and protecting natural resources consists in sustainably managing soil.

The following areas of activity are especially relevant for companies and organisations in supporting SDG 15:

- Measuring and reducing the effects of its own business activities on terrestrial ecosystems and natural resources
- Broadening its best practices for land use planning and management.
- Investing in natural infrastructure as a cost-efficient alternative to 'grey' infrastructures.
- Supporting and using land use approaches which are based on having a dialogue and collaborating with several groups of interest in order to overcome social and ecological fault lines in regions which are associated with having deforestation, land and ecosystem damage.
- Committing to responsible procurement practices, which apply environmental and social protection measures, for the purchase of all raw materials.
- Supporting sustainable forest management.
- Promoting products and technology innovations for optimising resource efficiency in order to reduce the effects on ecosystems and for lowering CO₂ emissions.
- Improving industrial water recycling and supporting protective measures for water catchment areas.

A1	A2	A3	A4
B1	B2	B3	B4
C1	C2	C3	C4
D1	D2	D3	D4
E1	E2	E3	E4

ECG beneficial practices

A3 Environmental sustainability in the supply chain

An ECG-company ...

- evaluates the life cycle and supply chain of goods and services according to any negative environmental impact they may have.
- chooses the most environmentally friendly options when making purchases.
- avoids as far as is feasible any goods and services with a significant impact on the environment.

Choosing to purchase the most ecologically compatible products and relinquishing products and services which have damaging environmental effects, promotes the protection of terrestrial ecosystems.

B3 Use of funds in relation to social and environmental impacts

An ECG-company ...

- carries out a regular assessment of ways to reduce its environmental footprint when deciding on its investments.
- also considers potential socio-environmental effects when investing in intangible assets and financial investments.
- invests excess funds in socio-environmental projects, once the need for building up its own financial reserves to ensure its future sustainable development has been met.

Ecologically sustainable forms of investment ensure the increase of climate resilience and support the conservation of natural eco systems.

Case example

Sustainable procurement

Sonnentor Kräuterhandels GmbH produces and markets organic herbs, spices and teas. By dispensing with mineral nitrogen fertilisers, pesticides and the lower energy requirement, it saves between 10 and 35 percent CO₂ compared to conventional products in this sector. In addition, the company completely renounces the use of palm oil and relies on a Natureflex film (made from the renewable raw material wood) instead of plastic for packaging its products. Sonnentor compensates for low CO₂ emissions caused by the production by building up humus.

<https://gwoe.17plus.org/sdg15>

D3 Impact on the environment of the use and disposal of products and services

An ECG-company ...

- provides comprehensive information about the environmental life cycle of its products and services, including their use and disposal.
- aims to fully understand the environmental impacts of use and disposal and to minimise these to the greatest extent possible.
- offers products and services which have a less significant negative impact on the environment through their use and disposal than existing alternatives.
- investigates the way in which customers use and dispose of its products and seeks to exert a moderating influence (working towards sufficiency).

Striving to minimise ecological effects contributes to the conservation of resources and also to the conservation of the environment and ecosystems.

Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels



Peace and justice are fundamental prerequisites for the prosperity of a society and for achieving sustainable development. In many regions of the earth, armed conflicts and other forms of violence lead to further catastrophic consequences for society, which manifest themselves as large-scale human rights violations. Corruption and bribery are still widespread.⁴⁴ These practices inhibit sustainable development because they encourage social instability and distrust in public offices and institutions and undermine the rule of law.

National governments and supranational institutions (e.g. The United Nations) certainly play a key role in achieving SDG 16, by putting crisis prevention, civil conflict management and engagement in international peace work at the forefront of their political agenda. In addition, companies can also significantly contribute towards promoting SDG 16. For example, important points of reference are to actively fight against and prevent corruption, to adhere to legal norms as well as to consistently improve social and environmental conditions in the supply chain.

The following areas of activity are especially relevant for companies and organisations in supporting SDG 16:

- Adhering to laws and fulfilling international standards; requesting and supporting its business partners to do the same.
- Committing to and implementing more conflict-sensitive, lawful, transparent operational policies and practices in the areas of human resource management, public and entrepreneurial procurement as well as in the supply chain in general.

- Introducing risk and impact assessments, in order to identify and minimise risks which contribute to corruption, violence and conflicts as well as the weakening of the rule of law and in order to establish potential positive effects for the aspects mentioned above.
- Participating in dialogue between state, economy and civil society and being involved in partnerships and joint actions in the areas of conflict prevention, peace keeping, peace consolidation the fight against corruption and the rule of law.
- Supporting a peaceful, pluralistic and inclusive society
- Identifying, surveying and preventing corruption and violence in its own business and in the supply chain as well as consistently intervening when there are violations.

Case example

Promoting participatory decision-making processes

At the Social Business Quartiermeister – a Berlin beer brand – all questions of strategic orientation and general decisions are always discussed and decided upon with employees and association members. The Quartiermeister company is supervised by an association which is responsible for the distribution of profits. A considerable portion of the company's profits goes into local neighbourhood projects, which are selected by vote of customers.

<https://gwoe.17plus.org/sdg16>

A1	A2	A3	A4
B1	B2	B3	B4
C1	C2	C3	C4
D1	D2	D3	D4
E1	E2	E3	E4

ECG beneficial practices

B4 Ownership and co-determination

An ECG-company ...

- enables participation in decisions through the best possible transparency about its business activity and planned objectives.
- Prepares relevant stakeholders specifically for the acquisition of co-ownership.
- Continually develops joint decision-making processes as a learning organisation.

Enabling participation in the most important decisions about the business activity and planned objectives through the best possible transparency promotes inclusive decision-making procedures and at the same time contributes to effective accountability.

C4 Co-determination and transparency within the organisation

An ECG-company ...

- makes all essential and critical information transparent, easily accessible and understandable for its employees.
- allows for the legitimation and evaluation of the management by its employees.

Co-determination and transparency enable and promote strong, broadly anchored and inclusive institutions.

E4 Social Transparency and co-determination

An ECG-company ...

- is transparent about any activities and involvement that is of legitimate interest to the public.
- gives all interested parties the right and the opportunity to raise objections, request public information about its core activities, and to enter into dialogue.
- is engaged in active dialogue with all relevant stakeholders, including not-for-profit organisations who represent the interests of stakeholders unable to do so themselves (future generations, nature, animals, the countryside).
- takes into account the legitimate interests of these groups when making business decisions.
- values transparency and co-decision making as the basis of an educated, democratic, open and pluralistic society.

Supporting the values of transparency and co-determination as a basis for an enlightened, democratic, open and pluralistic society promotes peace and inclusivity and at the same time fulfils an advocacy function.

Strengthen the means of implementation and revitalize the global partnership for sustainable development



SDG 17 explicitly emphasises that successful implementation of the 2030 Agenda strongly depends on global partnerships between national governments, economy and civil society.⁴⁵ Successful partnerships are characterised by having a cooperative and respectful attitude towards stakeholders, which allows partners to act on an equal footing.

The respective work areas of these partnerships are very diverse. For example, they address issues of finance, technology and innovation or even education for promoting sustainable development.

These multi-stakeholder partnerships should strive for an inclusive structure which enables as many groups of interest as possible to take partake in the process.

The following areas of activity are especially relevant for companies and organisations in supporting SDG 17:

- Using responsible tax practices to manage and promote partnerships for improving the mobilisation of domestic resources.
- Mobilising financial resources from the private sector in order to support development initiatives in the countries of the Global South.
- Managing and promoting partnerships for developing and exchanging new and existing technology, knowledge and business models and then applying this for the purpose of sustainable development.
- Managing and leading partnerships and knowledge networks which address and tackle the systemic challenges for achieving the SDGs.
- Supporting the SDGs and further sustainability initiatives by having appropriate corporate communication.
- Promoting cooperation between state economy and civil society in order to be able to collectively manage social challenges.

Case example



Enabling multi-stakeholder dialogues

The Nonprofit-organisation Unternehmensgrün advocates ecological economic policy and develops concepts for sustainable business. To this end, Unternehmensgrün organises regional networking meetings and conferences and enters into dialogue with small and medium-sized enterprises, politicians and NGOs. In addition, the association carries out educational projects for sustainable development, in which students deal with different approaches and practices for a sustainable economy.

<https://gwoe.17plus.org/sdg17>

A1	A2	A3	A4
B1	B2	B3	B4
C1	C2	C3	C4
D1	D2	D3	D4
E1	E2	E3	E4

ECG beneficial practices

D2 Cooperation and solidarity with other companies

An ECG-company ...

- sees other companies operating in the same sector as a complement to the market.
- works together with other companies on solutions, products and services that recognise and meet the needs of customers.
- offers other companies support in emergency situations without expecting anything in return.

Working together with other companies on solutions, which satisfy the needs of customers or address social challenges, can create knowledge networks, promotes Capacity Building and creates partnerships for sustainable development.

E2 Contribution to the community

An ECG-company ...

- contributes to society and its institutions by paying its taxes and making social contributions in accordance with its wealth.
- only uses government subsidies to develop the company in such a way as to increase the wealth of the region in the medium term.
- uses its skills and resources to strengthen civil society initiatives within society as a whole without serving its own interests.
- uses its contacts with administrative and political decision makers to serve the common good rather than its own interests. It also publishes these contacts and financial flows.

- puts measures in place to prevent corruption and inappropriate non-payment of tax both internally and in its operations with direct business partners.

Supporting civic initiatives, it forms and supports partnerships which lead to the pooling of resources and capacities and can be an important basis for promoting sustainable development.

E4 Social Transparency and co-determination

An ECG-company ...

- is transparent about any activities and involvement that is of legitimate interest to the public.
- gives all interested parties the right and the opportunity to raise objections, request public information about its core activities, and to enter into dialogue.
- is engaged in active dialogue with all relevant stakeholders, including not-for-profit organisations who represent the interests of stakeholders unable to do so themselves (future generations, nature, animals, the countryside).
- takes into account the legitimate interests of these groups when making business decisions.
- values transparency and co-decision making as the basis of an educated, democratic, open and pluralistic society.

Promoting an active dialogue with the relevant contact groups and taking into account their interests strengthens the collaboration towards sustainable development.

SDGs and the global common good

Greta Thunberg, Fridays for Future, students for pluralism in economics, world climate conferences ... more and more players are taking on the shared responsibility of making a good and sustainable life for everyone on this planet possible. The SDGs attempt to define the necessary goals for achieving this. Unlike before, the focus should not be on maximising the GDP or the world trade, but instead on increasing human well-being within stable ecosystems and inclusive societies: the global common good. The SDGs are a good successor to the GDP. In the future, measures could be assessed on how they have an impact on fulfilling the SDGs. The SDGs may not even be the most exact gauge of welfare. They have neither the charm of the “Gross national happiness” in Bhutan, nor are they a democratic common good product, which one day could be composed by the sovereign population. But without a doubt the SDGs represent tremendous progress when compared with the previous status quo of the autocracy of the GDP.

Implementation from local players

Political, stakeholder and search processes at all levels are currently in progress of finding out who on which level can contribute to fulfilling the SDGs. In the social field, communities as well as companies have decided that the creation of a Common Good Balance sheet is an effective and perhaps at the moment the most appropriate instrument for implementing the SDGs. This is no coincidence: Whilst the SDGs address goals, the Common Good Balance Sheet addresses fundamental values.

Goals are not for their own sake, they help to constantly promote values which they help to fulfil: human dignity, justice, solidarity (‘leave no one behind’), co-determination and democracy, environmental and climate protection. All 17 sustainability goals ultimately help to promote these fundamental values, which form the methodical foundation of the Common Good Balance Sheet and which account for the total common good. The Common Good Balance Sheet gradually fulfils these fundamental values by which means the SDGs are also simultaneously attained.

Economy and politics

Using the Common Good Balance Sheet as a multinational interface between private organisations, the public sector and all stakeholders links the results of the Common Good Balance Sheet with legal incentive instruments for corporate action. The results of the Common Good Balance Sheet could lead to advantages within: public contracts, research funding, loans and taxes right up to market access and new rules for world trade. Aside from establishing the Balance Sheet within its own economic enterprise, employers and economic citizens can politically advocate for the inclusion of these ethical and sustainable incentives in the legal framework of the market economy.

Christian Felber

Author and initiator of the “Economy for the Common Good”

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Footnotes

- 1 In the course of the document the term “company” is generally used. It should be mentioned at this point that these guidelines do not exclusively address private companies, but can also address civil society organisations, non-profit organisations, municipal companies and other forms of organisation, amongst others.
- 2 cf. Giesenbauer/Müller-Christ (2018), p. 62.
- 3 cf. Vereinte Nationen (2015), p. 1 et seq.
- 4 cf. Vereinte Nationen (2015), p. 15.
- 5 cf. University of Cambridge Institute for Sustainability Leadership (2017), p. 6 et seq.
- 6 The term ‘Global South’ describes a socially, politically, and economically disadvantaged position in the global context. ‘Global North’, on the other hand, stands for a position with advantages and privileges. This pair of terms refers to different experiences with colonialism and exploitation, on the one hand primarily as profiteers and on the other hand primarily as exploited.
- 7 cf. Sachs (2012), p. 3.
- 8 cf. Blumers u.a. (2016), p. 25 et seq.
- 9 cf. World Commission on Environment and Development (1987), p. 4.
- 10 cf. Mayer (2017), p. 8.
- 11 cf. Crilly u.a. (2016), p. 6 et seq.
- 12 cf. Agarwal u.a. (2017), p. 5 et seq.
- 13 cf. Agarwal u.a. (2017), p. 16 et seq.
- 14 The term ‘Cherry Picking’ describes a particular attitude which ignores the holistic understanding of the SDGs, where the only SDGs that are dealt with are the ones which are in line with your own goals and interests.
- 15 cf. for the subsequent paragraph: Kasper (2018), p. 37 et seq.
- 16 cf. Giesenbauer/Müller-Christ (2018), p. 62.
- 17 cf. Deutsches Global Compact Netzwerk u.a. (2016), p. 7 et seq.
- 18 cf. PwC (2015), p. 26 et seq.
- 19 cf. World Bank Group (2018), p. 1.
- 20 The relevant corporate areas of activity for promoting the SDGs have been put together based on – cf. Global Reporting Initiative (GRI)/United Nations Global Compact et al. – (2015b), des Blueprint for Business Leadership on the SDGs (cf. United Nations Global Compact 2017). They have also been added to by the authors’ own considerations.
- 21 Measures of the Common Good Balance Sheet taken Blachfellner u.a. (2017).
- 22 cf. Vereinte Nationen (2018), p. 4.
- 23 cf. *ibid.*
- 24 cf. Vereinte Nationen (2018), p. 5.
- 25 cf. *ibid.*
- 26 cf. Vereinte Nationen (2017), p. 7.
- 27 cf. Vereinte Nationen (2018), p. 6.
- 28 cf. World Economic Forum (2017)
- 29 cf. Vereinte Nationen (2018), p. 7.
- 30 cf. *ibid.*
- 31 cf. *ibid.*
- 32 cf. United Nations Global Compact/World Business Council for Sustainable Development (2015a), p. 1.
- 33 cf. International Labour Organization (2015), p. 59.
- 34 cf. World Economic Forum (2016), p. 4.
- 35 cf. United Nations Global Compact/World Business Council for Sustainable Development (2015b), S.1.
- 36 cf. United Nations Global Compact (2017), p. 105.
- 37 cf. United Nations Global Compact/World Business Council for Sustainable Development (2015c), p. 1.
- 38 cf. for the subsequent paragraph: United Nations Global Compact (2017), p. 113.
- 39 cf. for the subsequent paragraph: United Nations Global Compact (2017), p. 123.
- 40 cf. for the subsequent paragraph: United Nations Global Compact (2017), p. 133.
- 41 cf. for the subsequent paragraph: United Nations Global Compact (2017), p. 143.
- 42 cf. for the subsequent paragraph: United Nations Global Compact (2017), p. 143.
- 43 cf. United Nations Global Compact/World Business Council for Sustainable Development (2015d), p. 1.
- 44 cf. Transparency International (2018), p. 3 et seq.
- 45 cf. Vereinte Nationen (2015), p. 30.

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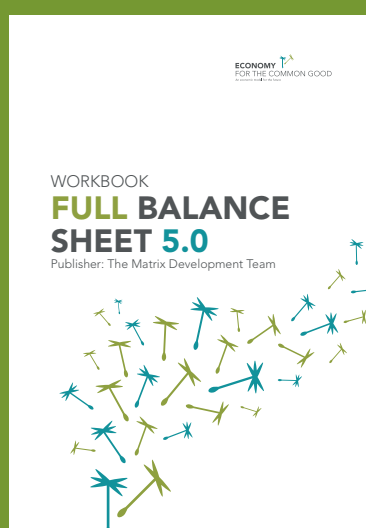
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Common Good Balance Sheet workbooks



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