The communication of Sustainable Development Goals at the corporate level

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Abstract Excessive consumption of natural resources, mass production and technological development has resulted in a huge global sustainability crisis. In recent decades, environmental degradation and social tensions have put societies under severe pressure, leading to the creation of a historic global political agreement in 2015, when 193 countries signed the United Nations' Sustainable Development Goals (SDGs) for the 2030 Sustainability Agenda. The SDGs, or also called the Global Goals, are thus considered a new hope for humanity in combating existing environmental and social degradation. Taking these concerns into account, several companies have started to adopt SDGs in their sustainability strategies, being aligned with their mission. However, it is important for companies to report and communicate their progress on SDGs to their stakeholders in order to improve their reputation, brand image and increase corporate value. Therefore, this project focuses on recommending guidelines for companies to communicate their progress on SDGs in a manner that is appropriate and consistent with their target audience.

Keywords: Sustainable Development Goals, Sustainability, Communication, Marketing

1. Introduction

Humanity faces several challenges in terms of environmental sustainability, including: i) climate change as a result of man-made greenhouse gas emissions, ii) mass environmental pollution, iii) ocean acidification, caused mainly by increased atmospheric carbon dioxide concentration, iv) severe loss of biodiversity caused by unsustainable forest needs, and v) depletion of major fossil resources, including energy (oil, gas, coal) and groundwater (Sachs, 2012). Although the great globalization experienced in recent years has raised the level of health, wealth, education and life expectancy, there have not yet been enough actions to succeed in eradicating once and for all the global problems mentioned above. Due to the global sustainability crisis, the UN in 2000 approved the Millennium Development Goals (MDGs) which in 2015 gave rise to the Sustainable Development Goals (hereinafter referred to as SDGs), constituting an important part of the UN roadmap to achieve sustainable economic and social development by 2030 (García-Sánchez et al., 2020). SDGs have changed the way companies deal with sustainability, as they cover a broad spectrum of issues that allow companies to focus on the goals they consider most relevant. However, their implementation cannot be just an effort by companies. Although they play a vital role in its implementation, governments and society at large also have to commit themselves. Once companies have defined which SDGs they will focus on, they need to communicate them. To facilitate their integration into business strategies, the U.N. Global Compact (UNGC), the World Business Council of Sustainable Development (WBCSD), and the Global Reporting Initiative (GRI) have designed a guide detailing the steps companies should take to align their strategy with the SDGs and to contribute to their achievement (GRI, UN Global Compact, 2015). Since the SDGs were adopted, action based on the idea of sustainability has been necessary in all business activities, including mainly the field of communication. Communication plays an important role in a sustainability strategy. Thus, although companies invest a lot in communicating their sustainable commitments, there can be a great disparity between what is communicated and what is put into practice.

In this context, the object of study in this dissertation project will be to elaborate a general study of recommendations on how companies should outline their SDG marketing communication plan, and which means should be privileged to do so, in Business-to-Business (B2B) and Business-to-Consumer (B2C) markets.

The present work is composed of six main chapters. Chapter 1 presents the background and context of this work. Chapter 2 provides a general contextualization of the problem with the consequent deepening of knowledge on the main theme to be addressed, the SDGs. Chapter 3 presents an analysis of the state of the art relevant to the topic studied. Chapter 4 concerns the methodology to be followed in the development of this research. Chapter 5 presents the data collected from the interviews made to companies and from the questionnaires made to consumers Finally, Chapter 6 prepares the paper's conclusions.

2. Sustainable Development Goals (SDGs)

Since the beginning of the new millennium, the world has seen drastic changes. Although there has been great globalization in recent years that has raised the level of health, wealth, education and average life expectancy, it has not yet been possible to eradicate once and for all global problems such as poverty, social inequalities or climate change. An exacerbated increase in consumption has led to an increase in the level of pollution with serious consequences. For this same reason, at the end of the 20th century, the UN considered it necessary to articulate a new impulse for the Organization. In September 2000, the Millennium Declaration was approved, consisting of eight goals that the 191 member states agreed to achieve by 2015. As not all the goals outlined were met, in 2015 the 17 SDGs were defined, based on progress and lessons learned from the 8 Millennium Development Goals (MDGs) between 2000 and 2015. Achieving these seventeen goals cannot be just an isolated action of each government of the

193 countries that signed the agreement for Agenda 2030. The full and combined attention of governments, civil society and business is needed. "The business sector has a critical role to play and a vested interest in contributing to achieving ODS as a driver of economic growth, employment and as a source of technology and innovation" (BCSD, 2020). By reaching the SDGs, the world would be on a more sustainable, fairer, more prosperous and resistant path. Plans for implementing the SDGs are established to guide and drive country-specific areas of focus, policies, regulations, funding, stimulus programs, awareness campaigns, and many other activities designed to contribute to the realization of the SDGs at the national level (Pedersen, 2018). For companies, SDGs allow the implementation of new actions and projects in the surrounding community (directly and indirectly) in order to improve and contribute to both national and global goals. Companies need SDGs and SDGs need companies, so it is necessary to have a good communication of their performance in SDGs and what impact this brings to the society in which the company is inserted. The promotion of communication of SDGs is an added value for the company, because it brings benefits to the company and increases its image to the outside (Business & Sustainable Development Commission, 2017).

The first SDG is to eradicate poverty in all its forms, everywhere. The second objective is to eradicate hunger, achieve food security, improve nutrition and promote sustainable agriculture. Ensuring access to quality health and promoting well-being for all, at all ages is the third objective. Ensuring access to quality and equitable inclusive education and promoting lifelong learning opportunities for all is the fourth objective. As a fifth objective we must achieve gender equality and empower all women and girls. Ensuring the availability and sustainable management of drinking water and sanitation for all is the sixth objective. The seventh objective is central to all activities. Ensure access to sources of reliable, sustainable and modern energy for everyone. The eighth objective is indirectly influenced by the other objectives. To promote inclusive and sustainable economic growth, full and productive employment and decent work for all. Building resilient infrastructure, promoting inclusive and sustainable industrialization, and fostering novation is the ninth objective. Reducing inequalities within and between countries is the tenth objective. Making cities and communities inclusive, safe, resilient and sustainable is the motto of the eleventh objective. The twelfth objective is to guarantee sustainable consumption and production patterns. Adopting urgent measures to combat climate change and its impacts is one of the most debated topics of today. It is also the thirteenth objective and is one of the reasons for which the SDGs were created. Conserving and using oceans, seas and marine resources in a sustainable way for sustainable development is the fourteenth objective. Protecting, restoring and promoting the sustainable use of terrestrial ecosystems, sustainably managing forests, combating desertification, halting and reversing land degradation and halting biodiversity loss is the fifteenth goal. Finally, strengthening the means of implementation

and revitalizing the global partnership for sustainable development is the seventeenth goal (Nations, 2015).

2.1. Benchmarking

To define the best communication plan that a company should follow to disclose the SDGs in which it is involved and how these SDGs affect the society in which the company is inserted, it is useful to analyze what various companies do and report at this level and what is their impact and commitment. Depending on the area of work of the company, the SDGs involved in the sustainability strategy may be different. Although each company focuses on specific areas of the objectives, there are always SDGs that cut across all companies, such as gender equality. After the analysis of 10 companies present in the Dow Jones Sustainability Index, it is verified that all companies communicate and/or make reference to SDGs through their annual sustainability report. This report, which in most companies follows the standards of the GRI index, an independent international organization that pioneered sustainability reporting, helps companies and governments worldwide understand how to communicate critical sustainability issues such as climate change, human rights, governance and social welfare (Reporting, 2020). Despite this consensus on the reference to SDGs in sustainability reports, not all companies communicate SDGs in the same way. Some companies have their own sustainability objectives, in which they are described in detail throughout the report, only stating that these own objectives are aligned with certain SDGs, but they do not explain concretely how their objectives are linked with the SDGs or how they will achieve the goals outlined by the UN. On the other hand, other companies focus mainly on the SDGs and from there they unfold the goals and efforts that the company is willing to make to implement the SDGs. Regarding the other communication methods, there is no uniformity. Some companies communicate through their websites or by directing to websites created by the company solely to explain their progress in SDGs, others simply do not have any kind of reference to SDGs throughout the site. Currently, it is possible to verify that most companies meet the standards of the GRI index, as mentioned above. However, it can be seen that apart from the sustainability reports already mentioned, there is no type of standard to be followed, leading to companies having the autonomy to govern themselves in the SDG communication mode.

3. Literature Review
3.1. SDGs

SDGs are a set of 17 interrelated objectives that articulate the desired outcomes of sustainable development (SD) (Nilsson et al., 2016). According to Hacking (2019, p.4) SDGs provide "a more universally accepted understanding of sustainability" covering a wide range of issues related to SD. The adoption of more sustainable practices, technologies and business models can be motivated by distinct factors, such as competitive opportunities and threats, compliance with regulations and internal and external pressure from stakeholders (Elliot, 2013). Muff et al. (2017) state that it has become clear that an entity alone cannot solve these increasingly complex global challenges.

Salvia *et al.* (2019) reaffirm that research, innovation and sustainable education are important mechanisms for achieving the SDGs. Such actions can only be achieved through substantial investments, both public and private. A multilateral approach is therefore needed, involving academia, national, regional and local governments, the private sector, civil society and international organizations. Incentives for sustainability are of high importance, as they enable the preservation of the physical environment, economic efficiency and social equity. The SDGs are an opportunity to encourage research in sustainability, since the progress achieved so far has not prevented humanity from exceeding its limits and natural resources (Leal Filho et al., 2018). The country of origin influences how sustainability reports are made, mainly due to differences in institutional characteristics, such as political and legal, economic and financial systems, or even socio-cultural norms and the educational and labor systems implemented in that country (Hahn and Kühnen, 2013).

3.2. SDGs and Sustainability Reports

Sustainability reports can be defined as the practice of publicly reporting the economic, environmental and/or social impacts of an organization's sustainability, or in other words, the practice of publicly reporting the way an organization handles SDGs. This allows organizations to consider their impacts on a wide range of sustainability issues, giving them the possibility to be more transparent about the risks and opportunities they face. The report also presents the organization's values and governance model, and demonstrates the link between its strategy and its commitment to a sustainable global economy (GRI, 2016). Sustainability reporting can also have significant influence on corporate actions and strategies (Adams, 2017) and, consequently, trigger the integration of SDGs into business. In addition, lack of transparency and accountability can impede progress toward the SDGs (Anasi et al., 2018). Sustainability reporting can thus be very effective in measuring, understanding, conducting and communicating the efforts of the organization's SDGs, establishing internal objectives and managing the transition to more sustainable development (GRI, 2018). At the same time, SDGs can also play an important role in advancing sustainability reporting. According to Stafford-Smith *et al.* (2017), SDGs have the potential to inform and develop sustainability research and reporting, as they represent a sufficiently radical, coherent and generally accepted definition of sustainable development and are a convincing call for sustainability action. However, Schramade (2017) found empirically that only a minority of companies currently mention SDGs in their reports and concluded that one of the main challenges in terms of implementing SDGs is linking them to specific incentives that may influence the choice to invest in SDGs.

3.3 Marketing for Sustainable Development

Marketing is the discipline that studies the behavior of markets and consumers. Kotler (2003, p.4) presented the concept as "the science and art of an organization in choosing target markets, the markets it must conquer, retain and cultivate through communication to its customers". Therefore, there is a product and/or service that has to be communicated, in an efficient way, to reach the market that the organization has defined. Day and Moorman (2010) argue that marketing is fundamentally about understanding consumers and enabling companies to take advantage of consumers' perceptions to create value and sustainably achieve efficient market outcomes. Stoddard et al. (2012) explain, in a more recent view of marketing, that their most basic objective is to perpetuate an organization's connection to its market or target audience, while satisfying both its needs and those of consumers. However, consumers' preferences and behaviours are not only defined by their commercial relationships, which are often simplified or reduced to a general line (Houston, 2016).

Sustainability has emerged as an influential business strategy. This concept implies that current needs are met, but with special care for the human, financial or natural resources that we will need in the future (Ragauskas *et al.,* 2006). Sustainability is described as a comprehensive term that provides companies with the means to connect with society. It broadens the client portfolio, reduces operating costs and benefits the community at large, and can thus lead to a competitive advantage in the market through communication if companies know how to do it effectively (Doorley and Garcia, 2011).

Marketing for sustainability purposes must start from the vision/mission and permeate every level of a company's strategic planning. The marketing mix level is where strategic marketing planning is put into practice. It is the meeting of strategy to strategic goals and objectives that are in accordance with the fulfillment of the organization's mission. The main objective of a company is to satisfy the needs of people with solutions they want and establish a rewarding business model around this interaction. Only then can the company achieve success (Pomering, 2017). According to Smith and Brower (2012, p.5) "marketing that promotes environmental issues is in line with the concept of social marketing," a concept that stresses that goods and services will be provided to meet consumer needs and consumers will only want the product or service if it does not harm society. Companies debate every day how to market environmentally preferable products to consumers. While green products have a positive image for most consumers, only a few companies have been able to send "green" messages effectively. Companies spend large amounts of money on green initiatives, but do not benefit from them because they do not communicate effectively that they are a green company (Henrichs, 2008).

Ostrom *et al.* (2015, p.141) observe that sustainability should be more holistic than simply dealing with the environment and include the triple-bottom line (TBL), while the design of offerings could consider environmental protection and "how clients and employees can be influenced and/or encouraged to take on roles that reduce a service's negative environmental impact". Although companies are committed to designing messages that promote their commitment to environmental sustainability practices (Olsen et al., 2014) the communication of environmental sustainability and its practical application are fundamentally different. Clients can distinguish companies that only advocate environmental sustainability in words (sometimes referred to as greenwashing) from those that

practice environmental sustainability in their daily operations. Companies that practice environmental sustainability can signal their true commitment to the environment and thus increase customer confidence in their arguments and practices (Homburg et al., 2013). The reputation of the organization as well as brand equity can be affected depending on how effectively a company communicates its sustainability initiatives to its stakeholders (Fraj et al., 2011).

3.4 Communication for Sustainable Development

Baguley (1994) defines communication as a process that occurs when ideas and information are transmitted between entities for deliberate purposes. Communication is the process that allows the materialization and achievement of objectives at the level of the relationship with the public (Genç, 2009) and can be used primarily to (1) exchange information and build consensus around specific issues, (2) support the achievement of project objectives, and (3) help identify and define project objectives (Mefalopulos, 2005). In any sustainable plan or strategy, communication plays a vital role, both internally and externally.

3.4.1   Communication Plans & Tools

A communication plan is a program, scheme or agreement with a very defined objective. It is concrete in its nature and does not allow deviations. It is essentially a written account of a planned future action aimed at achieving a specific objective within a predetermined time frame (Effectiveness, 2020). Schultz (2000) notes that within marketing, communication is the area that has suffered the most changes. The number of communication tools has increased and due to the Internet, companies have new ways to reach consumers. The evolution of communications has also allowed consumers to be increasingly well informed, thus increasing their demand.

The ease with which the consumer has access to information leads him to play an active role in communication allowing him to interact not only with businesses but also with other consumers (Lendrevie *et al.,* 2015). When developing a marketing strategy, marketing professionals must choose which communication tools best fit the strategy (Lane Keller, 2010). According to Lendrevie *et al.* (2015), traditional marketing communication tools are: advertising, sales force, direct marketing, sponsorship, public relations, promotions, merchandising and events.

Companies use both traditional sources and online communication sources to communicate with employees. Traditional sources of communication consist of face-to-face and written communication. Face-to-face communication allows the recipient to hear and observe the non-verbal communication transmitted by the sender and respond with immediate feedback (Lee, 2010). The word-of-mouth (WOM) may be the best way to convey the message of green marketing, because it is seen with greater credibility than advertising. WOM is perceived as having gone through the evaluation of people who have the same beliefs (Allsop et al., 2007). Many companies have added social networks as another means of external and internal corporate communication about sustainability. Social networks such as Facebook, Twitter or YouTube refer to the technological dialogue that facilitates content sharing, conducted through platforms such as blogs or wikis. Social networks differ from traditional media by allowing an interactive experience between organizations and stakeholders, unlike mass media, which does not allow the communicator to have a direct reaction or response (Reilly e Hynan, 2014). Customer-to-business interactions can also influence the customer's propensity to buy more of the company's products and services. Although satisfied customers do not necessarily translate into loyal customers, encouraging them to provide feedback and suggestions helps to strengthen their ties to the business. Companies can even win back customers by simply contacting them and encouraging them to participate in company matters (Merlo et al., 2014). With the rapid diffusion of channels through the Internet and its great acceptance by consumers, marketing approaches are being reinforced with digital marketing tools and tactics (Veronica et al., 2018).

3.4.2   B2B and B2C Communication

In general, due to the different existing characteristics, the commercialization of goods and services between organizations is distinct from the commercialization of consumer goods. There are two fundamental characteristics that distinguish the Business-to-Business (B2B) and Business-to-Consumer (B2C) markets (Baines et al., 2013):

- While in B2B markets the customer is an organization, in B2C the customer is an individual;
- In B2B markets, the objective of the good or service is to support the objectives of the organization, while in the B2C context, it is to satisfy the needs of the individual consumer.

B2C and B2B communication are forms of commercial communication that today present important differences and growing similarities. They are seen in a useful way as part of a complex system of adaptation marketing. In this context, the boundaries between the two are difficult to define with some degree of certainty, as professional practice is constantly changing in response to emerging developments on the ground. This is a place of uncertainty, so it is difficult to establish a distinct professional model for each of these areas of communication practice (Heath et al., 2018).

To have a deep knowledge about the business, to understand the product/service or how the market works, as well as to be conscious about the expectations and attitudes of the consumers, are essential characteristics to have a good marketing communication strategy (Lovelock e Wirtz, 2004). Although the advertising and promotion methods are the same, different marketing tactics in B2B and B2C are required. For Fill (2009), the three main communication strategies are the following:

- Pull-positioning strategy
- Push-positioning strategy
- Profile-positioning strategy

The Pull-positioning strategy has as purposes to go directly to the consumers in order to attract them; to increase the knowledge of the brand by the consumers, to encourage their involvement and to motivate them to buy. Push-

positioning strategy consists in ensuring that the customer is aware of the brand when buying and thus bring the product to them. In essence, the big difference between pull and push strategies is that the push strategy uses intermediaries to convey the message while the pull strategy speaks directly to the consumer. The Profile-positioning strategy aims to influence not only potential customers, but also a wide range of stakeholders. That said, it is essential to inform stakeholders so that they understand and understand the company's positioning (Fill, 2009).

In B2B relations, the effect of the implementation of environmental sustainability practices on the brand image happens beyond the normal marketing activities, due much to the fact that in many cases, the company and its clients share operations (Stock, 2006). As the markets in which B2B companies operate have a small number of players, the company's reputation spreads quickly because it is honest and reliable in protecting the environment (Bhattacharya et al., 2009). This close working relationship in which the customer and the supplier company share operations, allows the customer to witness when the company assumes environmental sustainability practices as part of its operations. Thus, the approval of the credibility of the company's messages confirms the company's commitment to employ resources and capabilities to protect the environment. By detecting environmental sustainability practices through business relationships, suppliers send a clear signal to customers, allowing them to develop a strong, favorable and authentic link between the company and the brand image the company has developed in the market (Gupta et al., 2013).

3.4.3 Sustainable Development Communication

Although communication for sustainable development is similar to other communication approaches, it is particularly effective in building bridges between numerous stakeholder groups (Mefalopulos, 2005).

Within sustainability communication, Godemann and Michelsen (2011) proposed two distinct perspectives: *communication about sustainability* (CaS) and *communication of sustainability* (CoS). Having Newig (2011) stated that both differ in at least three aspects: i) the direction/mode of information flow; ii) the function of communication; iii) measures of effectiveness or quality of communication. *Communication about sustainability* (CaS) refers to processes in which information, interpretations and opinions on sustainability issues are exchanged and discussed. *Communication of sustainability* (CoS), on the contrary, is instrumental or management. It focuses on the communication flow, mainly mono-directional, issuer-receiver, where the sender pursues a certain communication objective. While the distinction between CaS and CoS refers to the direction and initiators of information flows, the concept of *communication for sustainability* (CfS) shifts the emphasis to the normative aspect of sustainable development. In this sense, communication does not only refer to providing information related to sustainability and raising awareness of sustainability issues. Its objective is to facilitate the transformation of society towards the normative objectives of sustainable development. In terms of direction and senders, the CfS can share elements of CoS and CaS, including the generation of knowledge, learning (social) and collaborative development of solutions to sustainability problems. The effectiveness of CfS is related to its impact in terms of measurable action for sustainable development (Newig et al., 2013).

4. Research Methodologies

A case study strategy has the capacity to generate knowledge from intensive and in-depth research on the study of a phenomenon in its real-life context, leading to empirical and rich descriptions and the development of theory (Saunders et al., 2019) serving as the basis for the research methodology that has been adopted. To achieve this type of knowledge, the investigation of case studies is based on qualitative and quantitative data from various sources to fully understand the dynamics of the case. The case study aims at the precise description or reconstruction of a case. It raises the question of how to select the case under study so that it is possible to draw as general conclusions as possible from its analysis and should clarify how to delimit the case that has to be included in its analysis. Case studies allow capturing the situation under study in a very detailed and accurate way and are also able to make full use of the potential of other methods (Flick, 2009). Given the advantages presented and the intended objective of this work, the case study was the research method chosen. The following figure (Figure 1) presents the two methodologies followed:
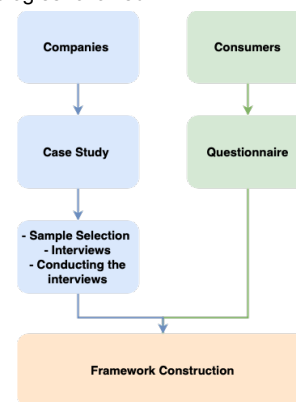

Figure 1 - Steps of methodologies applied to Companies and Consumers

4.1 Sample Selection

It was intended that the sample would be diversified in terms of the type of industry and homogenous in terms of size, everything being large companies, thus allowing a more homogeneous comparison of values. A company or group is considered large, according to the European Commission's definition, if it has more than 250 employees, a net turnover of more than 40 million € or a balance sheet total of more than 20 million € (Parliament, 2013). Companies were chosen: (1) of various types of industry, (2) from different countries, (3) who were concerned about sustainability and (4) that were recognized in their sector as having the best sustainability practices.

The next step was to select the sample of companies to be contacted for the interviews. Inside this first criterion, the

companies had to be on the ranking of two international indexes: (1) the Dow Jones Sustainability Index (DJSI), as it is the most respected and prestigious sustainability index in the world and (2) the Disclosure Insight Action (CDP), as it is the most important index after the DJSI in Portugal. In the DJSI, the key criteria for eligibility and selection of companies in the index are based on the economic, environmental and social performance of companies, assessing issues such as corporate governance, risk management, branding, climate change mitigation, supply chain standards and labour practices (S&P, 2019). In relation to CDP, the chosen company was selected within the sample of Portuguese companies analyzed by the CDP ranking that obtained an A or A- rating in the Climate Change program. The CDP ranking measures the scope of disclosure, awareness and management of environmental risks and best practices associated with environmental leadership, such as setting ambitious and significant goals that contribute to sustainability (CDP, 2020). 61 companies were contacted, either by email or by telephone, when there was no contact email, to which 7 companies responded affirmatively. The first ranking includes 6 companies from different industries: Company A, B, C, D, F and G. From the second ranking, Company E is the selected one. Table 1 describes the sample of interviewed companies.

Table 1 - Classification of interviewed companies according to size, sector and description

Companies	Sector	Market	Country	Dimension	Sales Volume
A	Manufacturer and trader of non-alcoholic drinks	B2B and B2C	USA	62600 ppl (2018)	31,9 B$
B	Paper, wood and pulp production	B2B	Finland	18700 ppl (2019)	10,2 B€
C	Garment production	B2B	Germany	14685 ppl (2018)	2,7 B€
D	Pulp and paper manufacturer	B2B	Sweden	4400 ppl (2012)	1,9 B€
E	Food Retail	B2B and B2C	Portugal	100000 ppl (2017)	10,4 B€
F	Food manufacturer	B2B and B2C	Switzerland	291000 ppl (2019)	87 B€
G	Telecommunications and engineering	B2B	Germany	372000 ppl (2017)	83 B€

4.2 Interviews

As an investigation protocol, a semi-structured interview script was prepared, describing the topics to be addressed. The data were collected through interviews with representatives of the sustainability department of the companies. The semi-structured interview consists of (1) open-ended questions that lead to spontaneous answers based on the knowledge of the interviewees and (2) questions oriented to theory, with a methodological basis in order to enhance the expression of the knowledge of the interviewee about the subject under study (Flick, 2009). The questions were written according to the previously determined objectives of the research so that it was possible to answer the research question. They were thus grouped into 4 objectives that will be detailed below:

- Objective 1: To understand the current situation of companies in terms of implementing SDGs and

qualitatively assess their commitment to them. This objective is part of the company strategy.
- Objective 2: Determine how SDGs are reported and communicated to the outside world, as well as understand how commitment to SDGs is measured.
- Objective 3: Understand why the company does not adopt the SDGs and what sustainability measures are used by the company that can serve as a basis for the transition to the implementation of the SDGs.
- Objective 4: Determine how communication is carried out, in terms of communication tools, both in companies that have implemented the SDGs and those that only have sustainability practices.

4.3 Conduct of Interviews

For each interview, a previous survey about the company was conducted based on the sustainability report and some documents made available beforehand by the interviewee on the interview topic, so that the interview was fluid and focused on key issues. The interviews were conducted through online video conferencing platforms such as Zoom, Skype and Microsoft Teams for public health reasons due to the COVID-19 pandemic. Since the interviews were semi-structured, the questions were not always asked in the order of the script, in order to meet the answers the interviewees were giving. In addition, there were questions that were omitted and others adapted according to the course of the interview.

According to Flick (2009), the process of documenting the data collected through the interviews involves mainly three stages: recording the data, editing the data (transcription), and building a "new" reality through the text produced, being essential for building the reality in the research process.

4.4 Questionnaires

As a methodology to collect data in the B2C sector, an online questionnaire was conducted. This survey aims to analyze the perspective of consumers on how they receive, perceive and interpret the communication of the implementation of SDGs by organizations.

This survey was developed to be answered by consumers in general, from any kind of market or product. The objective is to understand whether consumers, when buying products from several companies: (1) are sensitized by them in terms of SDGs; (2) value the information received by companies; (3) whether the information they receive influences the decision to buy.

5. Discussion and Recommendations
5.1. Companies vs. Consumers

The companies are very aware of the SDGs. They have followed the transition from MDGs to SDGs from an early stage and in their sustainability agendas, the key factor is SDGs, where companies intend to maximize their positive impact and reduce the negative. SDGs are also a way to expand companies' perspectives and translate their sustainability measures to peers. They are easy to understand, very visual and cover the most important issues. For these reasons, SDGs are considered a very

important framework in sustainability strategies. When it comes to investment in SDGs by companies, the trend is a steady increase every year. The focus of companies on SDGs depends on the impact of their operations and products, as well as the SDGs that are present in the value chains of companies. Regarding the obstacles in the implementation of SDGs, the main problem faced by companies is the lack of a universal methodology in the evaluation of SDGs and their progress, leading to the lack of common criteria on which measures to follow and the incongruence of the values presented by companies. When comparing two companies in their progress in combating food shortages, the two may have exactly the same progress, but since the metrics used by each company are different, reporting on this progress can be stated distinctly. The implementation of the SDGs must be driven by a joint effort of companies, governments, countries, organizations and citizens. Efforts are always rewarded, and as such, companies also benefit from the implementation of the SDGs. From an increase in the company's reputation to the improvement of the corporate image, there are numerous benefits. The best environmental performance, business opportunities, value for its customers and stakeholder confidence in the company are also highlighted. If we compare the SDGs that companies focus on with the SDGs that consumers consider most important, we see that the most common ones in companies are 3, 6, 12 and 13, while the preferred ones for consumers are 2, 1, 3 and 6. This may mean that the SDGs that companies communicate are not the SDGs that consumers give most importance to, assuming that companies communicate more intensively the SDGs they focus on. Business-focused SDGs do not mean that they are the only SDGs that companies contribute to. As seen throughout this work, companies contribute indirectly to all or almost all SDGs. Companies focus mainly on SDGs that are related to their activity. For them, the main objectives are those related to responsible production and consumption, as well as all the objectives related to climate action. This may be due to the fact that companies and industries associated with them have been the main factors of pollution in recent decades and are now willing to reverse these problems by taking concrete action. This is directly related to responsible production, because if companies do not use adequate and sustainable raw materials to produce their products, and if they are not concerned about the well-being of their workers, the social and environmental problems will not decrease in the near future. On the consumer side, the most important SDGs are the objectives linked to essential well-being. Poverty, malnutrition and lack of health care are the main social problems and the most serious ones, so combating them is a priority. In short, communication by companies is not in line with what consumers are most sensitive, leading them to react in preference and willingness to pay when buying a product from a particular company.

In terms of business progress reporting methods, there is a consensus among businesses. The main tool used by all companies are sustainability or social responsibility reports, which allow them to use language appropriate to their target audience, which are the investors. In addition to this method, another widely used by companies, with more targeted communication to the general public, are their websites, where they can use a more simplified and easily understood language. The world indices linked to sustainability issues are the most used by companies for certification of their sustainable practices. The ones that stand out are the DJSI, the CDP and the GRI. They are also the metrics that investors use to compare values between companies. However, there is a wide range of indices, some more used by some companies than others, as well as different methodologies and evaluation parameters. The parameters used by the DJSI are not the same as the CDP, nor are the themes they address, which leads companies to report different reaches for the same goal or objective. Although companies report their progress through sustainability reports, it is not clear what information they report, i.e., there is not a common line in all companies on the content to report. In the questionnaire, consumers chose the information they wanted the companies to know about the SDGs. It is important to note that most respondents want to know the specific goals implemented by the company to achieve each SDG, as well as the impact that the company has had on a particular objective rather than knowing only on which SDGs the company focuses or contributes.

The media differ from company to company and depend on the target audience to which they are directed. The company operates in the B2B market or the B2C market also influences the tools used. Companies that communicate with consumers can use direct communication tools such as social networks, while companies that operate at B2B level do not have this opportunity, having to communicate with tools directed to their customers so that it is possible through them to reach consumers. In order to reach consumers, they have to go through the entire value chain of the company, through different tools, some more effective than others, and without control on the information that reaches the consumer, thus being able to lose content or accuracy throughout the transmission line. It is also not possible to compare the communication tools used by the 7 interviewed companies, because the same tool used by several companies has different addressees or for the recipient they have in common is not used the same tool. The media that can be found in all the interviewed companies are the sustainability reports and the websites. Although these are the tools that companies use to transmit their information, consumers have other additional means to reach them. The majority of the respondents said that they obtained information through the corporate websites, which is in line with the communication tool chosen by the companies, however the second highest percentage of the respondents' answers stands out over the educational establishments, a means not considered by the companies, due to the fact that the companies do not communicate only for the display present in the questionnaire. Sustainability reports only appear in third place as a tool through which consumers were made aware of companies' environmental policies. It is also important to mention consumers' preference for the media. Social networks are the preferred medium for consumers to receive information on corporate environmental policies, followed by websites and TV ads, which are little used by companies to communicate their environmental policies.

Newspapers appear as the fourth most preferred medium for consumers, a medium that is also little used by companies.

5.2. Recommendations

From the analysis made to the interviewed companies and consumers, it was concluded that companies prefer to communicate through sustainability reports and consumers prefer to receive information from companies through social networks. Although companies target different audiences and not all have a direct communication with consumers, companies should adopt digital platforms as their main means of communication. Companies should increase communication for consumers by adapting the tools and means used. Social networks have a great importance in the way information is shared and the speed with which it reaches the general public. The interaction with the consumer can be instantaneous, thus receiving the company a direct feedback of what it is communicating. However, one must take into account the fact that from the moment the information is shared, the company no longer has control of how it spreads, and can often be adulterated or biased. It is important for the company to choose the right form and appropriate content to share, depending on the context of the audience it is communicating to. A bad word or an image with different interpretations can distort the intention of the message to share and completely diminish the intention of the intended communication.

The preference of the SDGs by consumers can give a clue to which SDGs companies should concentrate resources on their communication. This does not mean that companies should not communicate the remaining SDGs or sustainable policies, but rather strengthen communication on the issues that consumers are most available and concerned about receiving information. Companies should try to understand the context in which they are inserted and select the most relevant SDGs according to the local reality and the stakeholders involved, be they investors, analysts, NGOs, government entities or consumers.

In terms of feedback on the communication made, companies do not have much information about it. It may be because the communication channels used by companies are not the most suitable to receive feedback or because companies are not really prepared to receive feedback. It is therefore recommended to be more concerned with the feedback of the communication made, as a measure to progress in the effectiveness with which the communication is made and increase the efficiency of communication reaching the intended audience. Sustainability reports, which are primarily aimed at company investors, should also mention the information consumers want to know. In addition to mentioning to which SDGs they contribute, companies should also mention the time horizons of the SDGs, i.e., until which year they commit to achieving a certain objective; what specific goals they are and/or will implement; and what the company's impact is on a certain objective. Finally, an essential means by which companies can communicate and show their progress are educational institutions. It is a means often forgotten by companies to communicate with younger audiences, however, it should be a priority for companies to demonstrate their progress, working together with educational establishments, because they are places of extreme importance, since they are places where thoughts are formed and mentalities are shaped at key ages for human development. Companies should thus show practical examples of their progress and convey as much communication as possible to students in order to develop interest in environmental and social aspects.

6. Conclusion and Future Work

In recent decades, there has not been sufficient commitment to sustainability plans, so now it is urgent that efforts be concentrated by all parties to achieve the UN goals of the SDGs by 2030. A review of the benchmarking present in chapter 2 found that companies are committed to their commitments to the SDGs, yet there is still much progress to be made. The SDGs have modified the sustainability plans of companies to be aligned with business strategies. Companies have realized that SDGs can be an asset to the organization by bringing corporate value, as well as improving its image. Advancing the implementation of SDGs is an important issue for companies, however it is important to know how to communicate these actions. Having as first objective of this work, determine how companies should incorporate and communicate their sustainable development actions, taking into consideration their target market, B2B and/or B2C.

The literature review aims to analyze the most important issues for the investigation, in order to address the organizational elements of business reports, the different marketing concepts related to sustainability, the types of communication and their plans and tools, as well as the differences in communication in B2B and B2C.

In terms of methodologies, for the companies a case study was applied in which seven companies were interviewed, and for consumers the methodology applied for data collection was an online questionnaire. The complete analysis of the data collected from companies and consumers made it possible to understand that companies are fully aware of SDGs. Despite facing several obstacles in the implementation of SDGs, the benefits of their implementation are far superior to any adversity. As for the main SDGs for companies, they do not fully coincide with the SDGs that consumers consider most important, with some discrepancy between the SDGs that companies communicate and the SDGs that consumers are most interested in knowing information. In terms of reporting methods, the tool used by all companies is sustainability reporting. The information in the reports is relevant to all stakeholders, including consumers, who are interested in knowing more detailed information about the progress of the SDGs by the companies and their evolution. Finally, companies have two main tools for communicating their sustainable policies: websites and sustainability reports, with reports aimed at a more knowledgeable audience and websites for the general public. In contrast, consumers prefer to receive this information through social media as a preferred medium.

Following this analysis, we recommend the use of social networks as one of the main tools to communicate with the

consumer, both for B2B and B2C companies, because through this means of communication, there is no difficulty in reaching the consumer directly. The importance given to SDGs by consumers can indicate to companies that they should have a greater communication effort. Finally, educational establishments should be a priority tool in sharing knowledge and real experience of what is achieved by companies and what they intend to achieve, so that there can be exchanges of knowledge that are beneficial to both sides. As future work, it is recommended first to increase the sample size, analyzing companies of different sizes, small and medium companies, so that the results are more diversified and that contain companies that have not adopted the SDGs, trying to understand why they have not adopted them. It would be interesting to analyze also companies that are not present on the main classification indexes, trying to perceive the effort of these companies to enter on these indexes. As for the questionnaires, it would be opportune to have a greater representation of age groups, trying to perceive if the age group influences the consumer's perception. A greater diversity in the nationality of the respondents, can also alter the perceptions and the preferred means of communication by the same or even the means of communication used by the companies. For all these reasons, it is intended that this work serves as a support in the way companies should communicate the SDGs and that it serves to make the community more interested in environmental and social aspects, taking a more active role in contributing to the achievement of the goals of the 17 SDGs by 2030.

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