

Discussion Paper 3

SMALL BUSINESS, GLOBAL IMPACT?

Approaches of Dutch SMEs to the Sustainable Development
Goals

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1. INTRODUCTION

More and more small and medium-sized enterprises (SMEs) are eager to follow in the sustainable footsteps of multinationals that have led the way. They believe the ‘S’ in SDG offers opportunities for investment and innovation (“Speech by Prime Minister Mark Rutte”, 2015).

The role of the private sector is indispensable in dealing with global issues such as poverty reduction and sustainable development. The United Nations has acknowledged this in the Agenda 2030 for Sustainable Development that led to the adoption of the Sustainable Development Goals (also known as ‘Global Goals’ – see Figure 1.1) in September 2015. The SDGs transform the global development agenda from a North-South agenda to a universal Global Agenda that requires action from all levels in society in order to eradicate poverty, fix climate change, and reduce inequality (United Nations General Assembly, 2015). The goals are interrelated and require action from all countries worldwide, including the Netherlands. Given the extremely ambitious programme, with 17 goals, 169 targets and more than 300 indicators, both the implementation and the financing of the SDGs will be complex for developed and developing countries (Kamphof, Spitz, & Boonstoppel, 2015). To make the new agenda a success and ‘leave no one behind,’ different type of actors should be brought together: governments, civil society, as well as the private sector. As Prime Minister Rutte stated during the United Nations Sustainable Development Summit, Dutch small and medium-sized enterprises, as well as multinational corporations, are expected to contribute to this new agenda. The UN itself recognizes the diversity of the private sector, ranging from micro-enterprises to cooperatives to multinationals, while they are all important in the implementation of the agenda (United Nations General Assembly, 2015). The UN considers the private sector in all its forms as important actors in the new global partnership to achieve the SDGs. In practice, however, only the large multinational companies are visible in the international discussions about the SDGs as they have the resources and profile to contribute and to participate in the negotiation processes around the goals. Unilever’s CEO, Paul Polman, for instance, was appointed to the United Nation’s High Level Panel on the Post-2015 Agenda. In the World Business Council for Sustainable Development, an active and vocal advocate of the SDG, members are mostly CEOs of multinational companies.



Figure 1.1: Overview of the Global Goals for Sustainable Development (www.un.org).

1.1. SMEs and Sustainable Development

Taking into account the importance of small and medium-sized enterprises (SMEs) for the economy and the increasing attention for cross-sector partnerships as a means to solving global challenges, it is important to gain insights in the ways SMEs can contribute to the global goals. Are they indeed eager to follow in the footsteps of Multinational Corporations (MNCs), or do they have a different role to play? SMEs have been recognized to contribute significantly to job creation and to the development of healthy economic growth: estimated to account for 90 percent of business globally and 60 percent of employment (Jamali, Lund-Thomsen, & Jeppesen, 2015). For example, recent research from the International Trade Centre, a joint agency of the UN and WTO, makes a case for small and mid-sized firms as the “missing link to inclusive growth”. (International Trade Centre, 2015).

Small and medium-sized enterprises are generally defined as “formal enterprises constituting of no more than 250 employees.” (Ayyagari, Demirguc-Kunt, & Beck, 2007). This, however, still constitutes a very broad category. The European Commission, for instance, estimates that SMEs represent 99 percent of all businesses in the European Union. The EU defines SME inclusion based on the number of staff members and annual turnover. Within this definition three categories can be distinguished: 1) medium-sized enterprises with a staff headcount of less than 250 people and an annual turnover of less than 50 million; 2) small enterprises with less than 50 people employed and a turnover of less than 10 million; and 3) micro-sized enterprises with less than 10 employees and a turnover of less than 2 million a year (European Commission, 2016).

Box 1.1: The contribution of Dutch SMEs to global development?

A mere 18 percent of Dutch small and medium-sized enterprises is active in developing countries and emerging economies either directly or indirectly, e.g. via wholesale or through an interlocutor (MVO Nederland, 2015). They choose for these countries especially because of profit expectations, long-term business relations, raw materials and natural resources' availability, as well as cheap production processes (MVO Nederland, 2015). SMEs from developed countries can positively as well as negatively contribute to poverty reduction and sustainable development in developing countries. Positive

contributions include: coined economic growth, job creation, contributing knowledge and capabilities, and innovation as well as replication of successful approaches in developing countries (Gradl, Sivakumaran, & Sobhani, 2010). Negative contributions include: land acquisition, detrimental choices in supply chains, and unfair competition with local competitors for skilled labour. Strong attention for local people as well as compliance with social and environmental standards is crucial for a licence to operate SMEs in developing countries (Kamphof, 2013).

The international attention on the role of SMEs in relation to poverty reduction and sustainable development is particularly focused on SMEs in developing countries. The economies of developing countries often lack the rise of small businesses, which is hindered by political instability or strong dependence on (a few) raw materials (Kauffmann, 2005). This unilateral focus is also visible in the specific targets on SMEs in the Sustainable Development Goals that are included to: “promote development-oriented policies that support (...) growth of micro, small and medium-sized enterprises, including through access to financial services.”¹ The new universal sustainable development agenda, however, also provides an opportunity to look at the contribution of Dutch SMEs to the SDGs: for example, on targets related to sustainable consumption and production, food waste, innovation in cities, and climate action. This research explores the potential of Dutch SMEs to contribute to reaching the global goals.

1.2. New questions

The main question in this research is the following: *How does the new SDG agenda relate to the role Dutch small and medium-sized enterprises can play in contributing to (sustainable) development?* To

¹ Target 8.3 is stated as follows: *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.* Target 9.3 is stated as follows: *Increase the access of small-scale industrial and other enterprises, particularly in developing countries, to financial services, including affordable credit and their integration into value chains and markets.*

answer this question we conducted research among a limited number of Dutch SMEs active in the field of CSR and SME-experts; using a combination of qualitative and quantitative methods.² This discussion paper first examines what we can learn from the involvement of SMEs with the MDGs, followed by an exploration of the challenges and opportunities of the new agenda for the smaller businesses. Thereafter, the different (possible) roles of Dutch small firms with regard to the SDGs are identified as well as the challenges that SMEs face to play these roles in the Dutch context. The discussion paper ends with a summary of the key findings and perspectives as suggested by this research. This discussion paper is the third and last part of a three-tier explorative study on the inclusive implementation of the SDGs in the Netherlands by Dutch Civil Society Organizations (CSOs), local authorities, and small- and medium-sized enterprises (SMEs).

² We stress that the survey results presented in this explorative study are to be considered as merely indicative and should be interpreted cautiously. More information about the research methods used for this discussion paper can be found in section 6.

2. LEARNING FROM THE PAST? DUTCH SMEs AND THE MILLENNIUM DEVELOPMENT GOALS

The Sustainable Developments Goals are the successors of the Millennium Development Goals (MDGs). These eight MDGs were adopted in 2001, following several world summits that resulted in the Millennium Declaration in 2000 (Honniball & Spijkers, 2014). The deadline for the eight goals was set for 2015, and the goals focused primarily on the social side of development: improving issues such as access to education, and maternal and child health. The MDGs were rather unique in the sense that, for the first time in history, there was an international overarching development agenda. Although the eight MDGs originate from an initiative by the UN Secretariat and experts instead of an inclusive process, it provided a shared framework and a common language for all actors working on development issues (McArthur, 2013). To what extent were SMEs involved in the MDGs? And how did they respond to the adoption of the SDGs? These questions are explored below.

2.1. Did Dutch firms engage in the MDGs?

The MDGs focused on the social, economic, and environmental indicators for progress in developing countries. Implicitly, all firms that in some way operate in or with non-western markets, have had some kind of impact on the MDGs, in the sense that they participate in the local economy. Some companies have made explicit efforts to make a positive contribution to the MDGs. In the Netherlands, a special “MDG scanner” was developed to help companies better understand the commercial and social contribution of their activities to the SDGs. This tool was mostly used by multinationals. According to Sustainalytics & NCDO (2010), the private sector had a much larger impact on the MDGs than expected: analyzing the results of the scan they found that 20 firms together had a positive impact to over 8.2 million people in developing countries. As figure 2.1 shows, impact was particularly found on topics such as ending poverty and hunger (MDG 1), global collaboration (MDG 8), and environmental sustainability (MDG 7).

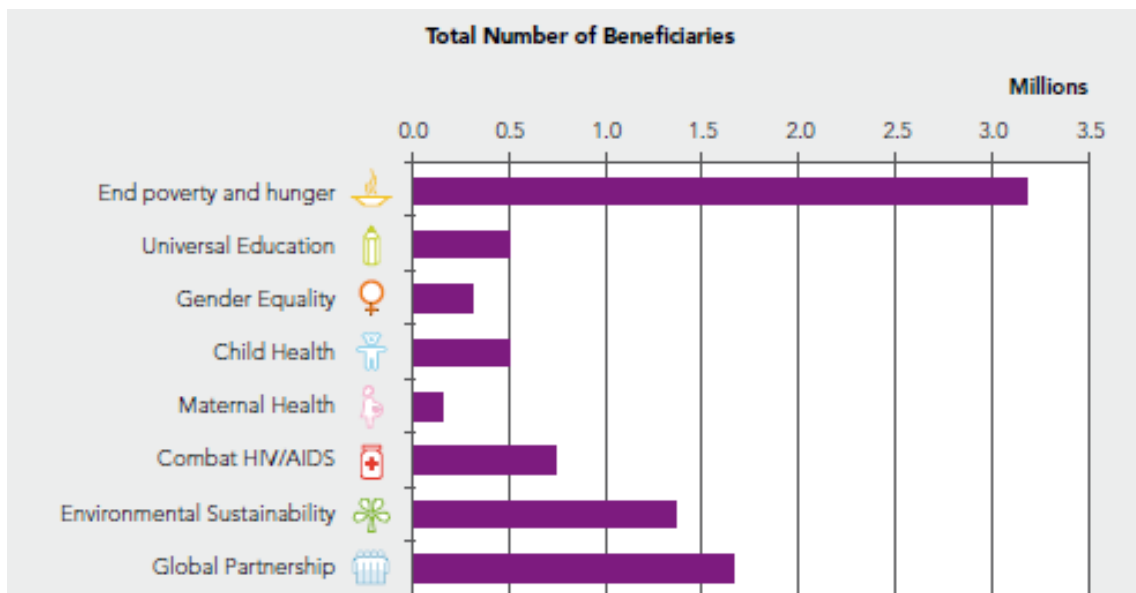


Figure 2.1: Beneficiaries impacted by the sample group (Sustainalytics & NCDO, 2010).

Smaller firms were also active. A yearly business competition called *Ondernemen zonder grenzen* (Entrepreneurship without borders) for small entrepreneurs was set up by BiD Network, Rabobank, De Investeerdersclub, Ernst & Young, and NCDO (<https://www.ondernemenzondergrenzen.nl/>). In 2010

alone, the competition attracted over 100 SMEs interested in doing business in Africa, Asia, or Latin America, with the aim of contributing to the MDGs (NCDO, 2011). Projects set up to stimulate private sector involvement with the MDGs sometimes led to the formation of independent organizations. The foundations for the IDH Sustainable Trade organization, for instance, was laid during the Schokland Agreements in 2007; an event where the Dutch government together with NGOs, business, and academia made pledges to contribute to the MDGs (IDH/The Sustainable Trade Initiative, 2008). IDH currently has offices in the Netherlands, Vietnam, Indonesia, and several African countries where IDH works on accelerating and up-scaling sustainable trade. Similarly, the Business in Development Challenge, later called BID network, was set up in 2004 as a project to contribute to entrepreneurship for the MDGs. BID Network continued as an independent organization and currently works on increasing economic development in emerging markets by matching capital and knowledge with SMEs (BiD Network, n.d.).

For this study, we asked SMEs about their knowledge of the MDGs. The survey was targeted towards SMEs that are already to some extent working on, or interested in, sustainability issues.³ A majority of the consulted SMEs indicated that they are acquainted with the Millennium Development Goals. Less than half of them said they had worked on the MDGs. The goals most commonly addressed by SMEs in our survey were environmental sustainability (MDG 7) and the global partnership for development (MDG 8). Many of the consulted experts stressed that (international) corporate social responsibility (CSR) still is quite a niche. It resonates mostly with front running multinationals such as Unilever and DSM and with social enterprises. Research by MVO Nederland, the Dutch CSR platform, shows that four out of five SME-firms do consider social responsibility as part of their mission, but only half of them actually carry out activities that contribute to more responsible behaviour, such as double-sided printing or saving energy (Van der Klauw, 2014). Although some Dutch companies were explicitly active contributors to the MDGs, the MDGs were not an issue for a large majority of SMEs, according to the consulted experts.

2.2. Response of Dutch SMEs to the SDGs

As many of the consulted experts pointed out, international diplomatic processes, such as the SDG-negotiations, are not on the forefront of the SMEs' minds. For network organisations working on CSR, such as MVO Nederland or Global Compact Network Netherlands, the SDGs, however, do play a role. These networks look for ways to provide their members with the information and tools to contribute to the goals. Many companies in the Netherlands are active in initiatives such as the Sustainable Growth Coalition, ICC Business Charter for Sustainable Development, the Sustainable Trade Initiative (IDH), a Knowledge Coalition on the SDGs (Nationale Wetenschapsagenda, n.d.), and/or are members of CSR Netherlands (MVO Nederland) striving towards Corporate Social Responsibility in the Netherlands.⁴ The Dutch Good Growth Fund has been set up to support Dutch SMEs as well as SMEs in developing countries and pays specific attention to the SDGs (Government of the Netherlands, 2014). The government has also set up other instruments to stimulate private sector involvement for the SDGs (Sustainable Economic Development Department, 2016). Concurrently, the number of small social enterprises that aim to combine profit-making with social and ecological impact, is growing rapidly in the Netherlands.⁵

³ See section 6 for more information about the methodology.

⁴ With regard to the membership of these kinds of initiatives: e.g. MVO Nederland has around 2,000 companies as members, see <http://mvonederland.nl/over-mvo-nederland/onze-organisatie>. The total number of enterprises in Nederland is 1,777 million at the end of 2015, including many freelancers. See: <http://www.kvk.nl/over-de-kvk/nieuws-en-persberichten/04-recordaantal-bedrijven-in-nederland/>.

⁵ From <http://www.social-enterprise.nl/>: Dutch social enterprises together employed over 10,000 people in 2015, with their revenues growing by 24% between 2013 and 2015.

How well-known are the SDGs among the SMEs that already have some interest in sustainability issues? Even though the SDGs have only been agreed upon since last year, it seems that they are on their way to becoming rather well-known among those entrepreneurs that are already interested in international corporate social responsibility. About two-thirds of the SMEs that participated in our survey stated to have heard about the SDGs. Many experts welcomed the SDGs as an “opportunity agenda” for SMEs, and stressed that - compared to the MDGs - the private sector has been much more involved and addressed in the new agenda. Others mentioned that the goals are a considerable leap forward: they “unite poverty alleviation and the environment, which for a long time, were considered to be incompatible processes, even on a political level” according to one of the consulted entrepreneurs. Many stressed that the SDGs, with their strong focus on sustainability, can be much more easily linked to the activities of the private sector (and SMEs in particular) than the more development-oriented MDGs. In some cases, it was also stressed that stakeholders should not fall victim to wishful thinking, with CSR still being a niche in the entrepreneurial landscape, and the SDGs are seen as too complex and “far-fetched” for many SMEs.

Box 2.1: Dutch citizens and the MDGs/SDGs

Compared to other European countries, public awareness on the MDGs has been relatively high. In 2007 for instance, 38 percent of the Dutch had heard about the MDGs. Within Europe, only in Sweden was public awareness of the MDGs slightly higher at 41% (Scheunflug & McDonnell, 2008). However, in recent years, the awareness on the MDGs has decreased: representative opinion research carried out among 1,063 respondents in alignment with the research for this discussion paper shows that currently only 18 percent of Dutch citizens have heard about the MDGs. Nevertheless, seven in ten people do think that it is important to make new international agreements to combat global poverty. We presented the respondents a list of 17 topics reflecting the SDGs and asked them which topics are most important to achieve a better world. According to Dutch citizens, the

three most important issues are: peace and security, education, and healthcare (Boonstoppel, 2015b). They give little priority to the environmental topics that are part of the SDGs: sustainable energy, clean oceans, infrastructure, sustainable industrialization, and sustainable cities. Previous research has shown that Dutch citizens do not yet see a connection between environmental issues and global poverty (Boonstoppel, 2015a), which might explain why they do not prioritize the environmental goals as a solution to create a better world. The increased attention paid to peace and security does not reflect the results of similar previous studies and is likely to have a relation to the European refugee crisis, which reached a zenith around the time that the research was carried out (September 2015).

2.3. First activities on the SDGs

Sustainability seems to be a “buzzword” among policy makers and entrepreneurs, but CSR does not seem to be a priority issue for SMEs. Notwithstanding this observation, the Dutch private sector has already taken up some activities on the SDGs. Already one year before the adoption of the SDGs, a Dutch Global Goals Charter was set up by the Dutch Worldconnectors multi-stakeholder think tank in collaboration with the DSM, True Price, and the Ministry of Foreign Affairs. The Charter has over 70 signatories, from business and civil society, universities and trade unions, including companies such as Unilever, Friesland Campina, and Philips (The Global Goals Charter, 2015). They see a specific role for businesses in relation to the SDGs, and pledge to respect human rights, conserve natural resources, promote good governance, and report about their impact on society (Worldconnectors, 2015). Furthermore, in recent years, supply chain “covenants” of cooperation have been developed in different production sectors, such as textile production and black coal, with SME involvement. In some of these covenants, the SDGs play an implicit role (Sociaal Economische Raad, 2016). Other initiatives, such as the Dutch Good Growth Fund or IDH Sustainable Trade, and the Dutch taskforces for sustainable palm oil and sustainable soy, previously aimed to contribute to the MDGs and have now more explicitly directed their attention towards the SDGs.⁶ Although in many of these initiatives

⁶ For instance, see <http://www.idhsustainabletrade.com/what-we-do>

the larger companies are represented more dominantly than SMEs, it shows that the SDG-agenda has not gone unnoticed in the Dutch private sector. In order to get a better understanding about the way the SDGs are approached by Dutch SMEs, the next section explores the roles that SMEs see for themselves in contributing to the goals.

3. APPROACHES OF SMEs TOWARDS THE SDGs

As the previous sections pointed out, the role of the private sector is considered to be indispensable in reaching the SDGs. Most emphasis seems to be placed on the role of larger business and multinational corporations, but small and medium-sized enterprises might play an active role in implementation as well. In our research, we explored whether and how SMEs in the Netherlands can contribute to implementing the SDGs and whether they want to do so.

3.1. Identification of themes: importance versus impact

Most of the experts consulted for this study, regard the SDGs as part of policies on international corporate social responsibility, both on the corporate and the governmental level. Nevertheless, they also noted that other agreements, such as the OECD guidelines, are much more relevant for SMEs than the SDGs, and that most companies working on CSR are focused on “not doing harm,” while the SDGs go beyond that, also focusing on “doing good”. They consider the SDGs to be most easily linked to the activities of SMEs that are already internationally oriented, for instance, because they trade with other countries or produce, sell, or buy abroad. More specifically, many of them stressed that sustainable production and consumption (SDG 12) is the most concrete SDG for SMEs to contribute to, as well as climate change (SDG 13), and economic growth and decent work (SDG 8). These are all topics where smaller business can take tangible measures, such as improving value chains, saving energy, and optimizing the working conditions. Some also underlined the sectors the Netherlands historically has a lot of knowledge on, such as food security and water, as areas where Dutch SMEs can have added value. A recent study by KPMG showed international CSR-risks in 13 Dutch sectors; focusing on these sectors (which included the textile and energy sector) in the context of SDG implementation, was by some considered as a way to transform vulnerable sectors through the SDGs (KPMG, 2014).

BOX 3.1: (International) Corporate Social Responsibility and Creating Shared Value

The concept of Corporate Social Responsibility (*Maatschappelijk Verantwoord Ondernemen*) is motivated by the vision that business is accountable to a wide range of stakeholders, besides its own shareholders and investors. Key areas of concern are environmental protection, wellbeing of employees, the community, civil society, and human rights, both now and in the foreseeable future. The term CSR was first introduced in 1960s but has become more concrete and measurable

due to reporting initiatives in the 2000s (Baron, 2014). In parallel, the concept of creating “shared value” has gained increasing attention (Porter & Kramer, 2011). This concept is based on creating economic value in a way that simultaneously advances the economic and social conditions of the communities in which companies operate. Both concepts could be aligned with the values behind the SDGs.

Our survey among SMEs shows that, for them, top priority appears to be with sustainable consumption and production (SDG 12); this is mentioned by most of the respondents. Protecting nature, and supporting economic growth and the labor market (SDGs 15 and 8 respectively) are seen as relatively important topics. When asked about the topics the SMEs in the survey expect themselves to have the most impact on, we find slight differences with the goals that are considered most important. Most respondents also expect the biggest impact on sustainable consumption and production (SDG 12), but only one in four of the respondents that mentioned economic growth and the labor market as a priority also mention this topic as an area of impact. Subsequently, health is mentioned more often as an “impact- topic” than a topic of importance.

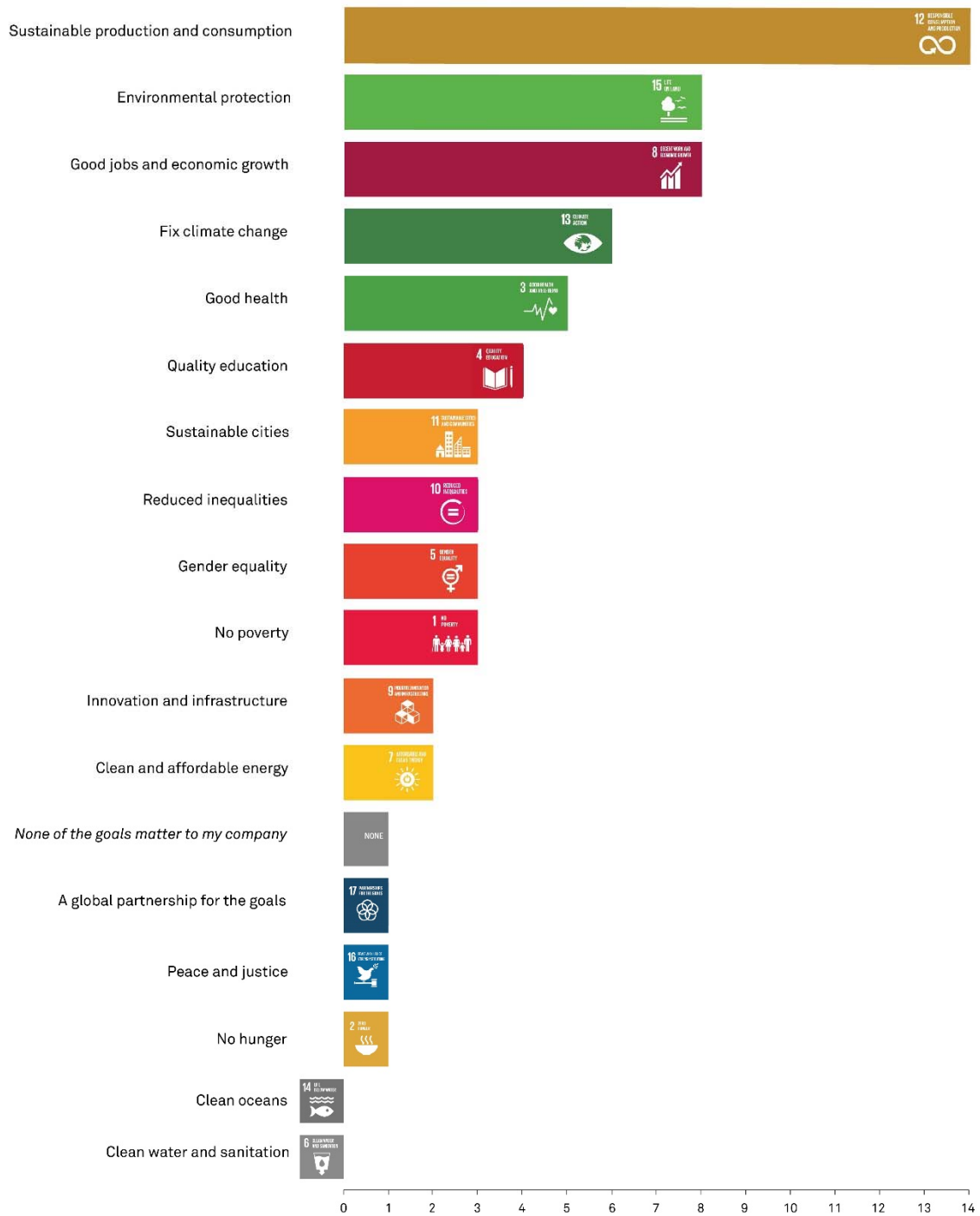


Figure 3.1: Most important SDGs for consulted SMEs. (n=27)

3.2. Identification of roles

Notwithstanding the important contribution of SMEs to the global and national economies, research has found that the contribution of SMEs, social entrepreneurs, and financial institutions to sustainable development abroad is limited (Adviesraad Internationale Vraagstukken, 2016). In many cases, the costs of engaging on sustainability are simply too high for smaller enterprises (Inyang, 2013). This is not automatically the case for the consulted SMEs that took part in our survey. In general, they are

quite positive about their own role in the implementation of the SDGs for the Netherlands. A large majority foresees a role for their own company in this process, while one in five is unsure. We asked what type of role the SME-representatives see for themselves. Answers vary from “awareness raising” to “partnering,” “fair chain promotion,” and even “campaigning for the SDGs.” The general sentiment was that the participating enterprises want to lead by example. As one respondent explained: “One can contribute in all kinds of areas: from social goals to energy-saving offices.”

What is the role of the SMEs in general in the Netherlands when it comes to the implementation of the SDGs? As figure 3.2 shows, many of the respondents in our survey mention the “development of innovations” as the primary contribution of SMEs. A similar share ticked the box of “enhancing the sustainability of their business processes.” Less than one quarter see the contribution of SMEs mostly in “working together with CSOs,” while just as much respondents believe that SMEs should work on “enhancing the sustainability of value chains.” It is remarkable that collaboration with CSOs for the SDGs is mentioned more than collaboration with the government on the implementation of the SDGs.

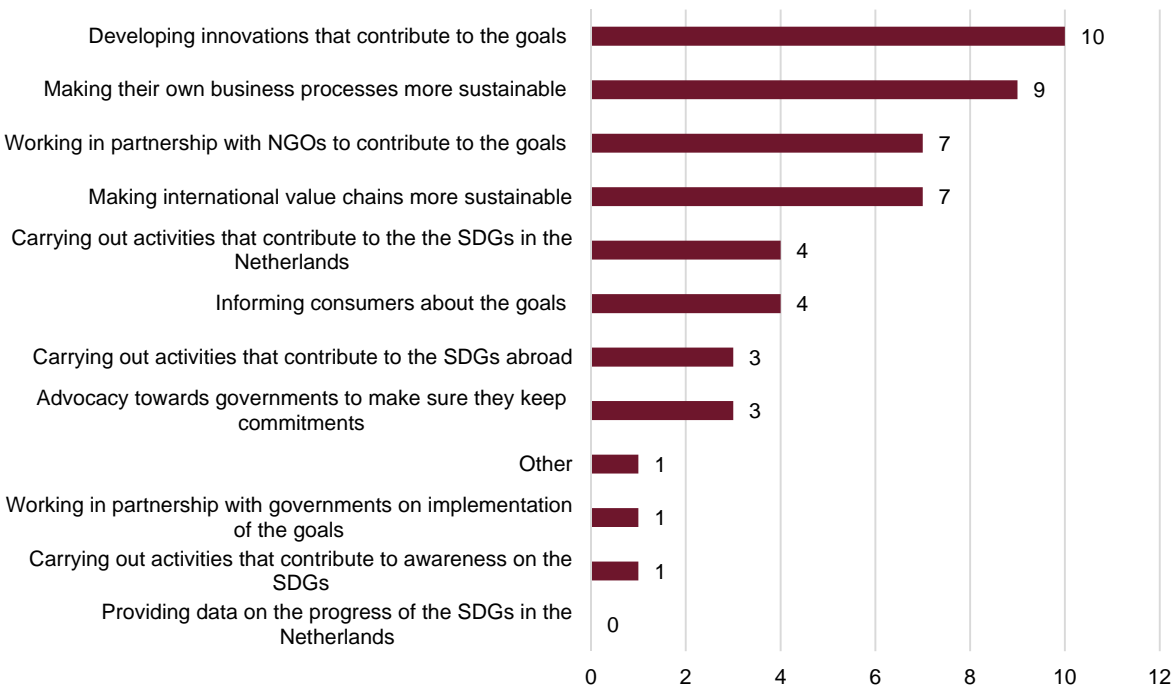


Figure 3.2: Role of Dutch SMEs in the implementation of the SDGs. (n=25)

Do the consulted SMEs have some expectations about the role of the Dutch government in supporting the SMEs to implement the SDGs? A large number of the respondents of the survey feel that the government should integrate the goals in existing policy frameworks for the private sector. The same number of respondents believe the government should offer practical tools to companies in order to translate the goals to activities. None of the respondents believe that the government has no particular role in supporting Dutch SMEs to contribute to the SDGs. This was also confirmed in the interviews among experts carried out as part of the research. The consulted experts were unanimous in their statements that the government has an important role to play in setting the right example as well as taking away uncertainties for SMEs that want to contribute to sustainable development. As one of the informants put it: “If the government would really focus [on a few SDGs] and set a dot on the horizon, this would definitely help SMEs to move forward.” In the next section, we address the challenges and opportunities that were raised in the survey and the interviews.

4. CHALLENGES AND OPPORTUNITIES FOR DUTCH SMEs TO WORK ON THE SDGs

Although the SDGs are unlikely to become a standard for all of Dutch SMEs anytime soon, there seems to be a positive attitude towards many SDG-related themes, such as sustainable production, inclusive economic growth, and environmental protection. Furthermore, the SMEs consulted for this research display a relatively positive attitude towards the goals and consider them to be an incentive for positive change. What challenges and opportunities are there for the participation of Dutch SMEs in the implementation of the SDGs? Based on the research, two types of challenges can be identified: 1) internal challenges that relate to the SMEs resources and capabilities, as well as 2) external challenges that relate to the business and physical environment in which Dutch SMEs operate.

4.1. Internal challenges

What can impede SMEs from acting on the SDGs? One constraining factor that was mentioned several times is the size of SMEs. Compared to the larger enterprises, small businesses do not have the manpower nor the time to do activities beyond their core business. Spending time and money on abstract concepts such as CSR or even innovation, often does not outweigh the (short-term) costs. In other words: small and medium enterprises are often caught up by their day-to-day activities, leaving little space for other activities, which are not a direct priority. The “strategic horizon” of SMEs often does not extend a five-year time horizon (Kamphof, 2013). In line with this constraining factor are the characteristics of SMEs that require them - even more than larger firms - to operate in a secure and reliable market setting. SMEs often have little extra resources and only have access to a relatively narrow set of resources; they are therefore more vulnerable than larger firms to market changes (Organisation for Economic Co-operation and Development, 2013). Issues, such as apparent changes of government policies and subsidies, market volatility, and geopolitics, affect SMEs disproportionately, making them less eager to do new things.

A third constrain concerns the general view of SMEs on Corporate Social Responsibility. Those SMEs that do work on sustainability issues are generally more inclined to “do no harm” than to “do good.” This is also a more general observation that experts consulted for this research made; CSR is more of a defensive concept that could be more about adding social value by improving social and environmental conditions instead of maintaining the status quo. Here, it should be noted that there are many associations of companies that have a different sense of mainstreaming sustainable business practices. As one expert pointed out: “Some sector associations really work as ‘guilds’.” But, others are simply lobby-machines, working against the development of regulations.” A fourth constrain is the perceived complexity of the SDGs alongside more concrete guidelines, such as from the OECD or the UN guiding principles on business and human rights. Although the SDGs might simply make the complexity of existing global issues visible in a policy framework, many of the consulted SMEs find the agenda with its 17 goals to be “about everything.” We see this reflected in a relative lack of overall trust in the realization of the SDGs, even among the “front running” SMEs that took part in the survey. About one in ten believes the SDGs will be realized. Those that do not believe that the SDGs will be met, generally do so for two kinds of reasons: because of global instability and the complexity and bureaucracy of political processes, and because they expect businesses will not make changes in time due to a lack of legal obligations and incentives.

4.2. External challenges

A major external challenge for SMEs in relation to the SDGs is the obscurity of the goals. The large public does not know about them and - as the consulted experts pointed out - neither do most SMEs,

especially when they are not working on international CSR issues. The AIV (2016) has advised the Dutch government that the Dutch priorities on the SDGs should be made known to the public as well as to the private sector. The Council has advised to develop a long term national vision document that explains how the Netherlands at large will be contributing to the SDGs. As one of the consulted experts said: it is really about practical transmission of the SDGs to the SMEs.

For those who do work in the CSR field, there are other more important international frameworks such as the OECD guidelines or the Ruggie Framework on business and human rights. Integrating the SDGs in these frameworks and in other trajectories on international CSR, such as the “sector covenants on international CSR,” can help SMEs get involved with the SDGs, without burdening them with additional workload.

A third challenge mentioned is the observation that there seems to be a bit of a bias towards the larger companies when it comes to initiatives stimulating public private partnerships and other instruments aimed at supporting international CSR. Making them accessible for SMEs, or developing more instruments for SMEs, is important to facilitate SME engagement with the SDGs. As many of the consulted experts stressed, there is a lack of practical tools and information for SMEs who want to work on the goals. One of the few tools available, the SDG Compass (www.sdgcompass.org), for instance, focuses on multinational companies and on activities such as sustainability reporting, which are often not part of the activity-spectrum of SMEs. Currently there is not yet much available for SMEs, although several Dutch networks working on the SDGs have plans to develop tools for this target group in the future.

A fourth constrain mentioned by all consulted experts relates to the role of the government. Many experts feel that government policies are crucial to create an environment conducive for SMEs to contribute to the SDGs. They point out that there is a lack of clarity on policies related to international corporate sustainable responsibility, as well as to aid and trade. As they perceive it, many of these policies are not yet holistic, often focused on the short term, and generally oriented towards the end of the value chain. Clearer, long term policies (“with a spot on the horizon”) can create a less uncertain environment for SMEs interested in contributing to the SDGs. Moreover, it is important to guide and support SMEs over a longer period of time: not only financially but also with knowledge and capacity building. In line with this, political changes and political involvement are also considered to impede SME engagement with sustainable development. Such changes impact policies on incentives, legitimacy, coherence, and the procurement: creating uncertainties for SMEs. Some even considered the governmental consultation processes on international CSR to be counterproductive. As the Advisory Council on International Affairs (2016) has stressed; the government has different roles (legislator, partner, financier, and market manager). This varied approach can be impactful but can also create tensions; operating cautiously is therefore important.

4.3. The SDGs as an incentive for change?

As figure 4.1 shows, the SMEs that participated in the survey, to a limited extent, see the SDGs as an incentive for change. A large majority believes the SDGs are about their company as well: the goals can be matched to their core business. They also believe that implementation of the goals should not only be left to the Ministry of Foreign Affairs; other ministries should also take responsibility. A small majority of the respondents is convinced the SDGs will stimulate companies to focus more on environmental issues. An even smaller number of respondents thinks the SDGs will stimulate companies to focus more on international CSR or will stimulate them to find new partners.

This is also the sentiment among many of the consulted experts who stress that, even though the SDGs provide a common language for governments, NGOs, and larger companies, SMEs still consider the Agenda 2030 mostly as ‘government language’. Nevertheless, other experts stress that the SDGs are important to SMEs, because the SMEs often work in sectors that need to change to become more sustainable, such as the food industry, textile industry and the energy sector. As one informant stressed: “the SDGs should not be about talking: they should be about doing.”

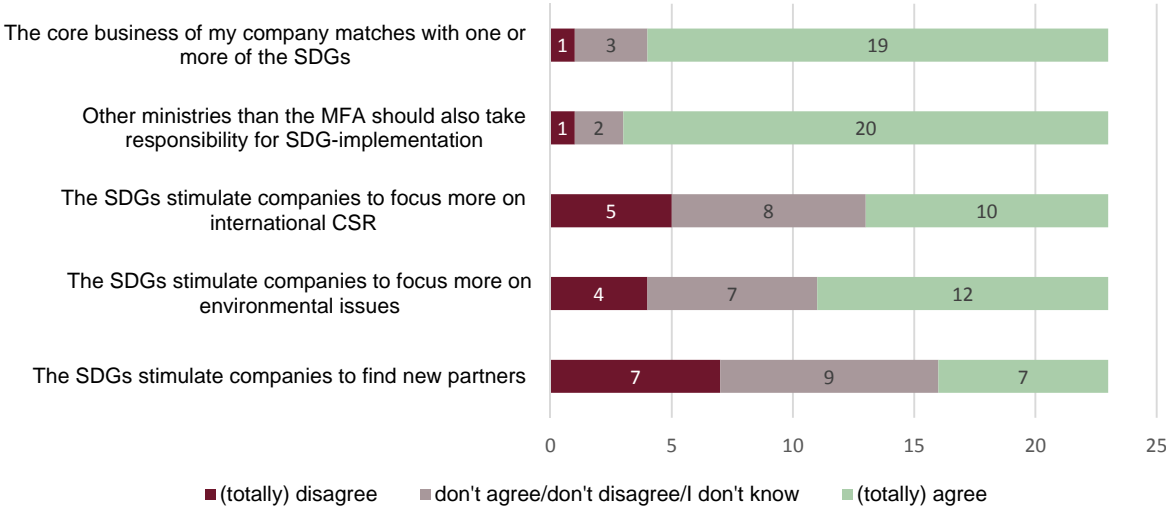


Figure 4.1: Opinion of front running SMEs about the SDGs as an incentive for change (n=23)

4.4. Opportunities

Many of the described challenges can be countered by the opportunities identified in this study. First and foremost is the generally increasing attention for corporate social responsibility, which helps to legitimize the role of the private sector in the international SDG framework, which is now concluded for the next 15 years. In other words: the mainstreaming of CSR forms an opportunity to inform and engage SMEs on the SDGs. When doing so, it is important to not just plainly communicate about the SDGs but to communicate about the principles within and the values behind the SDGs in a manner that fits with the “language” SMEs use.

It is not without reason that there is a specific SDG about sustainable production and consumption; transforming global value chains is crucial to make progress on the SDGs. This was widely acknowledged in this research and governments have a role to play to support this process. The AIV (2016) already pointed out that instruments, such as the “sector covenants” and “public-private partnerships” can be leading instruments to further SME involvement with the SDGs. The government can further strengthen these initiatives by connecting existing private sector agendas with the SDGs over a longer period of time. As one expert pointed out: “After all, national governments have signed the SDGs. Therefore, it can be expected that they translate the agenda for the private sector and support them to play a part in the implementation.” It was also emphasized that many Dutch SMEs interested in trading in Africa are struggling to take the first steps and to find the right connections. By supporting them, a lot can be gained.

Networks can provide SMEs with practical tools that inform them about the goals, provide motivation to work on them as well as offering concrete steps to do so and make their impacts on the goals visible. Here it should be noted that SMEs should not be regarded as “multinationals, but smaller”: they are fundamentally different and require other more concrete and practical instruments. In the

research it was stressed that instruments that can be integrated in existing practices to stimulate incremental change are preferable. In the research, the frameworks known to SMEs that could be used for the SDGs to build upon are: the OECD guidelines, GRI guidelines, and ISO26000. It is encouraged to “build on existing mechanisms” with the Agenda 2030 and many existing reporting mechanisms can be streamlined under the SDGs with specific SME involvement.

In conclusion, the SDGs are generally perceived as an “opportunity agenda” for the private sector and other actors in society. The SDGs provide a common language and a common direction for all stakeholders in the global community on an agenda that affects all. This is a unique development, but seizing the opportunities that the SDGs provide, requires support to SMEs as well as leadership from larger actors such as governments and multinational corporations. Many of the consulted experts stressed that the government should not only help to reduce risks but should lead by example as well. Sustainable procurement practices, for instance, directly impact SMEs. By showing they are serious about the Agenda and they are willing to take and share risks with other stakeholders, smaller actors such as SMEs can also get on board.

5. SUMMARIZING

The Sustainable Development Goals are much more oriented towards the private sector than their predecessor, the Millennium Development Goals. The SDGs also came about through a rather inclusive process in which the private sector was consulted. Both the UN and the Dutch government expect the private sector - in all its diversity - to contribute to the SDGs. Nevertheless, the attention for the role of the private sector in the SDGs is heavily oriented towards multinational corporations. Notwithstanding the fact that the SDGs have only just recently been adopted, the Dutch initiatives that have taken root in the private sector seem to focus mostly on large businesses. SMEs, however, make up the large majority of the private sector and make up a huge share of the economy, employment, and societal impact in the Netherlands, as well as in other countries. This report explored whether Dutch SMEs are likely to contribute to the implementation of the SDGs.

5.1. SMEs are fundamentally different from MNCs

This research shows that not only much of the attention, but also many of the available instruments and information are directed towards larger corporations. In many cases policy makers seem to regard and approach SMEs in the same way as they engage with multinationals. SMEs are - in all their diversity - very different from the multinational corporations that easily operate in international policy processes. SMEs often do not have the means and time to invest in activities that (seem to) go beyond their core business, such as sustainability or innovation, although they definitely work on topics and sectors and in value chains that are very relevant to the SDGs, such as agriculture, textile, energy, etc. Capitalizing on these potentials and engaging SMEs with the SDGs requires a pragmatic and accessible approach in which SMEs are not burdened with extra work, and in a way that provides a clear motivation to work on the goals.

5.2. Topics

Although one could argue that the SDGs are so broad that the activities of SMEs can be linked to any one of them, our research shows that some SDGs are considered to be more relevant for Dutch SMEs than other goals. This is especially the case for SDG 12: sustainable consumption and production. Other topics that were both mentioned by the consulted experts as well as in the survey are: environmental protection (SDG 15), climate change (SDG 13), and decent work and economic growth (SDG 8). Although the latter topic is considered to be important by the consulted SMEs, they are less convinced about the impact that Dutch SMEs can have in this area. The Dutch development priorities (food, water, SRHR, and peace and justice) were mentioned less often. However, when asked about it, some experts did acknowledge that the Dutch private sector has added value to these areas. In line with these findings, some argued that SME-impact on the SDGs could be optimized by focusing either on some of the CSR risk-sectors (where there is room for improvement) or on the so-called *Topsectoren* (top-sectors) where expertise is already present. In general, respondents stressed that the Netherlands should focus on a limited number of SDG priorities to optimize impact and get specific SMEs involved.

5.3. Roles

The consulted SMEs were in general positive about the potential contribution of their company to the implementation of the SDGs. The research shows that the contribution of Dutch SMEs to the SDGs primarily lies in the development of innovations as well as in enhancing the sustainability of their own business processes. The SMEs feel they could “lead by example.” Working together with CSOs and improving the sustainability of (global) value chains are also considered important roles for SMEs.

5.4. Challenges

SME involvement with the SDGs or with international sustainability in general depends on overcoming both internal and external challenges. The internal challenges mostly have to do with a lack of time and manpower that impede action on sustainability as the direct costs are likely to outweigh the direct benefits, while SMEs are often not in a secure enough position to be able to focus on the long term benefits of engaging with CSR. Furthermore, the SDGs are considered as ‘government language’: as a political or diplomatic process that is far away from the reality and sphere of influence of SMEs.

A major external challenge is the lack of awareness on the goals, both in society at large and among entrepreneurs in particular. In the research, the obscurity of the goals was widely acknowledged as a problem impeding action on the goals. Furthermore, the SMEs that do work on other sustainability frameworks and reporting mechanisms, such as the OECD Guidelines, do consider these to be more important, practical, and stringent due to legal obligations. A third major challenge that was mentioned was the role of the government in relation to market insecurities. SMEs are generally more vulnerable to changes in the market than larger companies and for them to engage in sustainability it is crucial to decrease potential risks and to provide continuous, practical incentives and instruments. Alternating policies, changing regulations and political instability are all factors that negatively influence the willingness of SMEs to make sustainable changes. A fourth challenge concerns the observation that many of the currently available initiatives and instruments on the SDGs are biased towards larger companies: adjusting them to suit the context and needs of SMEs can help stimulate their involvement towards reaching the SDGs.

5.5. Opportunities

Despite the challenges, the SDGs are considered as a positive framework which could “build on existing mechanisms” and set the scene until 2030 - also for SMEs. The research identified the following opportunities for national and local governments as well as sector associations and networks, to optimize the contribution of SMEs to the implementation of the SDGs:

- Sector “covenants” (sector agreements) are a great way to organize SMEs around specific issues, and value chains and integrating or linking the SDGs with these processes can be a very concrete and structured way to stimulate SME involvement on the SDGs.
- Public Private Partnerships (PPPs) can also be a useful tool, especially because SMEs seem to be open to collaboration with CSOs. It should be noted here that such PPPs should be designed in such a way that they are really suitable for SME participation.
- Measures, policies, and incentives to stimulate SME-activities on the SDGs should ideally be integrated in existing frameworks for SMEs in order to limit the extra work load. This is also a great opportunity to introduce the SDGs in a context that is already familiar to SMEs.
- In line with the latter point, the research shows that it cannot be stressed enough: engaging SMEs on the SDGs requires speaking to and with them in “their own language.” The SDGs might provide a common language for global sustainable development, but for SMEs this language is generally still far away from their daily reality. In that sense, it might be better to address the principles and topics behind the SDGs in a practical way instead of promoting the SDGs as a means in itself.

In conclusion, with SMEs making up the bulk of the private sector involving them in the implementation of the SDGs creates a great potential to contribute to the goals. Seizing this opportunity, however, requires a clear focus and a pragmatic approach towards those SMEs that have the most potential of becoming SDG-ambassadors. As the SDGs can be considered a “niche” theme, this group of ambassadors or front runners is likely to be small. Nevertheless, they do form a precious and indispensable source of innovation and leadership for sustainable development.

6. METHODOLOGY

This Discussion Paper is the third part of a three-tier study on the implementation of the SDGs in the Netherlands by Dutch CSOs, local authorities, and small and medium-sized enterprises (SMEs). Kaleidos Research (part of NCDO Foundation) carried out this study using three different research methods: desk research, semi-structured interviews with key experts, and small-scale survey research among SMEs active on sustainable development (so-called front runners).

1. Desk research

The desk research focused on relevant publications (policy documents and academic literature) from renowned sources. It enabled us to contextualize the empirical findings in this study and to offer the reader a more comprehensive overview of the debate on the implementation of the Sustainable Development Goals. Publications were selected based on their relevance, recentness, and the importance of the author or source. The desk research did not aim to include all relevant publications, as it is impossible to do justice to all available sources.

2. Qualitative research

The qualitative research consisted of semi-structured interviews with seven key stakeholders that were conducted in March and April 2016. Furthermore, participative observation was carried out during four SDG multi-stakeholder expert meetings (20 participants each) at Springtij Forum (September 24-26, 2015). In these meetings, the role of the private sector was an explicit topic. The data collected during the interviews and through participative observation were analyzed in a structured and replicable manner: based on transcriptions/reports and using content analysis software.

3. Survey for front running SMEs

As this study aimed to explore whether and how SMEs can contribute to the implementation of the SDGs, which are quite new and unknown to the larger public, the survey targeted SMEs that are already active or interested in sustainability. The link to the questionnaire was published in a newsletter from CSR Netherlands (MVO Netherlands), which was sent to over 8,000 Dutch SMEs. In addition, the researchers sent an invitation for the survey to around 200 SMEs in their networks. In total, 44 representatives from Dutch (based) companies started the survey, and only 23 completed the questionnaire. The low response rate is probably due to the subject (SME representatives may not be triggered by the themes of SDGs or CSR), to a lack of time among the target groups, and to the somewhat unideal way of inviting respondents (in a newsletter).

The low response rate only enables limited analyses of the survey results. In the report, we present the survey results only in numbers, not in percentages, and no statistical analyses were performed. Also, we stress that the survey results presented in this explorative study are to be considered as merely indicative and should be interpreted cautiously.

About the respondents

The respondents' companies and background vary: of the 44 representatives, 21 represent a micro-sized company (less than 10 employees), 4 represent a small company (11-50 employees), and 4 others represent mid-sized Dutch companies (51-250 employees). Another 4 respondents work at or own a big company (over 250 employees); they are not the target group of this paper and are thus excluded from our analyses. Eight of the respondents represent a company in corporate services, 4 work in ICT and media, 3 in the health sector, and 5 respondents mention they are employed or employer in another field, such as agro and food, education, and e-commerce.

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