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## Higher Polytechnic School of Alcoi

A comparison between international versus regional agri-food cooperatives in terms of SDGs reporting.

End of Degree Project

Bachelor's Degree in Business Administration and Management

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**Abstract:** In the year 2015, the Member States of the United Nations established the 2030 Agenda for Sustainable Development and agreed upon 17 Sustainable Development Goals (SDGs) and 169 targets to end poverty, fight inequality and injustice, and protect the planet. Cooperatives are the prime exponents of all entities in the social economy, being present in all areas of the SDGs. This Final Degree Project focuses on (i) the main agri-food cooperatives worldwide included in the World Cooperative Monitor 2023; and (ii) the agri-food cooperatives in the province of Alicante according to data obtained from Generalitat Valenciana. The aim is to offer an international/regional perspective in terms of the SDGs topics disclosure, and a comparison between both. To this end, two main tools are employed: (a) a content analysis, which is applied to the non-financial information reports found, mainly in the international scenario; (b) a survey designed to capture SDGs topics disclosure related issues considering the regional scenario.

**Keywords:** SDG; non-financial information; sustainable development; cooperatives; agri-food sector; content analysis; survey.

**Resumen:** En el año 2015, los Estados Miembros de las Naciones Unidas establecieron la Agenda 2030 para el Desarrollo Sostenible, acordando 17 Objetivos de Desarrollo Sostenible (ODS) y 169 metas con el propósito de erradicar la pobreza, combatir la desigualdad e injusticia, y proteger el planeta. Las cooperativas son las principales exponentes de todas las entidades en la economía social, estando presentes en todas las áreas de los ODSs. Este Trabajo Final de Grado se centra en: (i) las principales cooperativas agroalimentarias de todo el mundo incluidas en el World Cooperative Monitor 2023; (ii) las cooperativas agroalimentarias de la provincia de Alicante, atendiendo a información de la Generalitat Valenciana. Se persigue ofrecer una perspectiva internacional/regional en términos de divulgación de información sobre ODSs, así como una comparativa entre ambas. Con este propósito, se emplean principalmente dos herramientas: (a) un análisis de contenido, que se aplica a informes de información no financiera, principalmente en el escenario internacional; (b) una encuesta diseñada para identificar características de la divulgación de información sobre ODS, considerando el escenario regional.

**Palabras clave:** ODS; Información no financiera; desarrollo sostenible; cooperativas; sector agroalimentario; análisis de contenido; encuesta.

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# 1. Introduction

The first development goals date back to the Millennium Development Goals (MDGs), created by the United Nations with the primary objective of "ensuring the principles of human dignity, equality, and justice," among others (UN, 2000). This initiative spanned from the turn of the millennium to the year 2015 and laid the foundation for eight main development goals, including eradicating hunger and poverty, achieving universal primary education, and promoting gender equality, among others.

In 2015, the United Nations established a set of seventeen goals known as the Sustainable Development Goals (SDGs), encompassing 169 different targets aimed primarily at eradicating extreme poverty and protecting our planet through sustainability and resilience (UN, 2015). The action plan was set for 15 years, resulting in the 2030 Agenda, whose significance has been considerably boosted both at corporate and governmental levels. However, the global health crisis and events such as the war in Ukraine have added additional challenges, creating the need for a global response to address the negative impact on the achievement of these goals (UN, 2022).

The SDGs are the key objectives proposed by the United Nations on an international scale to meet the targets set for 2030, whose primary objectives are to eradicate poverty and improve the lives of people, create prosperity, and protect the planet. The SDGs, therefore, represent the scale of the new universal agenda, aiming to build upon what the Millennium Development Goals achieved and accomplish what they did not.

These goals cover various social aspects, such as health, education, or poverty, and achieving them requires the commitment of both governments and businesses. Therefore, the emergence of the SDGs has been of great importance, influencing investment in companies by investment groups and governments, which have increasingly raised their demands regarding the fulfilment of those objectives. Consequently, the SDGs are highly relevant to understanding the social impact of a company and can strengthen its relationship with its different stakeholders (UN, 2015 Gokten et al, 2020).

This is why the European Union, through Directive 2014/95/EU, known as the Non-Financial Reporting Directive (NFRD), established the obligation to disclose non-financial information and diversity information to large companies and groups, based on the idea that such information is essential for a sustainable economy (EU, 2014). However, this directive has been succeeded by Directive 2022/2464/UE (Corporate Sustainability Reporting Directive, abbreviated as CSRD), which goes further by aiming to ensure that non-financial information is

as reliable as financial information and to meet the increasing demand from investors for more sustainability information about companies (EU, 2022).

As a result, the presence of non-financial information in organizations has significantly increased, leading to the creation of sustainability reports in which companies showcase the objectives and targets they achieve, therefore, increasing their positive social impact. Nevertheless, since this can lead to the creation of manipulated sustainability reports with inaccurate information, some societies have introduced assurance processes where an external firm conducts an analysis of the report produced by the company and assesses whether it complies with the mentioned SDGs, according to Sierra-Garcia et al (2022).

Since the crisis resulting from COVID-19, there has been a need to improve and revise the actual model of the economy and society (UN, 2022). Therefore, the EU has allocated a significant amount of funds to cope with this crisis, and with it, the question of where to allocate these funds has arisen. Social Economy entities have been particularly important because, due to their nature of mutual support and collective projects, they are the ones that could benefit the most from European funding.

However, not all companies following the Social Economy model have shown the same ability to respond to the crisis. Cooperative enterprises have been the most resilient, both in terms of employment and the number of companies that have survived the crisis, while labour societies have performed less effectively (Juliá et al, 2022).

For this reason, it is crucial to highlight the strengths of these entities, particularly cooperatives, as they enhance the social security system, generate local development, provide stable employment, and have the capacity to transform the territory they are located in, making it attractive and even repopulating it. Furthermore, their values align with those of socially responsible societies, making them key to the sustainable development of the business fabric.

This work is organized as follows. In Section 2, we review literature on the non-financial information legislation, cooperatives and SDGs and agricultural cooperatives. In Section 3, the method used in both studies is explained and justified. In Section 4, the results are displayed thoroughly for each study. The work ends with some concluding remarks on the international cooperatives' study and a comparative with the regional ones.

## 2. Literature review

### 2.1. On the legislation

The Non-Financial Reporting Directive came into force on October 22nd, 2014. It is a regulation made by the European Union designed to increase transparency in corporations as well as their accountability both in sustainability and non-financial information. It obligates large public interest entities like publicly traded companies, credit institutions or insurance undertakings with over 500 employees to disclose both non-financial information and diversity data in their annual reports. The directive encourages companies to address environmental, social, and governance (ESG) matters, more particularly, how they impact human rights, climate change, anti-corruption efforts and policies towards achieving more diversity.

The directive has different objectives, among which are promoting responsible business practices, making non-financial information more comparable between different companies, and offering stakeholders of all those companies insight into a company's sustainability, diversity and ESG performance. The purposes of these objectives are to mitigate risks for stakeholders by providing more information, to stimulate sustainable development, and to increase value creation for both companies and society as a whole.

To keep non-financial reporting both consistent and comparable, the directive suggests following already established frameworks, such as the Eco-Management and Audit Scheme (EMAS), Global Reporting Initiative (GRI) or the SDGs. This helps stakeholders to better understand and compare non-financial information between companies. It's also emphasized in the directive that, in the reporting process, companies engage with stakeholders, be it investors, customers, employees, etc., because coordination is necessary, especially in large undertakings, as most of them operate in more than one country and need to gather lots of information.

Due to the considerable impact this directive has on companies operating in the European Union, those entities must now integrate non-financial reporting into their annual reporting processes, providing information on their ESG compliance, sustainability, and the risks they face. As a result, the strategies of those companies must be changed, aligning them with sustainability goals and engaging in a more robust ESG disclosure. All of this seeks to enhance corporate responsibility and accountability in the European Union (EU, 2014).



Although the NFRD directive is a European Union initiative, it is not implemented in all European countries in the same way. This is because this directive must be transposed according to the regional laws. That changes how requirements are enforced, as well as the punishment for avoiding the responsibility to include this report in the company's annual accounts.

The transposition has mainly been realized at different times depending on the country. In both the UK and Italy, the year for this transposition dates to 2016, while for Germany, Spain and France, it was officially transposed in the year 2017 (García-Menéndez, 2022). In Spain, although it was transposed in 2017, it came into effect on December 29, 2018, according to the Ley 11/2018 (BOE, 2018).

In most countries, EU directives are transposed the same way. That's the case, for example, for the number of employees, which is usually 500 or more. Nevertheless, some countries such as Denmark and Sweden went a step further and lowered that number to 250 workers. (García-Menéndez, 2022)

Even though all five talk about ESGs, Italy requires additional ESG reporting in certain aspects, while France refers simply to them differently, although they all require the same information. None of them improved on the bits the NFRD didn't specify much into, as well as sanctions for non-compliance, particularly in France, which has the lightest punishments of them all (Bold, 2017).

**Table 1. Comparing the Implementation of the EU Non-Financial Reporting Directive in the UK, Germany, Italy, and France.**

Subject	UK	Germany	France	Italy
<b>Reporting inclusions in annual accounts</b>	NFI must be included in the annual accounts.	NFI can be published separately from annual accounts.	NFI can be published separately from annual accounts.	NFI must be included In the annual accounts.
<b>External verification</b>	Requires external verification.	Doesn't need compliance with legal requirements.	Doesn't specify the need for external verification.	Requires both internal & external verification.
<b>Consequences for non-compliance</b>	Non-compliance is a criminal offence – fines for failing to provide NFI.	Possible criminal liability for non-compliance with NFI reporting.	No penalty, but any interested party may request the required NFI, with directors assuming all penalty costs.	Monetary penalties and investigations For both internal and external auditors.

Source: Own elaboration from Frank Bold (2017).

The 2022 directive, which entered into force on the 5th of January 2023, has the goal of equalizing, through time, the relevance of non-financial information with financial one, so stakeholders can have access to reliable and comparable information. All members of the EU are given 18 months to transpose this directive into their law. In comparison to the 2014 directive, this one will affect over 50,000 companies, among whose are large and listed EU companies as well as large third-country companies which either do substantial business in the EU or have securities listed on EU-regulated markets.

To know which companies fall within the scope of this directive, we have four main categories of companies that will be required to fulfil the new non-financial information requirements as shown in Table 2.

**Table 2. CSRD Directive requirements**

Company Category	Criteria	Implementation Date
Large EU public interest entities (PIEs).	<ul style="list-style-type: none"> <li>- Large EU undertaking.</li> <li>- PIE with &gt;500 employees.</li> </ul>	Reporting from 2025 for financial years starting on/after 1 Jan 2024.
Large EU undertakings and EU parent undertakings of large groups.	Meet 2 of: <ul style="list-style-type: none"> <li>- Balance sheet &gt; EUR 20M.</li> <li>- Net turnover &gt; EUR 40M.</li> <li>- Avg. &gt; 250 employees.</li> </ul>	Reporting from 2026 for financial years starting on/after 1 Jan 2025.
EU SMEs Listed on EU-Regulated Markets	<ul style="list-style-type: none"> <li>- Securities listed.</li> </ul> Meet 2 of: <ul style="list-style-type: none"> <li>- Balance sheet &gt; EUR 4M.</li> <li>- Net turnover &gt; EUR 8M.</li> <li>- Avg. &gt; 50 employees.</li> </ul>	Reporting from 2027 for financial years starting on/after 1 Jan 2026.
Non-EU Parent Company with EU-established Large Subsidiary or Listed SME Subsidiary or Large EU Branch.	<ul style="list-style-type: none"> <li>- Criteria related to net turnover.</li> <li>- At least one EU subsidiary or branch.</li> </ul>	Reporting from 2029 for financial years starting on/after 1 Jan 2028.

*Source: Adaptation from White & Case, 2022*

Regarding the “Ley 11/2018”, it was published on December 29<sup>th</sup>, 2018, in the Boletín Oficial del Estado (BOE). This law, directly implementing the NFRD (2014/95/EU) into Spanish law, was designed to identify risks, improve sustainability, and increase the number of investors, customers, and other stakeholders in Spain by enhancing the reporting of non-financial information. This allowed for enhanced transparency as well as accountability among large

companies regarding their non-financial performance and impacts through them (BOE, 2018).

Among the mandatory reporting requirements were environmental, social, anti-corruption and employee-related matters, including diversity in the corporate's governance, and its motivation was to align Spanish corporate reporting with the standards used within the EU. The reasoning for this was aiming to contribute to greater, social matters, that usually, companies wouldn't develop towards, such as combating climate change and promoting social justice, among others.

The moment the law came into effect, companies with, on average, more than 500 employees during the fiscal year would have to include a report related to environmental, social and governance (ESG) topics. However, if the company have two of the following: assets worth over EUR 20M, a turnover over EUR 40M, and/or exceeds an average of 250 employees during two consecutive years, then they will also require the making of these reports (KPMG, 2019).

The penalties for non-compliance with the regulations outlined by the law are structured into three categories: minor, serious and very serious infractions. Minor infractions from EUR 5,000 to EUR 300,000, serious infractions from EUR 300,000 to EUR 5M, and very serious infractions can result in fines ranging from EUR 5M to EUR 6M. The severity of the penalty, however, is determined by factors such as the financial stability of the entity, the total business volume, and the measures taken to prevent that from happening again (KPMG, 2019).

## 2.2. Cooperatives

As described by both the EU and International Cooperative Alliance (ICA), cooperatives are autonomous associations of people that seek to achieve their objectives through "a jointly owned and democratically controlled enterprise" (European Parliament, 2019).

Many social and economic theories agree that the value added by cooperatives is considerable; they allow small businesses to use economies of scale, create new markets or reach far-away markets unreachable for them otherwise, as well as reduce costs of intermediation, manage risks or promote all kinds of innovation, among many others (Camargo and Ehrenhard, 2021). The European Parliament considers that cooperatives are better at different topics such as coping with economic crises, propelling economic advancement in low to middle-income nations, reinvesting benefits, advocating for local communities and social inclusion, and securing the democratic participation of their members (European Parliament, 2019).

ICA (2016) states that cooperatives are based on a series of values that define them and make them relevant both on a social and an economic scale. Those are the values of self-help among members, self-responsibility, democratic governance, equality among its members, equity in the company, solidarity, honesty and openness and, finally, social responsibility of the organization, which the ICA defined in their mission statements back in 1995.

Those values are embodied as what are known as Rochdale Principles. Cooperatives embrace voluntary and open membership, ensuring inclusivity without discrimination. Through democratic member control, each member has an equal say in decision-making. Member economic participation cultivates equitable contributions and fair distribution of benefits. Autonomy and independence define cooperatives as self-help entities, while cooperation among cooperatives and a commitment to the well-being of the community reassure their social responsibility. Additionally, education and training are provided to their members for improved contribution to the cooperative (ICA, 2016).

In 2016, there were 3 million cooperatives worldwide; those gave employment to 10% of the population. The 300 largest cooperatives in the world had a total turnover of USD 2.018T in 2016 (EU, 2016), which increased to USD 2.171T based on 2020 financial data (WCM, 2022). In the EU there were 131,000 cooperatives with up to 4.3 million employees and a turnover of EUR 992B. They have a great impact on both an economic and social scale and are an essential component of sustainable development.

## 2.3. SDGs

The Sustainable Development Goals (SDGs), as explained by the UN, are 17 different goals with 169 different targets that, mainly, seek to improve the weaknesses of the MDGs and fulfil what they could not. They are part of the 2030 Agenda for Sustainable Development, which is conceived as ---a “plan of action for people, planet and prosperity”. Both the SDGs and the targets are planned to stimulate action by all countries and stakeholders over 15 years since it was conceived in 2015, in areas of critical importance for humanity and the planet (UN, 2015).

There are five main points of approach for the plan and their SDGs, which conceive the people, seeking to ensure dignity and equality in a healthy environment eradicating poverty in all of its forms, the planet, protecting it from degradation managing its resources and acting against climate change, prosperity, ensuring prosperous and fulfilling lives for all human beings, peace,

fostering peaceful and just societies free from fear and danger, and partnership, based on a “spirit of strengthen global solidarity” focused on the needs of the poorest and most vulnerable.

In what follows, a summary of the most important topics covered by each of the 17 SDGs is displayed:

**Table 3. United Nations' 17 SDGs**

 <p><b>1</b> NO POVERTY</p>	<p><b>1. End poverty in all its forms everywhere</b> Seeks to eradicate poverty everywhere, established at USD 1.25 a day, reduce to half the number of people living in poverty (based on national definitions), achieve substantial coverage for the poor, as well as equal rights to economic resources for everyone, among others.</p>
 <p><b>2</b> ZERO HUNGER</p>	<p><b>2. End hunger, achieve food security and improved nutrition and promote sustainable agriculture</b> Ensure all people have access to food, especially the vulnerable. End all forms of malnutrition, double the agricultural productivity and incomes of small-scale food producers, and ensure sustainable food production systems, among others.</p>
 <p><b>3</b> GOOD HEALTH AND WELL-BEING</p>	<p><b>3. Ensure happy lives and promote well-being at all ages</b> Focus on achieving universal health coverage, ensuring access to essential health services and medicines by reducing maternal mortality, preventing deaths of newborns and children under 5, combating diseases, and promoting mental health.</p>
 <p><b>4</b> QUALITY EDUCATION</p>	<p><b>4. Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all</b> Seeks to provide inclusive and equitable quality education for all, with focus on free primary and secondary education, relevant skills for decent work, gender equality, and safe learning environments, as well as lifelong learning opportunities for everyone.</p>
 <p><b>5</b> GENDER EQUALITY</p>	<p><b>5. Achieve gender equality and empower all women and girls.</b> Ensures gender equality and empowerment of all women and girls by ending all forms of discrimination and violence against women and girls, eliminating harmful practices, ensuring full participation and equal opportunities, and promoting women’s leadership.</p>
 <p><b>6</b> CLEAN WATER AND SANITATION</p>	<p><b>6. Ensure availability and sustainable management of water and sanitation for all</b> Wants to guarantee water availability and sustainable management of it, as well and sanitation for all. It includes achieving universal access to safe and affordable drinking water, improving water quality, increasing water use efficiency, and ensuring sustainable water management.</p>



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

Focuses on allowing everyone to have affordable, sustainable and reliable, modern energy for everyone. Ensuring universal access to modern energy services, increasing the share of renewable energy in the global energy mix, and improving energy efficiency are some of its targets.

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

By achieving higher levels of economic productivity, promotion of development-oriented policies, and improving resource efficiency in production, it seeks the promotion of sustainable economic growth and both full and productive employment, as well as decent jobs for all.

**9: Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation**

Contemplates the building of resilient infrastructure, inclusive and sustainable industrialization, and fostering innovation through the development of quality, reliable, and resilient infrastructure, promoting inclusive and sustainable industrialization, and enhancing scientific research and innovation.

**10: Reduce inequality within and among countries**

It has a focus on inequality reduction, both between and inside countries, through income growth for the bottom 40% of the population, promoting social, economic, and political inclusion, ensuring equal opportunities and reducing inequalities of outcome, among other specific goals.

**11: Make cities and human settlements inclusive, safe, resilient and sustainable**

It focuses on making cities, and big clusters of people, inclusive, safe and sustainable. Some goals include ensuring access to adequate, safe, and affordable housing and basic services, enhancing inclusive and sustainable urbanization, and reducing the adverse environmental impact of cities.

**12: Ensure sustainable consumption and production patterns**

Special focus on making both consumption and production sustainable through sustainable management and efficient use of natural resources, as well as reducing to half all-global food waste per capita, encouraging companies to adopt sustainable practices and integrate sustainability information into their reporting cycle.

**13: Take urgent action to combat climate change and its impacts**

Calls for urgent action to affront climate change by strengthening resilience and capacity to react to climate-related hazards, integrating climate change measures into national policies, as well as strategies and planning to affront it, and by improving awareness on climate change mitigation and impact reduction



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

Wants to ensure sustainable and conscious of all marine resources for sustainable development, and includes reducing marine pollution, protecting marine and coastal ecosystems, minimizing ocean acidification, and ensuring sustainable fishing practices.

**Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification...**

Seeks to ensure the conservation and sustainable use of terrestrial ecosystems, sustainably managing forests, combating desertification, reversing land degradation as well as halting biodiversity loss, among others, to improve life on land.

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

Seeks promotion of peaceful societies, access to justice for everyone, and effective institutions at all levels. It includes reducing violence, terminating abuse and exploitation, promoting the rule of law and equal access to justice and ensuring inclusiveness and participatory decision-making at all levels.

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

By 2030, reinforcing the resources to implement all SDGs as well as fostering global partnerships for sustainable development. Includes the usage of financial resources for developing countries, the improvement of technology and innovation through international collaboration, as well as the promotion of a universal, non-discriminatory, equitable trading system.

*Adapted from United Nations (UN) 2015, Transforming our world: the 2030 Agenda for Sustainable Development. Available at: <https://sdgs.un.org/2030agenda>, last access 01/07/2023*

## 2.4. Agricultural Cooperatives

The agricultural sector has been, in the developed world, underrated and often neglected. Many countries, including Greece and Spain, have transformed their developing policies to increase growth in secondary and tertiary sectors, in favour of global economic and social trends (Loizou et al, 2019). In turbulent times, the agricultural and food sector has stood out from the rest, showing potential to promote integrated development in the rural economy, through “capturing and recording its interconnections with other sectors of economic activity”.

Although in Europe the agricultural sector is not as important as it is in third-world countries, it has an important role in producing more sustainable goods, to respond to both consumer social sensibilities as well as European initiatives. In 2010, they were already 40% of the EU’s agricultural sector, particularly in



perishable products, where's there more vertical integration to reduce delivery and production time, through cooperatives (Candemir et al, 2021). In the Spanish olive oil sector, cooperatives were up to 70% of the total share.

In the agricultural sectors, cooperatives have had a very important role in making companies keep functioning, ensuring their well-being and helping them stay afloat during economic uncertainty. It's particularly important in this sector as it's a voluntary business model where farmers come together to form an organization that's both collectively owned and democratically controlled. The main objective of agricultural cooperatives, in comparison to privately owned entities, is to enhance the economic well-being of the members that compose it and provide them with better access to markets, resources and services (Kumar et al, 2015).

Agricultural cooperatives are a key part of both developed and developing countries, historically serving as a tool for independent farmers to counteract the market dominance of both national and international retailers. By consolidating the resources of all farmers that form it, and streamlining processing and marketing, cooperatives can considerably reduce transaction and intermediation costs.

In the European Union, the agricultural sector contributes to 14.2% of total manufacturing output, with cooperatives accounting for 38.5% of this output (approximately EUR 260B). Similarly, in the United States, agricultural cooperatives held a market share of 28% in the processing and marketing of agricultural products in 2010 (Tortia et al, 2013). Their presence is very relevant, and both their big share of both Gross Domestic Product (GDP) and employees, as well as their social nature, make them a central part of CSR development.



## 3. Methodology

### 3.1. Methodology for international agrifood cooperatives

The first part of the research involves the analysis of the 75 biggest agri-food cooperatives in the world, according to the World Cooperative Monitor (WCM, 2023). Our objective is to obtain insight into the sustainability reporting, under several names, such as Sustainability Report, ESG Report or CSR Report, among others, of the entirety of the companies observed, to check how often the 17 SDGs mentioned in them, if they are even mentioned, to see how strictly they follow the guidelines offered by the UN. What we seek here is to give an insight into the landscape, with information updated to 2023, about the agri-food cooperatives all around the world.

To do so, we conducted a content analysis, to see how companies engage with the 17 SDGs. The data will be organised between quantitative variables, such as country or turnover, and qualitative variables, involving each SDG and how often it is mentioned over the cooperatives that include SDG reporting. This last part will be developed further in section 4 of this document.

Over the following content analysis, we must keep in mind that this is an international landscape, whose focus at the end of the final degree project will be to provide enough insight to allow a reasonable comparison between regional and international cooperatives in terms of SDG reporting.

#### 3.1.1. Database Analysis

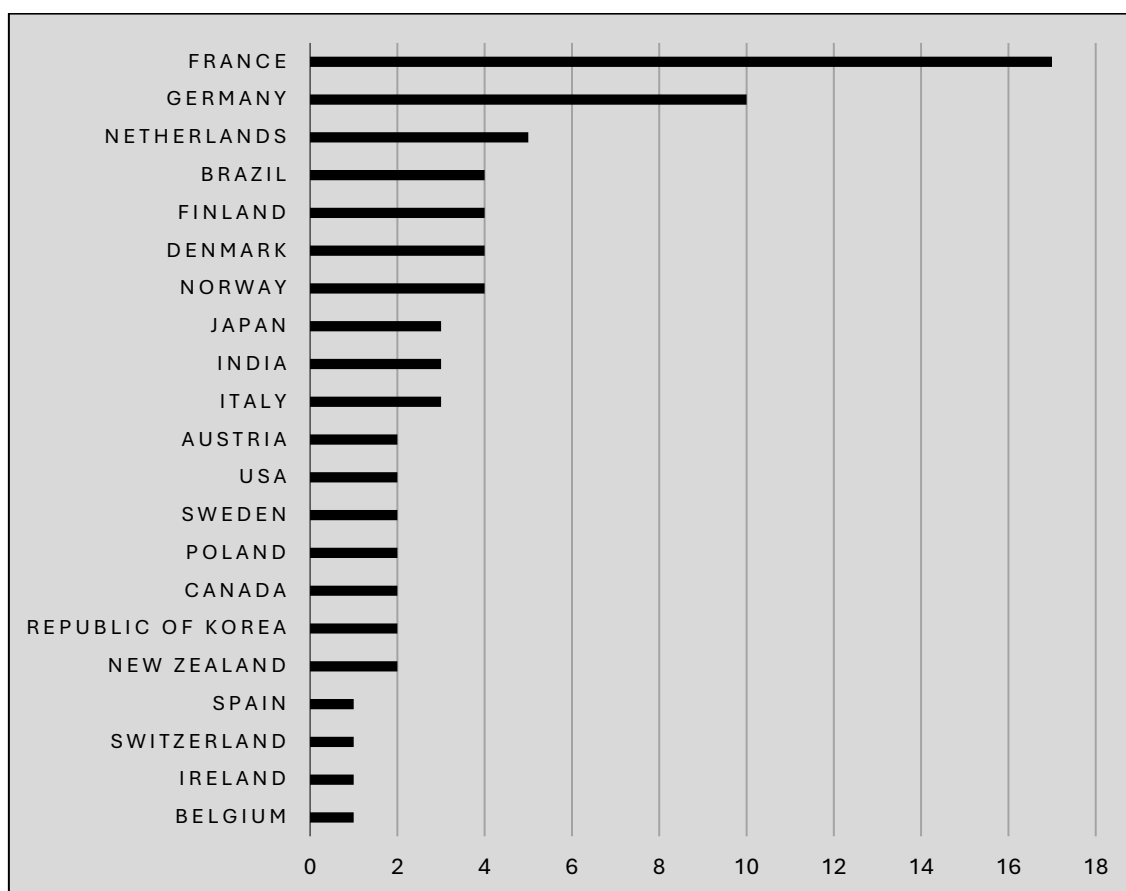
The data we obtained from WCM 2023 shows gives us an insight into the 300 biggest cooperatives by turnover, organised by region and type, among other variables. However, we just considered agri-food cooperatives for our study, which takes up a quarter of the database, at 75. The distribution by country shows us that the biggest agri-food cooperatives are unequally distributed among countries, as observed in Figure 1.

The database originally contained 14 variables, most of which were not useful for the scope of this study. Instead, we reduced the number of variables to 5, among which we find two of them regarding region (Europe, Asia and Pacific, Americas) and country, both of which are qualitative. There's another qualitative variable, "Consumer or User", which aims to classify the cooperatives regarding their

function in the supply chain. Finally, two quantitative variables: Turnover, in millions of USD, and number of employees.

To be able to know what SDGs are mentioned individually in each company, an additional 17 binary variables were conceived into the database. For each SDG, if there's a mention in the 2023 report of the company, then the value would be "1", and "0" otherwise. Additionally, there's another variable, which contemplates the reason for the no inclusion of the company in the final analysis.

**Figure 1. Cooperatives' classification by country**

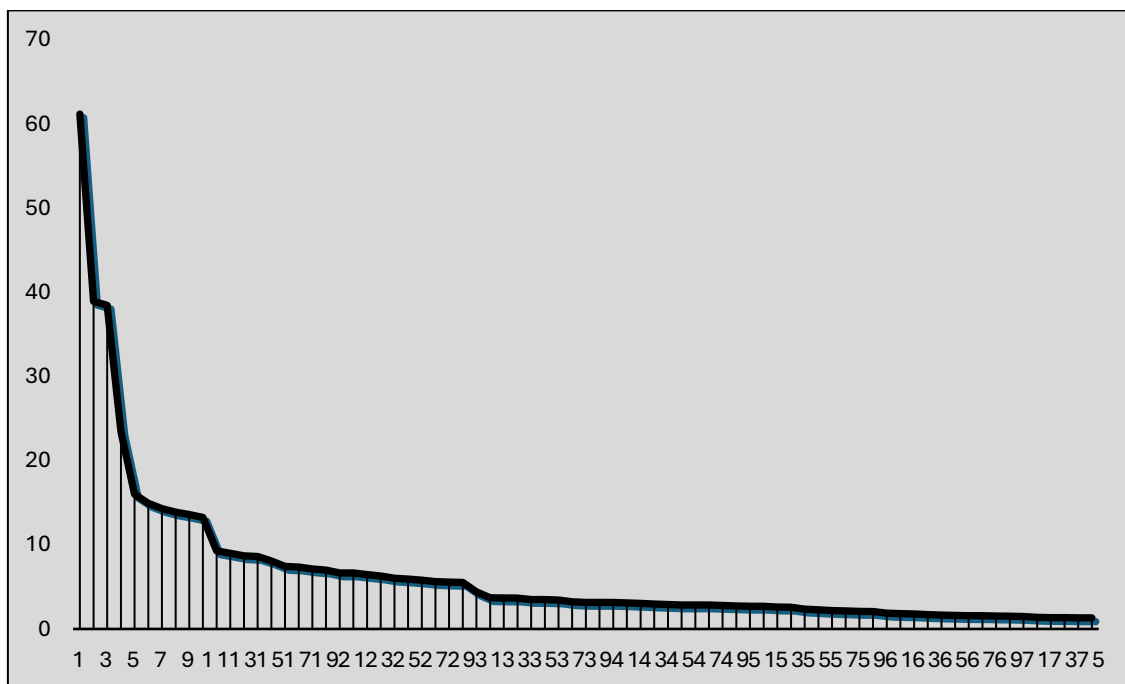


*Source: Own elaboration from WCM 2023 database.*

As we can observe, France leads the share of agri-food cooperatives, housing 17 of the total. It almost doubles the amount found in the following country, Germany (10) and has over three times those you can find in the Netherlands (5). France boasts up to 22,600 cooperatives, with over EUR 329 billion combined turnover, and holds 5% of the total French employees (Coop FR, 2022). A big reason for this is the policies France applies to promote the cooperative model.

The rest of the countries don't have as much weight on the list, due to their lesser focus on the agri-food sector, such as the USA, which has 41 cooperatives in the top 300, yet just 2 are in this sector, and Japan, with 23 global cooperatives and just 4 classified on the agricultural and food industry (WCM, 2023).

**Figure 2. Turnover distribution by cooperative**

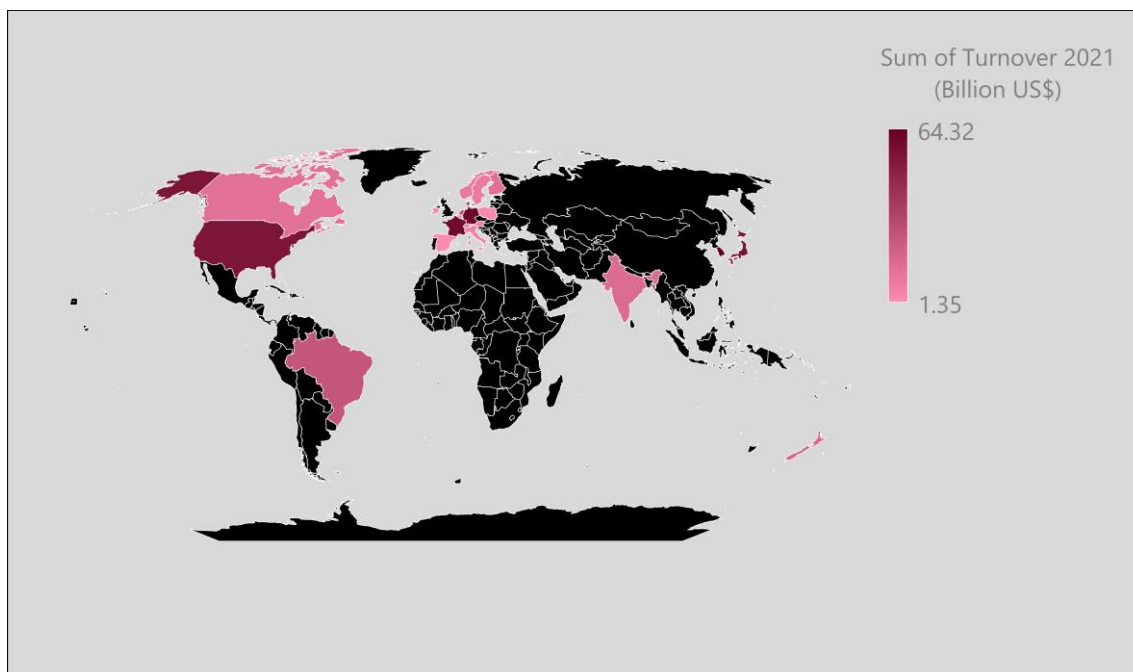


Source: Own elaboration from WCM 2023 database.

Turnover distribution is also heavily unequal. As we can observe in the previous figure, the first 5 companies represent 46.3% of the entirety of the turnover that all the 75 companies represent in the agri-food sector. This considerable disparity could mean those companies can take much more considerable action towards the accomplishments of the SDGs due to their much higher economic capacity. The total turnover, in USD, represents 214 billion, comparable to the GDP of some small countries, and two-thirds of the entirety of turnover of all French Cooperatives together (Coop FR, 2023).

However, country-wise, the turnover analysis, shows a different reality than the one we can see in Figure 1. While France holds 17 agri-food cooperatives over the RoK, which only has two in the WCM 2023 report, the latter holds a higher total turnover of almost USD 65B.

**Figure 3. Turnover distribution by country**



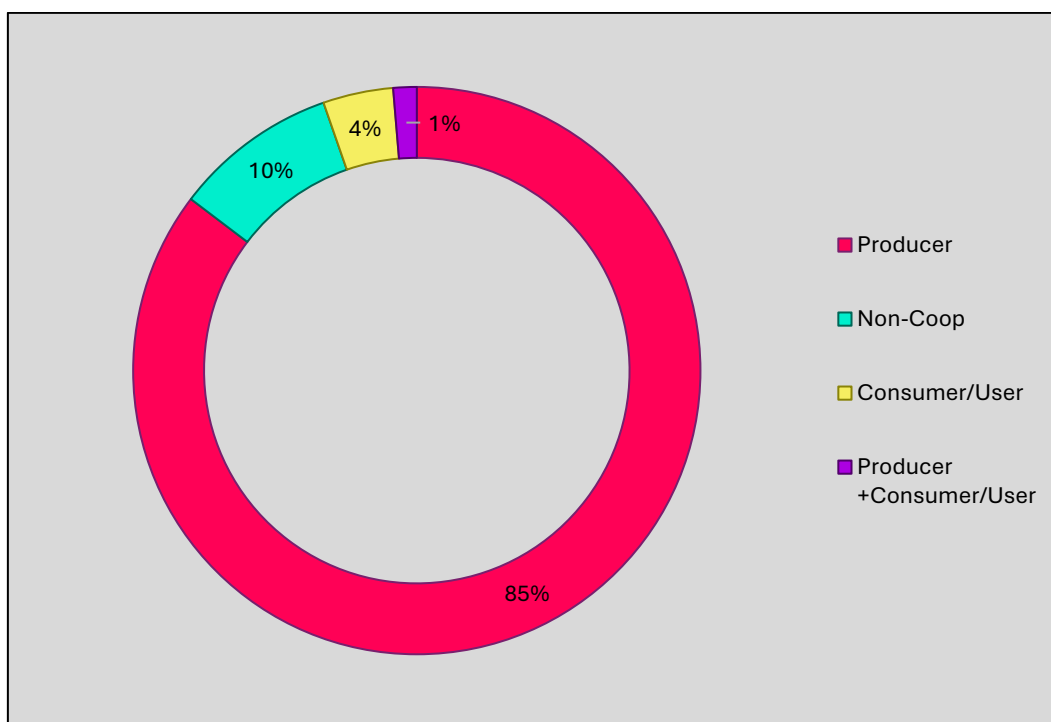
*Source: Own elaboration from WCM 2023 database.*

In Figure 3, what we can see is the distribution of the previously discussed turnover over the world. The countries that appear at the top of the list are as follows:

- Republic of Korea (RoK), with USD 64.32B
- Germany, with USD 60.57B
- France, with USD 59.24B
- Japan, with USD 55.82B
- USA, with USD 54.45B

This data is more closely resemblant to the official WCM report, which mentions Germany, France, Japan and the USA as the four countries with the most cooperatives included in the report. The Republic of Korea, due to their heavily monopolised industry, has one cooperative that holds the highest value of any other in the database, Nonghyup, with USD 61.17B.

Figure 4. Cooperative classification



Source: Own elaboration from WCM 2023 database.

As Figure 4 shows, WCM classifies agri-food cooperatives into four main different categories:

- **Producers:** Like any agricultural cooperative where farmers pool their resources and market them, being on top of the chain.
- **Producers and users:** In the middle of the chain, they include both consumers and farmers (producers).
- **Consumers/Users:** At the bottom of the chain, they consume the goods and services provided by cooperatives
- **Non-Coop:** Entities that are cooperatives yet have affiliates that might not be pure cooperatives on their own.

However, the result shows us that approximately 85% of the study is focused on producers (farmers, fishers...), with the remaining 10% held almost exclusively by Finnish cooperatives, which have a different, mixed structure, all of them being producers. Due to this, we focused on them mainly as producers.

To end with the quantitative analysis, there has been no direct correlation between SDG mentioning and company size, with the smallest companies often mentioning just as much, if not more, SDGs than bigger cooperatives. This could lead to believe it is not related to the size or the economic potential of the

cooperative, but their field of action, their willingness to take action in certain topics,

### 3.1.2. Case study agri-food cooperatives

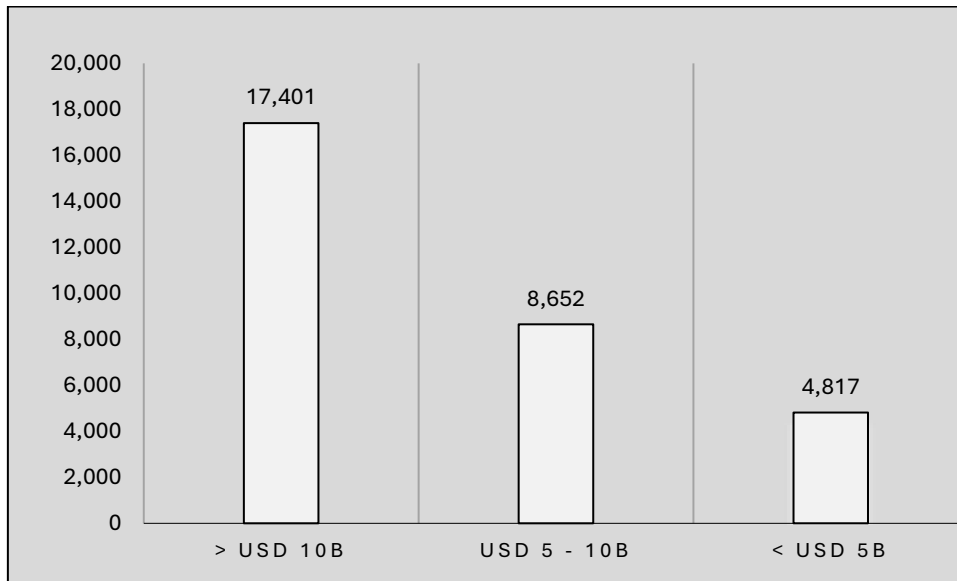
The final list of agri-food cooperatives we used was composed of 41 cooperatives. The other 24 didn't mention in their reports the SDGs that they seek to accomplish or that are relevant to the company, always in relation to their capabilities and their mission and vision.

Some of the ones that didn't mention the SDGs instead affixed to other reporting methods. One of the most common ones is the GRI (Global Reporting Initiative) which seeks to do a similar function to the SDGs, with cooperatives like 'Agropur Coopérative' using it as their only sustainable reporting method, while others like 'Terrena' using their reporting initiative.

Other cooperatives simply didn't make use of the 17 SDGs and didn't provide specific goals to achieve. Instead, they reported what sustainability actions they took regarding environmental and social issues. Finally, a few of those cooperatives mentioned the SDGs being important but didn't mention any specific objectives they were accomplishing, meaning they hadn't aligned their actions with the UN's goals.

We found out that the employee average in the 41 cooperative database amounted to 7,970 people, and it ranges from 60 people to 26,632, the former being an outlier. The following figure, however, shows the difference in average employment between companies.

Figure 5. Employee average in cooperatives



Source: Own elaboration from WCM 2023 database.

Regarding turnover, in USD, the average is at USD 700M, while the mean is situated at USD 440M. This is due to the disparity between the highest-earning company (ZEN-NOH, USD 3,891M) and the lowest-earning one (Maisadour, USD 151M), with most companies being under the billion-dollar mark.

Regarding region of origin, Africa is not listed as there's no major agri-food cooperative in the country. There are three American companies, two from the north and one from the south, and 6 Asian/pacific ones, 4 from Asia and 2 from Oceania. The remaining 32 are all settled in Europe.

Figure 6. SDG mention in NFI reports



Source: Own elaboration from WCM 2023 database.

Finally, our analysis reveals that, on average, cooperatives mention 9.68 Sustainable Development Goals (SDGs). However, the frequency of mention varies significantly across different SDGs. The most frequently mentioned SDGs are "Climate Action" (SDG 13) and "Responsible Consumption and Production" (SDG 12), which appear in 100% and 98% of reports, respectively. On the other side, the least mentioned SDGs are "Sustainable Cities and Communities" (SDG 11) and "Life Below Water" (SDG 14), with each being mentioned in only 27% of the reports, as observable in Figure 6.



## 3.2. Methodology for regional agrifood cooperatives

### 3.2.1. Designing the questionnaire

To begin the methodology for this section, we must introduce the first step taken to begin this part of the final degree project. It began on the 12th of May when I and my final degree project tutor started searching for the main variables we sought to answer with a questionnaire. The content included in it was carefully developed over several weeks to ensure its clarity and relevance.

The variables included in the regional agri-food cooperatives analysis were exclusively quantitative. We wanted to obtain direct, quantifiable data that we could use as a basis to make conclusions, as well as to obtain a higher amount of answers that would make the analysis more valuable.

The questionnaire, shown in the annex, contains multiple typologies of questions, based on Taherdoost's (2022) comprehensive guide to how to design an effective questionnaire. We started with demographic questions, to collect relevant context information, followed by multiple choice questions, one Likert scale question, and one ranking question. The choice to include those is based on the objectives of our research, and to keep the questionnaire as clear and concise as possible.

In addition to the structured questionnaire, I conducted informal discussions with the interviewees to obtain additional insights. These unstructured interactions were highly valuable despite not following a structured questionnaire format. This approach allowed for a more natural flow of information while still obtaining the quantitative data relevant to the study.

There were two main branches when answering, depending on the cooperative already included non-financial reporting information with their annual accounts, but with both including the same common points – Relevance of the UN's five "P's" that shape the SDGs, Planet, People, Prosperity, Peace and Partnerships. Interviewees were described what they represent and were asked how they value them based on their cooperative's beliefs, as well as the compromise of their cooperatives to achieve them. The use of the 5 Ps over the 17 SDGs was to allow the users of the questionnaire to understand more easily the focus of each of them (UN Foundation, n.d., UN, 2015 & Embrace Relief, 2023).

- **People:** Refers to social inclusion, equality and human rights for all, advocating for no hunger or poverty, good health and affordable, quality education (SDG's 1-5).

- **Planet:** Focuses on protecting the planet and addressing climate change, through responsible consumption/production, management of land and sea, and conserving biodiversity (SDGs 6, 12-15).
- **Prosperity:** Seeks economic growth, contemplating environmental and social sustainability. Ensures clean energy, innovation, and infrastructure, while ending poverty in all forms (SDGs 7-11).
- **Peace:** Justice for all, with the promotion of peaceful, just and inclusive societies, reducing violence, exploitation and all forms of violence (SDG 16).
- **Partnerships:** Relevance of collaboration between all kinds of stakeholders (government, businesses, academics...) to implement strategies towards accomplishing the SDGs (SDG 17).

### 3.2.2. Reaching the cooperatives

The regional cooperatives we used in our study were all located in Alicante, the focus of this part of the final degree project. In order to find cooperatives within the region, a database, all based on an official database offered by the Valencian Dades Obertes, was used. It contained all of the cooperatives of Valencia, Alicante and Castellon classified by type of cooperative. The total of agri-food cooperatives in Alicante, based on the data offered (GVA, 2024), accounted for 155 of them. The official database source can be seen in Figure 7.

Figure 7. Regional cooperative database source



Source: Dades Obertes, GVA.

When contacting the cooperatives, we found that nearly half had no available contact information, either by mail or telephone. Of the 81 cooperatives that did have contact details, over 30 had email addresses that did not receive the forms, and phone numbers that were incorrect or had been deactivated. Consequently, the number of cooperatives we could actually reach was closer to 50.

With them, the form was sent in digital format through Microsoft Forms, as it allows the cooperatives to answer virtually, increasing the range of companies we can reach. For this, we contacted these cooperatives by mail and, in those that didn't have one, filled the form through a phone call or in person. The following two figures show, respectively, the introduction of the survey as well as the results obtained by the end of the survey.

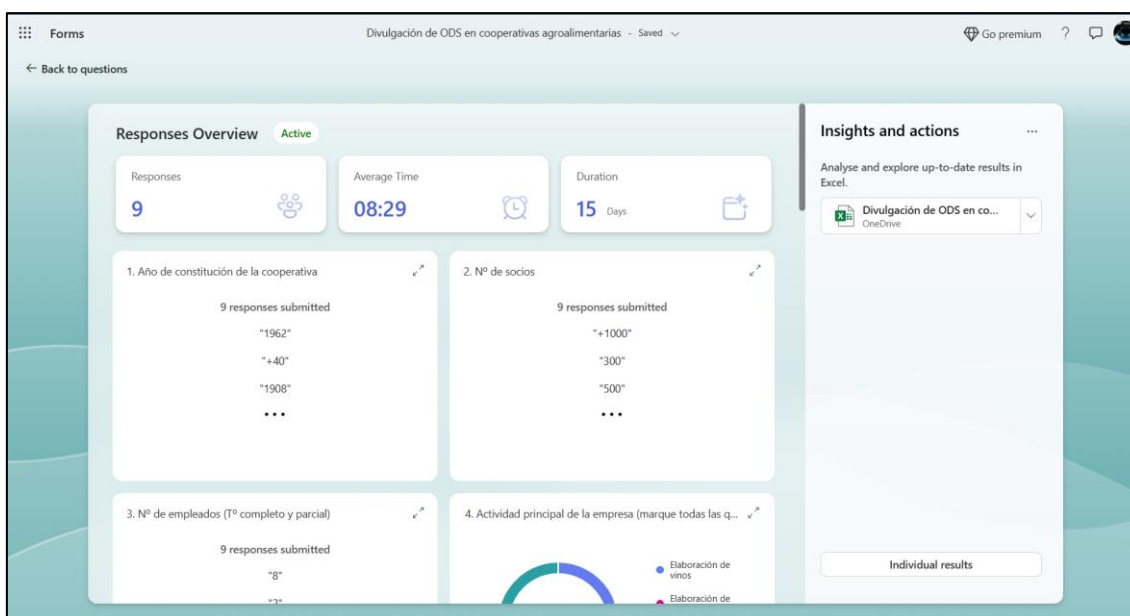
**Figure 8. Survey design**



The image shows a screenshot of a Microsoft Forms survey. The title is "Divulgación de ODS en cooperativas agroalimentarias". The survey is divided into sections, with the first section containing introductory text. The text explains that the questionnaire is part of a final degree project on the dissemination of ODS in agro-food cooperatives, focusing on the international and regional context. It mentions that the results will be used for a content analysis and a financial information report, primarily in the international scenario, providing an international/regional perspective on ODS dissemination in the agro-food sector of the province of Alicante. It also states that the survey will contribute to reflecting on the current global situation, particularly in social and environmental terms. A note indicates that the survey is anonymous and the data will be used for academic conclusions. The first question is "1. Año de constitución de la cooperativa".

*Source: Own elaboration with Microsoft Forms.*

Figure 9. Survey results



Source: Own elaboration with Microsoft Forms.

The following message is what we had sent to the cooperatives reached through mail, translated to English:

**\*\*\*\*Invitation to participate in a survey about SDG mentioning on agri-food cooperatives**

Dear Sirs,

My name is Andy Raposo Rubio, and I am a final-year student of the Bachelor's Degree in Business Administration and Management (Universitat Politècnica de València). I am doing my Final Degree Project, entitled " A comparison between international versus regional agri-food cooperatives in terms of SDGs reporting".

Through this email, I invite you to answer a questionnaire focused on the Sustainable Development Goals (SDGs) of the 2030 Agenda that seeks to identify characteristics of the mentioning of SDGs in the scenario of agri-food cooperatives in the province of Alicante.

Your participation is very important and appreciated. It is estimated it takes between 5 and 10 minutes to answer the following questionnaire.

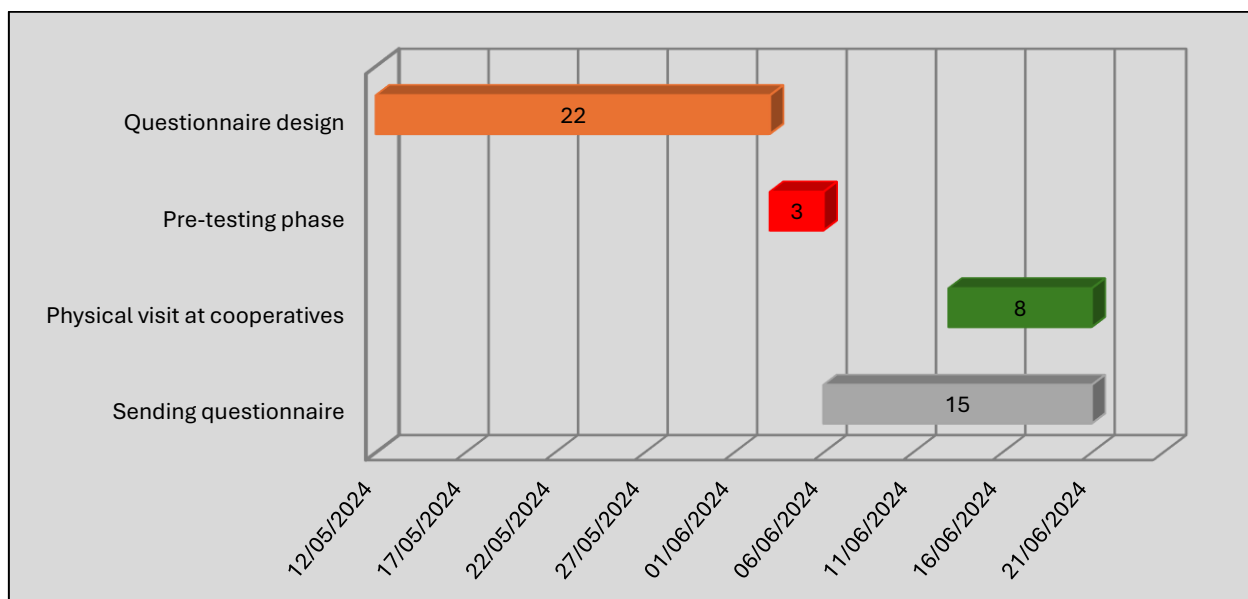
<https://forms.office.com/r/Z5NMLyh4Hd>

Thank you in advance for your time, best regards.

Andy Raposo Rubio

**NOTE: The questionnaire is anonymous, and the data collected will be processed to obtain conclusions within the framework of this work.\*\*\*\***

**Figure 10. Survey development timeline**



Source: Own elaboration.

The questionnaire design timeline was divided into four sections, as shown in Figure 10, each of them taking a period of a few days to be completed. First, was the design phase, where we slowly added variables to the questions through the study's development. This allowed us to plan and design the questionnaire in a way that allowed us to compare the results with the international cooperatives and ranged from the 12th of May to the 3rd of June.

For the pre-testing phase, interviews were made with 6 people to make sure that the questionnaire was easy to understand, made sense and had no problems answering it, from the 3rd to the 6th of June. There was one brief modification in this period, after which we decided to send it to the cooperatives that had any contact method we sent them on the 6th of June, and closed it 15 days later, on the 21st. For those that didn't, there were physical interviews with agri-food cooperatives in the region, in a period that ranged from the 13th to the 21st of June.

# 4. Results

## 4.1. Results from international cooperatives

The 17 Sustainable Development Goals (SDGs) are crucial, as they provide a comprehensive framework for addressing the world's most pressing challenges, ranging from poverty and hunger to climate change and inequality. Embracing these goals can drive sustainable growth, enhance a company's corporate reputation, and ensure long-term success by aligning their strategies with global priorities.

The integration of SDGs into the company's objectives often allows the unlocking of new market opportunities, giving additional value to the companies including them as well as fostering improvements in that area. However, it's important to note that not all companies can develop their sustainability strategies the same way, due to budget limitations or the reach of the company's market, among other reasons.

The following points will address each of the 17 SDGs individually, and some insight will be provided about their presence in the 41 cooperatives of this final degree project scope. In the examination of the role of agri-food cooperatives in sustainable development, different sources have been used repeatedly due to their reliability and credibility. That includes the United Nations (UN), the Committee for the Promotion and Advancement of Cooperatives (COPAC) and the Organisation for Economic Co-operation and Development (OECD).

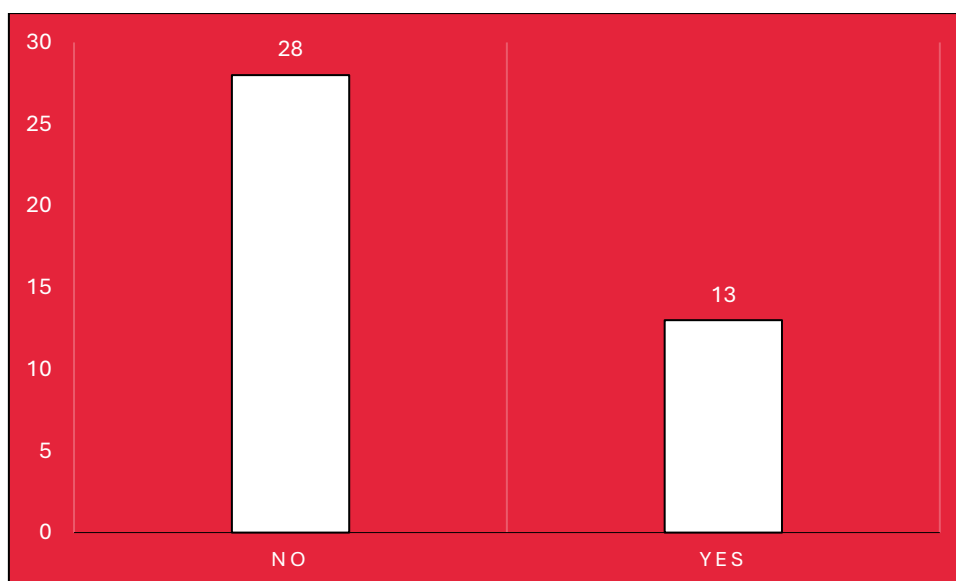


### **SDG 1:** **No Poverty**

The first SDG, as mentioned in the UN's 2030 Agenda for Sustainable Development, is crucial for eradicating poverty in all its forms, ensuring that everyone has access to basic resources and opportunities for a better life, which forms the foundation for achieving the other goals.

To achieve this, cooperatives have to prioritize inclusive growth that allows everyone to profit from it, create sustainable jobs with both fair wages and safe work conditions, provide access to basic service or aid on it, and invest in education and training to allow communities to prosper, thereby contributing to the eradication of poverty. Hence, it's a broad SDG that is relevant to contributing to people (UN, 2015).

**Figure 11. Mentions of SDG 1**



*Source: Own elaboration from WCM 2023 database.*

The answers obtained, as seen in Figure 11, show that only 32% of the cooperatives, 13 out of the 41, mention this SDG in their non-financial statements. Considering this, just a third of them mention any involvement in creating sustainable and good-quality jobs. This means that few cooperatives define their duty to collaborate in reducing the amount of people living in poverty, or the destination of resources aimed at providing adequate means for developing countries. This could be caused by a lack of resources, or interest, instead focused on other goals that are more within their reach.



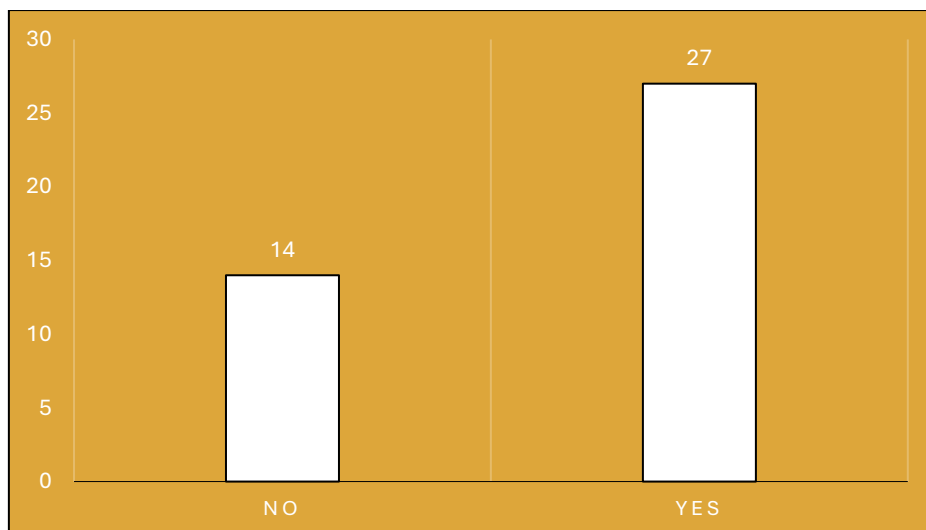
## **SDG 2:** **Zero Hunger**

The Zero Hunger development goal (SDG 2) is of special importance for the agri-food industry, especially for cooperatives, as it is within their reach to provide adequate infrastructure, knowledge, and resources to address food insecurity and malnutrition around the globe. By promoting sustainable agriculture practices, improving access to food markets, and improving the distribution of aliments, cooperatives can play a significant role in ensuring food security for the most vulnerable sectors (UN, 2015).

This role can be fulfilled by supporting small-scale producers and family farmers, helping them achieve economies of scale as well as improving market access and securing both financing and resources. They also improve productivity by, for example, investing in productive assets, marketing products, and promoting the

purchase of sustainably produced foods. These efforts collectively contribute to the achievement of SDG 2 (COPAC, 2018)

**Figure 12. Mentions of SDG 2**



Source: Own elaboration from WCM 2023 database.

Per their capabilities, most agri-food cooperatives mention the Zero Hunger SDG in their reports. In particular, 66%, or almost two-thirds of the sample, refer to it in their respective, as shown in Figure 12. This means that at least 2 of every 3 cooperatives consider eradicating hunger very important and that most of them will or have already taken action to contribute to the development of this goal.



### **SDG 3:** **Good Health and Well-being**

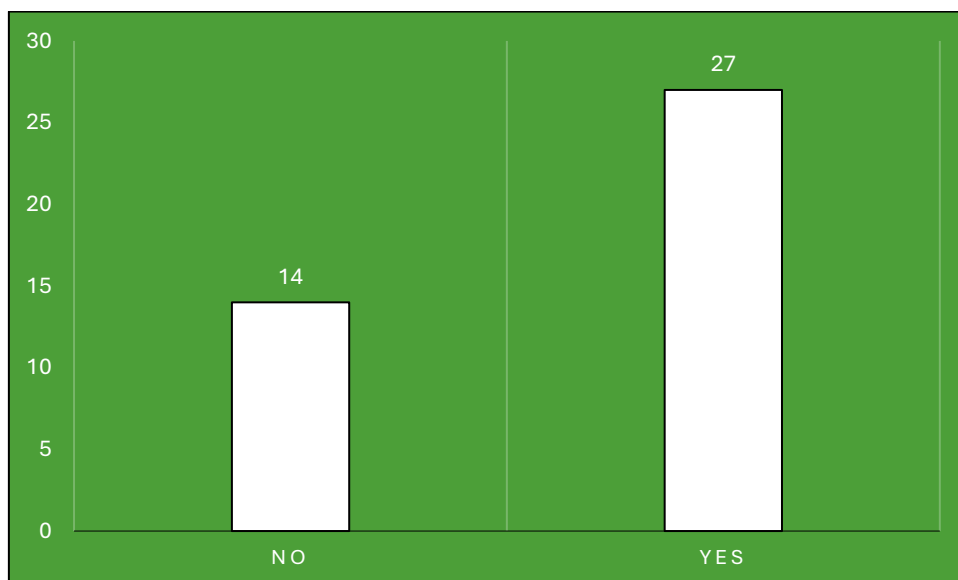
The third Sustainable Development Goal (SDG 3) aims to ensure healthy lives and promote well-being for all at all ages. It considers a wide spectrum of health-related actions, such as reducing both maternal and child mortality, combating infectious diseases spread over third world nations, as well as chronic diseases. Furthermore, SDG 3 also emphasizes the need for universal health coverage, to allow everyone to have access to essential healthcare services, and the promotion of more healthy lifestyles (UN, 2015).

Achieving this SDG is essential to improve the quality of health of many people in need, and a big part of it is related to nutrition and the quality of food they have within reach. Hence, agri-food cooperatives can be involved in the development of providing access to nutritious food with the use of sustainable agriculture and supporting the local farmers and producers to improve the local food system.



Particularly, these cooperatives can improve overall healthcare provision by providing workers with better working conditions (COPAC, 2018)

**Figure 13. Mentions of SDG 3**



Source: Own elaboration from WCM 2023 database.

As we can observe in this figure, 2 out of every 3 companies mention this SDG, as it's not only relevant to agri-food cooperatives but also is within reasonable reach. This isn't surprising considering that agri-food cooperatives are well-positioned to contribute to good health and well-being. They have direct involvement in food production and distribution, allowing them to promote access to nutritious foods, ensure food safety, and educate communities on healthy eating habits.

Because of their social nature and the control of an important amount of food production, these organizations are very well suited to address this SDG.



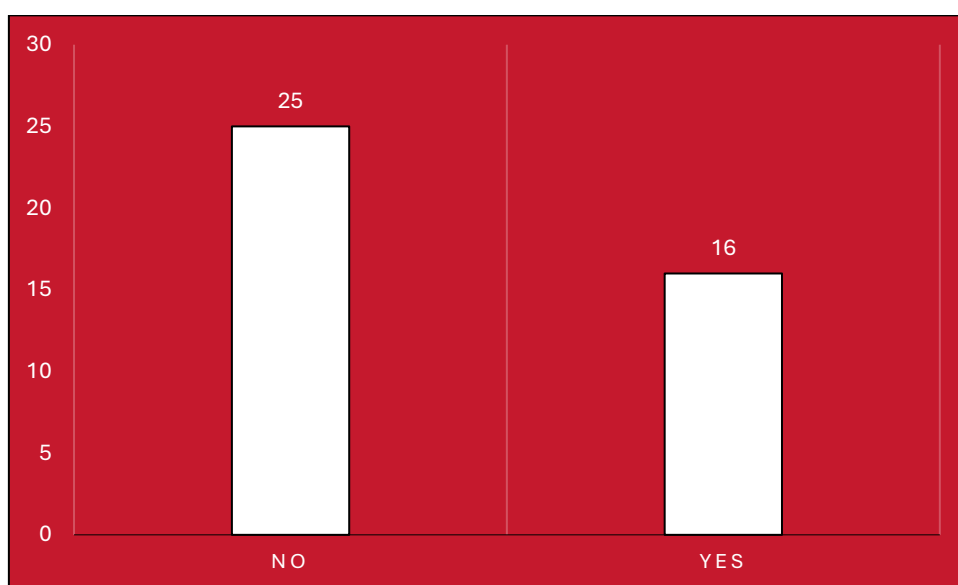
#### **SDG 4: Quality Education**

SDG 4 covers education among its goals to “Ensure inclusive and equitable quality education” (UN 2015), providing learning opportunities to anyone for their entire lifespan. Among its objectives, are expanded scholarships for developing countries, already accomplished by 2020, and a seek for free education, both primary and secondary, as well as affordable and quality tertiary and technical education.

Enabling this SDG in developing countries will be a big achievement, as it will lead to the creation and development of higher quality jobs that will help provide better career opportunities as well as higher literacy levels, allowing these nations to foster.

However, it is not within most agri-food cooperatives' reach, as it requires involvement with the local community, and investing in their education and prosperity. Due to this, we can observe the following trend among the 41 case study cooperatives from the World Cooperative Monitor in the next figure:

**Figure 14. Mentions of SDG 4**



Source: Own elaboration from WCM 2023 database.

In it, we can observe that only 4 out of 10 of those cooperatives mentioned this SDG in their reports. Although many of them include local communities, there's a high chance the nature of these cooperatives, which mostly serve in the primary sector, doesn't allow them to develop education in local communities. It is one of the 7 least mentioned SDGs as pictured in Figure 14.



### **SDG 5: Gender Equality**

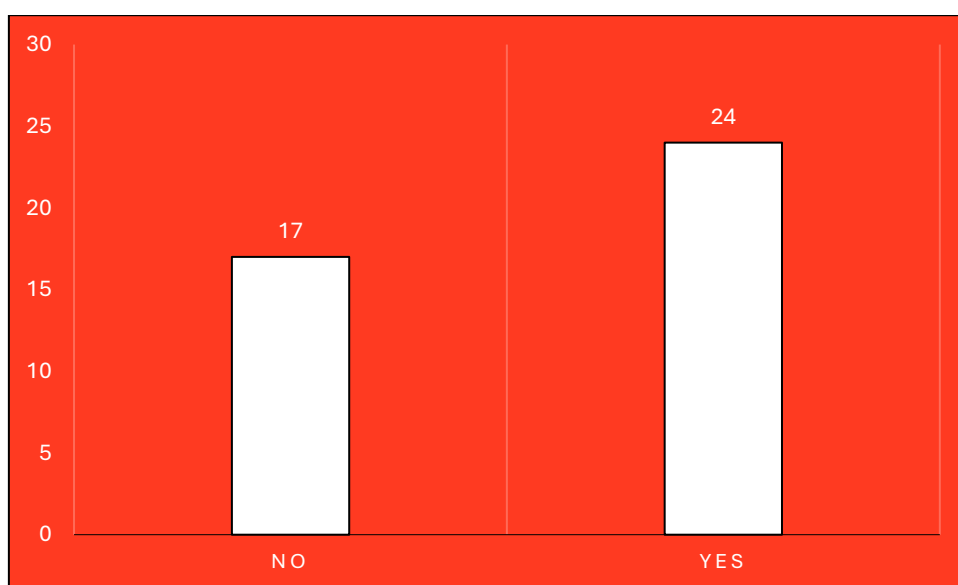
SDG 5 aims to 'Achieve gender equality and empower all women and girls' (UN 2015). This goal involves eliminating all forms of discrimination and violence against women and girls, ensuring equal opportunities in leadership and decision-making in companies, as well as recognizing and valuing unpaid care

and domestic work. Additionally, it includes ensuring universal access to sexual and reproductive health and rights.

Therefore, to accomplish full gender equality, it is essential to implement this SDG broadly over both public and private entities all over the world. Gender equality often implies better, more effective governance, as well as improved economic stability, according to the United Nations (2023).

And because often being part of a cooperative means women usually hold a better economic situation, it is expected that agri-food cooperatives give it a higher relevance in their sustainability reporting.

**Figure 15. Mentions of SDG 5**



*Source: Own elaboration from WCM 2023 database.*

Figure 15 shows that out of the 41 cooperatives, 24 of them (59%) mention Gender Equality in their non-financial reporting. It's the 8<sup>th</sup> SDG in terms of mentions on their documents, behind decent work and economic work (SDG 8) or life on land (SDG 13). This may hint that gender equality isn't perceived with the same relevance in the agri-food sector as it may be in other sectors, or that it hasn't been fully implemented yet, especially concerning employment and governance.

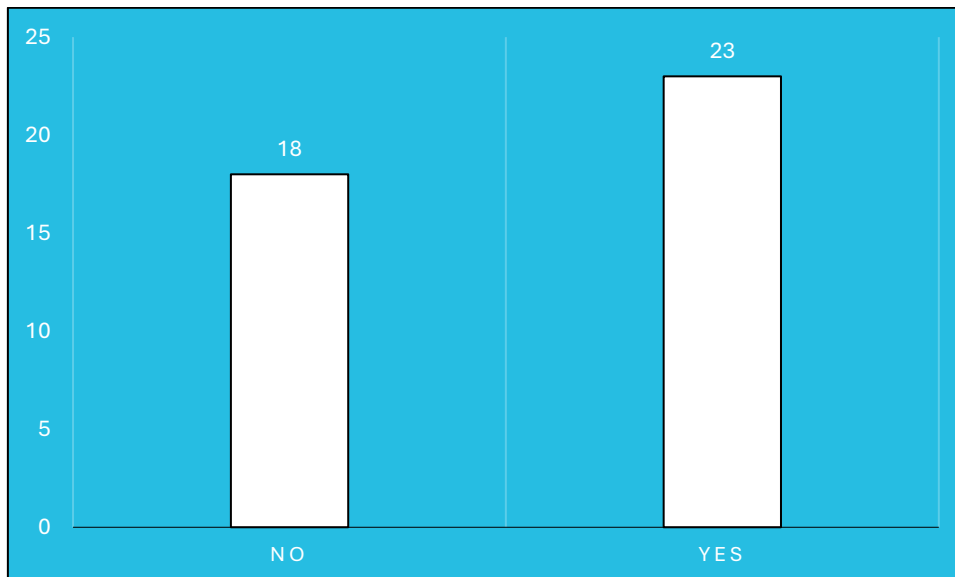


## SDG 6: Clean Water and Sanitation

SDG 6 aims to "Ensure availability and sustainable management of water and sanitation for all" (UN 2015). This goal involves providing access to safe and affordable drinking water for everyone, ensuring adequate and equitable sanitation and hygiene, improving water quality by reducing pollution as well as increasing efficiency in the use of water across all sectors. Locally, it also addresses the drainage of lakes and rivers through businesses' usage. Achieving this SDG may be detrimental to improving the quality of life for many people, as access to clean water and sanitation is crucial for human health and well-being.

Water plays a very important role in both public health and agricultural production, and agri-food cooperatives are uniquely positioned to contribute to this goal. They can implement sustainable water management practices to avoid overusage or to support local communities by providing access to clean water and sanitation facilities. But most importantly, the agricultural sector is of great importance to the economic, social and environmental factors (OECD, 2006) and, because of such, it's something that agri-food cooperatives can have a meaningful impact on.

Figure 16. Mentions of SDG 6



Source: Own elaboration from WCM 2023 database.

The results shown in Figure 16 reveal a significant insight: 56% of the cooperatives, or 23 out of the 41 reviewed, mention SDG 6 in their reports. This makes it the 9th most mentioned SDG, indicating a widespread recognition of its importance. These findings suggest that many cooperatives globally consider

water usage and sanitation to be crucial issues, reflecting their commitment to sustainable practices and the well-being of their communities.



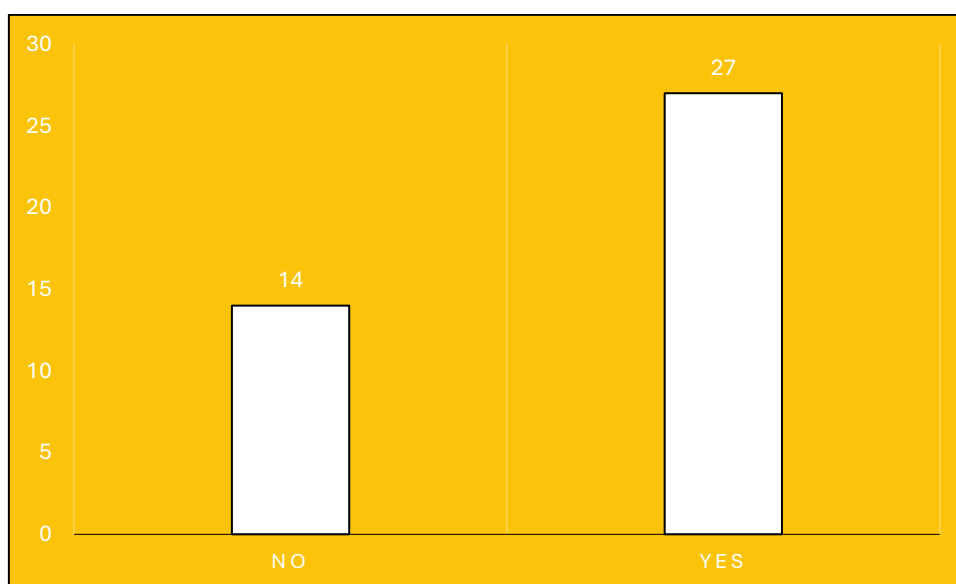
## SDG 7: Affordable and Clean Energy

According to the UN's 2030 Agenda for Sustainable Development, the seventh SDG is all about making sure that everyone has access to "affordable, reliable, sustainable, and modern energy". Achieving this objective is crucial for advancing sustainable development, limiting greenhouse gas emissions, and improving energy security. SDG 7 requires a significant transformation of the global energy system, involving the incrementation of renewable energy use, improvement of energy efficiency, and infrastructure expansion.

Regarding agri-food cooperatives, although they do not have nearly as much leverage as energetic cooperatives, they can invest in renewable energy sources such as solar or wind power, but also to integrate sustainable energy into their operations, as well as educate their members about sustainable energy practices (COPAC, 2018).

Therefore, the sustainability of communities relies on this vital goal and, by adopting and promoting sustainable energy solutions, cooperatives can contribute to global efforts to combat climate change and foster sustainable development.

Figure 17. Mentions of SDG 7



Source: Own elaboration from WCM 2023 database.

As we can observe in this figure, 2 out of every 3 companies (66%) mention this SDG, as it's not only relevant to agri-food cooperatives but also is within reasonable reach. Consciousness about the usage of energy is overall mentioned by most cooperatives and shows there's a widespread intention to improve energy usage.



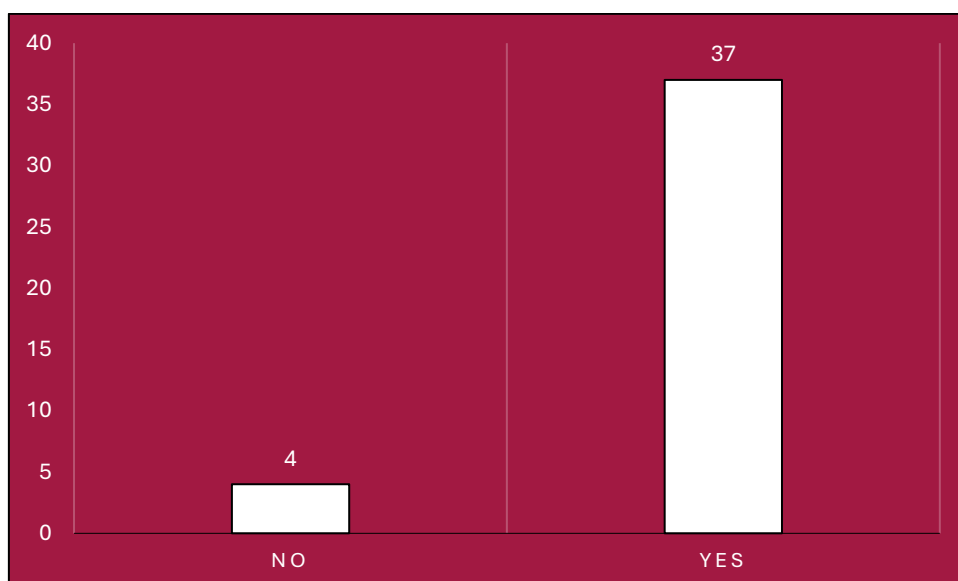
## **SDG 8:** **Decent Work and Economic Growth**

SDG 8 focuses on the promotion of sustainable economic growth, full and productive employment, as well as decent work. The premise of this SDG resides in the concept that economic growth should be a positive force for all communities, and that this progress should create good quality jobs, with labour rights and equal, value-based pay (UN, 2015).

Among the main targets this SDG seeks to address, stable economic growth would be the first, followed by economic productivity improvements by diversification and innovation, among others. Remarkably, some objectives agri-food cooperatives would have a strong ability to progress towards are full employment with both decent work and equal pay, and to improve efficiency in both consumption and production (UN, 2015).

To provide improvements regarding this SDG, the focus can be put on actions beyond the company itself, such as the production chain, in organisations that are “value-driven and principle-driven” (IJCAM, 2020) such as the ones in the scope of this final degree project.

**Figure 18. Mentions of SDG 8**



Source: Own elaboration from WCM 2023 database.

In the previous figure, we can observe how many mentions of SDG 8 are made among the 41 cooperatives. The result, in which this SDG mentioned in 90% of the reports, shows us that this field is of heavy importance to most agri-food cooperatives and that they show both a strong willingness to support economic growth and decent work, as well as the ability to do so with the resources they have. It is the third most mentioned SDG.



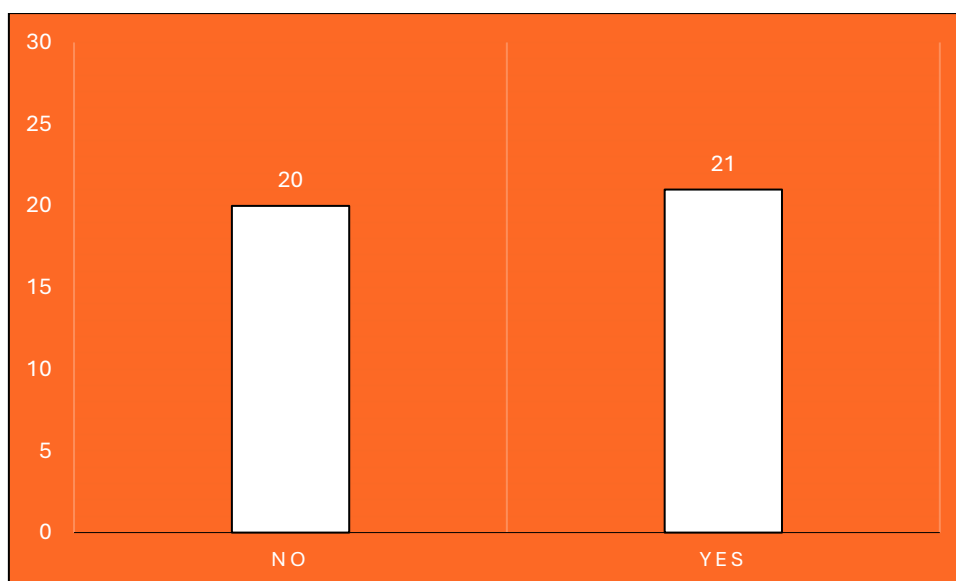
## **SDG 9:** **Industry, Innovation and Infrastructure**

SDG 9 highlights the potential benefits of innovation, modern infrastructure, and an inclusive and sustainable industry for national growth. The trio bear significant responsibility for the creation of new technologies that facilitate global trade and international relations while improving efficiency on resource usage. By 2030, the goal is to increase employment and income while facilitating the faster development of less-developed nations.

Among its general targets, it seeks to develop high-quality, sustainable and reliable infrastructure that is affordable to everyone, allow small businesses and industries to access capital financing through financial services, and increase the share of GDP and employment rate of the industry. There's, additionally, a high focus on retrofitting existing businesses to reduce their energy usage and, overall, make them more sustainable (UN, 2015).

Cooperatives, especially agri-food ones, can take action through different meanings. First, investing in infrastructure, such as power generators or irrigation facilities, by making investments for small-scale producers, can be the first step in the transition to renewable and decentralised energy systems, also contributing to SDG 7. Additionally, they may serve as basic services enablers, as they may reduce the barriers by providing the necessary structure (COPAC, 2019).

**Figure 19. Mentions of SDG 9**



*Source: Own elaboration from WCM 2023 database.*

This SDG has nearly 50% of mentions in SDG reporting, being the only one with such value. Figure 19 suggests that there's a mixed priority among the 41 organisations to invest in industry, innovation or infrastructure, caused by either a lack of relevance or due to not taking or planning to take on any of the previously mentioned actions. It's the 8<sup>th</sup> least mentioned SDG, and it requires cooperatives to assign an important resource amount to be able to contribute to the development of this goal.



### **SDG 10: Reduced Inequality**

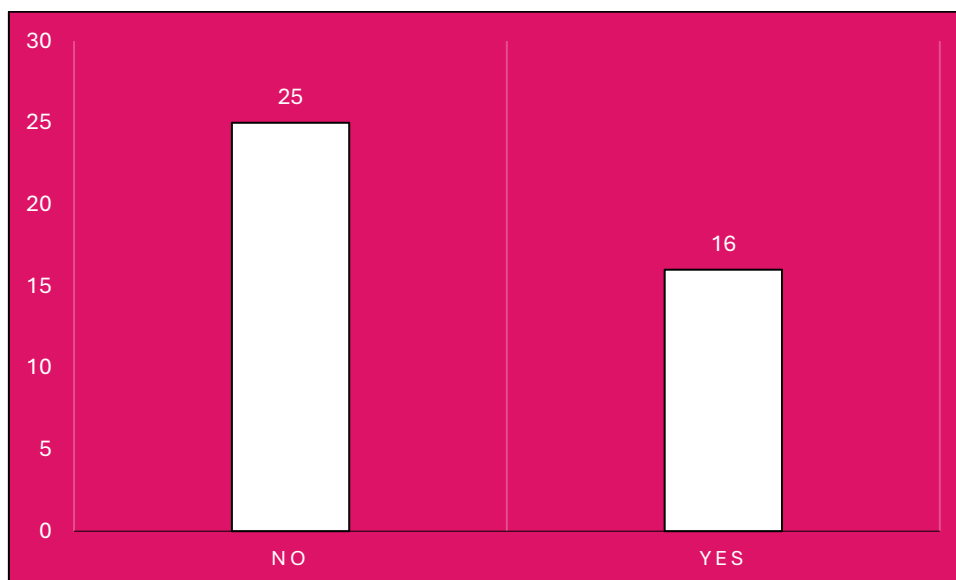
The SDG places heavily insist on reducing inequality in nations, and between them. It seeks to guarantee equal opportunities by undoing discriminatory laws, regulations, and practices, also allowing for to reduction of economic disparity. Its progress depends on fostering the social, economic, and political inclusion of everyone, regardless of their age, sex, race, or any other factors. Addressing income inequality through fiscal, wage, and social protection policies helps to create a more equitable society, fostering sustainable development and social cohesion (UN, 2015).

Income inequality is on the rise as said by COPAC (2018), the ability of cooperatives to work as vehicles for inclusive economic development and promoting equality is important for the achievement of this goal. They may provide their services to those with social disadvantages, and their equal voting



rights and access to their products and services is an important undertaking towards the development of SDG 10.

**Figure 20. Mentions of SDG 10**



Source: Own elaboration from WCM 2023 database.

However, Figure 20 shows there's not as much compromise by cooperatives with the reduction of impaired equality. Although 39% of them mention this SDG, it's not found in most reports. This might be due to the complication involved with the development of this goal, or due to a lack of effort to improve the livelihoods of those with social disadvantages.



### **SDG 11: Sustainable Cities and Communities**

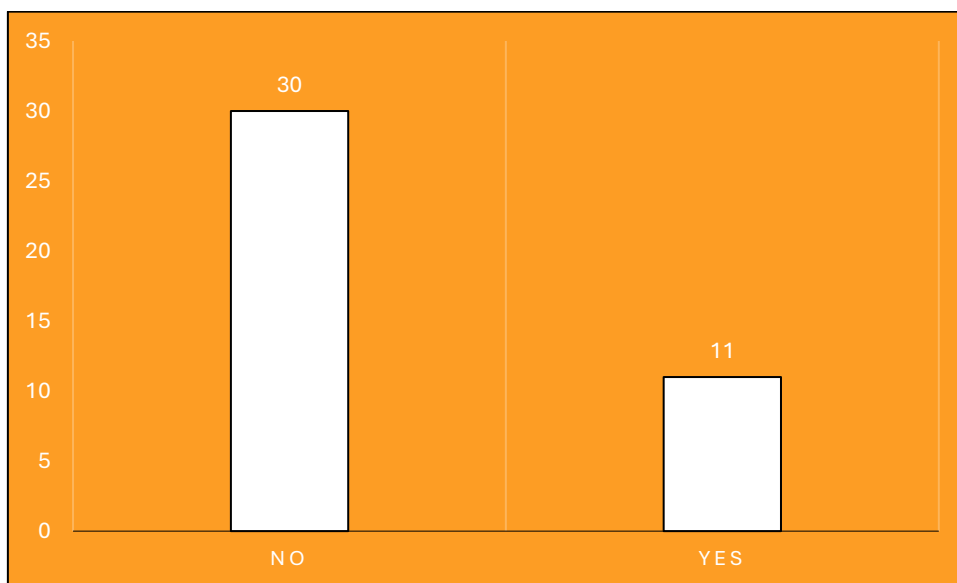
Due to the increasing urbanization of the world, cities are becoming increasingly bigger, and thus, account for the biggest amount of global carbon emissions. Additionally, their quality of life deteriorates as infrastructure and services are overloaded. That's why SDG 11 seeks to take action to improve both the quality of life and accessibility of services within cities for everyone.

To achieve that, several targets have been designed for it. Some of the most important key targets involve access to affordable yet safe and adequate housing, as well as transport, for everyone, with emphasis on those with special needs and attention. It also includes measures against air quality and waste management, safe and accessible green spaces within cities, and increasing

policies that improve inclusion, resource efficiency and adaptation to climate change, among others (UN, 2015).

Nevertheless, the actions agri-food cooperatives can take for their accomplishment differ and are fairly limited. They may contribute financially, or through sustainable, agricultural tourism (as enotourism for example), helping to upgrade deprived areas (COPAC, 2018)

**Figure 21. Mentions of SDG 11**



Source: Own elaboration from WCM 2023 database.

This SDG is the least mentioned, together with SDG 14, life below water, as shown in Figure 21. Due to the limitation of cooperatives to develop this goal, due to several reasons: Big capital investment, and not being localised in big cities/communities, among others, show that just a bit over a quarter, 27% of the cooperatives in our study, mention this SDG in their Non-financial reporting.



## **SDG 12:** **Responsible Consumption and Production**

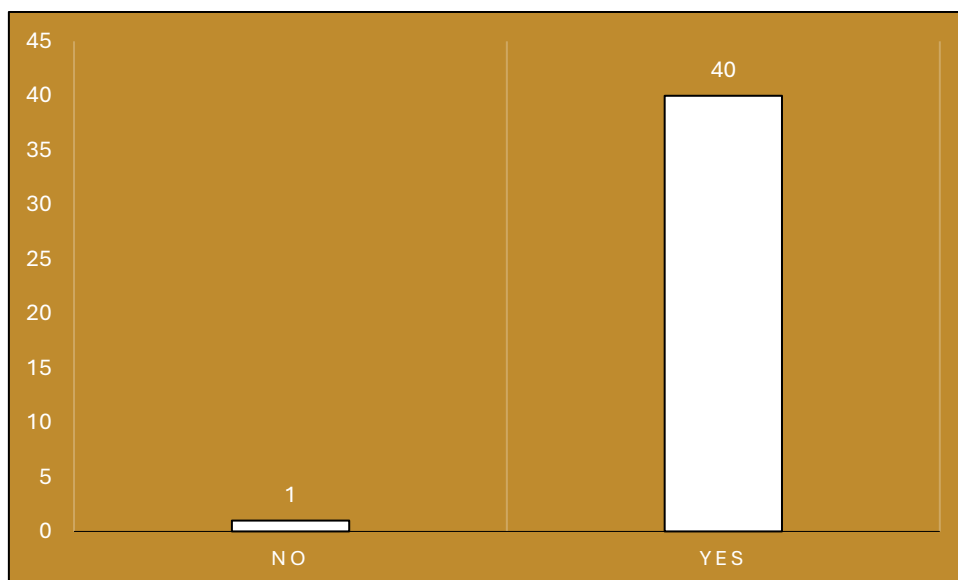
SDG 12 addresses the consumption of natural resources, and how their use negatively impacts the planet by slowly degrading it. But it particularly references the waste or inefficiency of this consumption, for example, the over a billion tonnes wasted yearly, due to poor transportation and harvesting, or thrown away by consumers and users. The premise is about “doing more and better with less” (UN, n.d.).

Among SDG 12's main targets, there is includes reducing the world's per capita food waste to half, reducing food losses throughout the production and supply

chains, as well as significantly reducing waste generation by its reduction, recycling, and reuse. These objectives seek to advance sustainability through prudent resource management, waste reduction, and the promotion of environmentally friendly behaviours.

Then, to sustain the increasing population of the planet, agri-food cooperatives play an essential role in using its resources responsibly. With programmes to advise consumers, starting food waste reduction undertakings and recycling policies, many cooperatives have contributed to this SDG. However, even more action can be taken by them by creating more tight and transparent supply chains that allow for product traceability and easier sustainability implementation, creating value for both consumers and producers (COPAC, 2018).

**Figure 22. Mentions of SDG 12**



*Source: Own elaboration from WCM 2023 database.*

What the previous figure shows is an almost complete agreement by all the agri-food cooperatives of our study mentioning this sustainable development goal in their reports. This means they all consider taking action towards this goal is essential, and probably already take actions towards it, meaning they are already acting towards the responsible use of resources, effectively limiting their impact and allowing for more efficient and conscious production and consumption.

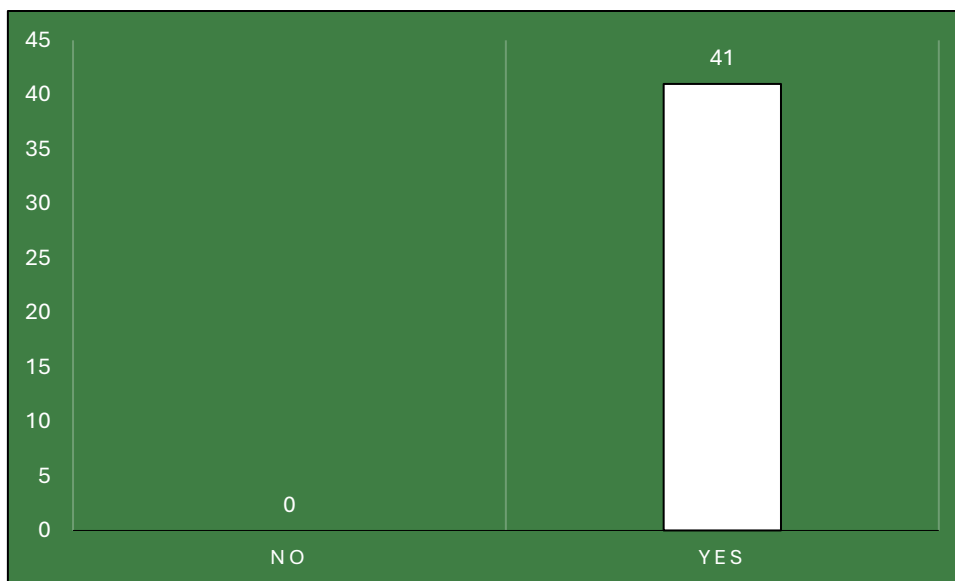


## SDG 13: Climate Action

Climate action, as showcased by SDG 13, is one of the most relevant SDGs as it seeks to take urgent action to stop climate change and its negative effects on society. It emphasizes we have to mitigate climate change and aim to strengthen resilience, as well as reinforce the capacity, to address climatic hazards and natural disasters.

Cooperatives play a crucial role in combating climate change by promoting sustainable practices and enhancing community resilience, by linking local actions to national and global goals. For instance, agri-food cooperatives that support crop diversification and improved management of watersheds mitigate the impact on climate. Additionally, with enough training and awareness raising of farmers, higher efficiency can be achieved by improving soil fertility and regenerating natural resources, all of which affect climate change adaptation. (COPAC, 2019). Furthermore, actions that avoid the production of waste, through the use of sustainable energy, can also allow agri-food cooperatives to contribute to this SDG.

Figure 23. Mentions of SDG 13



Source: Own elaboration from WCM 2023 database.

A similar result to the one seen in SDG 12 is shown in Figure 23 – unanimously, the 41 agri-food cooperatives have mentioned this SDG in their reports. Therefore, it can be assumed that they all agree climate action plays a crucial role in their sustainable development and their organisation, and reassures they have and will take an active approach towards this goal by limiting their impact on the

environment as well as improving the actual state of climate by bringing positive impact.



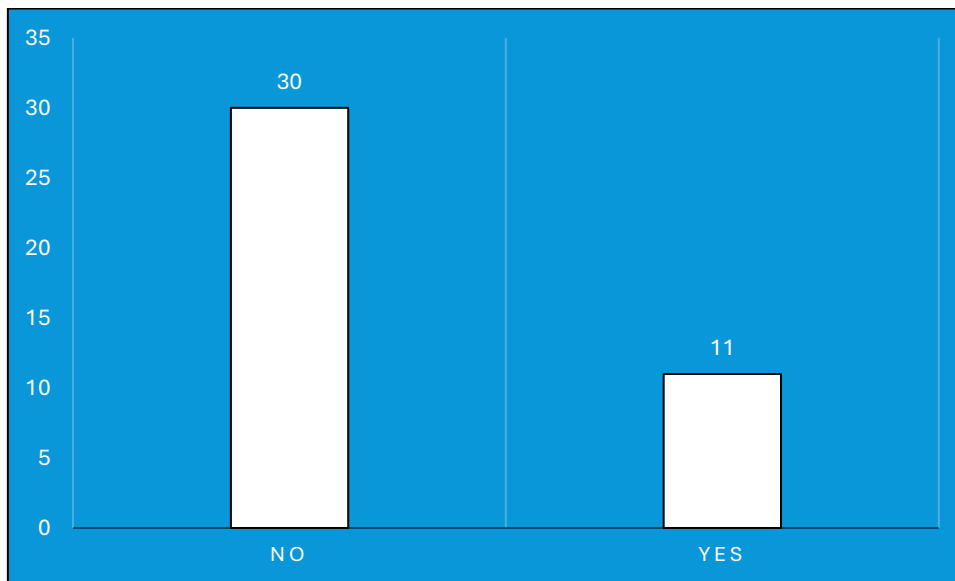
## **SDG 14:** **Life Below Water**

SDG 14 is specifically conceived to protect, as well as make a sustainable use, of the seas, oceans and all marine resources, as human life on earth relies on their health. Due to their high contribution of natural resources, such as food, medicines and other side products, their role as a carbon sink, and their contribution to the removal of waste and pollution, carefully managing it is essential to have a sustainable future.

Several targets are set for the effective conservation of these resources. Remarkably, minimizing ocean acidification reduces marine pollution of all kinds, and, is very relevant for cooperatives that use marine resources, regulating the harvesting and both overfishing and illegal fishing to stop the destruction and restore the stocks of sea animals available (UN, 2015).

Regarding contribution by agri-food cooperatives, those involved in fisheries and aquaculture can significantly contribute to these objectives by adopting sustainable practices and managing coastal ecosystems. First, reducing pollution from agricultural activities, and second, engaging in efforts to restore marine habitats as well as avoiding damaging them by making responsible usage of their resources. Cooperatives, by helping small-scale fishers and fish workers out of poverty to access their resources, markets and services, can increase their income and, hence, improve their livelihoods (COPAC, 2019). Their role in promoting responsible consumption and production patterns can considerably contribute to the development of the SDG.

Figure 24. Mentions of SDG 14



Source: Own elaboration from WCM 2023 database.

The results shown in the previous figure are not unexpected. Mostly, due to the amount of sea-dependent agriculture and food cooperatives. This means just those involved with the goals mentioned by SDG 14, Life Below Water, feel the need to take action to improve it. Nevertheless, for those cooperatives, this goal is just as important as SDG 15 and will impact the lives of millions of people who rely on seafood.



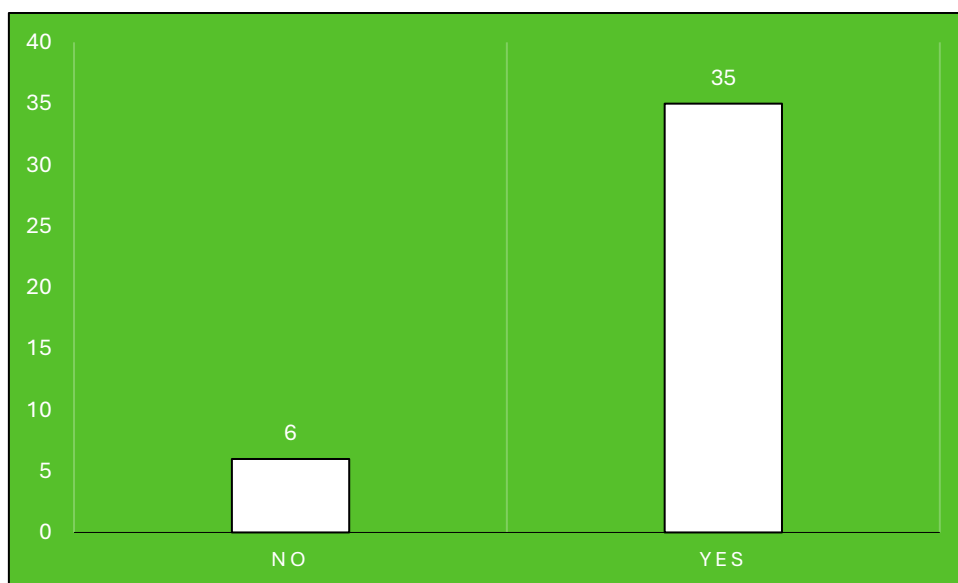
### SDG 15: Life on Land

SDG 15, Life on Land, covers the protection, as well as the restoration, of terrestrial ecosystems, particularly forests, land degradation as well as the halting of the destruction of biodiversity. Hence, the main objective of this SDG is to highlight the importance of maintaining healthy ecosystems, which are essential for the planet's environmental balance as well as human well-being, contributing to "over half the global GDP" (UN, n.d.) and hold different cultural economic and social traits.

SDG 15's primary goals include combating desertification, safeguarding biodiversity and species' habitats, and promoting the conservation, restoration, and sustainable use of terrestrial and inland freshwater ecosystems and their services. (UN, 2015). The relevance of this SDG for cooperatives is clear, as most of them take direct action over factors that affect the state of the topics covered by this SDG.

Contribution to most of these objectives can be possible, if agri-food cooperatives adopt sustainable agricultural practices, manage the land resources they use responsibly and take on initiatives, effectively diversifying their activities, and taking on green projects such as restoring the land or reforestation. This involvement can be crucial for the long-term sustainability of the environment, as well as of their operations (COPAC, 2018).

**Figure 25. Mentions of SDG 15**



Source: Own elaboration from WCM 2023 database.

Due to most cooperatives being producers, and land being their first natural resource to exploit, the answers observed in Figure 25 are to be expected. Agri-food cooperatives, having a sustainability focus due to their orientation on service quality and their members and community well-being, mostly mention this goal as it is relevant not only for their activity but also for everyone around them. It requires effort, but it’s beneficial for all of their stakeholders.



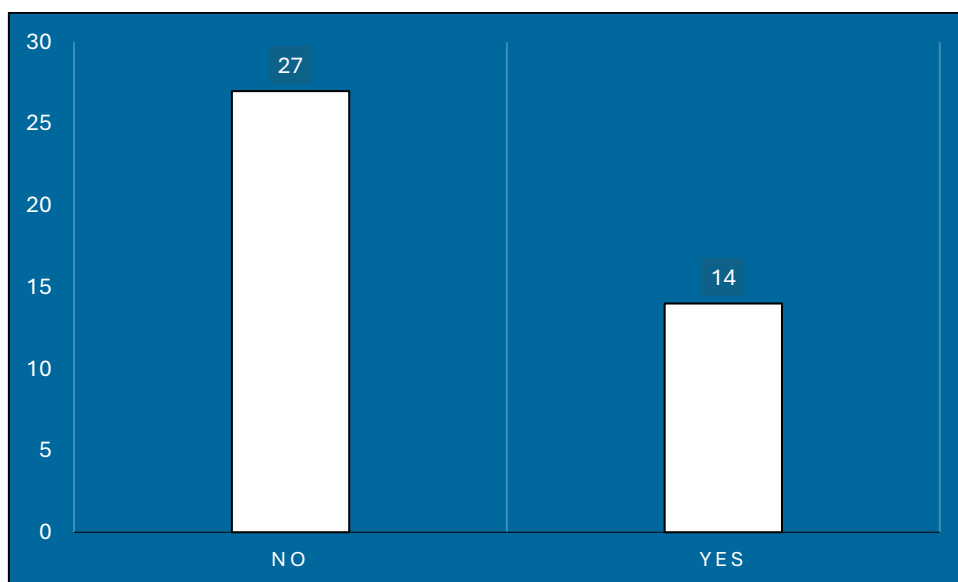
**SDG 16:**  
**Peace, Justice and Strong Institutions**

The scope of SDG 16 includes the promotion of “peaceful and inclusive societies” (UN, 2015) as well as ensuring access to justice equally, with accountable, effective and inclusive institutions. The goal is to provide security and eliminate fear of violence of any kind, regardless of country of origin, gender, religion or race.

To fulfil the objectives of this goal, several actions can be taken by organisations. Reducing all kinds of violence and related crime rates, ending abuse and exploitation against children, promoting equal access to justice, and reducing bribery and corruption, among others.

However, even though most agri-food cooperatives analysed through WCM are settled in first-world countries, they can still contribute to these objectives by improving community cohesion and security, promoting transparent governance through public access information, and advocating for the rights and participation of their members to “leave no one behind”. (COPAC, 2019). Extending their efforts beyond economic activities to actively engage in promoting peace and justice within their communities can allow them to serve as models for effective and inclusive institutions.

**Figure 26. Mentions of SDG 16**



*Source: Own elaboration from WCM 2023 database.*

As could be expected, actions towards peace are not of the foremost priority to most agri-food cooperatives, as seen in Figure 26. The mentioning of this SDG was limited to a third of the organisations in the study (34%), meaning they give less relevance to more global topics, as half of the cooperatives that mention this SDG also mention SDG 17.





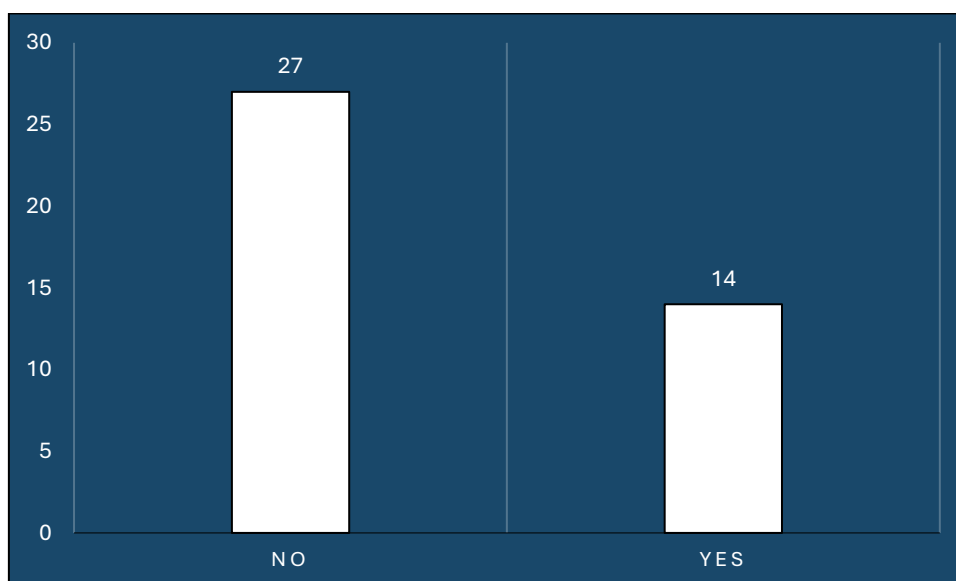
## SDG 17: Partnerships for the Goals

The final SDG contemplated by the UN is focused on strengthening the means of measure implementation, as well as improving the global partnership for sustainable development. This goal emphasizes the importance of cooperation and collaboration among governments, the private sector and other stakeholders to achieve sustainable development for all communities. Essentially, it showcases that partnerships and collective action are essential for overcoming global challenges and ensuring equitable progress for everyone.

Key targets of SDG 17 include mobilizing financial resources for developing countries, enhancing technology and innovation through international collaboration, and promoting a universal, rules-based, and non-discriminatory trading system (UN, 2015). It's remarkable how agri-food cooperatives can significantly contribute to several of these objectives by fostering partnerships with local communities, both public and private entities, and enhancing the capacity-building of organizations.

Cooperatives can significantly contribute to this SDG, mainly due to their value-driven nature as well as their democratic ownership. They can become key partners in making both development processes as well as institutions more participatory and effective. Agri-food cooperatives can also develop inclusive development at either local, national or even international levels. But most importantly, their cooperative structure makes them more capable of building partnerships to fulfil the UN's goals (COPAC, 2020).

Figure 27. Mentions of SDG 17



Source: Own elaboration from WCM 2023 database.

Nevertheless, as the previous figure shows, just 34% of the cooperatives have mentioned the following SDG, even considering their vast size and abilities to cooperate with others. This could suggest that there is still significant potential for these cooperatives to engage more deeply with SDG 17, and that, perhaps, there's a need for greater awareness of the use of partnerships and collaboration to drive sustainable development as a whole. Addressing this gap could enhance the overall impact of agri-food cooperatives in contributing to global sustainability efforts.

## 4.2. Results from regional cooperatives

The results obtained in this second part of the study differ considerably from those observed in international cooperatives. For 15 days after opening the survey, we only obtained 9 responses from slightly over 40 cooperatives that had available contact information and were willing to respond to the survey. All of these cooperatives received the questionnaire from us, except for the nine that were physically visited. However, not all of them wanted to answer the survey, which meant only 6 agreed to be surveyed. The remaining 3 cooperatives answered the questionnaire through phone calls (2 of them) and by email, through which we obtained only 1 response.

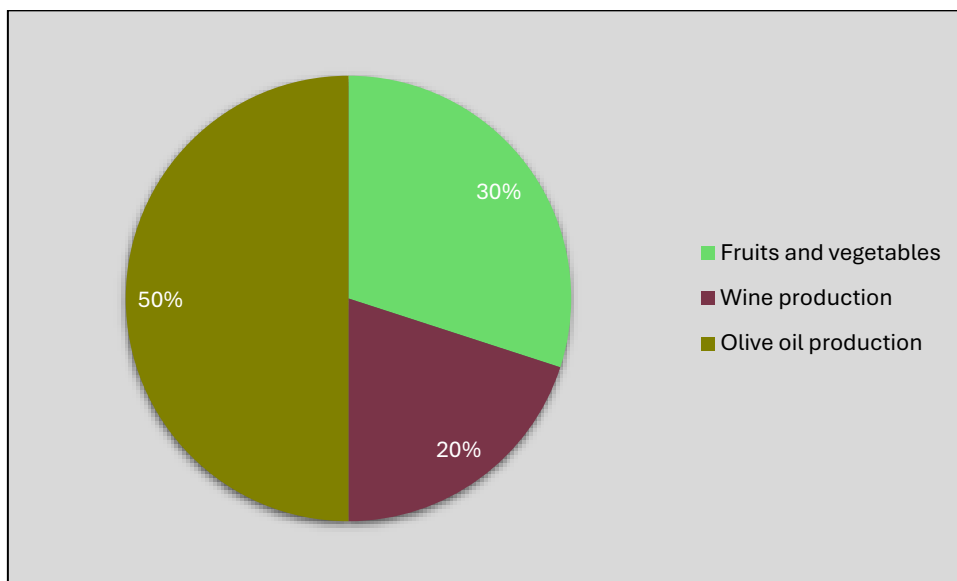
Most cooperatives are very mature, with most of them being over 40 years old. A recurrent year of foundation was 1947, and there's a reason for it. After the civil war, several cooperative legal frameworks were established and different government policies promoted this specific organisation type, to provide easier management and operation for farmers, promoting collective farming. (Martínez Soto & Ramon Muñoz, 2009). This

The number of cooperative members, in most cases, was below a thousand. Those with over 1,000 didn't specify the amount, but it isn't too far from that value as they didn't exactly know how many there were at the moment. The range was located between 80 and approximately 1,000 members; however, the mean value was 370.

The number of employees was quite limited, ranging from 2 to 15 active workers, with most of them working temporarily, usually during the food production season, depending on the sector of the cooperative. The average number of workers was about 7 people who managed the cooperative physically.

The main activity of most of these agri-food cooperatives was related to olive oil production, as showcased by the following figure, holding 50% of the total presence, followed by the production of fruits and vegetables accounting for 30%, and wine production representing 20%. Only one cooperative works on both fruit and vegetables and olive oil production at once - the rest only produce goods in one particular field.

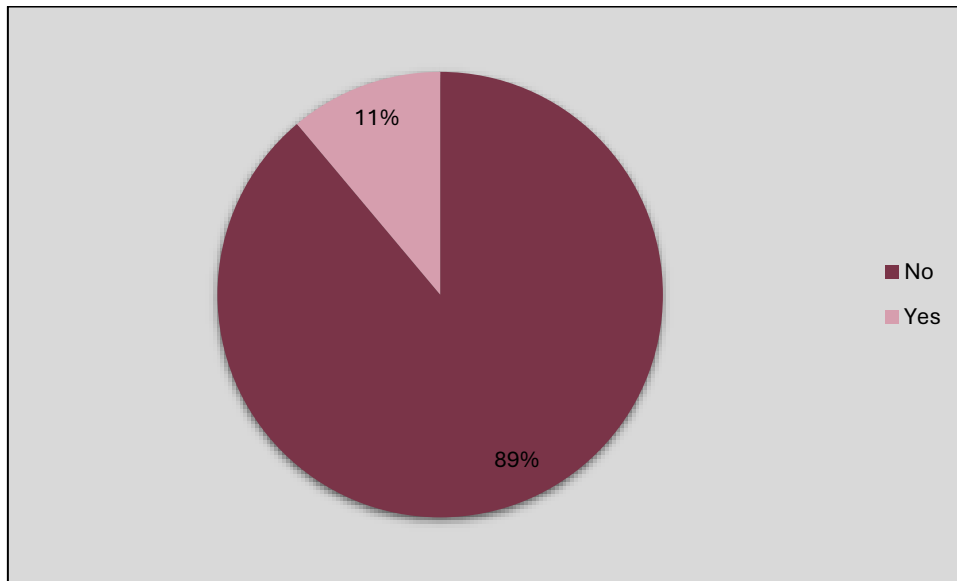
**Figure 28. Agri-food specialisations of regional cooperatives**



*Source: Own elaboration from questionnaire results.*

Unsurprisingly, most regional agri-food cooperatives do not publish any kind of non-financial information at the end of the year. However, even though it is not mandatory, one of the surveyed organisations answered “yes”, and more particularly, they mentioned that the report isn’t made by themselves, but by an external organisation, they pay their services for. However, as Figure 29 shows, the trend is to not include any kind of report at the end of the year along with the annual accounts.

**Figure 29. Publishing of non-financial reports by regional cooperatives**



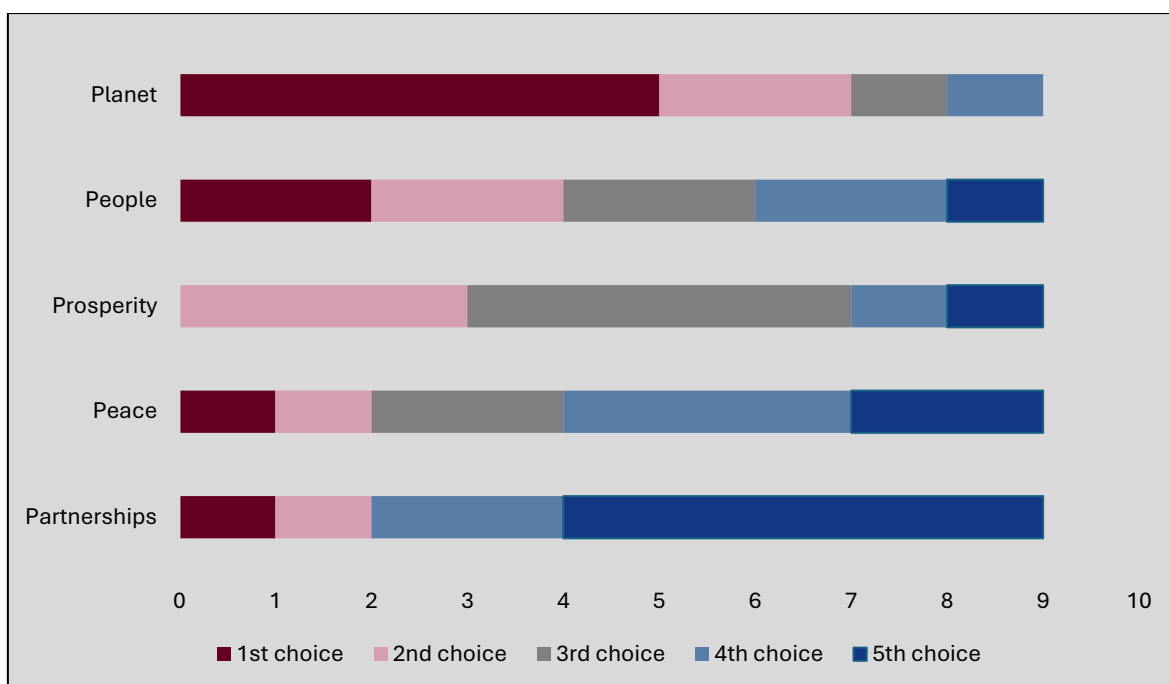
*Source: Own elaboration from questionnaire results.*

It is important to note that the only cooperative that did such reports had only three workers and 579 members. The report did not include SDG reporting, meaning they do not stick to the UN's reporting requirements and hence would not be comparable with the reports found on international cooperatives.

The majority of cooperatives that didn't include non-financial reports in their annual accounts were asked the reasons behind it. We found out that all nine cooperatives mentioned it not being as important as other topics, and therefore not assigning further resources to accomplishing it. All of the interviewees, additionally, had no idea about the SDGs, meaning that there's a general lack of knowledge about this kind of reporting. Other reasons we obtained for this lack of reporting are the lack of importance for the cooperative, and due to the small size they have.

Those same cooperatives had something in common – they had no plans to elaborate this kind of reporting in the future, even after being explained the impact it would have, in the physical surveys. It's mostly related to their needs; they consider they don't need to create this kind of reporting.

**Figure 30. Topic relevance for cooperatives**



Source: Own elaboration from questionnaire results.

Regarding the 5 Ps of the UN (UN, 2015) we can find mixed opinions on the matter. As we defined previously, those five topics represent different SDGs on their own and they summarise the 17 goals into something easier to understand and explain. That said, we obtained the result shown in Figure 30, ordered from the highest-priority values to the lowest-priority ones. All of them were randomly organised in each questionnaire, giving equal weight to all values.

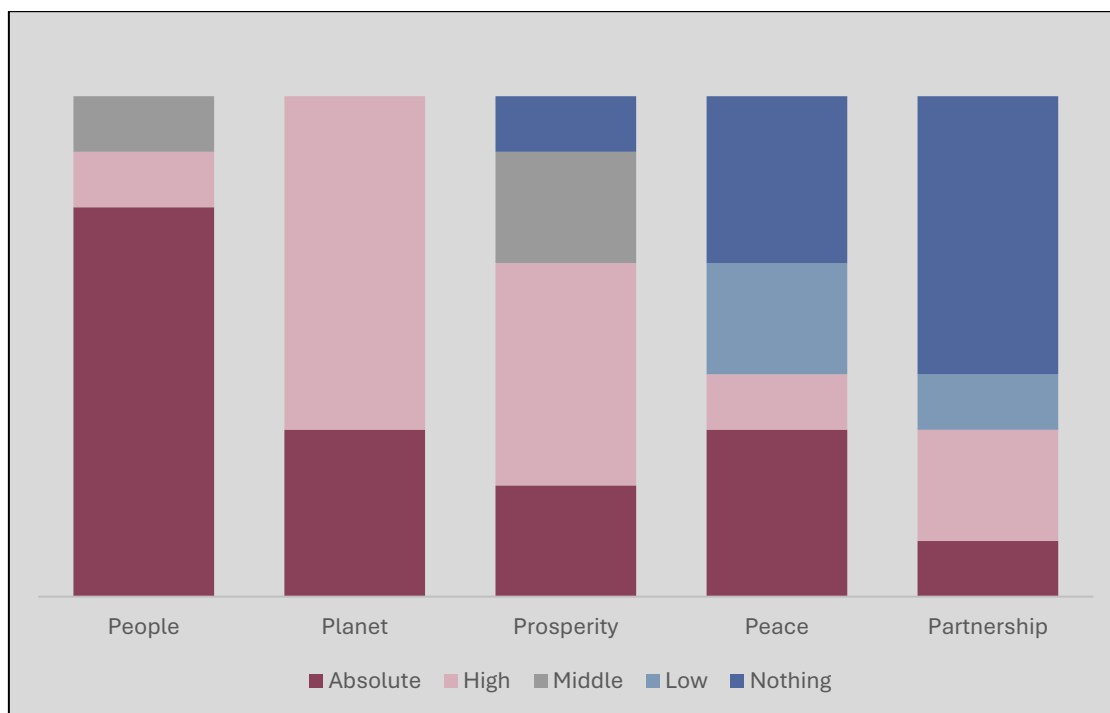
That said, we can observe very clearly the most important priority overall has been Planet, which encompasses SDGs 6, and 12 to 15. It's been classified by five agri-food cooperatives as the most important topic; seven of them put it among the first two choices. This shows there's a clear general belief that the sustainability of our planet is detrimental for both the planet and the people and that putting efforts to conserve it is a high priority. On average, it has obtained a value of 1.78, on a scale from 1 (most important) to 5 (least important).

It's followed by people, encompassing SDGs 1 to 5, having been mentioned as the first choice by two cooperatives, and the second choice by another two. It's a striking result, as overall, the average of this cooperative is 2.78, one scale above Planet, meaning this topic is of less relevance to agri-food cooperatives than the previous one. One reason mentioned for this is the lack of need to aid people as much as the environment, particularly because cooperatives depend entirely on it to produce and generate employment at the same time.

Prosperity, which addresses goals 7 to 11 from the 2030 UN’s agenda, wasn’t mentioned over the rest in any case, and on average it has obtained a value of 3 out of 5, meaning it’s often in the middle. As it seeks economic growth through the use of clean energy and sustainable infrastructure with reduced inequalities, in the case of having an unlimited allocation of resources, it’s usually considered fairly relevant by the interviewees.

On the other hand, we found out that Peace (SDG 16) and Partnerships (SDG 17) were among the lowest-scoring topics by most cooperatives. Even though the topic of the war with Ukraine was brought up to discuss the former, most companies said they don’t think peace is nearly as relevant to take action on as other goals like People or Planet. As for Partnerships, it was often discussed that most cooperatives are very reluctant to work together with other cooperatives due to poor management, and even regarding government agencies, and overall were very sceptical of developing collaborations with others, with most of them working independently.

**Figure 31. Regional cooperative alignment with the 5 Ps**



*Source: Own elaboration from questionnaire results.*

The alignment of the regional agri-food cooperatives object of our study differs slightly from the results shown in the previous figure, as seen in Figure 31. Even though “Planet” seems to be the most important topic for agri-food cooperatives, it is “People” the one they align towards the most. This might explain why Planet

has more relevance for them in case of not having resources - they already act towards people by not being profit-driven.

When surveying the personnel of these organisations, I was told they take care of people by producing high-quality products that align with their values. They defined their products as more genuine, and their cooperative as an organisation that seeks to provide the best for its customers, its employees and its members. Planet, however, while some actions were taken by some, such as in the use of solar panels or the use of organic materials as fuel in some cases, little action was done other than the already legally mandated one.

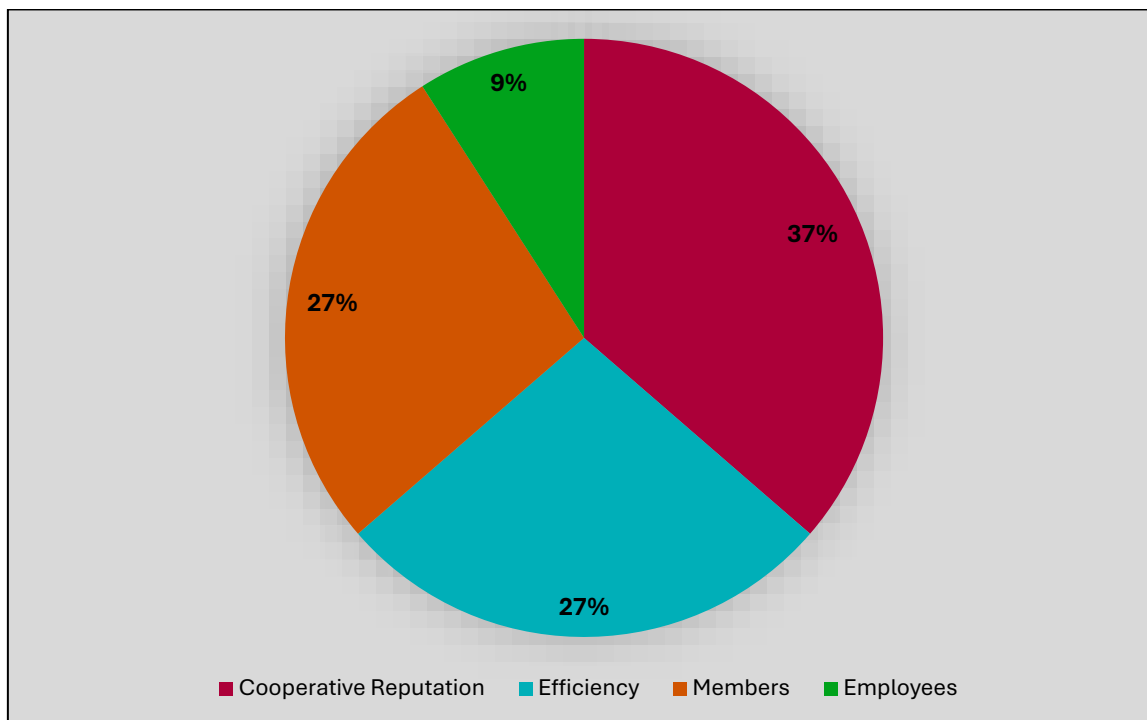
Peace was split into two groups, as some clearly defined that peace aligns with their beliefs, while others considered they don't have a say on the matter, or that it is not relevant. Partnership, on the other hand, mostly was rejected by most cooperatives as they do not believe that partnerships with other stakeholders are important. One cooperative mentioned most not being value-driven but profit-driven, with sub-par production quality, while others mentioned trying but failing to create such alliances.

Different actions were taken with an impact both on a social and environmental level by all of those cooperatives. All of them mentioned at least one, with the most mentioned one being the reduction of CO2 emissions through, mostly, the use of sustainable energy, as well as storing the extra energy produced to be used by inhabitants within a 2km radius as part of a local energy programme. Additionally, it's been mentioned that four cooperatives try to reduce inequality by hiring more women and socially vulnerable workers, and one cooperative mentioned using a special plague control system that allows to improve the stability of their agriculture and, with it, production and job stability.

Although not included in the official answers, taking care of the land and ensuring it stays productive and healthy was also mentioned by two cooperatives. Finally, one cooperative mentioned having higher salaries than the standard and ensuring affiliated cooperatives got paid almost twice as usual olive oil yards, helping with the People and Prosperity topic development.

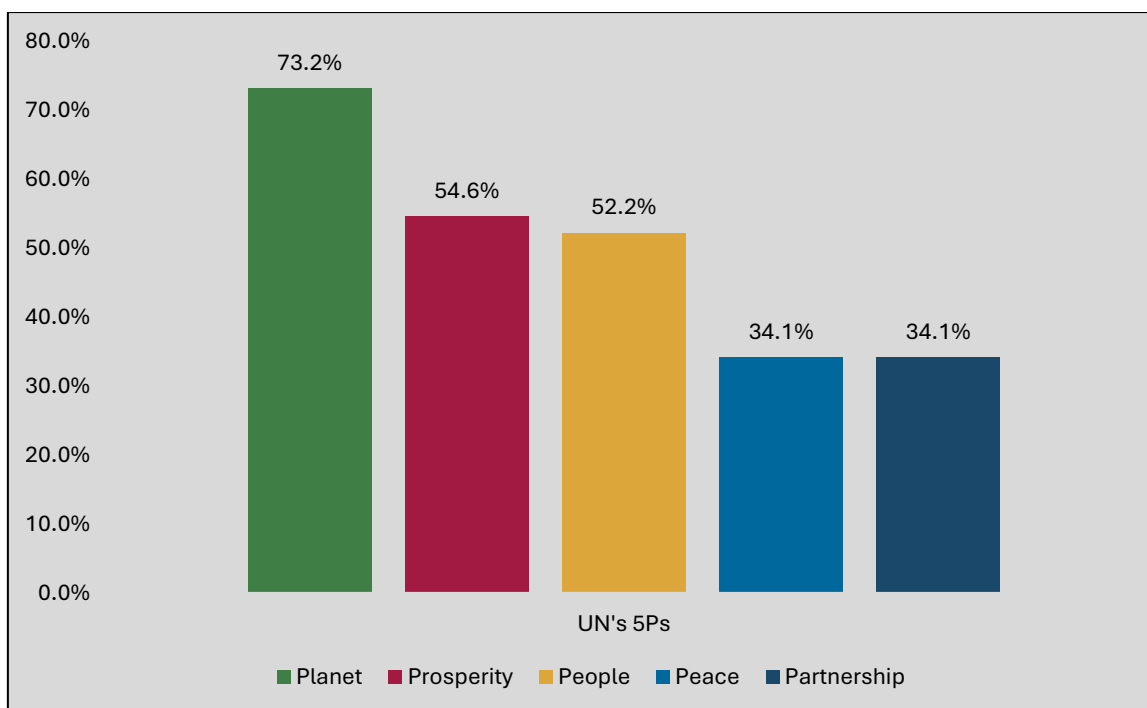
Finally, the questionnaire asked the responders how sustainability practices could benefit their cooperatives in the long term, as shown in the following figure. One answer was repeated on eight of the total cooperatives surveyed – It would strongly benefit the reputation of their cooperatives. Efficiency also came close with it being mentioned in six answers, specifically regarding lower energetic costs and increased, more stable production. Also with six answers, members were mentioned as profiting from sustainable practices, tied with the two previous factors. Finally, employees were mentioned in two responses, but overall the consensus appeared to be that employees don't mind that much on such a small scale.

Figure 32. Benefits of incorporating sustainable practices



Source: Own elaboration from questionnaire results.

Figure 33. Average SDG mentions by international cooperatives in the function of the UN's 5 Ps.



Source: Own elaboration from WCM 2023 database.



## 5. Conclusions

After developing this final degree project, I have obtained considerable insight into the reality of sustainable development in agri-food cooperatives and the reasoning behind it. The content analysis of 41 international agri-food cooperatives revealed that environmental sustainability development is mentioned much more than other goals set by the UN's 2030 agenda, showcasing their actual priorities. First, we will develop some conclusions based on the international cooperatives' results, and then we will compare these to the questionnaire results from regional cooperatives.

SDG 12 (Responsible Consumption and Production) and SDG 13 (Climate Action) are the most frequently mentioned by agri-food cooperatives. That's not a coincidence, as both are very relevant for them – climate action, which is a widely acknowledged topic that must be addressed through sustainable actions, and responsible consumption and production, due to over 95% of the study cooperatives being producers. This means these SDGs are well established and will be addressed in the future, and that cooperatives acknowledge how important environmental sustainability is for maintaining the land and resources they depend on.

Similarly, SDG 8 (Decent Work and Economic Growth) and SDG 15 (Life on Land) are also frequently mentioned. This reflects how cooperatives are committed to providing decent, good quality jobs, as well as taking care of their source of production, we can observe there's a high amount of effort put into achieving both goals. This could be attributed to the immediate impact these four goals have on maintaining both human capital and natural resources in their operations, both at a social and economic level.

Many goals are rather a mixed bag and are more complex to address. For example, SDGs 1 (No Poverty), 4 (Quality Education), 6 (Clean Water and Sanitation), and 11 (Sustainable Cities and Communities), were mentioned less frequently. This may be due to various reasons, including geographic location, the nature of their organisation or simply due to lack of immediate relevance to their activities. For example, cooperatives situated in regions with limited poverty levels, or those not directly involved in educational initiatives may not prioritize SDG 1 or 4.

SDG 14 (Life Below Water) for instance is a particularly unique case because it only concerns those cooperatives that include sea life as part of their production. Therefore, the low mention of this can be explained by the fact that most of the cooperatives in the study are land-based and do not engage in activities related to marine life.

Special attention should be brought to SDGs 5 and 10, as both treat very sensitive topics such as addressing gender inequality and trying to reduce disparity

between those that have the least and most resources. It can be observed, however, that these two goals are not given as much priority as others despite their relevance.

SDG 5 (Gender Equality), despite being very relevant nowadays and concerning around half the world's population, was mentioned in just three out of five reports, meaning a considerable amount of cooperatives do not mention this goal as a relevant objective to achieve. Addressing it is crucial to create inclusiveness in cooperatives and can allow them to obtain the full potential of their workers as well as create a more equitable environment within them.

On the other side, SDG 10 (Reducing Inequality for All) is just mentioned in two of every five reports and showcases there are even fewer cooperatives that consider economic inequality of those with social disadvantages, such as disability, race or religion. This indicates a need for targeted policies and initiatives to raise awareness and better integrate these goals further into cooperative practices in the future.

Finally, both SDGs 16 (Peace, Justice, and Strong Institutions) and 17 (Partnerships for the Goals) show a lack of efforts to contribute towards the development of strong institutions and peace, as well as to create global partnerships to achieve all UN's actions towards sustainable development. This may be due to a lack of confidence in other entities, a lack of cooperation between stakeholders towards SDG 17, or insufficient funding and involvement in establishing strong structures to accomplish SDG 16. It is clear both need to be addressed further.

In conclusion, while agri-food cooperatives prioritize environmental sustainability satisfactorily, there is a significant need to address social inequalities and foster stronger institutional partnerships to successfully develop and implement all the SDGs of the UN's agenda.

However, we wanted to compare the results observed on international agri-food comparing the findings of international cooperatives with those from our questionnaire with regional cooperatives to establish links and gain valuable insights into sustainable development at the regional level.

As seen in Figure 33 (p. 56) we can see how the group "Planet", as mentioned earlier, has an average mentioning in international companies of 73.2% over its 5 SDGs. This reinforces the vision shown by regional cooperatives, where environmental sustainability is the foremost priority and the one they take the most action towards. This shows that there's active consciousness for the sustainability of the planet for agri-food cooperatives, in particular of Responsible Production and Consumption, Climate Action and Life on Land, the three of which cooperatives play a crucial role in taking part.

Local cooperatives, through the responsible use of the land and with the reduction of CO2 emissions, have shown that the Planet is also their priority. This indicates that both international and regional cooperatives share the same goal and actively strive to enhance their efforts towards it.

Prosperity, internationally, obtains on average 54.6% of mentions in non-financial reports, with the most leveraging SDG being the 8<sup>th</sup>, “Decent Work and Economic Growth”, followed by the 7<sup>th</sup>, “Affordable and Clean Energy”. These organisations give the most value to providing good working conditions to their members as well as using and providing clean energy for their affiliates, and both of those seem to be also relevant to regional cooperatives. By utilizing clean energy and delivering services to their members and the community, they aim to achieve SDG 7. Moreover, improved working conditions compared to conventional agri-food companies also contribute to SDG 8.

The topic “People” seems to be over 20 points under Planet, at 52.2%. The most mentioned SDGs are “Good Health and Well-being” as well as “Zero Hunger”. Although local cooperatives did not mention specific actions toward SDG 3 due to lack of necessity or resources, they showed commitment to high-quality products that provide added value for consumers. Additionally, SDG 5 was mentioned by four organizations in the questionnaire results, meaning they took action towards fostering inclusion in them.

Finally, both SDGs 16 & 17 have a low amount of mentions in both international and regional companies. There’s low compromise towards them and, regionally, no actions are taken towards their achievement. International companies show there’s not much development of partnerships among stakeholders, which suggests that they do not seek to improve the achievement of SDGs with other members, but on their own, and a similar case can be observed within regional cooperatives, as they do not seek cooperation either with public entities (as in, town halls) or other cooperatives, usually seen as competitors. And towards peace, even if regional cooperatives prefer it, there’s not much compromise overall and it seems they are rather not interested in the topic.

In conclusion, while international and regional cooperatives show similar trends in acknowledging sustainable development, disparities in resource availability impact their ability to fully address all 17 SDGs. Regional cooperatives, in particular, are in the early stages of translating awareness into substantive action toward these global goals.

## 6. Appendix A: Full Questionnaire in Spanish

Este cuestionario se enmarca en el Trabajo Final de Grado "La divulgación de ODS en cooperativas agroalimentarias desde un doble enfoque internacional y regional" para optar al Grado en Administración y Dirección de Empresas (Universitat Politècnica de València). Aborda los Objetivos de Desarrollo Sostenible (ODS) de la Agenda 2030, y persigue identificar características de la divulgación de información sobre ODS en el escenario de las empresas agroalimentarias de la provincia de Alicante.

Los resultados que se desprendan de este cuestionario se complementarán con un análisis de contenido que se aplica a informes de información no financiera, principalmente en el escenario internacional, ofreciendo así una perspectiva internacional/regional en términos de divulgación de información sobre ODSs.

La realización de este cuestionario contribuirá a reflexionar sobre su contribución a la situación global actual, principalmente en términos sociales y medioambientales.

Su participación es de suma importancia. Agradecemos de antemano su respuesta.

**NOTA: El cuestionario es anónimo y los datos recogidos serán tratados para la obtención de conclusiones en el marco académico.**

1. Año de constitución de la cooperativa
2. Número de socios
3. Número de empleados
4. Actividad principal de la empresa (marque todas las que apique):
  - a. Elaboración de vinos
  - b. Elaboración de aceites de oliva
  - c. Frutas y hortalizas
  - d. Ganadería
5. ¿Publican ustedes información de carácter no financiero tal como memorias de sostenibilidad?
  - a. Sí
  - b. No

**Si la respuesta es "Sí" conteste a las siguientes preguntas:**

6. ¿Quién se encarga de esta información?
  - a. Personal de la propia cooperativa.
  - b. Se recurre a un proveedor especializado.
7. ¿Hacen referencia a alguno de los 17 ODS que marca la Agenda 2030?
  - a. Sí
  - b. No
8. Indique cuál/cuales (marque todos los que apliquen):

- a. Fin de la pobreza (Salarios, etc.)
- b. Hambre cero
- c. Salud y bienestar
- d. Educación de calidad
- e. Igualdad de género
- f. Agua limpia y saneamiento
- g. Energía asequible y no contaminante
- h. Trabajo decente y crecimiento económico
- i. Industria, innovación e infraestructura
- j. Reducción de las desigualdades
- k. Ciudades y comunidades sostenibles
- l. Producción y consumo responsables
- m. Acción por el clima
- n. Mejora de la vida submarina
- o. Mejora de la vida terrestre
- p. Paz, justicia e instituciones sólidas
- q. Alianzas para lograr los objetivos de la agenda 2030

9. ¿Cuál de los siguientes tópicos consideran de mayor importancia (con independencia de que tengan medios para tratarlos)?: \*\*
- a. Personas
  - b. Planeta
  - c. Prosperidad
  - d. Paz
  - e. Partnership

10. ¿Cómo clasificaría el grado de compromiso de la cooperativa con la consecución de las 5 Ps?

	Ninguno	Bajo	Medio	Alto	Absoluto
Personas					
Planeta					
Prosperidad					
Paz					
Partnership					

11. Realizan acciones con impacto a nivel social/medioambiental tales como las siguientes? (marque todas las que apliquen):
- a. Combatir el cambio climático
  - b. Combatir la pobreza
  - c. Combatir la hambruna
  - d. Combatir la desigualdad
  - e. Otros

12. Para finalizar, ¿En qué sentido la implementación de prácticas sostenibles beneficia/beneficiaría a su cooperativa a largo plazo? (marque todas las que apliquen):
- Reputación de la compañía
  - Eficiencia
  - Socios
  - Empleados

**Si la respuesta es “No” conteste a las siguientes preguntas:**

13. ¿A qué se debe que la cooperativa no elabore este tipo de información?
- Falta de medios
  - Desconocimiento
  - Se otorga mayor prioridad a otros asuntos
  - Otros
14. ¿Está prevista la elaboración de este tipo de información en un futuro próximo?
- Sí
  - No
15. ¿Cuál de los siguientes tópicos consideran de mayor importancia (con independencia de que tengan medios para tratarlos)?: \*\*
- Personas
  - Planeta
  - Prosperidad
  - Paz
  - Partnership

16. ¿Cómo clasificaría el grado de compromiso de la cooperativa con la consecución de las 5 Ps?

	Ninguno	Bajo	Medio	Alto	Absoluto
Personas					
Planeta					
Prosperidad					
Paz					
Partnership					

17. Realizan acciones con impacto a nivel social/medioambiental tales como las siguientes? (marque todas las que apliquen):
- Combatir el cambio climático
  - Combatir la pobreza
  - Combatir la hambruna
  - Combatir la desigualdad

e. Otros

18. Para finalizar, ¿En qué sentido la implementación de prácticas sostenibles beneficia/beneficiaría a su cooperativa a largo plazo? (marque todas las que apliquen):

- a. Reputación de la compañía
- b. Eficiencia
- c. Socios
- d. Empleados

\*\* Donde 1 es el más importante y 5 es el menos importante.

- **Personas:** Se refiere a la inclusión social, la igualdad y los derechos humanos para todos, abogando por la erradicación del hambre o la pobreza, la buena salud y la educación asequible y de calidad (ODS 1-5).

- **Planeta:** Se centra en la protección del planeta y la lucha contra el cambio climático, a través del consumo/producción responsable, la gestión de la tierra y el mar, y la conservación de la biodiversidad (ODS 6, 12-15).

- **Prosperidad:** Busca el crecimiento económico, contemplando la sostenibilidad ambiental y social. Garantiza la energía, la innovación y la infraestructura limpias, al mismo tiempo que pone fin a la pobreza en todas sus formas (ODS 7-11).

- **Paz:** Justicia para todos, con la promoción de sociedades pacíficas, justas e inclusivas, reduciendo la violencia, la explotación y todas las formas de violencia (ODS 16).

- **Alianzas:** Relevancia de la colaboración entre todo tipo de actores (gobierno, empresas, académicos...) para implementar estrategias hacia el logro de los ODS (ODS 17).

## 7. Appendix B: Full Questionnaire in English

This questionnaire is part of the final degree project " A comparison between international versus regional agri-food cooperatives in terms of SDGs reporting" to apply for the Degree in Business Administration and Management (Universitat Politècnica de València). It addresses the Sustainable Development Goals (SDGs) of the 2030 Agenda and seeks to identify characteristics of the dissemination of information on SDGs in the scenario of agri-food companies in the province of Alicante.

The results of this questionnaire will be complemented by a content analysis that is applied to non-financial information reports, mainly in the international scenario, thus offering an international/regional perspective in terms of disclosure of information on SDGs.

The completion of this questionnaire will contribute to reflecting on its contribution to the current global situation, mainly in social and environmental terms.

Your participation is of the utmost importance. We thank you in advance for your reply.

**NOTE: The questionnaire is anonymous, and the data collected will be processed to obtain conclusions in the academic framework.**

1. Year of the constitution of the cooperative
2. Number of partners
3. Number of employees
4. Main activity of the company (check all the ones you specify):
  - a. Winemaking
  - b. Olive oil production
  - c. Fruit and vegetables
  - d. Animal husbandry
5. Do you publish non-financial information such as sustainability reports?
  - a. Yes
  - b. No

**If the answer is "Yes", answer the following questions:**

6. Who is responsible for this information?
  - a. Staff of the cooperative itself.
  - b. A specialized provider is used.



7. Do they refer to any of the 17 SDGs set out in the 2030 Agenda?
- Yes
  - No
8. Indicate which one(s) (check all that apply):
- End of poverty (wages, etc.)
  - Zero hunger
  - Health and wellness
  - Quality education
  - Gender equality
  - Clean water and sanitation
  - Affordable and clean energy
  - Decent work and economic growth
  - Industry, innovation and infrastructure
  - Reducing inequalities
  - Sustainable cities and communities
  - Responsible production and consumption
  - Climate action
  - Enhancing underwater life
  - Improvement of terrestrial life
  - Peace, justice and strong institutions
  - Partnerships to achieve the goals of the 2030 Agenda
9. Which of the following topics do you consider to be of most importance (regardless of whether you have the means to deal with them)?
- People
  - Planet
  - Prosperity
  - Peace
  - Partnership

10. ¿Cómo clasificaría el grado de compromiso de la cooperativa con la consecución de las 5 Ps?

	None	Low	Medium	High	Absolute
People					
Planet					
Prosperity					
Peace					
Partnership					

11. Do they carry out actions with a social/environmental impact such as the following? (check all that apply):
- Combating climate change
  - Fighting poverty
  - Fighting famine

- d. Combating inequality
  - e. Other
12. Finally, in what sense does implementing sustainable practices benefit/would benefit your cooperative in the long run? (check all that apply):
- a. Company Reputation
  - b. Efficiency
  - c. Partners
  - d. Employees

**If the answer is "No", answer the following questions:**

13. Why does the cooperative not produce this type of information?
- a. Lack of resources
  - b. Ignorance
  - c. Higher priority is given to other matters
  - d. Other
14. Is this type of information planned to be produced in the near future?
- a. Yes
  - b. No
15. Which of the following topics do you consider to be of most importance (regardless of whether you have the means to deal with them)?
- a. People
  - b. Planet
  - c. Prosperity
  - d. Peace
  - e. Partnership
16. How would you classify the degree of commitment of the cooperative to the achievement of the 5 Ps?

	None	Low	Medium	High	Absolute
People					
Planet					
Prosperity					
Peace					
Partnership					

17. Do they carry out actions with a social/environmental impact such as the following? (check all that apply):
- a. Combating climate change
  - b. Fighting poverty
  - c. Fighting famine

- d. Combating inequality
  - e. Other
18. Finally, in what sense does implementing sustainable practices benefit/would benefit your cooperative in the long run? (check all that apply):
- a. Company Reputation
  - b. Efficiency
  - c. Partners
  - d. Employees

\*\* Where 1 is the most important and 5 is the least important.

- **People:** Refers to social inclusion, equality and human rights for all, advocating for no hunger or poverty, good health and affordable, quality education (SDG's 1-5).

- **Planet:** Focuses on protecting the planet and addressing climate change, through responsible consumption/production, management of land and sea, and conservating biodiversity (SDGs 6, 12-15).

- **Prosperity:** Seeks economic growth, contemplating environmental and social sustainability. Ensures clean energy, innovation, and infrastructure, while ending poverty in all forms (SDGs 7-11).

- **Peace:** Justice for all, with the promotion of peaceful, just and inclusive societies, reducing violence, exploitation and all forms of violence (SDG 16).

- **Partnerships:** Relevance of collaboration between all kinds of stakeholders (government, businesses, academics...) to implement strategies towards accomplishing the SDGs (SDG 17).

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