

## Large Cooperatives and SDG 8: Quantifying Contributions Toward the Goal

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**Abstract:** The 17 Sustainable Development Goals (SDGs), adopted with the 2030 UN Agenda for Sustainable Development, stressed the need for sustainable economic growth to be achieved by reducing poverty, fighting inequality, supporting social development, and addressing aspects that are fundamental for sustainable development, such as climate change and the construction of peaceful societies.

Among the SDGs, SDG 8 “Inclusive and sustainable economic growth, full and productive employment, and decent work for all” highlights the need to pursue economic growth while ensuring inclusion and fairness in the distribution of economic resources and guaranteeing decent working conditions. Companies, including cooperatives, can make a direct contribution to this challenge. As value-based and principle-driven organizations, cooperatives are, by nature, a sustainable and participatory form of business. They can actively contribute to the achievement of SDG 8 through company choices and actions that encourage decent working conditions not only within the companies themselves but also in the production chain. This is especially true for large cooperatives that operate in multiple contexts and regularly need to balance their economic, legal, ethical, environmental, and social interests.

Given this background, this study analyzes the practices implemented by the cooperatives in the 2018 World Cooperative Monitor Top 300 Cooperatives in order to contribute to the discussion on how large cooperatives can participate in the achievement of SDG 8. In particular, the study is based on the analysis of the sustainability reports of those cooperatives that joined the United Nations Global Compact project and/or the Global Reporting Initiative.

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### Introduction

The recent economic crisis and recovery have highlighted that “economic growth [does] not result in improvements in social conditions or respect for human rights or a reduction in poverty” (European Union, 2006). The crisis and the recovery have therefore highlighted once more the need to rethink the current development model by moving towards a more balanced model that considers not only economic growth but also social and environmental factors.

Sustainable development has been a topic of lively international debate among academics and policy makers for the last two decades. With the adoption of the United Nations’ 2030 Agenda for Sustainable Development, it has

received further global attention (United Nations, 2015). The agenda has in fact reaffirmed the need for growth “that meets the needs of the present without compromising future generations to meet their own needs” (World Commission on Environment and Development, 1990), a form of growth that “results from the enrichment and enhancement of a society’s knowledge base, including socially shared mindsets and technical knowledge and skills” (International Labour Organization [ILO], 2019).

As part of the 2030 Agenda, the Sustainable Development Goals (SDGs) established targets for reducing poverty, fighting inequality, supporting social development, and addressing concerns that are fundamentally important to sustainable development, such as climate change and the construction of peaceful societies, by the year 2030. The strength of the SDGs lies in the fact that they are clear, easily understandable objectives for which measurable targets have been defined, such that progress on the various issues can be measured and assessed over time.

Although the SDGs were conceived as a call to action for countries, they can also be considered targets on which companies can focus when they plan their activities. SDG 17, “strengthen the means of implementation and revitalize the global partnership for sustainable development,” in fact, explicitly acknowledges the role of enterprises, emphasizing that the targets set by the SDGs can be achieved only if there is cooperation between governments, enterprises, and civil society.

Contributions to the achievement of the SDGs are fundamental to the survival of enterprises themselves because, as research has made evident (Cambridge Institute for Sustainability Leadership, 2015), the current business model of many companies will not be sustainable in the long term; it is natural for companies to rethink their strategic model and operating framework. However, it is a question not only of reducing companies’ environmental impact but also of modifying their strategies and production models to create value through a reduction in “poverty, inequality and lack of financial access” by considering “new market opportunities for smart, progressive, profit-oriented companies” (Business and Sustainable Development Commission, 2017, p. 7).

It is therefore a matter of defining business strategies by applying a triple-bottom-line strategy that considers people, planet, and profit (Elkington, 1997). This means that a corporate strategy should address “the needs of a firm’s direct and indirect stakeholders [...] without compromising its ability to meet the needs of future stakeholders as well.” There is therefore talk of a broad spectrum of environmental, social, and economic needs in response to which companies can implement multiple actions to achieve the corresponding goals (Poisson-de Haro and Bitektine, 2015). The challenge is particularly relevant for large and multinational companies that, while operating in a multiplicity of contexts, must regularly balance several economic, legal, ethical, environmental, and social interests as part of their internationalization strategy. Indeed—because of their size and the extent of their range of action—large enterprises interact in multiple contexts and with several stakeholders, which can have a great impact not only within the organizations in question but also on their value chain and, in an even wider sense, on the country’s policies (Business and Sustainable Development Commission, 2017; Kolk, 2010; Kolk and van Tulder, 2010).

International corporations and major for-profit companies around the world are making investments to show their support for the SDGs. In some cases, these investments and resources are integrated into the company at a strategic business level. This is the case of Unilever, a multinational corporation promoting its commitment to the SDGs as a key business strategy; the company’s Sustainable Living Plan (Unilever, 2019) ties the company’s actions on sustainable growth directly to the SDGs. The Nestle corporation has a similar plan – its Creating Shared Value goals maps its sustainability strategy against the SDGs (Nestle, 2020). And while not referring directly to the SDGs, but to ethical and sustainable actions toward stakeholders and communities, the Business Roundtable, an association representing CEOs of leading American companies, released a Statement on the Purpose of a Corporation signed by 181 CEOs in 2019 (Business Roundtable, 2019). Often, however, initiatives of for-profit companies are still limited as they focus on simply reducing harm or limiting pollution (Agarwal et al., 2017; Mhlanga et al., 2018; van Zanten & van Tulder, 2018).

Cooperatives, on the other hand, can and do contribute in positive ways to achieving the SDGs. As highlighted by a recent United Nations report, cooperatives are—by their nature—participatory and sustainable organizations (International Labour Organization [ILO] and International Cooperative Alliance, 2014). As reiterated by the general

director of the ILO, “as global attention focuses on the challenge of sustainable development, co-operatives can and must play a key role as creative enterprises expanding into new and innovative areas” (UN News, 2013).

While cooperatives contribute across all the SDGs, SDG 8 is particularly relevant to the cooperative business model. SDG 8 focuses on the theme of sustainable growth and decent work, meaning “jobs of acceptable quality” (ILO, 1999), that is, work that guarantees conditions of safety in the workplace, that excludes all forms of discrimination and exclusion, and that promotes the diversification and progress of technology and innovation and at the same time produces inclusive effects and sustainability (Ferruzza et al., 2018; United Nations Inter-Agency Task Force on Social and Solidarity Economy, 2014).

Grouping sustainable growth with full and productive employment and decent work in SDG 8 foregrounds the need to seek a new model of economic development that guarantees a more equitable distribution of economic resources as well as decent working conditions. Achieving this goal has implications for the other SDGs as well. SDG 8 is indeed a prerequisite for the achievement of many other SDGs, such as the reduction of poverty (SDG 1) and of inequalities (SDG 10).

On the theme of decent work, there are many ways in which cooperatives can contribute to achieving the targets set by SDG 8. Surveys conducted in different areas of the world have highlighted that cooperatives have protected jobs more successfully than other private companies during economic crises (Pérotin, 2006; Birchall and Ketilson, 2009; Birchall 2013; United Nations News, 2013). The cooperative model has also empowered workers from companies in crisis or bankruptcy to reorganize and keep businesses alive (Ruggeri and Vieta, 2015). Examples are taken from the more than 300 *empresas recuperadas* (worker buyouts) - and their 13,000 workers who were surveyed in Argentina in 2014 (Ruggeri, 2014), or from the 257 worker buyouts (among 9,300 workers) that, beginning in the 1980s, were established in Italy (Vieta, 2015).

In addition, cooperatives can serve as an employment opportunity for disadvantaged or vulnerable people (Fonteneau & Pollet, 2019). According to a recent report by the European Commission (European Commission, 2020), Italian social cooperatives employed more than 32,000 disadvantaged people in 2017. This was an increase of almost 9,000 workers, compared to 2003, which confirms the trend of cooperatives working to protect employment in periods of economic contraction. Other studies have shown that cooperatives can offer job opportunities to people who, for various reasons such as gender, racial background and/or immigration status, find themselves in conditions of vulnerability by improving their working conditions (Matthew & Bransburg, 2017.) and increasing their trust (Majee & Hoyt, 2009).

Speaking of vulnerable people, one cannot fail to note that, following the practices of many developing countries, cooperatives have enabled the emergence of informal work<sup>1</sup>, thus ensuring better working conditions and worker protections for at-risk populations. It should also be emphasized that ‘cooperatives may be an option that lifts groups, rather than individuals, out of poverty as a result of their ability to create and sustain bonding and bridging social capital for groups of cooperative members (Majee and Hoyt, 2011). One example of such an organization is the Self-Employed Women’s Association, an Indian trade union that represents 1.8 million informally employed women who have been organised into more than 100 cooperatives (ILO & WIEGO, 2017).

Having said that, this paper intends to contribute to the discussion of the relation between cooperatives and SDGs focusing on how large cooperatives can participate in the achievement of SDG 8 to highlight how cooperatives can serve as leaders in their sectors and as players that, by proposing diverse business models, can compete with for-profit companies even at the international level. The focus on large cooperatives emerges from the World Cooperative Monitor (WCM), an annual reporting initiative conducted by Euricse and the International Cooperative Alliance (ICA)<sup>2</sup>. Within the scope of recent WCM reporting, Euricse and the ICA have analyzed the practices related to achieving the SDGs implemented by cooperatives ranked in the Top 300 largest cooperative and mutual organizations. The research discussed in this paper was conducted based on those organizations within the 2018 Top 300 Cooperatives by turnover ranking (Euricse-ICA, 2018).

The paper is organized as follows. After the discussion of the reporting standards that can provide support in measuring the progress of companies in terms of the SDGs (paragraph 1), paragraph 2 presents the methodology adopted in the analysis. Paragraph 3 presents the main results obtained. The conclusions follow.

### 1. Reporting and sustainable development

The commitment to the adoption of business models oriented toward sustainable development must translate into monitored and measured procedures, decisions, and behaviors in all aspects of the company and along the supply chain. Data serves as the essential basis for decision-making; without it, defining, evaluating, and monitoring new company processes and policies is practically impossible (UN Data Revolution, 2014).

Companies have well understood this need, as well as the necessity to communicate such data externally. In fact, reporting practices (in the form of stand-alone reports or sections within annual reports) dedicated to the disclosure and analysis of data other than purely economic data have spread since the late 1980s. Whereas initially companies have focused their attention on purely environmental aspects (Berthelot et al., 2003), over the years the focus of reports has widened to include social, ethical, and governance aspects (Kolk, 2005).

Several international initiatives have proposed metrics and standards for reporting sustainable practices and outcomes (Dumay et al., 2010). Among these, the most popular is the Global Reporting Initiative (GRI), launched in 1997 by the Coalition for Environmentally Responsible Economies and the Tellus Institute with the aim of developing and disseminating guidelines for economic, environmental, and social reporting. To assist companies in the preparation of their social reporting, the GRI, through the Global Sustainability Standards Board, has issued guidelines involving metrics and indicators relating to different aspects of the economic, social, and environmental operations of companies. At the end of 2016, the revision of the guidelines led to the publication of the first GRI Sustainability Reporting Standards.

According to a survey conducted by KPMG, 63% of the top 100 companies by revenue in each of the 49 countries covered by the KPMG study and 75% of the world's 250 largest companies by revenue based on the Fortune 500 ranking of 2016 apply the GRI framework (KPMG, 2017).

Another initiative, different in its approach and processes, was introduced by the United Nations in the year 2000 (UN Global Compact, 2008). The UN Global Compact is an international voluntary network-based initiative that brings together several actors, including UN agencies, corporations, and non-government organizations, with the aim of spreading among businesses 10 principles in the areas of human rights, labor, the environment, and anti-corruption (Williams, 2004; Kell, 2005). It also seeks to catalyze the attention of companies on broader UN goals, such as the SDGs. The project aims to encourage the processes of discussion, learning, and advancement of the 10 principles (Rasche, 2009; Ruggie, 2001), but the implementation in companies is not measured. Indeed, participating companies are required to annually upload a report, called Communication on Progress (CoP), to the project platform to make public the progress made on the 10 principles. However, no guidelines are provided for the preparation of the CoP reports, nor are there specified indicators to be used for measuring the progress achieved.

Indicators on how companies can measure their contribution to the achievement of the SDGs come from the SDG Compass, a project jointly developed by the United Nations Global Compact and the GRI, together with the World Business Council for Sustainable Development.

This project makes a repository of indicators selected from widely recognized sources/standards, including the GRI, available to companies wishing to monitor their progress on SDG issues (SDG Compass, 2015).

### 2. The research

The analysis aims to deepen the practices put in place by large cooperatives within their own organizations, within their production chains, and, more generally, within their territories and communities to pursue the targets of SDG 8. To this end, the study focuses on the enterprises listed in the 2018 World Cooperative Monitor Top 300 Cooperatives (based on turnover) that joined the United Nations Global Compact project and/or the GRI.

The analysis was carried out in two steps. First, attention was given to the cooperatives that joined the United Nations Global Compact project (36 out of the top 300 cooperatives in the ranking). The study focused on the analysis of the responses provided by the companies in the self-assessment questionnaire, which was completed by all companies participating in the project at the time of the annual submission of the CoP report. The questionnaire also includes questions that investigate which SDGs are included within the CoP report and the type of information provided in this regard.

Second, the analysis focused on an examination of the sustainability reports prepared by the cooperatives included in the top 300 cooperatives in the world to analyze the practices implemented by these cooperatives in achieving SDG 8. The analysis concentrated only on the annual or sustainability reports compiled according to the guidelines promoted by the GRI to collect comparable data. Out of all the cooperatives in the top 300 list that joined the GRI initiative and reported applying the GRI indicators, 32 organizations were included in the analysis. A selection of GRI indicators<sup>3</sup> that, according to the guidelines of the SDG Compass project, are relevant in terms of equal work and sustainable development was studied (Table 1).

**Table 1.**  
**GRI Standards Related to SDG 8**

<b>Business theme</b>	<b>Relevant GRI Standard or Sector Disclosure</b>	<b>Disclosure/Indicator Nr.</b>	<b>Disclosure/Indicator Title</b>
Abolition of child labor	GRI 408: Child Labor	408-1	Operations and suppliers at significant risk for incidents of child labor
Changing the productivity of organizations, sectors, or the whole economy/Indirect impact on job creation/Jobs supported in the supply chain	GRI 203: Indirect Economic Impacts	203-2	Significant indirect economic impacts
Diversity and equal opportunity	GRI 405: Diversity and Equal Opportunity	405-1	Diversity of governance bodies and employees
Earnings, wages and benefits	GRI 202: Market Presence	202-1	Ratios of standard entry level wage by gender compared to local minimum wage
	GRI 401: Employment	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees
Elimination of forced or compulsory labor	GRI 409: Forced or Compulsory Labor	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor
Employee training and education	GRI 404: Training and Education	404-1	Average hours of training per year per employee
		404-2	Programs for upgrading employee skills and transition assistance programs

## Large Cooperatives and SDG8: Quantifying Contributions Toward the Goal

Business theme	Relevant GRI Standard or Sector Disclosure	Disclosure/Indicator Nr.	Disclosure/Indicator Title
		404-3	Percentage of employees receiving regular performance and career development reviews
Employment	GRI 102: General Disclosures	102-8	Information on employees and other workers
	GRI 202: Market Presence	202-2	Proportion of senior management hired from the local community
Employment & Youth employment	GRI 401: Employment	401-1	New employee hires and employee turnover
Equal remuneration for women and men	GRI 405: Diversity and Equal Opportunity	405-2	Ratio of basic salary and remuneration of women to men
Labor practices in the supply chain	GRI 414: Supplier Social Assessment	414-1	New suppliers that were screened using social criteria
		414-2	Negative social impacts in the supply chain and actions taken
Non-discrimination	GRI 406: Non-discrimination	406-1	Incidents of discrimination and corrective actions taken
Occupational health and safety	GRI 403: Occupational Health and Safety	403-1	Workers representation in formal joint management–worker health and safety committees
		403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities
		403-3	Workers with high incidence or high risk of diseases related to their occupation
		403-4	Health and safety topics covered in formal agreements with trade unions

Source: *SDG Compass, 2019*

Basing the analysis on information found in the annual and sustainability reports has both advantages and limitations. Given the difficulty of finding data directly from organizations, the annual and sustainability reports are the main and most complete sources of extra-economic data on companies. However, this strategy also has some limitations. First, the decision to limit the analysis to annual and sustainability reports compiled according to GRI standards considerably decreases the number of cases examined. Second, the reports underscore actions that have been implemented, although they do not necessarily include every action that an organization has taken. Third, it should be considered that there may be some bias due at the fact that the indicators are self-reported. Finally, the GRI standards provide guidelines on the trajectory to be maintained in reporting but do not explain in detail how

these metrics should be developed in the reports. Therefore, the degree of detail and the way the information is presented within the reports can vary considerably. This makes it difficult in some cases to compare information across cooperatives.

Despite these limitations, the analysis provides interesting insights into the contribution that large cooperatives can make toward achieving the objectives of SDG 8.

### 3. Main results

Looking at the cooperatives that joined the United Nations Global Compact project, the analysis highlighted that 31 of the 36 organizations declared they address at least one of the SDGs in their CoP reports. All of the SDGs are addressed in some way by at least one of the studied organizations according to the reports.

The statements provided by the top 300 organizations show that they pay attention to ensuring sustainable consumption and production patterns (SDG 12). They also state they are taking urgent action to combat climate change and its impacts (SDG 13), ensure healthy lives and promote well-being for people of all ages (SDG 3), and promote sustained, inclusive, and sustainable economic growth, full and productive employment, and decent work for all (SDG 8).

The reporting mainly involves a description of the opportunities and responsibilities that one or more SDGs represent for the company (24 cooperatives out of 36), the company's priorities with respect to the themes promoted by the SDGs (22 cooperatives out of 36), and the presentation of indicators aimed at quantifying the progress made by the company on the reported SDGs (21 cooperatives out of 36). The cooperatives also report the existence of partnerships with other stakeholders for the implementation of actions related to the SDGs (16 cooperatives out of 36), illustrate how the SDGs are operationally integrated into the business model of the company (14 cooperatives out of 36), and describe the expected outputs and impact of the actions promoted by the company on these issues (11 cooperatives out of 36).

Regarding the analysis of the sustainability reports compiled according to GRI standards, it is interesting to investigate which issues related to SDG 8 have attracted the attention of cooperatives.

The first conclusion that can be drawn from the analysis concerns the issues on which the cooperatives decide to report. As is clear from the data shown in Table 2, not all the topics presented in Table 1 are covered equally by the cooperatives studied.

**Table 2.**  
**GRI indicators covered by the cooperatives analyzed**

<b>Disclosure/Indicator Title</b>	<b>Number of coops reporting the indicator</b>	<b>Examples of data reported</b>
Operations and suppliers at significant risk for incidents of child labor	7	"As per our Sound Sourcing Code of Conduct we do not allow child labour within our supply chain and we report figures relating to incidents that occur and implementation of corrective actions. Our risk criteria and audit process for our supply chain has robust measures to contribute to the effective abolition of child labour." (The Co-operative Group, 2018; p.10).
Significant indirect economic impacts	12	"Copersucar is committed to the positive transformation of society. Its business model includes investment in social responsibility activities that benefit the communities surrounding its operations. The Conecta Program is the main social initiative developed with this purpose. [...] The program promotes ties between government, private initiative and the third sector to train and capacitate young people in entrepreneurship, appreciation of

Disclosure/Indicator Title	Number of coops reporting the indicator	Examples of data reported
		education and culture, dialog about community matters, and in the promotion of sports and health. The Conecta Program also creates opportunities for Copersucar employees to serve as volunteers. [...] The partner mills also make social investments that benefit local communities, while also promoting social, economic and cultural development. In the 2016-2017 and 2017-2018 crop years, 74% of the mills (26 altogether) had these types of initiatives in place (Copersucar, 2018; p. 60)
Diversity of governance bodies and employees	26	"Women made up 68.4 per cent of the total workforce of REWE Group in 2017 and 68.7 per cent in 2016. They also comprised about 48.6 per cent of the company's managers (2016: 48.1 per cent; 2015: 48.0 per cent). The share of women among the company's top management was 11.6 per cent (2016: 10 per cent). Consequently, REWE Group has beaten its target of having 47.9 per cent of its management positions filled by women." (REWE, 2018)
Ratios of standard entry level wage by gender compared to local minimum wage	8	<i>"El salario inicial estándar se encuentra un 250% por sobre el Salario Mínimo Vital y Móvil. El pago de salarios superiores al salario mínimo contribuye a la capacidad de los trabajadores adultos de mantener a una familia"</i> (The standard initial salary is 250% above the Minimum Living and Mobile Salary. Paying wages above the minimum wage contributes to the ability of adult workers to support a family). (Sancor Seguros, 2017)
Benefits provided to full-time employees that are not provided to temporary or part-time employees	9	"A large number of voluntary occupational benefits are available in principle to all employees. [...] Equally, there is no distinction in terms of voluntary benefits at our foreign subsidiaries between full-time and part-time employees. However, some benefits such as preventive healthcare measures and occupational retirement provision are reserved for employees with permanent contracts." (Talanx, 2018; p. 52)
Operations and suppliers at significant risk for incidents of forced or compulsory labor	6	"Copersucar and its partner mills are committed to combating child, forced and slave-like labor. The company mitigates the risk of these illegalities occurring by adopting several practices, in particular: <ul style="list-style-type: none"> <li>• Copersucar establishes contractual clauses expressly prohibiting the use of child, forced or slave-like labor;</li> <li>• The adoption of workplace health and safety systems and tools.</li> </ul> In the 2016-2017 and 2017-2018 crop years there were no known cases of child, forced or slave-like labor across Copersucar's value chain." (Copersucar, 2018; p. 60)
Average hours of training per year per employee	21	"In 2017, approximately 25,652 (25,146) training days were held with 3,552 (3,440) Metsä Group employees in Finland and 4,040 (3,419) abroad." (METSÄ GROUP, 2017; p.52)
Programs for upgrading employee	25	"Die Migros bildete im Berichtsjahr 3'860 Lernende in über 50 verschiedenen

Disclosure/Indicator Title	Number of coops reporting the indicator	Examples of data reported
skills and transition assistance programs		Berufen aus und hat jungen Berufsleuten in den Bereichen Detailhandel, Industrie, Logistik und Dienstleistungen eine vielfältige Auswahl geboten. 79% der Grundbildungen wurden mit einem eidgenössischen Fähigkeitszeugnis abgeschlossen, 5% mit einer eidgenössischen Berufsmatur und 16% mit einem eidgenössischen Berufsattest" ( <i>In the reporting year, Migros trained 3,860 trainees in more than 50 different professions and offered young professionals a broad choice in the areas of retail, industry, logistics and services. 79% of basic training programmes were completed with a Swiss federal certificate of proficiency, 5% with a federal vocational diploma and 16% with a federal vocational certificate</i> ). (Migros, 2017 p. 80)
Percentage of employees receiving regular performance and career development reviews	17	"OP Financial Group implements its strategy and annual plan through annual employee performance reviews. They are an integral part of performance management and include the goal-setting review, performance review and competence and follow-up review. The first review of the year includes an assessment of the employee's performance during the past period and setting targets for the coming period. The second review focuses on competencies and includes the drawing up of a development plan on the key areas in need of improvement. Furthermore, the realisation of targets in the current period is discussed. The entire OP personnel in Finland and abroad have annual performance and career development reviews." (OP financial Group, 2018).
Information on employees and other workers	32	1,369 employees, 1,279 with permanent contract (Banco Coomeva, 2018)
Proportion of senior management hired from the local community	7	"100% de altos directivos procedentes de la comunidad local donde se desarrollan operaciones significativas" ("100% of senior managers comes from the local community where significant operations are carried out." (Grupo Ilunion, 2017).
New employee hires and employee turnover	25	"The turnover rate among REWE Group employees has been relatively stable between 14 per cent and 16 per cent for many years. In 2017, the fluctuation rate rose slightly to 16.2 per cent from 15.3 per cent (2016). During the same period, the hiring rate of new employees rose from 16.7 per cent (2016) to 17.1 per cent in 2017. The industry average in Germany was 27.9 per cent in both 2014 and 2015". (REWE, 2018)
Ratio of basic salary and remuneration of women to men	17	Gender pay overall, by category and by location (Fonterra, 2017a)
New suppliers that were screened using social criteria	23	"Die 18 Basisbestände für das Verwalten und Sortimentwechsel z.B. Arbeitsstandards in der Lieferkette, Vorgaben zur Lebensmittelsicherheit und zum Tierwohl sowie den Schutz der Interessen Fischbestände und der Tropenwälder." ( <i>The 18 basic requirements for suppliers and product ranges include labour standards in the supply chain, and requirements relating to</i>

Large Cooperatives and SDG8: Quantifying Contributions Toward the Goal

Disclosure/Indicator Title	Number of coops reporting the indicator	Examples of data reported
		<i>food safety, animal welfare and the protection of global fisheries and rainforests</i> ). (Migros, 2017)
Negative social impacts in the supply chain and actions taken	7	"In 2017, REWE Group restructured the concept of its supplier development activities in the area of social issues and set up a social improvement programme. It includes the following steps: 1) Onboarding 2) Auditing/certification 3) Remediation/improvements and 4) Training." (REWE, 2018)
Incidents of discrimination and corrective actions taken	17	"We investigated two reported incidents of discrimination over the past year. These incidents were reported through formal internal channels, or confidentially via The Way We Work Hotline [...]. Both issues were investigated. One matter is no longer subject to action; the other is still under investigation." (Fonterra, 2017a; p.88)
Workers representation in formal joint management–worker health and safety committees	8	"Achmea finds it is important to have good relations and cooperation with participation bodies. In this cooperation we aim to resolve organisational problems through a process of co-creation, each from their own individual responsibility. In 2017 the Achmea Works Councils held regular consultations with the management of the operating companies. [...]. In 2017 the Central Works Council handled a total of eighteen requests for advice and eight requests for consent. Achmea has held talks with the trade unions about the current collective labour agreement and the new agreement. With respect to innovation, employer organisations and trade unions have conducted pilot studies into an individual employability budget and a mobility budget. The outcomes were submitted to the collective labour agreement negotiations for 2018". (Achmea, 2018; p.35)
Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	30	"Achmea has identified two types of risk. On the one hand, risks involved in the performance of work by employees, and on the other the risk of lacking the right competences to perform the activities. [...], the risks identified are mainly operational and compliance-related. These concern matters such as internal fraud, disruption to processes, workplace security, damage to physical possessions and disruptions to the business. [...]. Since the introduction of the employability policy in 2011, the sickness absence rate has fallen sharply. Since 2016, the rate has been stable at around 3.45%." (Achmea, 2018, p. 32 and p.35)
Workers with high incidence or high risk of diseases related to their occupation	9	There is no indication that employees have a high illness rate or health risks as a result of their jobs. [...]. Mental strain can sometimes have a devastating effect on people’s employability, motivation and job performance. For this reason, REWE Group worked with the Institute for Health Promotion in 2011 to develop a project called “LoS! – Lebensphasenorientierte Selbsthilfekompetenz” (Life Phase-Oriented Self-Help Skills)." (REWE, 2018)

Disclosure/Indicator Title	Number of coops reporting the indicator	Examples of data reported
Health and safety topics covered in formal agreements with trade unions	6	"We comply with each country's local regulations and legislation on collective agreements and working conditions, including health and safety." (METSÄ GROUP, 2017; p. 66)

All of the cooperatives deal with the more general theme, namely that of work, offering data on and analysis of the characteristics of their workforce. Health and safety in the workplace, diversity and equal opportunity, training and work practices in enterprises in the production chain are also widespread. Less widespread, but interesting from the point of the information provided, is the theme of the indirect impact of the cooperative's activities.

The second consideration concerns the perimeter covered by the reports. The analysis has in fact highlighted that these issues offer information on three different fronts. In fact, with respect to these issues, the cooperatives report on the actions implemented within their organizations to guarantee decent working conditions for their workers, actions in place related to activities across their supply chain, and those aimed at supporting growth not only in the company, but also in the communities in which the business operates.

### **3.1 Guaranteeing decent work within the organization**

As is evident from the data shown in Table 2, a good part of cooperatives' attention is dedicated to describing the characteristics of their organizations' workers in terms of diversity, training courses for the improvement of hard and soft skills, and safety in the workplace. In fact, all 32 cooperatives analyzed provide information on the characteristics of their workers; however, the degree of detail provided varies greatly from report to report.

The most relevant information that can generally be obtained from the reports concerns the composition of the workforce according to classification by type of contract, age and gender. The first relevant group of data comes precisely from the type of contract applied to the employees. The data collected shows that for 20 cooperatives, among the 22 cooperatives for which information on type of contract is available, permanent workers represent more than 80% of all workers, with minimal differences between women and men.

Gender equality is one of the issues to which the reports pay particular attention. Cooperatives have taken several actions to guarantee equal treatment of women and men within their organizations. For example, the policies used to determine wages, where existing, are defined on the basis of national or sectoral contracts and are defined exclusively on the basis of employee's qualifications and professional experience. However, the challenge of gender equality has objectives that have yet to be fully achieved, such as the presence of women in top positions, which remains limited in many of the organizations examined. This is a well-known deficit, but many cooperatives are striving to implement changes that enable women to break the glass ceiling. This is the case, for example, in OP Financial Group, where in 2017 women occupied just 21% of executive positions, but the cooperative group has set goals to reach a 60/40 ratio of men to women in such positions (OP Financial Group, 2018).

As far as training is concerned, many of the cooperatives analyzed promote continuous training courses for their employees, not only to increase workers' soft and hard skills but also to increase workers' sensitivity to issues of particular interest to the cooperative. For instance, REWE Group promoted an initiative in 2016 to raise awareness among its workers regarding the issue of sustainability in commerce (REWE, 2018).

Lastly, another topic related to work within the organization widely discussed in sustainability reports is safety in the workplace. Of the 32 cooperatives analyzed, 30 delve into this issue by providing details about the practices they have implemented to ensure the safety of workers in the workplace and the countermeasures they have put in place to address any accidents that may occur.

### **3.2 Promoting decent working conditions within the supply chain**

Also emerging from the sustainability reports analyzed is the attention of cooperatives to working conditions not only of workers in their organization but also extending to workers belonging to organizations in the cooperative's supply chain. It is interesting to observe how cooperatives perceive the need to network on this front instead of acting alone (a need already underlined expressly by SDG 17). Many join online platforms, forums, and associations such as, for example, the Ethical Trading Initiative (ETI), the SEDEX platform, and the Business Social Compliance Initiative.

The data shows that of the 32 cooperatives analyzed, 23 present in their sustainability report the practices implemented to assess the behavior of new suppliers, not only economically but also on the employment, environmental, and social fronts. Agricultural cooperatives (especially those dedicated to food processing) and consumer cooperatives show a particular sensitivity to the topic. Because their production chains are distributed across several countries, the cooperatives promote actions to ensure decent working conditions even in those countries where labor legislation is relatively weak or completely nonexistent. In this context, to promote better working conditions within the enterprises of their production chain, cooperatives mainly follow two approaches: one is aimed at spreading the knowledge of good working practices, and the second focuses more on the signing of agreements between suppliers to respect human rights and certain working conditions.

Among the actions aimed at disseminating a decent work culture are the organization of workshops and training courses on decent employment and social standards in line with ILO directives. For example, in 2018 the Co-operative Group organized a series of 18 events attended by over 900 delegates (The Co-operative Group, 2018) in three countries (Great Britain, Spain, and Kenya) that play a central role in the product supply line in order to raise supplier companies' awareness of decent work issues and to provide support on local labor laws.

As for the signing of agreements, several cooperatives require their suppliers to sign ethical codes that cover different concerns of the SDGs, such as human rights, environmental impact, and working conditions. The cooperatives also subject their suppliers to periodic checks and controls in order to assess compliance with the agreements signed. This is the case, for example, with Fonterra, which in 2017 evaluated over 400 suppliers to verify compliance with the code they signed (Fonterra 2017a; Fonterra, 2017b). In the same year, Migros verified the working conditions of migrants through audits in most of their fruit and vegetable suppliers based in Italy, Spain, Greece, and Israel (Migros, 2017).

Moreover, S Group practices responsible procurement, requiring that their suppliers respect labor and human rights and that products can be traced back to the source of raw materials. The group is a member of the Business Social Compliance Initiative, and using indicators from this initiative, in 2017 99% of the direct risk country purchases of S Group's private labels and own imports were audited at the factories of 249 S Group suppliers (S Group 2017).

### **3.3 Actions to support the community**

Finally, looking at the wider impact of organizations, 12 cooperatives also present initiatives they promote to stimulate the growth of the communities in which they operate or development projects promoted in developing countries. These are initiatives different in terms of purpose, duration and characteristics, however united by the desire to support entrepreneurial initiatives, promote training and work integration of young people, and spread the culture linked to sustainable development issues and SDGs.

Coopersucar, for example, promotes youth entrepreneurship in its local communities through its Conecta Program, a collaboration between government, private initiatives, and the third sector. Another interesting entrepreneurship support initiative comes from Migros, which launched Engagement Migros in 2012. Migros allocates 10% of dividends from its financial, retail, and travel services to this initiative, which supports projects in various fields related to the circular economy, digitalization, and innovation.

Cooperatives also implement and support activities in areas where they do not operate directly. The Bay Wa cooperative's foundation, for example, supports biogas in Tanzania through training and construction of biogas

plants. Through these initiatives, the cooperative is helping to improve environmental conditions as well as create jobs and improve living conditions for farmers.

### Conclusion

Although the number of organizations analyzed is limited, the results provide concrete examples on reporting practices on SDGs and actions taken by large cooperatives to meet the objectives of SDG 8. This is an increasingly fundamental SDG, given the threats to decent working conditions posed by various global trends and crises. At the outset of 2020, we were keenly aware of the impact of migration, technology, the rise of the so-called “gig economy”, the legacy of economic, financial, and political crises that continue to increase the uncertainty and precariousness of work (Baglioni & Giugni, 2014). However, the global health pandemic emerging throughout 2020 compounds the already existing problems and raises further challenges for meeting the targets set out by the SDGs.

The future of work is expected to include a larger share of employment coming from the service sector, particularly personal care and social services, and could be less structured than in the past, given new types of employment and the rise of the gig economy (ILO 2017; Roelants et al., 2019).

Cooperatives can play a key role in mitigating the impact of these global trends and crises and in improving social and economic conditions. They provide quality and stable jobs, facilitate gender equality in the labor force, and help workers transition from informal to formal employment. However, it is not enough to say cooperatives are environmentally and socially responsible businesses without the data and analysis to demonstrate it. Cooperatives must communicate the actions that demonstrate their fundamental nature as ethical businesses both within and beyond the cooperative movement. The more they participate in reporting initiatives that enable the collection of reliable and internationally comparable data, the more research and analysis can be done to demonstrate the social and economic impact of cooperatives.

The initiatives analysed in this paper are two examples of how guidelines and indicators can help companies report and publicise their actions in the area of sustainable development. By providing reporting guidelines, these initiatives constitute a model for how companies can approach the subject of reporting. By defining specific indicators, they outline the route that companies should take in presenting their actions, the limitations that still arise, and a means to compare their work with that of other companies. However, the vagueness of some indicators, the lack of detailed directives on how the individual indicators should be presented, and the freedom companies have about which indicators to report (and which to leave out) are factors that raise some doubts about the actual effectiveness of the reporting schemes promoted by such initiatives.

Notwithstanding these doubts, which future research could investigate further, the reporting practices studied in this paper provide some key insights and concrete examples of the contributions businesses, both for profit and cooperative, make to meeting the objectives established by the SDGs.

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## Notes

<sup>1</sup> [https://www.ilo.org/global/topics/cooperatives/areas-of-work/WCMS\\_546476/lang--en/index.htm](https://www.ilo.org/global/topics/cooperatives/areas-of-work/WCMS_546476/lang--en/index.htm)

<sup>2</sup> [www.monitor.coop](http://www.monitor.coop)

<sup>3</sup> See the GRI website ([www.globalreporting.org](http://www.globalreporting.org)) for the description of all the standards and indicators.