



Private Sector Awareness of the Sustainable Development Goals

A Survey Report on Business and Sustainability in China

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Foreword

Five years ago, world leaders made a promise: to end poverty, reduce inequality and protect our planet for future generations. Known as the 2030 Agenda, those aspirations for people and the planet comprise the Sustainable Development Goals (SDGs) - 17 distinct, yet interconnected goals to ensure a society that includes everyone, along with ways of living, investing, producing and consuming that our earth can sustain.

With just 10 years left to deliver on that promise and avoid the worst effects of climate change, we need everyone to join in. This is especially vital as the world works to build back better from the greatest economic crisis in almost a century, following Covid-19. The United Nations Development Programme (UNDP) estimates that its triple hit to health, education and incomes could cause global human development to decline for the first time in 30 years - making it more critical than ever to protect those most vulnerable.

The pandemic revealed important flaws within traditional 'business as usual' models, such as the collective risks of inadequate paid sick leave, or weak health cover. However, it has also proven that a greener, more inclusive way forward is possible - for example, by allowing more staff to work from home. A more sustainable and equitable world requires everyone - from governments, to businesses, to investors, to financial institutions, consumers and civil society - to step up for the SDGs. This universal call is reflected in the Decade of Action launched early this year, to catalyse greater efforts towards the SDGs across society. As we recover from COVID-19, ensuring this has become even more urgent.

UNDP has a long history of advocating for sustainable business practices in China, by collaborating with our private sector partners. To help take this partnership to the next level, this report analyses the extent to which Chinese companies (including foreign-owned companies operating in China) across different industries currently understand the SDGs, what goals they are most focused on and what they are doing to support them. Its findings provide knowledge on how best to gear businesses towards the SDGs and the challenges that must be overcome to do so. For example, while 89 percent of Chinese companies surveyed are aware of the SDGs, 42 percent do not yet know how to measure their contributions towards them.

For their invaluable support in helping us to convey these insights and many more through this report, I would like to express our deep gratitude to PricewaterhouseCoopers (PwC) and the China Chamber of International Commerce (CCOIC). We hope that the findings of this study can promote greater cooperation and engagement in pursuit of sustainable development, in China and across the world.

Having lifted more than 750 million people out of poverty in the last 40 years, China has already come a long way. Yet more still can be done. Going forward, we must embrace new channels of creativity and innovation to tackle the challenges of sustainable development in the 21st century. By aligning objectives and strategies with the SDGs, I believe that Chinese companies have the potential to set a powerful example in the global mission of this decade: to safeguard our planet and leave no one behind.

Beate Trankmann
UNDP Resident Representative in China

Foreword

It is everyone's responsibility, including the private sector, to work toward the 2030 Agenda for Sustainable Development. Against the backdrop where companies are increasingly strained by global population growth, economic fluctuations, technological innovation and shortage of natural resources, business leaders have turned their focus to achieve sustainable growth while maintaining corporate growth.

Sustainable development has become one of the strategic priorities of many global leading companies. They put environmentally friendly, inclusive growth and social responsibility at the core of their corporate ethics and business mission. More and more PwC clients are amplifying their annual reports and special reports by adding non-financial information to enhance corporate influence and comprehensive value.

Formulating forward-looking sustainable development strategies can help enterprises effectively prevent and manage risks, including climate risk. For instance, in 2019, the hottest year on record, extreme climate disasters such as forest fires and hurricanes occurred frequently. Only proactive companies were able to steer clear of losses through supply chain procurement management bolstered up by environmental climate analysis. The potential transitional and physical risks that companies face while transforming to a low-carbon economy are another example. This transition has the potential to affect a company's asset value, profitability, and supplier management operations.

This survey is remarkable in the sense that it collected and subsequently analysed the SDG implementation of around a hundred Chinese companies. According to the research, Chinese companies have fully understood the concept of the Sustainable Development Goals. In the future, translating SDGs into quality projects, evaluating the effectiveness of corporate SDG practices, and sharing SDG progress and achievements will become the focus. PricewaterhouseCoopers, a strategic partner of United Nations Development Programme in China, will commit itself to jointly promoting the practical experience of the SDGs and providing counselling services as needed.

At PwC, our purpose is to build trust in society and solve important problems. We regard the public's participation in environmental management as a key strategy for sustainable development. By providing more than 1,200 Chinese non-profit organisations with our independently developed transparent self-test tools, we can help them understand their capabilities and share best practices. At the same time, we have actively joined RE100 in striving to achieve 100% green power use by 2030. In the future, PwC China will continue to work with UNDP and other partners to create a positive impact on society and the environment by leveraging our own business advantages.

James Chang
China Consulting Leader, PwC China

Foreword



The world is undergoing major developments, changes and adjustments. Issues like climate change, food security, environmental pollution, anti-globalization and protectionism are challenging the international order and human survival. Therefore, the UN 2030 Agenda is both our responsibility and guiding blueprint and to tackle these challenges. China has been supporting the 2030 Agenda with concrete actions. By the end of 2020, when China fulfills its poverty eradication target, 100 million Chinese people will have been lifted out of poverty, which will meet the poverty alleviation goal set on this Agenda 10 years ahead of schedule.

However, realizing the 17 SDGs of the 2030 Agenda calls for cooperation of all sectors, and the corporate world plays a particularly vital role. Companies must contribute to the SDGs through their core business, expertise and technologies. The SDGs, in return, can provide guidance for enterprises to develop overall business strategies, broaden investment and financing channels, strengthen resilience in times of crises and improve their core competitiveness.

Based on the surveys and interviews of 89 Chinese enterprises, this report looks at the current practice, potential challenges and future opportunities of aligning the private sector in China with sustainable development. Meanwhile, it also touches upon the global impact brought by the COVID-19 pandemic and provides new thoughts on methods of crisis response. This report is of great significance in promoting the integration of the SDGs in Chinese business practices. It can lead to the exploration of future commercial opportunities, identification of innovative development strategies and transformation of enterprises.

By working with various UN agencies and organizations, China Chamber of International Commerce (CCOIC) has always been committed to building a platform to facilitate communication and cooperation between Chinese and foreign enterprises, and to participate in SDG-related action plans and international affairs.

As a traditional Chinese saying goes, practice helps people gain knowledge, and knowledge, in return, will better guide people's practice. In the future, CCOIC will continue to work with UNDP to provide support and guidance for more Chinese companies to raise their awareness of the SDGs and help integrate the SDGs into their own development strategies, so that they may better contribute to sustainable development. By doing so, we hope to encourage companies to improve social benefits while creating prosperity, and to promote well-being for all.

Jianlong Yu
Secretary General, CCOIC

The Sustainable Development Goals

Figure 1. 17 United Nations Sustainable Development Goals



The Sustainable Development Goals (SDGs) were launched in 2015 as part of the 2030 Agenda for Sustainable Development - a universal call to action agreed to by all United Nations Member States to end poverty, protect the planet, reduce inequality and ensure all people can enjoy peace and prosperity. The 17 goals represent a responsibility, shared by all, to achieve a sustainable world that leaves no one behind.

The SDGs are also interconnected. They recognize that development must balance social, economic and environmental sustainability. Ending poverty and other deprivations must go hand-in-hand with strategies that improve health and education, reduce inequality, and spur economic growth - all while tackling climate change and working to preserve our oceans and forests. Often the key to success with one goal will involve tackling issues more commonly associated with another.

Everyone is needed to reach these ambitious targets. The creativity, know-how, technology and financial resources from all of society are essential to achieve the SDGs in every context. This calls for cooperation and commitments not only from governments, but also from businesses, investors and consumers.

China has made significant contributions to sustainable development since before the launch of the SDGs. Currently, China ranks 85th globally in terms of the human development index (HDI) and is the only country to have moved from the low to high human development category.

In particular, it has seen incredible progress in the mission to end poverty - Goal 1. Over the last 40 years, China has lifted over 750 million people out of poverty, and aims to eradicate extreme poverty completely by the end of this year. China has also made significant strides in improving education (Goal 4) and health (Goal 3), with the average years of schooling increasing from 8.8 to 13.9 since 1990 and life expectancy increasing from 69 years to 76 years in the same span.

China has been a pioneer in integrating sustainable development within its national development plans and government policies, helping to accelerate progress towards the SDGs. For example, since 2016, SDG pilot zone cities have been designated by the government for sustainable innovation. As the country has developed, it has also grown into its role as a global development partner, helping other countries in their pursuit of the SDGs through international cooperation and development assistance.

Research Background and Methodology

Why do the SDGs matter for business?

Now more than ever, the private sector sits in the driving seat of economic growth. Large multinational companies have GDP equivalents to countries, employ personnel on the level of city-populations, while also creating emissions on par with entire sectors. Yet it is not just MNCs doing so; all businesses are drivers of growth, with varying levels of social and environmental impact. They are employers, producers and consumers. Governments are aware of this increasing role and are engaging the private sector for more than “business as usual”. From the largest state-owned enterprises down to the smallest startups, each company has a role to play, and should be aware of the opportunities, incentives and regulations for doing so.

Globally, more and more enterprises are engaging in Corporate Social Responsibility (CSR), Environmental, Social and Governance (ESG) and even SDG related activities – as of 2017, 85% of the S&P 500 had reported on their social impact. These industry leaders are well aware that, beyond the social dividend these initiatives provide, from a business perspective, it just makes sense. This report aims to provide business leaders a glimpse of how companies are engaging with sustainable development in China, which areas are of importance now, as well as future trends and how – beyond normal business practices – companies can help societies to recover from shocks and crises, such as Covid-19.

Opportunities for investments and financing:

It is estimated that the financial gap in developing countries to achieve the SDGs is 2.6 trillion dollars annually,¹ which has been gradually bridged by emerging investments and financing models e.g. investments and financing on social impact and climate change. An

increasing number of renowned international investment institutions or individuals are expected to invest in enterprises or projects that possess specific impact measurements, especially in developing countries.

The SDGs serve as a unified framework, enabling investors to conduct evaluations and measure the social impact of enterprises or projects, and broaden the pathways for investments and financing.

Win trust from stakeholders:

Company leaders have realized that success is not measured by financial metrics alone, but also by concerns of the stakeholders on a boarder scale.² The SDGs can be an effective approach for stakeholders to uphold their values, identify business partners with shared strategies of sustainable development, spot market niches and complement other firms in terms of business models. Meanwhile, consumers are seeking deeper connections and interactions with the products and services provided by enterprises. A global survey³ indicates that 66% of consumers are willing to purchase sustainable products, through which they can better immerse themselves in the brand and culture of an enterprise more comprehensively.

Avoid potential risks:

The leading practices of combining sustainable development with risk management are focused on identifying the social risks in the business environment, spotting environmental threats and opportunities in businesses, as well as averting unnecessary capital loss. In contrast, enterprises who fail to do so may face a decreased capability in creating capital in the long run. For instance, for food enterprises, insufficiency of raw materials in the food chain due to climate change and a lack of natural resources may adversely impact production and management.

1. Source from: IMF, Fiscal Policy and Development: Human, Social, and Physical Investment for the SDGs, 2019.

<https://www.imf.org/en/Publications/Staff-Discussion-Notes/Issues/2019/01/18/Fiscal-Policy-and-Development-Human-Social-and-Physical-Investments-for-the-SDGs-46444>

2. United Nations 2030 Agenda for Sustainable Development

3. Nielsen, 2015 Global Survey on Consumers. The survey covered 30,000 consumers from more than 60 countries around the globe.

Research Background and Methodology

Research Focus and Methodology

Research Focus

Chinese enterprises play an increasingly instrumental role in realizing sustainable development nationally. For companies, sustainable practices also function as a major driving force for sustainable management and CSR. To what extent do Chinese enterprises (including foreign enterprises in China) know about the SDGs? What are their focuses? What are the challenges ahead? This report endeavors to conduct a comprehensive analysis and provide answers to the preceding questions, with the hope of providing useful references for the senior management of Chinese enterprises, to foster the innovation of business models and diversification of cooperation.

Research Methodology

UNDP, in partnership with the China Chamber of International Commerce (CCIOC) and PricewaterhouseCoopers (PwC), have jointly conducted a baseline survey on the SDG practices of Chinese enterprises

and prepared this report on Private Sector Awareness of the Sustainable Development Goals. This report utilized the research methods of online questionnaires and case studies, drawing a comprehensive analysis on the current situation of sustainable development in 89 selected enterprises. By incorporating and analyzing⁴ the feedback from participants, we invited 13 enterprises for a string of target-oriented interviews, after which, we finalized the case studies.

Establishing a Baseline

Knowledge of the SDGs is the first step in a process that leads to taking targeted actions for achieving them. Mapping the business awareness of the SDGs creates a baseline of current engagement, objectives and strategies. This will help to facilitate future initiatives that further align the Private Sector with the SDGs; ultimately foster a paradigm shift from CSR practices to indicator-driven SDG impact management.⁵



4. See appendixes - research methodology of data collection and analysis.

5. See more at: <https://sdgimpact.undp.org/>

Key Findings



89%

of Chinese enterprises know about the SDGs.



69%

have publicly mentioned the SDGs.*



42%

have no clear idea about how to evaluate the SDGs.

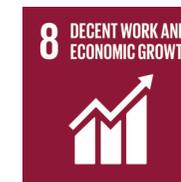


38%

of Chinese enterprises knowing about the SDGs have never disclosed* the SDGs.



have received the most attention from Chinese enterprises



Note: The 69% includes those who mentioned SDGs on social media, the percentage of which has been taken down from that of public disclosure.

Current Practice

Future Opportunities

Potential Challenges

4.1 Actions taken by Chinese enterprises

89%

The vast majority (89%) of enterprises interviewed stated that they know about the SDGs and are aware that the Chinese government has signed a commitment to implement them.

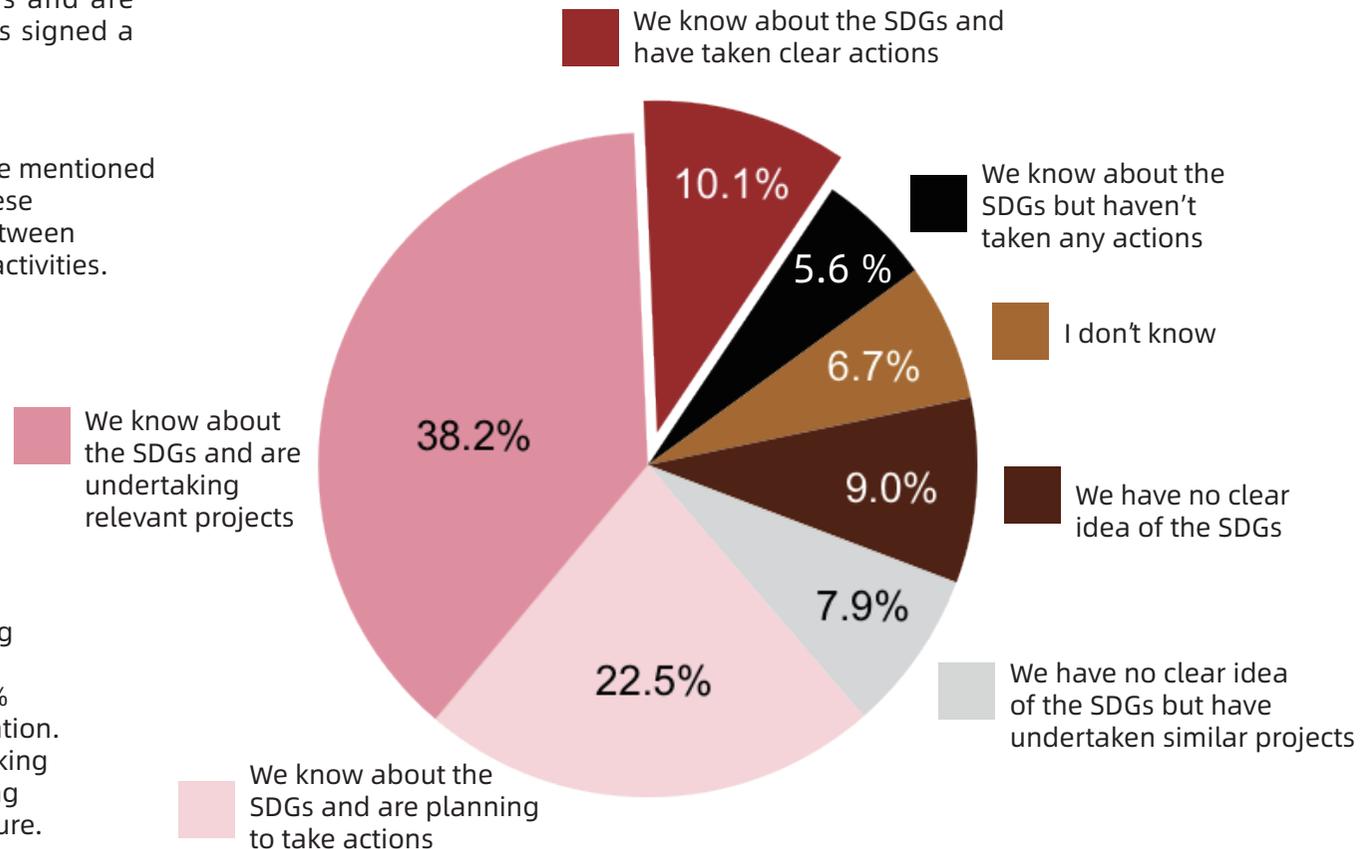
69%

of firms interviewed stated that they have mentioned the SDGs in public. As can be seen, Chinese enterprises realize the extensive links between sustainable development and business activities.

Chinese enterprises have taken an active part in putting the SDGs into practice (see Figure 2). 70.8% stated that they have pursued practical actions to do so, while 10% have identified specific pathways for SDG- implementation. However, over 30% believed that the actions they're taking at present are not purposeful, or are still in the planning phase, which requires more targeted actions in the future.

Figure 2. Corporate progress on implementing the SDGs in China

Question: Which of the following statements best indicates to what extent your company knows about and engages in the SDGs?



4.2 Internal and external driving forces

Currently, enterprises often undertake sustainable development projects based on their needs of branding and image-building. External driving forces are still relatively weak - for instance, regulatory policies, demands from consumers, as well as both upstream and downstream suppliers in industrial chains (see Figure 3). Sustainable development projects designed with the needs of branding and market activities can partially support a business at management level. However, it has proven difficult to design the objectives or frameworks for sustainable projects and practices at the strategic level, which hampers concerted efforts within enterprises to move towards sustainability.

Mainstreaming sustainability within company values requires aligning expectations from multiple parties. The majority of enterprises interviewed here believe the government is the main driving force (see Figure 4) and should formulate industry guidelines and standards, after which, firms can integrate their own development progress and resources towards the SDGs. However, businesses can also take a leading role in strengthening communications and cooperation with regulatory agencies, thereby assisting internal and external stakeholders in implementing the SDGs by analyzing and summarizing lessons learned, as well as helping to share guidelines within their industry.

Figure 3. Driving factors for the implementation of the SDGs for Chinese enterprises

Question: What is/are the key driving factor(s) for your company to promote the SDGs

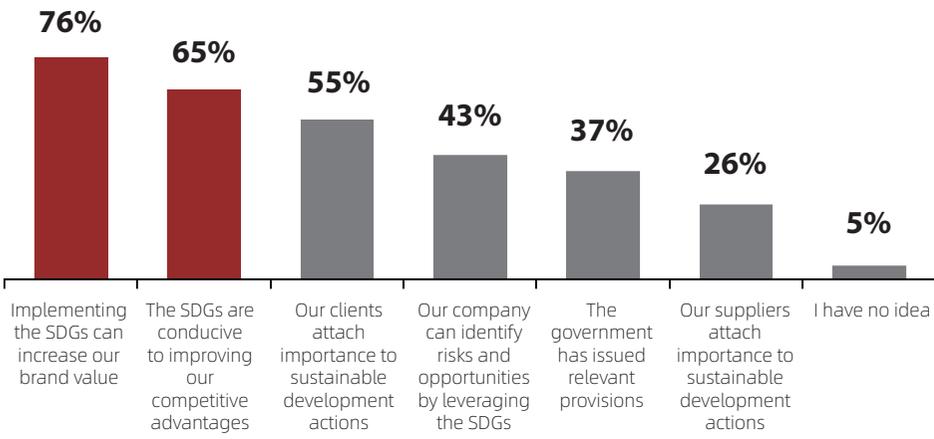
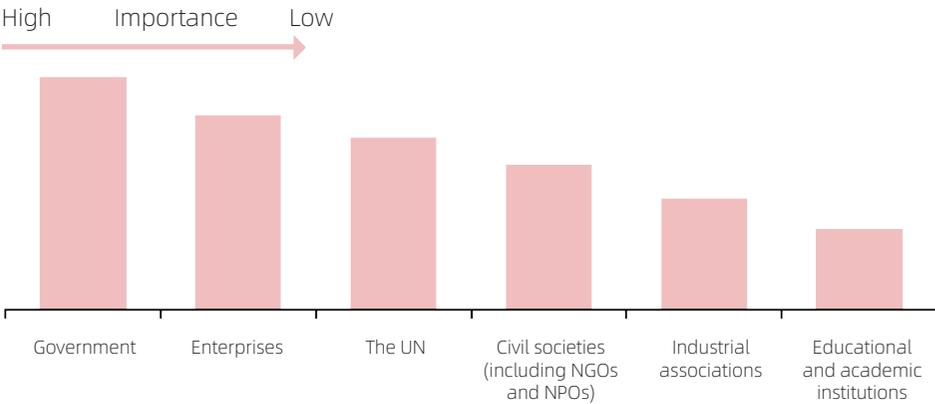


Figure 4. Main drivers of the SDGs for Chinese enterprises

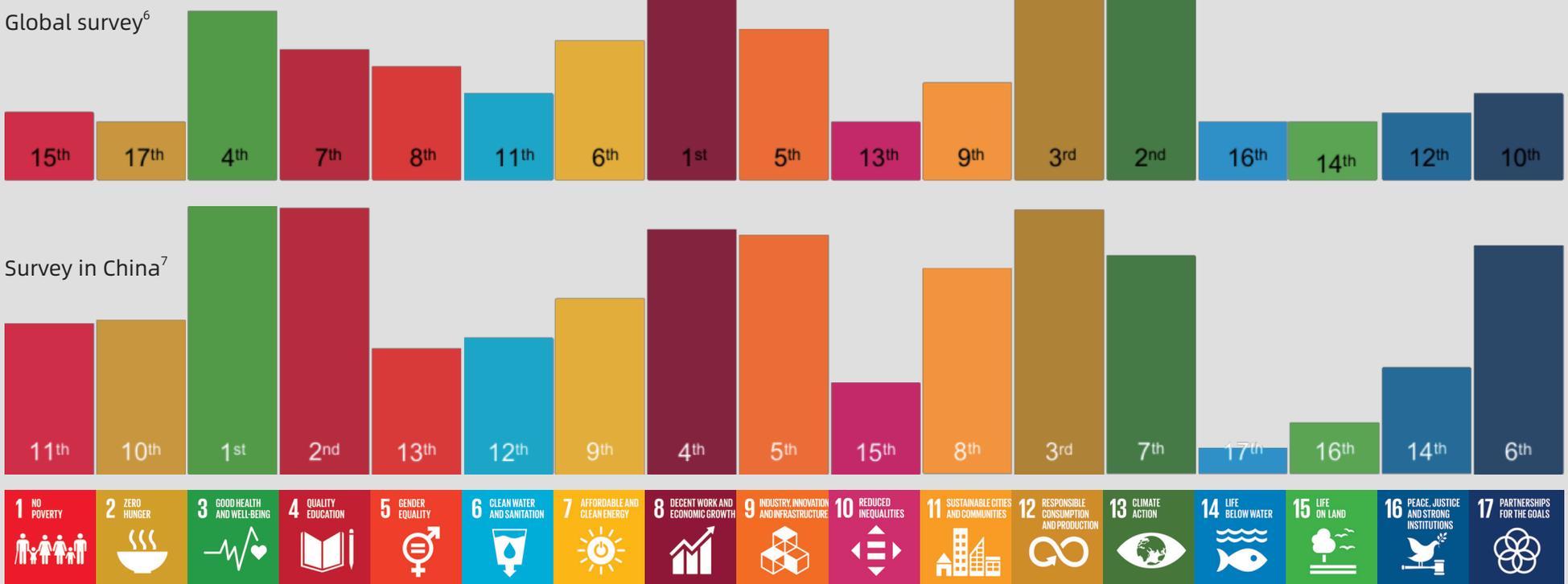
Question: From your perspective, who plays a major role in achieving the SDGs?



Current Practice Future Opportunities Potential Challenges

4.3 Prioritization of specific SDGs

Chinese enterprises are most concerned with good health and well-being, while responsible consumption and production, innovation, as well as economic growth, are SDGs gaining significant attention both in China and globally:



6. Source from: Global SDGs Survey 2018, PwC

7. Statistics are drawn from the results of the survey in China. Numbers in the boxes refer to the rankings or priority selections of SDGs under the context of China. 1st means the highest priority, whereas 17th means the lowest.

Current Practice Future Opportunities Potential Challenges

4.4 SDG prioritization differs by segmented industry

Figure 5. Priorities of the SDGs given by enterprises in different industries

Question: How do you rank the 17 SDGs in terms of their importance to your business?



Chinese enterprises often set different priorities for the SDGs depending on their industries and segmented markets (see Figure 5), covering SDGs in relation to society, environment and economy:

Retail enterprises - more attention is paid to consumers, suggesting that the interests of consumers and employees, equal employment, training and development, as well as health and safety are primary concerns.

Chemical enterprises - under regulatory and public pressure, more focus is given to environmental governance, energy efficiency, consumption reduction, along with health and safety. Chemical enterprises are dedicated to bringing forward fundamental solutions, such as alternative energy or materials through technological innovations.

Transport and logistics enterprises - by utilizing cleaner and safer energy to reduce their climate and environmental impact, transportation and logistics enterprises can respond to stricter industrial policies and public supervision.

Energy and construction enterprises - as urban construction and communities are the main service-lines, energy and construction enterprises prioritize sustainable cities, community construction and development, clean drinking water, along with infrastructure upgrades.

Technology, Media, and Telecom (TMT) enterprises - as an industry featuring rapid growth and renovation, TMT enterprises can better expand the depth of services and breadth of market share through global partnerships.

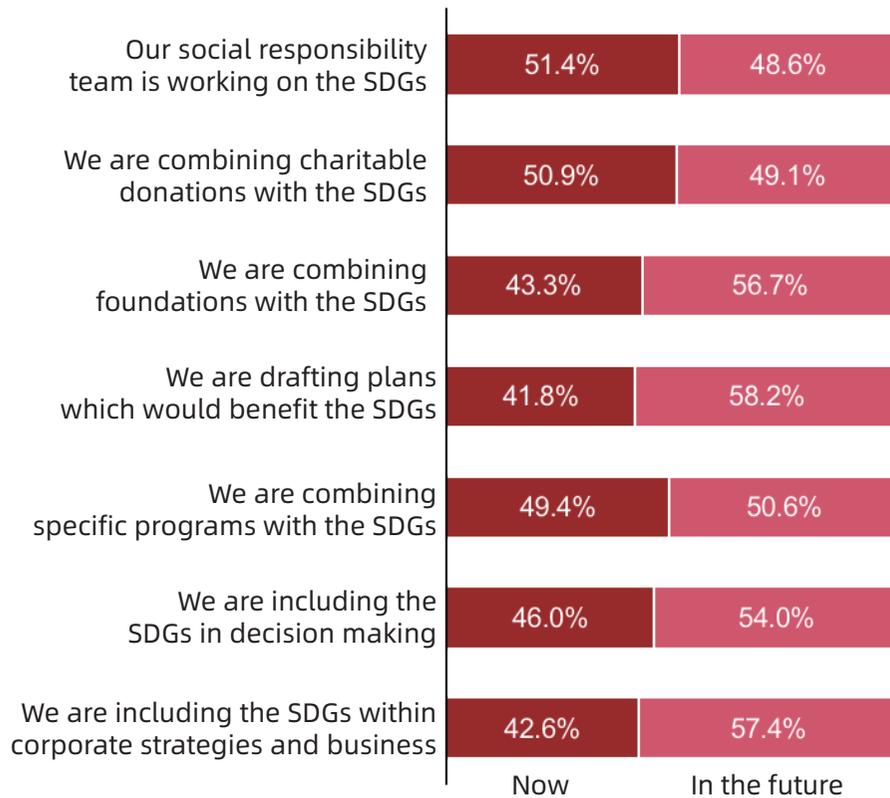
Financial enterprises - these prioritize issues regarding community services and financial education. With the emergence of green investment, supporting productive activities and encouraging SMEs to apply for green credits can encourage new business growth for financial enterprises.

4.5 Chinese enterprises have incorporated the SDGs at the strategic level

Figure 6 Status quo and future predictions of Chinese Enterprises' SDG efforts

Question: What actions have your company taken to realize the SDGs?

Question: What actions will your company take to realize the SDGs in the next five years?



1

Two trends demonstrate the Chinese private sector is turning to the SDGs:

1 Corporate Social Responsibility is becoming more professional

When it comes to SDG-related activities, Chinese enterprises tend to carry them out through their CSR teams as well as donations, with a rising contribution rate of corporate foundations. This is probably because setting up independent foundations has become a corporate option. On the other hand, it is worth noting that CSR management is increasingly being handled by people with the expertise.

2

2 The SDGs will be tied more closely with corporate strategy and business

Corporate willingness to closely combine the SDGs with their strategy and business has increased noticeably, along with demand for pro-SDGs programs. Regularly sharing corporate concepts, strategies, methods of CSR and business activities in economic, social, environmental and other dimensions with stakeholders can help to sort and analyze various liability risks faced by companies and improve internal management strategies. Internationally, firms are becoming familiar with releasing social responsibility reports and facing ESG reports issued by institutional investors.

Current Practice

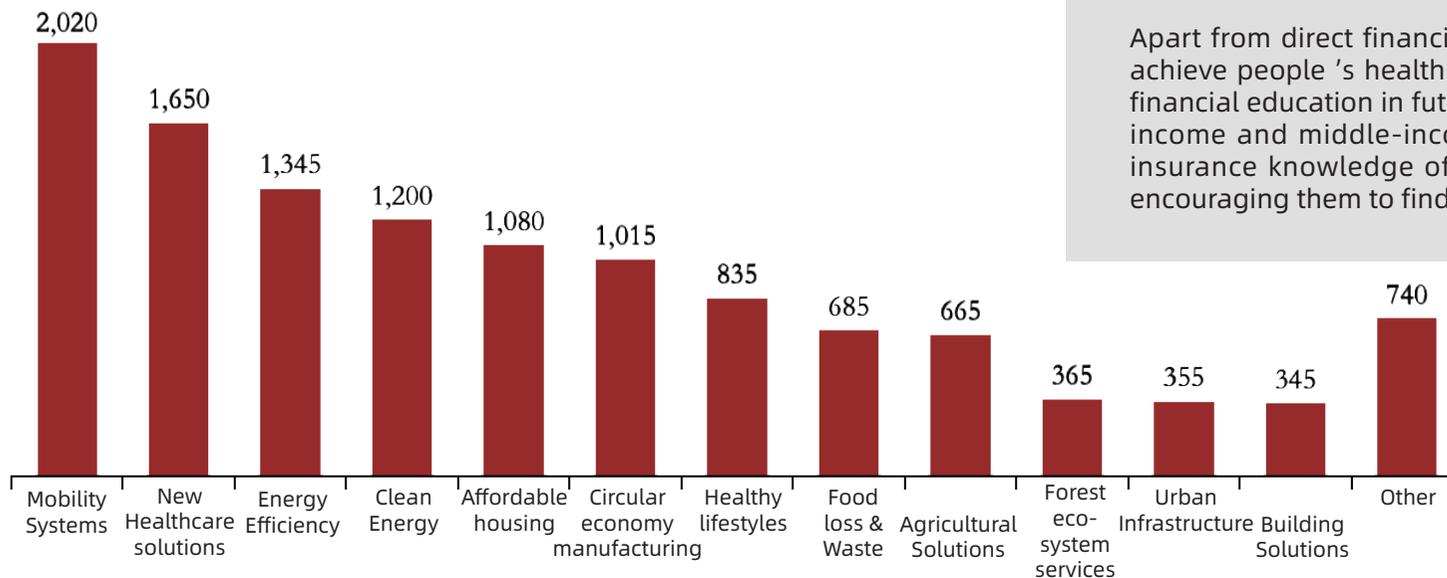
Future Opportunities

Potential Challenges

4.6A SDG actions come with business opportunities

It is estimated that by 2030, SDG-generated economic growth could reach US\$12 trillion, or 10% of the current global GDP. Among this, Asia would comprise \$5 trillion, of which China could account for \$2.3 trillion.

Figure 7. Valuations of SDG-related market opportunities
(Based on 2015 data / million USD)⁸



8. Data source: Business & Sustainable Development Commission, Better Business Better World 2017

Case study

Yibao Program Tackling social problems and fighting poverty

The Yibao Program is the first financial institution in China providing targeted medical protection for low and middle-income people. The small-scale medical insurance that it provides complements mainstream insurance on the market. Traditional insurance plans, subject to sales and design costs, tend to provide standardized products. Yibao has identified the social problems of middle- and low-income groups, such as the difficulty of seeking medical support and the issue of sliding into and remaining in poverty due to disease. It designed a comprehensive insurance service platform especially for people that live on social welfare, low-income groups and people with special needs.

Apart from direct financial products support, to alleviate poverty and achieve people's health and well-being, Yibao also plans to leverage financial education in future to improve the financial awareness of low-income and middle-income people. It hopes to enrich the financial insurance knowledge of low- and middle-income groups, therefore encouraging them to find the right medical insurance products.

Case study

UNDP works with Baidu on innovative solutions to social problems

Realizing the 17 SDGs requires decisive and immediate action, and most importantly, the commitment to leaving no one behind. To closely monitor progress achieved and make timely adjustments based on lessons learned is where big data can play an instrumental role. UNDP China, in partnership with Baidu since 2016, has taken a pioneering role in measuring poverty conditions in China using the dynamic information provided by big data. The project has successfully created a new dimension for poverty measurement in China, as an essential complement to the traditional methods of mapping the impoverished population by income and financial factors alone.

Currently in its second iteration, UNDP and Baidu, as well as Tsinghua University, have partnered to harness big data to analyze social welfare to assist policy makers. The previous big data project used alternative data sources to map rural poverty across more than 2000 counties in China, identifying gaps in electrification, water and sanitation, as well as access to services. The current project again uses big data and machine learning to map the livelihoods of urban populations in major cities, providing policy makers a visualization of where populations are thriving, where access to public services may be lacking, and which policies have had the most positive impact for sustainable development.

- Current Practice
- Future Opportunities
- Potential Challenges

4.6B Innovation drives corporate development

As the survey results suggest, the five most important goals to Chinese companies are respectively Goal 3: Good Health and Well-being, Goal 4: Quality Education, Goal 12: Responsible Consumption and Production, Goal 8: Decent Work and Economic Growth and Goal 9: Industry, Innovation and Infrastructure. The value of any business lies in its ability to balance the needs of the economy, society and the environment. Only by making the health and well-being of the entire society a priority can business fully support social progress. Quality education has also received high attention. Under the background of globalization and digital development, the operating and management models of various industries have undergone tremendous changes. Staff training and capacity-building are also particularly significant for companies to make breakthroughs, realize business transformations and sustain profitability.

The top five goals will change in the next five years. According to the results of the survey, industry, innovation and infrastructure have gained increasing attention and will become the core concern in future. This is likely related to the wording of Goal 9, which has the word innovation in it. Innovation in products, technologies and business models has attracted more and more attention in recent years. Therefore, companies are emphasizing innovation related issues and actions. At the same time, Goal 11, sustainable cities and communities, is set to enter the top five in the next five years, possibly indicating that companies have gradually realized that a sustainable society requires them to collaborate with stakeholders to expand the scope of business and economic activities in an inclusive way.

Figure 8. SDGs ranking by Chinese firms

Question: Please rank the 17 SDGs by their importance from high to low.
 Question: Please rank the 17 SDGs by their importance in the future from high to low.



Current Practice

Future Opportunities

Potential Challenges

4.7 Partnerships can accelerate the SDGs

It is worth mentioning that, among those surveyed, Goal 17 is currently the sixth most important goal and is expected to remain in that position in the next five years. It is the only high-ranking goal set to stay at the same position on the significance scale. Partnerships include not only stable business partners at home and abroad, but also cooperation between upstream and downstream industries. Globally, international cooperation in science, technology and innovation can raise the industrial threshold, thus pushing all sectors forward towards attaining the SDGs.

17 PARTNERSHIPS FOR THE GOALS



GOAL 17: Partnerships for the Goals

This is the **sixth** most important goal now to Chinese companies surveyed and is likely to remain so in future.

The complexity and interconnectivity of the SDGs requires participation across society. Through active cooperation and knowledge sharing, such partnerships can accelerate SDG programs and bring them to scale.

Against the backdrop of globalization, the business sector should focus on building various partnerships. For instance, upstream and downstream companies belonging to the same value chain can reach out to each other to exchange technologies and resources, therefore establishing new business models and upgrading the entire sector. Leading market players can also bring enterprises together and advocate partnerships for the whole industry.



Case study

Master Kong: Building up partnerships and sharing leading food safety technologies

In terms of building a global supply chain, Master Kong attaches great importance to the mutual benefits of suppliers from developing countries during global procurement. This includes dispatching professional consulting teams to offer guidance on quality management of agricultural products for pepper planters in Malaysia and Indonesia every year. These strategies have successfully increased the income of local farmers and communities. Master Kong also exchanges food safety control technologies with orange juice suppliers in Brazil every one to two years, providing valuable assistance to the development of derivative products of orange juice. At present, all orange juice products provided by Brazilian suppliers have been certified by the Rainforest Alliance.

To fortify the industry's food safety management and control ability, Master Kong takes the initiative in sharing its knowledge and experience and makes its technology platform accessible to others. The company also attaches great importance to partnerships with academic institutions and joint innovation, in order to improve food safety practices and technology.

Current Practice

Future Opportunities

Potential Challenges

4.8 Evaluation methods to be learned and implemented by Chinese enterprises

While awareness of the SDGs and related activities has improved, current practices indicate that most enterprises interviewed failed to use any methodology to evaluate how their businesses contribute to the SDGs.

Nearly 42% have no idea how to evaluate the SDGs, 1% stated that they have no willingness to conduct such evaluations, whereas 33% have not prioritized the SDGs in their action plans (see Figure 9).

Based on these findings, enterprises should reflect on how to evaluate the effectiveness of prioritized SDGs and how to leverage the influence of existing projects for upgrade:

1. The globally unified methodology based on sustainable development guidelines will become a benchmark for evaluating the sustainability of businesses. Enterprises should know about the professional evaluation and management tools provided by international organizations.⁹

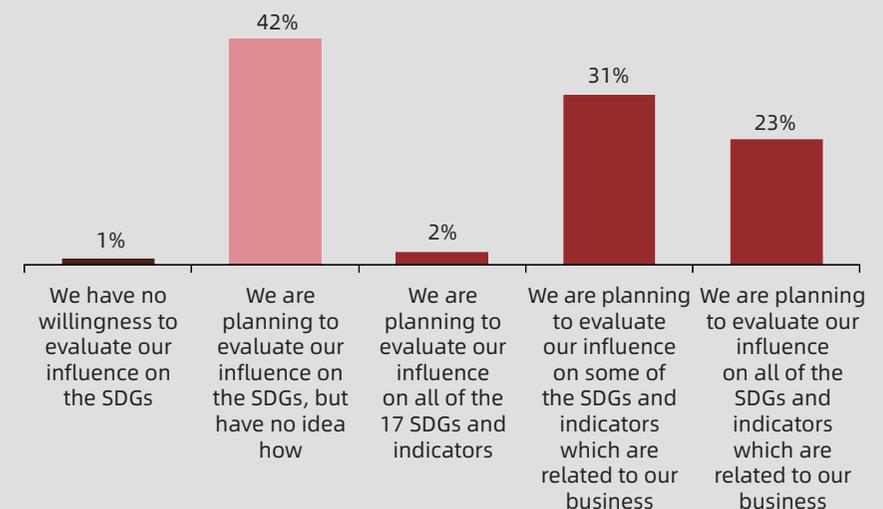
2. Enterprises should conduct comprehensive and quantified evaluations on prioritized SDGs from the perspectives of social, environment and economic benefits.¹⁰ These evaluations should also be combined with evaluations of business performance:

3. A recognized KPI of SDG practices should be set within enterprises. An evaluation framework of sustainable development aligned with future strategies can be formed by adjusting the design, internal coordination and specific implementation plans of existing projects, based on evaluation results.



Figure 9. Action plans of Chinese enterprises to practice the SDGs

Question: How does your company plan to evaluate its influence on the SDGs?



9. See more on: http://www.undp.org/content/dam/undp/library/SDGs/English/SDG_Accelerator_and_Bottleneck_Assessment_Tool.pdf

10. See more on: <https://sdgcompass.org/>

4.9 Chinese enterprises need to prioritize sustainable development disclosure

Global surveys show that 72% of companies have mentioned the SDGs in their annual reports and sustainability reports. At the same time, 50% of companies surveyed believe that the SDGs are critical to their business and should be prioritized.¹¹ As such, more Chinese companies should actively participate in SDG disclosures.

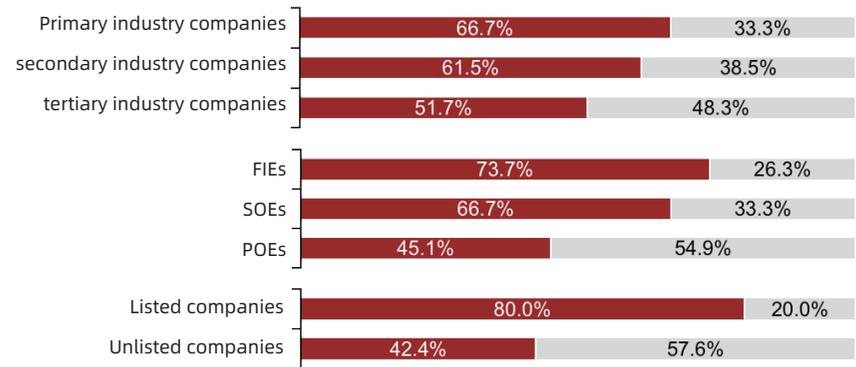
38% Chinese companies that claim to understand the SDGs do not publicly disclose their engagement with them

27% of Chinese companies interviewed disclosed their support for the SDGs in the form of a sustainability report or corporate social responsibility report

55% of companies surveyed publicly disclose their sustainable development practices, mainly driven by external regulatory requirements

- 1. Industry classification:** The disclosure rate of primary and secondary industries subject to strong policy supervision is significantly higher than that of the tertiary industry.
- 2. Type of enterprise:** Private enterprises face little pressure from industry policies or shareholders, and more than half of them did not actively disclose. Foreign-invested companies often deal with international investors and are more cautious about climate and environmental risk avoidance, with a stronger willingness to disclose. As China's practice of sustainable development gathers momentum, state-owned enterprises that are heavily influenced by government policies show a higher disclosure rate, only 7% less than foreign-invested enterprises.
- 3. Listing supervision:** The disclosure rate of listed companies is twice as high as that of non-listed companies. As the requirements for information disclosure on climate and environmental factors in future policies become more standardized and stricter,¹² companies should take more responsibility for active disclosure.

Figure 10. Proportion of Chinese companies actively disclosing sustainable development practices



11. Source from: Global SDGs Survey 2018, PwC

12. In May 2019, the Hong Kong Stock Exchange issued a consultation document reviewing the "Environmental, Social and Governance Reporting Guidelines" (referred to as "ESG Guidelines") and proposed mandatory disclosure recommendations on the ESG governance and reporting principles.



Moving from CSR to SDG Impact

Strategy formulation

The effects of sustainable development on enterprises are multidimensional, requiring a top-down outlook at the strategic level. By incorporating the trend of globalization, Chinese enterprises should make prompt and effective adjustments on businesses and strategies, recognize and prioritize the SDGs in their plans and practices, as well as identify potential sustainable business opportunities and challenges.

Corporate governance

Active engagement and substantive support from the Board of Directors (BOD) and C-suite are essential. As business alignment with the SDGs can avoid potential risks, enterprises should identify and define opportunities and risks at the BOD-level, create a task force to coordinate cross-board collaboration and responsibilities. A dedicated team with the capacity of understanding and implementing sustainable development and its linkages to business models should facilitate this process, increasing the efficiency of transitioning initiatives into SDG impact.

Indicator-based evaluations

Enterprises should clearly specify the indicators and objectives of evaluation, e.g. energy consumption, carbon emissions, etc. In the meantime, enterprises should also closely monitor and review the indicators regularly, by adopting a performance system in line with the SDGs. To ensure the realization of prioritized goals, enterprises are expected to identify loopholes and optimize accordingly by collecting feedback, and conducting evaluations and impact measurement on a regular basis. Learnings from the data collected should be applied to improve the alignment of business practices with the SDGs.

Reporting and disclosure

Companies are advised to disclose non-financial information regularly in reports, including annual reports, ESG, SDG and independent reports, to improve the confidence of stakeholders (including investors) in their long-term development. Enterprises should also play a proactive role in communicating and cooperating with partners along value chains and make concerted efforts to address sustainable development challenges, through launching new initiatives and transitioning to low-carbon systems.

Reflections on SDG practices of Chinese enterprises in COVID-19

Since the beginning of 2020, COVID-19 has swept the world. According to the World Health Organization as of July 2020, there have been more than 13.3 million confirmed cases and over 580,000 deaths globally in more than 180 countries and regions.¹³ This has not only strained many countries' public health systems, but also had a major impact on the global economy. People's lives and work, along with businesses, have been impacted significantly, testing humanity's resilience on multiple fronts. This underlines the urgency of continuing to work together towards the ultimate goal of sustainable development: to build an inclusive, green and resilient future.

By integrating all the tools that this calls for - economic growth, environmental protection and social inclusion - the SDGs are now more relevant than ever. Goal 3, for example, Good Health and Well-being, is directly related to this epidemic: the key to curbing the virus lies in whether universal health care, affordable basic medicines and high-quality vaccines are available. At the same time, Goal 3 is also Chinese enterprises' issue of highest concern, according to this survey.



SDG 3 - Health Adapting Business Practices for Impact

Business is no longer limited to simply supplying goods or services. Consumers of this new generation hope to satisfy their needs in a way that echoes their values, pursuing long-term physical and mental health and well-being for all. Therefore, in addition to direct donations, Chinese companies also provided medical supplies, secured logistics channels and built online platforms during the pandemic. In

13. World Health Organization, Situation Report, July 16, 2020, https://www.who.int/docs/default-source/coronaviruse/situation-reports/20200716-covid-19-sitrep-178.pdf?sfvrsn=28ee165b_2

14. SF official website, China Express Association http://www.cea.org.cn/content/details_10_19856.html

the early stages of the epidemic, SF Express quickly trialed multiple domestic and foreign freighter routes and used drones to transport medical supplies in order to prevent human contact. At the same time, the company's Fengchao Cabinet (a self-service hub of goods where customers pick up their parcels) launched the "mask donation" function to minimize contact.¹⁴



Goal 17 - Partnerships Leveraging Partnerships for Effective Response

SDG17: Partnership for the Achievement of Goals emphasizes the strengthening of global partnerships for sustainable development, the sharing of knowledge, expertise, technology and funding under multi-stakeholder partnerships. It also attach great importance to the promotion of public-private cooperation to help achieve Sustainable Development Goals.

UNDP and its partners reacted fast right after the pandemic broke out. Their effort to donate urgently needed medial equipment has been well recognized by governments of all levels. For instance, UNDP China facilitated the donation of kits and testing equipment from Shanghai Fosun Long March Medical Science and Changchun Sunostik Medical Technology to Hubei Provincial Center of Disease Control and Prevention as well as the Suizhou Central Hospital, Hubei.

Besides, together with the Montreal Protocol and Chemicals Unit (MPU/ Chemicals) in New York, the UNDP China office also leveraged its close relations with enterprises, especially chlor-alkali ones, to coordinate the donation of disinfectants to local governments. Thanks to the established partnerships, Zhejiang-based Juhua Group Corporation donated 40 tons of sodium hypochlorite to the local government of Enshi, Hubei Province. Jiangsu Meilan Chemical Group Co., Ltd. donated 18 tons of sodium hypochlorite to Xiaogan, one of the cities most affected by the virus in Hubei.



Goal 9 - Innovation Digital Solutions for Epidemic Management

Digital channels and big data analysis are indispensable in epidemic management and control. Internet companies have made outstanding contributions in identifying problems via big data service systems, which have improved significantly over the years. Taking Alibaba as an example, with the help of the Alibaba Cloud platform, it took only one day to build an epidemic information management system to help government departments track the movement of people. Alibaba's free epidemic green codes¹⁵ have been of great help in identifying and managing high-risk groups and regions.

Innovative business solutions have been crucial to crisis response, which in turn has raised the capacity and potential of the private sector's hardware and software. Goal 9, Industry, Innovation, and Infrastructure, emphasizes developing quality, reliable, sustainable, and disaster-resistant infrastructure and increasing utilization of information and communication technologies to prop up the economy and increase people's well-being.

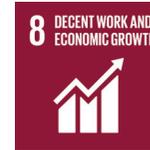
In this survey, Goal 9 is the fifth target for Chinese companies. In times of medical emergencies, the efficient execution and decision-making empowered by digital management will inevitably prompt enterprises to speed up technological advances. Innovative methods will also further support various sustainable development goals. Digitalization connects the world and puts enterprises in an information- globalized environment. Enterprises should thus undertake initiatives in building global partnerships to better deal with potential sudden crises and risks.

15. Alibaba official website
<https://www.alibabacloud.com/campaign/fight-coronavirus-covid-19>

16. Xinhua Net
http://sh.xinhuanet.com/2020-06/17/c_139145015.htm

17. <https://www.csr-china.net>

18. <http://www.cppcc.gov.cn/>



Goal 8 - Decent Work Tackling Challenges for SMEs

Enterprises in China that are actively responding to the epidemic are also facing challenges from their own operations and management. Achieving decent work and economic growth, Goal 8, will inevitably be impeded by the pandemic in the short term. Some SMEs that are unable to resume work face deep financial pressure. It is difficult for offline retail and catering industries to quickly adjust their business models and cope with the rapidly growing demand for online purchasing and ordering. Fresh hema was the first to share employees with other companies to bring down catering companies' costs and encourage furloughed employees to take new positions in companies with surging orders.¹⁶ The shortage of disinfectant has also challenged enterprises' crisis-coping capacity. Liby¹⁷ and other companies restored their full production base in the early stages of COVID-19, safeguarding the supply of protective medical materials to keep up with the rapidly increasing market demand. Ensuring high-intensity production - without raising commodity prices - are good examples of enterprises' commitment to responsible consumption and production, Goal 12.



Goal 4 - Quality Education Narrowing the Digital Divide

The closure of schools amid covid-19 has brought new challenges for China-based companies focusing on Goal 4: Quality education. Against this backdrop, educational enterprises quickly rose to the challenge, which enabled students to have online lessons. Some students, however, cannot access classes from home because of low local internet penetration rates or unstable connections. Telecommunication enterprises responded immediately to these difficulties. China Tower, for example, quickly built signal towers and base stations in remote, unconnected areas to improve internet bandwidth and speed. Local students were able to connect to online classes in the shortest possible span of time.¹⁸ In the future, internet stabilizing services and interaction facilitation for online education will reap further educational gains, while becoming even more promising sectors and benefitting other infrastructure related industries.

The shortcomings of social governance and public services exposed in the outbreak also provide companies with more opportunities to reflect and improve. In large part due to China's economic growth, the needs of marginalized groups are gradually being valued and met. But a pandemic is enough to widen the gap, by disproportionately affecting the vulnerable. Businesses can quickly help them to gain effective information and resources in the event of a sudden public crisis. As such, companies can start by supporting vulnerable groups, to boost future corporate social responsibility and achieve the SDGs more swiftly. Integrating marginalized people into society can also reduce social burdens, while creating more jobs and new business models.

While COVID-19 will eventually pass, the social and environmental problems exposed by the pandemic present development opportunities and risks that cannot be ignored by businesses in the future. The most effective way to do this is to adopt a "new normal" by integrating the SDGs into all sectors. China's private sector is well positioned to play a key role in this effort. For example, new renewable energy jobs in China now outnumber those created in the oil and gas industries. In 2017, China invested more than \$125 billion in renewable energy, at least 25 percent more than the previous year.

Beyond the environmental benefits, adopting green practices makes business sense. Making energy systems greener could also boost global GDP by \$98 trillion by 2050, delivering 2.4 percent more GDP growth than current plans. By boosting investments, the number of renewable energy jobs could quadruple to 42 million globally in the next 30 years, with healthcare savings eight times the cost of the investment and helping to prevent future crises.¹⁹ Six million jobs can be created by embracing the circular economy, where used goods are re-used, recycled and upcycled at greater value. And 1.2 billion jobs - 40 percent of all jobs on Earth - depend on a healthy and stable environment.²⁰

The business opportunities for companies which align with sustainable development are not only growing, but can serve to help shape the future for both people and our planet.

19. <https://irena.org/newsroom/pressreleases/2020/Apr/Renewable-energy-can-support-resilient-and-equitable-recovery>

(see full report from IRENA here: https://www.irena.org/-/media/Files/IRENA/Agency/Publication/2020/Apr/IRENA_Global_Renewables_Outlook_2020.pdf)

20. https://www.ilo.org/weso-greening/documents/WESO_Greening_EN_web2.pdf (see page 37)

UNDP in China



Globally, the United Nations Development Programme (UNDP) fights to end the injustice of poverty, inequality, and climate change. Working with our broad network of experts and partners in 170 countries, we help nations to build integrated, lasting solutions for people and the planet.



As the lead UN development agency, UNDP is uniquely placed to help implement the 2030 Agenda and support governments in integrating the Sustainable Development Goals (SDGs) into their national development plans and policies.

In China, our support has been closely aligned with the Chinese Government's national development strategy and 13th Five-Year Plan. This includes advising the integration of the SDGs into key development policies, promoting the transition to a low-carbon economy and a sustainable society, protecting biodiversity, and supporting China's role as an increasingly important partner in global development cooperation.

UNDP also works closely with the private sector to draw on new channels of expertise and resources to solve global issues and keep pace with a rapidly changing world. This has included the launch of an SDG financing platform promoting the development and expansion of sustainable finance in China, as well as a Taxonomy for SDG financing, offering a classification system with impact assessment and reporting criteria for SDG-aligned finance and investment activities. In response to the COVID-19 pandemic, UNDP has analyzed the impact of the crisis on Small and Medium Enterprises in China as the backbone of local economies and employment. The aim was to identify the specific challenges faced by SMEs during the lockdown with a view to - in a next step - developing possible approaches, models and toolkits to help recovery and increase their resilience to future shocks.

Moving forward, UNDP China will continue to prioritize the three pillars of people, planet, and partnership in tackling the next generation of development challenges. Emphasis will be put on reducing inequality and multidimensional poverty, advancing green economy transitions while helping to strengthen China's support for sustainable development globally. By working with the private sector to leverage the technology and innovation of companies and enterprises, we hope to enhance the collective potential for development throughout China and the world.



Appendixes

The methodology for collecting evidence and data in this report included a questionnaire and case studies. The former was mainly gathered through focal groups/online interviews by research teams in various Chinese enterprises. The structured questionnaire was targeted at Chinese enterprises in different industries and was complemented by in-depth cases studies. The report analyzes Chinese enterprises' recognition of and progress in implementing the SDGs, to identify current trends for sustainable development and the way forward for future actions.

1. Questionnaire

The questionnaire employed in this report consisted of 17 questions. The extent to which the firms interviewed accurately represent China's private sector may be influenced by various factors. Firstly, the survey was conducted by distributing the online questionnaire through five main channels (see Figure 11). Most of the Chinese enterprises interviewed are either members of the UN Global Compact or have engaged in partnerships or other activities with UNDP. As such, they are more likely to have increased awareness of the SDGs compared with other enterprises, which may result in more positive analytical results. Secondly, the companies interviewed are mainly in secondary and tertiary industries, resulting in limited participation of enterprises in primary industries. The tertiary industry itself, as a service industry, is more sensitive to consumer and market shifts, thus becoming the focus of issues related to sustainable development (see Figure 12). Thirdly, the majority of enterprises interviewed are large private-owned enterprises (POEs), foreign-invested enterprises (FIEs) and state-owned enterprises (SOEs), that are regulated by external markets and subject to higher requirements for information disclosure, thereby possessing certain awareness of sustainability (see Figure 13). Listed companies comprise 1/3 of all enterprises interviewed, and in these companies, attention from shareholders has also fostered the process of integrating sustainability in their business practices.

2. Case Studies

The three case studies were selected based on the following criteria: companies should have established, understood or identified the priority SDGs which align with their business. Additionally, chosen enterprises have made continuous disclosure of actions and plans related to sustainable development. The channels of disclosure include, but are not limited to: public reports, website disclosure, press releases, etc. Enterprises selected as examples should not have had public scandals within three years, with the premise of meeting the two preceding criteria.

3. Potential Limitations

Some potential limitations may appear in the report: firstly, in the channels of investigation. This report aims at gaining insight into the awareness and implementation of the SDGs by Chinese enterprises. The questionnaire was distributed through Wenjuanxing, an online survey platform, which may lead to limitations in the number and categories of enterprises. Secondly, the case studies are based on sources from online interviews with selected enterprises. Compared with more comprehensive case studies, the collection of information in this report may be limited to some extent. Thirdly, there may be differences in the means of self-evaluation between enterprises. The results may be subject to different standards or recognition during the self-evaluations of SDGs practices.

To overcome these limitations and avoid potential subjectivity bias, our research team made adjustments accordingly. In addition to the topic-oriented interviews conducted with the leadership in charge of the case studies, we also integrated public data, third-party opinions, and comments from experts within the same industry.

Figure 11. Breakdown of questionnaires distributed through and interviews conducted by organization

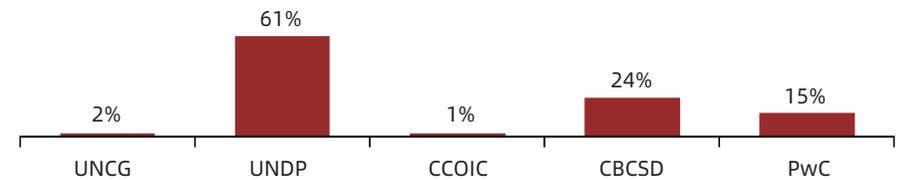


Figure 12. Breakdown of interviewed enterprises by industry

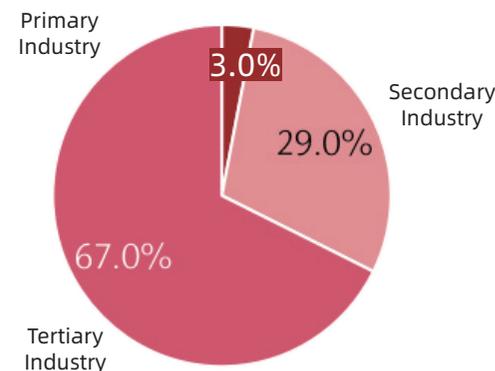
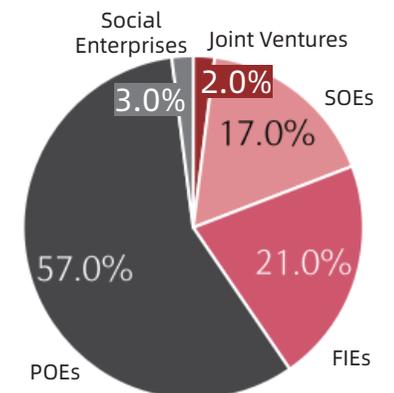


Figure 13. Breakdown of interviewed enterprises by type



Appendixes

Sustainable Development Goals and Targets



1.1 By 2030, eradicate extreme poverty for all people everywhere, currently measured as people living on less than \$1.25 a day

1.2 By 2030, reduce at least by half the proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions

1.3 Implement nationally appropriate social protection systems and measures for all, including floors, and by 2030 achieve substantial coverage of the poor and the vulnerable

1.4 By 2030, ensure that all men and women, in particular the poor and the vulnerable, have equal rights to economic resources, as well as access to basic services, ownership and control over land and other forms of property, inheritance, natural resources, appropriate new technology and financial services, including microfinance

1.5 By 2030, build the resilience of the poor and those in vulnerable situations and reduce their exposure and vulnerability to climate-related extreme events and other economic, social and environmental shocks and disasters

1.A Ensure significant mobilization of resources from a variety of sources, including through enhanced development cooperation, in order to provide adequate and predictable means for developing countries, in particular least developed countries, to implement programmes and policies to end poverty in all its dimensions

1.B Create sound policy frameworks at the national, regional and international levels, based on pro-poor and gender-sensitive development strategies, to support accelerated investment in poverty eradication actions



2.1 By 2030, end hunger and ensure access by all people, in particular the poor and people in vulnerable situations, including infants, to safe, nutritious and sufficient food all year round.

2.2 By 2030, end all forms of malnutrition, including achieving, by 2025, the internationally agreed targets on stunting and wasting in children under 5 years of age, and address the nutritional needs of adolescent girls, pregnant and lactating women and older persons.

2.3 By 2030, double the agricultural productivity and incomes of small-scale food producers, in particular women, indigenous peoples, family farmers, pastoralists and fishers, including through secure and equal access to land, other productive resources and inputs, knowledge, financial services, markets and opportunities for value addition and non-farm employment.

2.4 By 2030, ensure sustainable food production systems and implement resilient agricultural practices that increase productivity and production, that help maintain ecosystems, that strengthen capacity for adaptation to climate change, extreme weather, drought, flooding and other disasters and that progressively improve land and soil quality.

2.5 By 2020, maintain the genetic diversity of seeds, cultivated plants and farmed and domesticated animals and their related wild species, including through soundly managed and diversified seed and plant banks at the national, regional and international levels, and promote access to and fair and equitable sharing of benefits arising from the utilization of genetic resources and associated traditional knowledge, as internationally agreed.

2.A Increase investment, including through enhanced international cooperation, in rural infrastructure, agricultural

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research and extension services, technology development and plant and livestock gene banks in order to enhance agricultural productive capacity in developing countries, in particular least developed countries.

2.B Correct and prevent trade restrictions and distortions in world agricultural markets, including through the parallel elimination of all forms of agricultural export subsidies and all export measures with equivalent effect, in accordance with the mandate of the Doha Development Round.

2.C Adopt measures to ensure the proper functioning of food commodity markets and their derivatives and facilitate timely access to market information, including on food reserves, in order to help limit extreme food price volatility.



3.1 By 2030, reduce the global maternal mortality ratio to less than 70 per 100,000 live births.

3.2 By 2030, end preventable deaths of newborns and children under 5 years of age, with all countries aiming to reduce neonatal mortality to at least as low as 12 per 1,000 live births and under-5 mortality to at least as low as 25 per 1,000 live births.

3.3 By 2030, end the epidemics of AIDS, tuberculosis, malaria and neglected tropical diseases and combat hepatitis, water-borne diseases and other communicable diseases.

3.4 By 2030, reduce by one third premature mortality from non-communicable diseases through prevention and treatment and promote mental health and well-being.

3.5 Strengthen the prevention and treatment of substance abuse, including narcotic drug abuse and harmful use of alcohol.

3.6 By 2020, halve the number of global deaths and injuries from road traffic accidents.

3.7 By 2030, ensure universal access to sexual and reproductive health-care services, including for family planning, information and education, and the integration of reproductive health into national strategies and programmes.

3.8 Achieve universal health coverage, including financial risk protection, access to quality essential health-care services and access to safe, effective, quality and affordable essential medicines and vaccines for all.

3.9 By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination.

3.A Strengthen the implementation of the World Health Organization Framework Convention on Tobacco Control in all countries, as appropriate.

3.B Support the research and development of vaccines and medicines for the communicable and noncommunicable diseases that primarily affect developing countries, provide access to affordable essential medicines and vaccines, in accordance with the Doha Declaration on the TRIPS Agreement and Public Health, which affirms the right of developing countries to use to the full the provisions in the Agreement on Trade Related Aspects of Intellectual Property Rights regarding flexibilities to protect public health, and, in particular, provide access to medicines for all.

3.C Substantially increase health financing and the recruitment, development, training and retention of the health workforce in developing countries, especially in least developed countries and small island developing States.

3.D Strengthen the capacity of all countries, in particular developing countries, for early warning, risk reduction and management of national and global health risks.

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4.1 By 2030, ensure that all girls and boys complete free, equitable and quality primary and secondary education leading to relevant and Goal-4 effective learning outcomes

4.2 By 2030, ensure that all girls and boys have access to quality early childhood development, care and preprimary education so that they are ready for primary education

4.3 By 2030, ensure equal access for all women and men to affordable and quality technical, vocational and tertiary education, including university

4.4 By 2030, substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship

4.5 By 2030, eliminate gender disparities in education and ensure equal access to all levels of education and vocational training for the vulnerable, including persons with disabilities, indigenous peoples and children in vulnerable situations

4.6 By 2030, ensure that all youth and a substantial proportion of adults, both men and women, achieve literacy and numeracy

4.7 By 2030, ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship and appreciation of cultural diversity and of culture's contribution to sustainable development

4.A Build and upgrade education facilities that are child, disability and gender sensitive and provide safe, nonviolent, inclusive and effective learning environments for all

4.B By 2020, substantially expand globally the number of scholarships available to developing countries, in particular

least developed countries, small island developing States and African countries, for enrolment in higher education, including vocational training and information and communications technology, technical, engineering and scientific programmes, in developed countries and other developing countries

4.C By 2030, substantially increase the supply of qualified teachers, including through international cooperation for teacher training in developing countries, especially least developed countries and small island developing states



5.1 End all forms of discrimination against all women and girls everywhere

5.2 Eliminate all forms of violence against all women and girls in the public and private spheres, including trafficking and sexual and other types of exploitation

5.3 Eliminate all harmful practices, such as child, early and forced marriage and female genital mutilation

5.4 Recognize and value unpaid care and domestic work through the provision of public services, infrastructure and social protection policies and the promotion of shared responsibility within the household and the family as nationally appropriate

5.5 Ensure women's full and effective participation and equal opportunities for leadership at all levels of decisionmaking in political, economic and public life

5.6 Ensure universal access to sexual and reproductive health and reproductive rights as agreed in accordance with the Programme of Action of the International Conference on Population and Development and the Beijing Platform for Action and the outcome documents of their review conferences

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5.A Undertake reforms to give women equal rights to economic resources, as well as access to ownership and control over land and other forms of property, financial services, inheritance and natural resources, in accordance with national laws

5.B Enhance the use of enabling technology, in particular information and communications technology, to promote the empowerment of women

5.C Adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels



6.1 By 2030, achieve universal and equitable access to safe and affordable drinking water for all

6.2 By 2030, achieve access to adequate and equitable sanitation and hygiene for all and end open defecation, paying special attention to the needs of women and girls and those in vulnerable situations

6.3 By 2030, improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials, halving the proportion of untreated wastewater and substantially increasing recycling and safe reuse globally

6.4 By 2030, substantially increase water-use efficiency across all sectors and ensure sustainable withdrawals and supply of freshwater to address water scarcity and substantially reduce the number of people suffering from water scarcity

6.5 By 2030, implement integrated water resources management at all levels, including through transboundary cooperation as appropriate

6.6 By 2020, protect and restore water-related ecosystems,

including mountains, forests, wetlands, rivers, aquifers and lakes

6.A By 2030, expand international cooperation and capacity-building support to developing countries in water- and sanitation-related activities and programmes, including water harvesting, desalination, water efficiency, wastewater treatment, recycling and reuse technologies

6.B Support and strengthen the participation of local communities in improving water and sanitation management



7.1 By 2030, ensure universal access to affordable, reliable and modern energy services

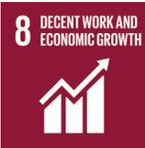
7.2 By 2030, increase substantially the share of renewable energy in the global energy mix

7.3 By 2030, double the global rate of improvement in energy efficiency

7.A By 2030, enhance international cooperation to facilitate access to clean energy research and technology, including renewable energy, energy efficiency and advanced and cleaner fossil-fuel technology, and promote investment in energy infrastructure and clean energy technology

7.B By 2030, expand infrastructure and upgrade technology for supplying modern and sustainable energy services for all in developing countries, in particular least developed countries, small island developing States, and land-locked developing countries, in accordance with their respective programmes of support

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8.1 Sustain per capita economic growth in accordance with national circumstances and, in particular, at least 7 per cent gross domestic product growth per annum in the least developed countries

8.2 Achieve higher levels of economic productivity through diversification, technological upgrading and innovation, including through a focus on high-value added and labour-intensive sectors

8.3 Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage the formalization and growth of micro-, small- and medium-sized enterprises, including through access to financial services

8.4 Improve progressively, through 2030, global resource efficiency in consumption and production and endeavour to decouple economic growth from environmental degradation, in accordance with the 10-year framework of programmes on sustainable consumption and production, with developed countries taking the lead

8.5 By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value

8.6 By 2020, substantially reduce the proportion of youth not in employment, education or training

8.7 Take immediate and effective measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour, including recruitment and use of child soldiers, and by 2025 end child labour in all its forms

8.8 Protect labour rights and promote safe and secure working environments for all workers, including migrant workers,

in particular women migrants, and those in precarious employment

8.9 By 2030, devise and implement policies to promote sustainable tourism that creates jobs and promotes local culture and products

8.10 Strengthen the capacity of domestic financial institutions to encourage and expand access to banking, insurance and financial services for all

8.A Increase Aid for Trade support for developing countries, in particular least developed countries, including through the Enhanced Integrated Framework for Trade-Related Technical Assistance to Least Developed Countries

8.B By 2020, develop and operationalize a global strategy for youth employment and implement the Global Jobs Pact of the International Labour Organization



9.1 Develop quality, reliable, sustainable and resilient infrastructure, including regional and transborder infrastructure, to support economic development and human well-being, with a focus on affordable and equitable access for all

9.2 Promote inclusive and sustainable industrialization and, by 2030, significantly raise industry's share of employment and gross domestic product, in line with national circumstances, and double its share in least developed countries

9.3 Increase the access of small-scale industrial and other enterprises, in particular in developing countries, to financial services, including affordable credit, and their integration into value chains and markets

9.4 By 2030, upgrade infrastructure and retrofit industries to make them sustainable, with increased resource-use efficiency and greater adoption of clean and environmentally sound

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technologies and industrial processes, with all countries taking action in accordance with their respective capabilities

9.5 Enhance scientific research, upgrade the technological capabilities of industrial sectors in all countries, in particular developing countries, including, by 2030, encouraging innovation and substantially increasing the number of research and development workers per 1 million people and public and private research and development spending

9.A Facilitate sustainable and resilient infrastructure development in developing countries through enhanced financial, technological and technical support to African countries, least developed countries, landlocked developing countries and small island developing States 18

9.B Support domestic technology development, research and innovation in developing countries, including by ensuring a conducive policy environment for, inter alia, industrial diversification and value addition to commodities

9.C Significantly increase access to information and communications technology and strive to provide universal and affordable access to the Internet in least developed countries by 2020

10
REDUCED
INEQUALITIES



10.1 By 2030, progressively achieve and sustain income growth of the bottom 40 per cent of the population at a rate higher than the national average

10.2 By 2030, empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status

10.3 Ensure equal opportunity and reduce inequalities of outcome, including by eliminating discriminatory laws, policies and practices and promoting appropriate legislation, policies and action in this regard

10.4 Adopt policies, especially fiscal, wage and social protection policies, and progressively achieve greater equality

10.5 Improve the regulation and monitoring of global financial markets and institutions and strengthen the implementation of such regulations

10.6 Ensure enhanced representation and voice for developing countries in decision-making in global international economic and financial institutions in order to deliver more effective, credible, accountable and legitimate institutions

10.7 Facilitate orderly, safe, regular and responsible migration and mobility of people, including through the implementation of planned and well-managed migration policies

10.A Implement the principle of special and differential treatment for developing countries, in particular least developed countries, in accordance with World Trade Organization agreements

10.B Encourage official development assistance and financial flows, including foreign direct investment, to States where the need is greatest, in particular least developed countries, African countries, small island developing States and landlocked developing countries, in accordance with their national plans and programmes

10.C By 2030, reduce to less than 3 per cent the transaction costs of migrant remittances and eliminate remittance corridors with costs higher than 5 per cent

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11.1 By 2030, ensure access for all to adequate, safe and affordable housing and basic services and upgrade slums

11.2 By 2030, provide access to safe, affordable, accessible and sustainable transport systems for all, improving road safety, notably by expanding public transport, with special attention to the needs of those in vulnerable situations, women, children, persons with disabilities and older persons

11.3 By 2030, enhance inclusive and sustainable urbanization and capacity for participatory, integrated and sustainable human settlement planning and management in all countries

11.4 Strengthen efforts to protect and safeguard the world's cultural and natural heritage

11.5 By 2030, significantly reduce the number of deaths and the number of people affected and substantially decrease the direct economic losses relative to global gross domestic product caused by disasters, including water-related disasters, with a focus on protecting the poor and people in vulnerable situations

11.6 By 2030, reduce the adverse per capita environmental impact of cities, including by paying special attention to air quality and municipal and other waste management

11.7 By 2030, provide universal access to safe, inclusive and accessible, green and public spaces, in particular for women and children, older persons and persons with disabilities

11.A Support positive economic, social and environmental links between urban, peri-urban and rural areas by strengthening national and regional development planning

11.B By 2020, substantially increase the number of cities and human settlements adopting and implementing integrated policies and plans towards inclusion, resource efficiency, mitigation and adaptation to climate change, resilience to disasters, and develop and implement, in line with the Sendai



Framework for Disaster Risk Reduction 2015-2030, holistic disaster risk management at all levels

11.C Support least developed countries, including through financial and technical assistance, in building sustainable and resilient buildings utilizing local materials

12.1 Implement the 10-year framework of programmes on sustainable consumption and production, all countries taking action, with developed countries taking the lead, taking into account the development and capabilities of developing countries

12.2 By 2030, achieve the sustainable management and efficient use of natural resources

12.3 By 2030, halve per capita global food waste at the retail and consumer levels and reduce food losses along production and supply chains, including post-harvest losses

12.4 By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment

12.5 By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse

12.6 Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle

12.7 Promote public procurement practices that are sustainable, in accordance with national policies and priorities

12.8 By 2030, ensure that people everywhere have the relevant information and awareness for sustainable development and lifestyles in harmony with nature

12.A Support developing countries to strengthen their scientific and technological capacity to move towards more sustainable

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patterns of consumption and production

12.B Develop and implement tools to monitor sustainable development impacts for sustainable tourism that creates jobs and promotes local culture and products

12.C Rationalize inefficient fossil-fuel subsidies that encourage wasteful consumption by removing market distortions, in accordance with national circumstances, including by restructuring taxation and phasing out those harmful subsidies, where they exist, to reflect their environmental impacts, taking fully into account the specific needs and conditions of developing countries and minimizing the possible adverse impacts on their development in a manner that protects the poor and the affected communities

13

CLIMATE ACTION



13.1 Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries

13.2 Integrate climate change measures into national policies, strategies and planning

13.3 Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning

13.A Implement the commitment undertaken by developed-country parties to the United Nations Framework Convention on Climate Change to a goal of mobilizing jointly \$100 billion annually by 2020 from all sources to address the needs of developing countries in the context of meaningful mitigation actions and transparency on implementation and fully operationalize the Green Climate Fund through its capitalization as soon as possible

13.B Promote mechanisms for raising capacity for effective climate change-related planning and management in least developed countries and small island developing

States, including focusing on women, youth and local and marginalized communities

*Acknowledging that the United Nations Framework Convention on Climate Change is the primary international, intergovernmental forum for negotiating the global response to climate change.



14.1 By 2025, prevent and significantly reduce marine pollution of all kinds, in particular from land-based activities, including marine debris and nutrient pollution

14.2 By 2020, sustainably manage and protect marine and coastal ecosystems to avoid significant adverse impacts, including by strengthening their resilience, and take action for their restoration in order to achieve healthy and productive oceans

14.3 Minimize and address the impacts of ocean acidification, including through enhanced scientific cooperation at all levels

14.4 By 2020, effectively regulate harvesting and end overfishing, illegal, unreported and unregulated fishing and destructive fishing practices and implement science-based management plans, in order to restore fish stocks in the shortest time feasible, at least to levels that can produce maximum sustainable yield as determined by their biological characteristics

14.5 By 2020, conserve at least 10 per cent of coastal and marine areas, consistent with national and international law and based on the best available scientific information

14.6 By 2020, prohibit certain forms of fisheries subsidies which contribute to overcapacity and overfishing, eliminate subsidies that contribute to illegal, unreported and unregulated fishing and refrain from introducing new such subsidies, recognizing that appropriate and effective special

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and differential treatment for developing and least developed countries should be an integral part of the World Trade Organization fisheries subsidies negotiation

14.7 By 2030, increase the economic benefits to Small Island developing States and least developed countries from the sustainable use of marine resources, including through sustainable management of fisheries, aquaculture and tourism

14.A Increase scientific knowledge, develop research capacity and transfer marine technology, taking into account the Intergovernmental Oceanographic Commission Criteria and Guidelines on the Transfer of Marine Technology, in order to improve ocean health and to enhance the contribution of marine biodiversity to the development of developing countries, in particular small island developing States and least developed countries

14.B Provide access for small-scale artisanal fishers to marine resources and markets

14.C Enhance the conservation and sustainable use of oceans and their resources by implementing international law as reflected in UNCLOS, which provides the legal framework for the conservation and sustainable use of oceans and their resources, as recalled in paragraph 158 of The Future We Want14.1.



15.1 By 2020, ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands, in line with obligations under international agreements

15.2 By 2020, promote the implementation of sustainable management of all types of forests, halt deforestation, restore

degraded forests and substantially increase afforestation and reforestation globally

15.3 By 2030, combat desertification, restore degraded land and soil, including land affected by desertification, drought and floods, and strive to achieve a land degradation-neutral world

15.4 By 2030, ensure the conservation of mountain ecosystems, including their biodiversity, in order to enhance their capacity to provide benefits that are essential for sustainable development

15.5 Take urgent and significant action to reduce the degradation of natural habitats, halt the loss of biodiversity and, by 2020, protect and prevent the extinction of threatened species

15.6 Promote fair and equitable sharing of the benefits arising from the utilization of genetic resources and promote appropriate access to such resources, as internationally agreed

15.7 Take urgent action to end poaching and trafficking of protected species of flora and fauna and address both demand and supply of illegal wildlife products

15.8 By 2020, introduce measures to prevent the introduction and significantly reduce the impact of invasive alien species on land and water ecosystems and control or eradicate the priority species

15.9 By 2020, integrate ecosystem and biodiversity values into national and local planning, development processes, poverty reduction strategies and accounts

15.A Mobilize and significantly increase financial resources from all sources to conserve and sustainably use biodiversity and ecosystems

15.B Mobilize significant resources from all sources and at all

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levels to finance sustainable forest management and provide adequate incentives to developing countries to advance such management, including for conservation and reforestation

15.C Enhance global support for efforts to combat poaching and trafficking of protected species, including by increasing the capacity of local communities to pursue sustainable livelihood opportunities

- 16.1 Significantly reduce all forms of violence and related death rates everywhere
- 16.2 End abuse, exploitation, trafficking and all forms of violence against and torture of children
- 16.3 Promote the rule of law at the national and international levels and ensure equal access to justice for all
- 16.4 By 2030, significantly reduce illicit financial and arms flows, strengthen the recovery and return of stolen assets and combat all forms of organized crime
- 16.5 Substantially reduce corruption and bribery in all their forms
- 16.6 Develop effective, accountable and transparent institutions at all levels
- 16.7 Ensure responsive, inclusive, participatory and representative decision-making at all levels
- 16.8 Broaden and strengthen the participation of developing countries in the institutions of global governance
- 16.9 By 2030, provide legal identity for all, including birth registration
- 16.10 Ensure public access to information and protect fundamental freedoms, in accordance with national legislation and international agreements
- 16.A Strengthen relevant national institutions, including through international cooperation, for building capacity at



all levels, in particular in developing countries, to prevent violence and combat terrorism and crime

16.B Promote and enforce non-discriminatory laws and policies for sustainable development

Finance

- 17.1 Strengthen domestic resource mobilization, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection
- 17.2 Developed countries to implement fully their official development assistance commitments, including the commitment by many developed countries to achieve the target of 0.7 per cent of ODA/GNI to developing countries and 0.15 to 0.20 per cent of ODA/GNI to least developed countries ODA providers are encouraged to consider setting a target to provide at least 0.20 per cent of ODA/GNI to least developed countries
- 17.3 Mobilize additional financial resources for developing countries from multiple sources
- 17.4 Assist developing countries in attaining long-term debt sustainability through coordinated policies aimed at fostering debt financing, debt relief and debt restructuring, as appropriate, and address the external debt of highly indebted poor countries to reduce debt distress
- 17.5 Adopt and implement investment promotion regimes for least developed countries

Technology

- 17.6 Enhance North-South, South-South and triangular regional and international cooperation on and access to science, technology and innovation and enhance knowledge sharing on mutually agreed terms, including through

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improved coordination among existing mechanisms, in particular at the United Nations level, and through a global technology facilitation mechanism

17.7 Promote the development, transfer, dissemination and diffusion of environmentally sound technologies to developing countries on favourable terms, including on concessional and preferential terms, as mutually agreed

17.8 Fully operationalize the technology bank and science, technology and innovation capacity-building mechanism for least developed countries by 2017 and enhance the use of enabling technology, in particular information and communications technology

Capacity building

17.9 Enhance international support for implementing effective and targeted capacity-building in developing countries to support national plans to implement all the sustainable development goals, including through North-South, South-South and triangular cooperation

Trade

17.10 Promote a universal, rules-based, open, non-discriminatory and equitable multilateral trading system under the World Trade Organization, including through the conclusion of negotiations under its Doha Development Agenda

17.11 Significantly increase the exports of developing countries, in particular with a view to doubling the least developed countries' share of global exports by 2020

17.12 Realize timely implementation of duty-free and quota-free market access on a lasting basis for all least developed countries, consistent with World Trade Organization decisions, including by ensuring that preferential rules of origin applicable to imports from least developed countries are

transparent and simple, and contribute to facilitating market access

Systemic issues

Policy and institutional coherence

17.13 Enhance global macroeconomic stability, including through policy coordination and policy coherence

17.14 Enhance policy coherence for sustainable development

17.15 Respect each country's policy space and leadership to establish and implement policies for poverty eradication and sustainable development

Multi-stakeholder partnerships

17.16 Enhance the global partnership for sustainable development, complemented by multi-stakeholder partnerships that mobilize and share knowledge, expertise, technology and financial resources, to support the achievement of the sustainable development goals in all countries, in particular developing countries

17.17 Encourage and promote effective public, public-private and civil society partnerships, building on the experience and resourcing strategies of partnerships

Data, monitoring and accountability

17.18 By 2020, enhance capacity-building support to developing countries, including for least developed countries and small island developing States, to increase significantly the availability of high-quality, timely and reliable data disaggregated by income, gender, age, race, ethnicity, migratory status, disability, geographic location and other characteristics relevant in national contexts

17.19 By 2030, build on existing initiatives to develop measurements of progress on sustainable development that complement gross domestic product, and support statistical capacity-building in developing countries

