



# Sustainability and sustainable development

Magdalena Stefańska  
Editor



eISBN 978-83-8211-074-6

<https://doi.org/10.18559/978-83-8211-074-6>



© Copyright by Poznań University of Economics and Business  
Poznań 2021



This textbook is available under the Creative Commons 4.0 license – Attribution-Noncommercial-No Derivative Works



# SUSTAINABLE DEVELOPMENT IN CORPORATE STRATEGY



**Blaženka Knežević** *Petra Škrobot*

Faculty of Economics and Business, University of Zagreb



**Petra Škrobot**

Faculty of Economics and Business, University of Zagreb

**Abstract:** The aim of the chapter is to explain how to incorporate Sustainable Development Goals (SDGs) into corporate strategy in order to increase the competitive advantage of a company in the long-run. The questions how to set a mission, vision and objectives to prepare annual reports in the field of sustainability will be discussed. Furthermore, motives as to why companies have to consider local and global perspective when setting SD objectives and the problem of conflicts in SD goals will be determined.

**Keywords:** mission, objectives, SDG, strategic goals, vision.

## 1.1. Setting corporate mission and vision in accordance with Sustainable Development Goals

At the beginning of this millennium, the United Nations set Millennium Development Goals to be achieved by 2015 ([www.unesco.org](http://www.unesco.org)). These are to: (1) eradicate extreme poverty and hunger, (2) achieve universal primary education, (3) promote gender equality and empower women, (4) reduce child mortality, (5) improve maternal health, (5) combat HIV/AIDS, malaria and other diseases, (7) ensure environmental sustainability and (8) global partnership for development. At the United Nation's Rio +20 summit in 2012, those goals were broadened, and now, the United Nation's proclaim 17 Sustainable Development Goals (SDGs) to be achieved by 2030 (UN SD Agenda 2030). SDGs are set in 3 dimensions of sustainable development: those social, economic and environmental, taking aspects related to peace, justice and effective institutions into account (UN, 2021b).

The UN SDGs comprise updated MDGs in areas of poverty and hunger, education, health, environmental sustainability and global partnership, but they introduce some new aspects in areas of material usage, clean air, nutrient cycles, hydrological cycles, ecosystem services, biodiversity and climate stability (Griggs, 2013). All 17 UN SDGs are outlined and explained in other chapters.

After elaborating human impact on environment in the so-called Anthropocene geological epoch, and based on UN SDGs, Griggs (2013) summarises 6 basic types of sustainability goals, both for governmental and profit organisations:

1. **Thriving lives and livelihoods** (ending poverty; promoting well-being: education employment, information access, housing, health services; reducing inequalities; moving towards sustainable consumption and production);
2. **Sustainable food security** (ending hunger; ensuring better nutrition; sustainable systems of food production, distribution and consumption);
3. **Sustainable water security** (ensuring universal access to clean water; enabling basic sanitation; implementing efficient water management);
4. **Universal clean energy** (providing affordable access to clean energy; minimising local pollution and detrimental impact on health; mitigating global warming);
5. **Healthy and productive ecosystems** (maintaining biodiversity; implementing efficient eco-service management; valuating, measuring, conserving and restoring natural resources);
6. **Governance of sustainable societies** (transforming all institutions and governance to address all previously stated 5 goals; developing national monitoring, reporting and verification systems for sustainable development issues; ensuring open access to information and decision-making processes at all levels).

The given framework can be a useful tool in setting corporate sustainable development strategies, because it provides key areas and keywords that can be used

to express the mission and vision of a company with regard to sustainability topics. In Table 1, some examples of mission and vision statements are developed in accordance to SDGs.

**Table 1. Incorporating SDGs into corporate mission and vision (some illustrative examples)**

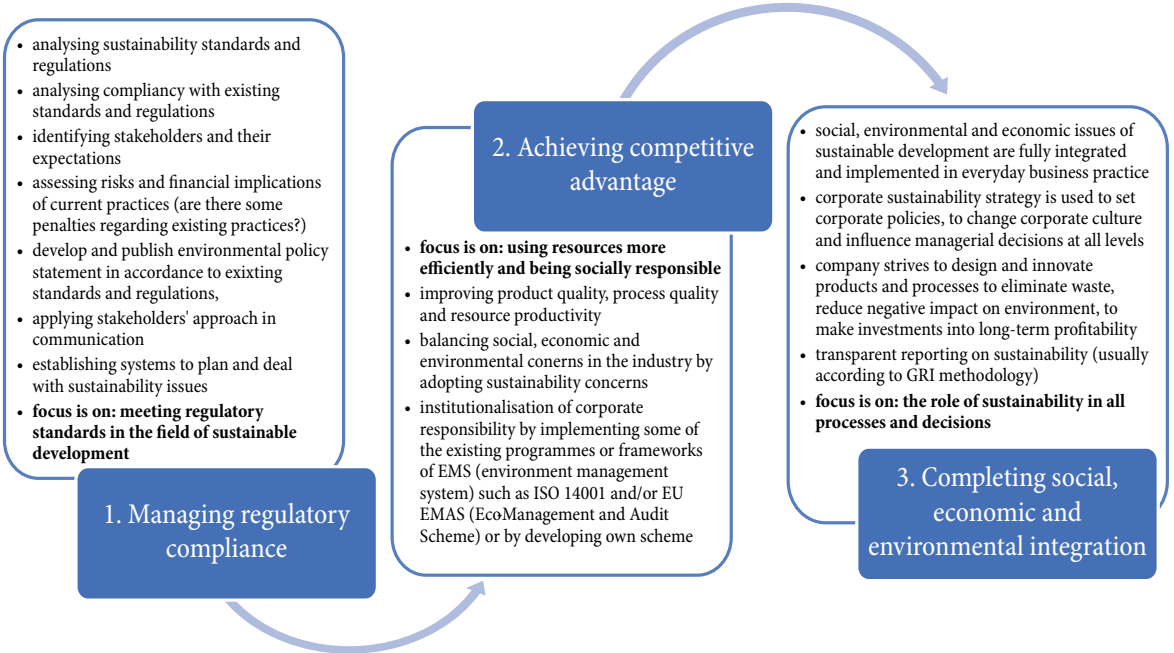
Nr	Goal type	Mission, vision or strategic objective statements
1	Thriving lives and livelihoods	<p><b>Food manufacturing company:</b> “The mission of our company is to promote the highest ecological standards in our logistic chain, starting from harvesting to the table of our consumers” (<i>this statement is oriented towards sustainable production and distribution</i>).</p> <p><b>Tourist company:</b> “By employing local community members, we want to promote and develop highly harmonised living standards on islands as a specific and vital part of our country” (<i>this statement is oriented towards ending poverty, reducing inequalities and promoting well-being in the local community</i>).</p> <p><b>Telecommunication operator:</b> “Maintaining the highest level of service and all regions covered with the best network capacities possible is our ultimate strategic goal” (<i>this statement is oriented towards reducing inequalities and promoting well-being by offering identical information access to all users, no matter if they live in urban or rural areas</i>).</p>
2	Sustainable food security	<p><b>Food manufacturing company:</b> “We contribute to national health by continuous improvements in nutritive values of our products”. “Reducing sugar and saturated fats, usage of ingredients with a high level of protein and fibres are a must!” (<i>both statements are accordance with the goal of implementing better nutrition</i>).</p> <p>“Our vision is to feed hungry people! All food that we produce is efficiently distributed to our consumers and we strive to serve people in need by donating all surpluses in a timely manner!” (<i>statement is given in accordance with the goal of sustainable food production and distribution, but also the ‘ending hunger’ goal</i>).</p>
3.	Sustainable water security	<p><b>Beverage producer:</b> “Water management is a critical part of our business success, we strive to implement water saving practices and are continuously improving water disposal practices!” (<i>addressing goal—implementation of efficient water management</i>).</p> <p><b>Hotel chain:</b> “Recycling water whenever possible!” (<i>addressing goals of preserving clean water and efficient water management</i>).</p> <p><b>Maritime transport company:</b> “Preservation of natural resources is in focus when dealing with ballast water, each and every time, with no exceptions!” (<i>addressing goals of preserving clean water and efficient water management</i>).</p>
4.	Universal clean energy	<p><b>Retail company:</b> “In our space design, we implement low-energy consumption lighting and low energy consumption refrigerators” (<i>addressing low-energy impact and global warming</i>).</p> <p><b>Car manufacturer:</b> “In the next 5 years, our ultimate strategic goal is to develop more efficient hybrid and electrical vehicles. We have to increase such production by more than 50%” (<i>addressing goals of clean energy and air pollution</i>).</p>

Nr	Goal type	Mission, vision or strategic objective statements
5.	Healthy and productive ecosystems	<p><b>Forestry:</b>            “For each stable that we cut, we plant 3 new ones!” (<i>addressing implementation of efficient eco-service management and restoration of natural resources</i>).</p> <p><b>Local farm:</b>            “We strive to preserve local and ancient animal species, and to brew in conditions as did our grandparents!” (<i>addressing goal of maintaining biodiversity</i>).</p>
6.	Governance for sustainable societies	<p><i>Note: This goal is oriented towards national and local governments, thus we cannot provide examples of corporate statements.</i></p>

Source: Own elaboration.

Mission and vision statements are basic guidelines for further development of sustainable strategy and its implementation. In addition, they are useful for effective communication of main sustainability attitudes and values with internal and external stakeholders. Nonetheless, based on mission and vision statements, a company should develop basic sustainability principles and set major goals that are achievable and measurable over time. Then, policies and activity plans are designed and resources needed for their implementation into everyday business practice are planned. Epstein and Rejc Buhovac (2014, p. 54) suggest that senior management levels should be committed to sustainability strategy and that corporate executives decide on level of sustainability to be implemented in corporate strategy together with resources needed for its incorporation. In addition, they suggest that there are 3 levels of sustainability issues: (1) general, (2) value chain, and (3) those regarding the competitive dimension. General issues effect everyday activities of a company, but a company cannot influence them. A company can strongly affect sustainability issues occurring in its value chain. While in dealing with the competitive dimension, a company has to take all aspects of “Porter’s 5 forces” into consideration to improve or change its sustainability performance.

There are 3 main stages in developing sustainability strategy (see Epstein & Rejc Buhovac, 2014, pp. 55–57), and each stage requires a different approach, different information and different level of top-management involvement. In Figure 1, stages of incorporating sustainable development into corporate strategy are shown. As a company moves from stage 1 to 3, regarding the sustainability role in overall corporate strategy, its focus, motivation and values, as well as way of conducting business, changes rapidly. While at stage 1 the company only reacts to external obligations regarding sustainable development, the next 2 stages require an active approach in design, implementation and audit of sustainable development policies. Communication and information sharing on sustainability policies and practices changes as well. At stage 3, communication with all stakeholders is more transparent and more objective than during stage 1.



**Figure 1. Three stages in sustainability strategy development**

Source: Own visualisation according (Epstein & Rejc Buhovac, 2014, pp. 55–57; Kuisma, 2017, pp. 43–69).

In Table 2, the communication of selected Polish and Croatian companies regarding sustainability is shown. As selected companies are on the lists of most successful companies in observed countries, they can serve as good examples how sustainability policies could be communicated to the wide public and special stakeholders (the selected private Polish companies ranked according to their value in 2019 by Forbes (Szeligowski, 2019); and selected large successful private Croatian companies (Croatia.eu. land and people, n.d.). All analysed companies apply the stakeholder's approach in communicating sustainable development policies, and all of them apply the GRI methodology of sustainable development reporting. GRI compliant reports are available to be downloaded for further analysis.

**Table 2. SD in strategy of selected companies**

	Sustainable development communication
Cyfrowy Polsat	<p>Dedicated website in Polish and English language.</p> <p><b>Main stakeholders:</b> customers/viewers, employees, natural environment, digital responsibility.</p> <p><b>Social mission:</b> <i>we implement in the areas of safety, aid to children and promotion of sports.</i></p> <p><b>Reports on SD and CSR</b> are available in accordance to GRI methodology.</p>

Sustainable development communication	
LPP S.A.	<p>Website dedicated to sustainability in Polish and English language. SD strategy can be downloaded for 2015-2030 with clearly defined goals.</p> <p><b>Stakeholders:</b> divided into 2 main groups—planet and people.</p> <p><b>Social mission:</b> <i>Sustainable fashion, reducing environmental impact and social responsibility—these are the tenets underlying all our planning and decision-making—on both a macro and global scale. We are committed to acting fair at every single stage, which our employees, colleagues, business partners and customers appreciate. However, our priority is to have positive impact on our planet.</i></p> <p><b>Reports on SD and CSR</b> are available fully following GRI requirements.</p>
Polpharma Group	<p>Website dedicated to CSR in Polish and English language. Separate strategy available, developed according to SDGs.</p> <p><b>Main stakeholders:</b> customers (product-oriented), employees, environment, general public.</p> <p><b>Social mission:</b> <i>To improve the health and quality of patients' life, we provide access to important therapies as well as education and preventive care. Through dialogue and partnership, we respond to the needs of the communities in which we operate.</i></p> <p><b>Reports on SD and CSR</b> are available fully following GRI.</p>
Podravka	<p>Dedicated website with detailed information on CSR and SD, both in Croatian and English versions.</p> <p><b>Stakeholders:</b> consumers, employees, environment, society, local Economy.</p> <p><b>Social mission:</b> <i>Advancing the application of norms regarding socially responsible business and compliance of the economy with society's developmental goals and preserving the environment for future generations. According to Podravka, sustainable development represents a balance of economic priorities, strengthening society and environmental protection.</i></p> <p><b>Reports on SD and CSR</b> are available in GRI reports since 2015 to date.</p>
Atlantic Group	<p>Dedicated website with detailed information on CSR and SD, both in Croatian and English versions.</p> <p><b>Stakeholders:</b> employees, community, environment, investors (covered in CSR part of the website), but consumers are also stakeholders (emphasized, yet in business strategy and in the numerous general parts of the website in terms of responsibility towards them).</p> <p><b>Social mission:</b> <i>As a part of the community in which it functions, Atlantic Group is aware of the importance and need of its impact on the improvement of social conditions in general, promoting the right values and the need to invest a part of its profit into the community.</i></p> <p><b>Reports on SD and CSR</b> are available in GRI reports since 2014 to present.</p>
Adris Group	<p>At the level of the group, there is no special dedicated website in the field of SD and CSR, but there are sites at the level of constitutive companies (both in English and Croatian).</p> <p><b>Stakeholders:</b> From general information of the Group, we can read that stakeholders of SD are: customers, investors, local community.</p> <p><b>Social mission:</b> At the level of the group, there is no explicit information available. But, at a part covering their Foundation, we can read the following: <i>The mission of the Adris Foundation is to promote Corporate Social Responsibility and to contribute to the advancement of the Croatian society. The vision of the Adris Foundation is to participate in the establishment of social justice, equal opportunities, better conditions and quality of life of Croatian citizens and to create a competitive and socially-responsible economy, based on knowledge and innovation.</i></p> <p><b>Reports on SD and CSR</b> are a constitutive part of Annual Reports.</p>

Source: Own elaboration based on (Polsat, 2020; LPP SA, 2020; Polpharma, 2020; Podravka, 2020; Atlantic, 2020a; 2020b; 2020c; Adris, 2020a; 2020b).

## 1.2. Global and local perspectives of sustainable development

In the previous part, we pointed out that mission, vision and strategic objectives of a company should be formulated in accordance to UN SDGs that are expressed as global sustainability agenda over some period. However, if we dig a little bit deeper into those global goals, we will see that they are formulated in an idealistic way. There is an ongoing debate as to how a company or organisation can address all those goals and contribute to global sustainability. In addition, there are numerous definitions of sustainability, and in this book, in various chapters, we elaborate on them from various aspects. Definitions can be simple, given in the form of a short statement outlining just basic principles and not giving any clue as to which area of a company, organisation or local community should conduct its everyday activities. Or, on the other hand, definitions can be very complex, providing detailed insight into areas covered and/or practical instructions how to organise everyday life in the long-run, without diminishing natural resources.

According to Sandhu, Harris, & McKenzie (2014, pp. 1–14), Brundtland’s classical definition of sustainability is an example of a simple, ideal, global definition. While Sustainable Seattle’s Indicators of a Sustainable Community, or Sustainability Reporting Guidelines from the Global Reporting Initiative are examples of a complex, ideal, local definition of sustainable development. Grey (2010) points out that assessment of an organisation’s impact on planetary sustainability is almost impossible and that it is hard to conceptualise frameworks and measurement systems in that sense. Nonetheless, Sandhu et al. (2014, p. 3) argue that organisations can make a meaningful contribution to the global sustainability agenda, without trying to assess contribution to all aspects and overall planetary sustainability. Therefore, taking the need of balance between local and global sustainable actions into account, Sandhu et al. (2014, p. 3) propose the following definition of sustainability: “Sustainability is a collective, progressive and self-reflexive activity, undertaken within communities, designed to develop more sustainable relationships with the natural environment, including its own members and members of other communities”.

At a local level, this definition allows to indicate that sustainability is a continuous, progressive action, which requires active engagement of different members of community (individuals, companies, NGOs, local government, national governments, etc.). Also, this definition includes an aspect of continuous self-reflection and improvement of one’s own actions and policies in order to make a substantive and meaningful change in individual or organisational behavior, further contributing to the realisation of some part of SDGs on a global level.

For many years, there was a tendency to promote sustainable development in a top-bottom manner, starting from global sustainability impulses, which are spreading from the global level in form of policies, actions and principles, to local



levels all the way to organisations and individuals (Cavallaro & Dansero, 1998). Nowadays, we have a broader view and bottom-up social initiatives starting from a local level with an aim to influence global sustainability are growing rapidly because organisations and individuals are now, more than ever before, aware and informed of the problems related to poverty, ecology and health issues. Therefore, today, the integration of local and global approaches must be in focus if we want to ensure sustainability in the long-run. In this sense (when planning corporate sustainability strategy regarding the local or global level), apart from the UN SDGs, special attention should be paid to local factors influencing the operation of a company. Epstein and Rejc Buhovac (2014, p. 60) suggest companies take internal factors into account (such as: corporate culture, competitive position and sustainability performance of a company), and external factors (such as: regulations, market conditions and geographic factors).

### 1.3. Conflict of Sustainable Development Goals in organisation

When we analyse SDGs, we can conclude that sustainable development has 3 main pillars: (1) striving for increasing economic efficiency (economic development and economic growth), (2) fostering social responsibilities (social progress and social inclusion), and (3) improvement of environmental protection. At first glance, it may seem that all 3 pillars are in harmony and that sustainable development is an easy task for a company or organisation to realise. Nevertheless, in practice, that is not the case, and it is not true, neither on a global or local level, nor on the level of a particular organisation or company.

The pillars of sustainable development are in intertwined interaction and they cannot stand on their own without influencing one another. Therefore, sustainable development requires a holistic approach, and when a company or organisation or even local or national government develops a sustainable development strategy, it has to take all pillars for each strategic goal into account. Moreover, interrelationships between pillars should be analysed and balanced as well. For instance, continuous economic growth can be detrimental to social welfare and for ecology, if it is conducted in a manner that does not consider the role of a company in a local community and its social responsibility towards all stakeholders, including the environment aspect.

There are studies in which the existence of conflict is elaborated on, even within the UN's SDGs.

For instance, Spaiser, Ranganathan, Bali Swain, & Sumpter (2017) tested the consistency of 17 UN SDGs by applying an extensive set of indicators in official statistics measuring global social and economic development. They came to several

conclusions: (1) economic growth fulfills socio-economic, while hindering environmental goals, however, (2) factors can contribute to socio-economic development (such as health programmes and government spending on welfare programmes) without diminishing the ecological goal of renewable energy usage.

Mika and Farkas (2017) contribute to the debate providing insight into conflicts of the “renewable energy” goal with other SDGs. They claim and test the following conflicting goals and targets when discussing renewable energy usage: (1) “End hunger, achieve food security and improved nutrition, and promote sustainable agriculture”, (2) “By 2030, double the agricultural productivity and the incomes of small-scale food producers, in particular women, indigenous people, family farmers, pastoralists and fishers, including through secure and equal access to land, other productive resources and inputs, knowledge, financial services, markets, and opportunities for value addition and non-farm employment”, (3) “Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss” and (4) “By 2020, promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests, and increase afforestation and reforestation globally”.

In addition, Yamagata (2017) claims that poverty reduction and other sustainable issues are in conflict in their nature because poverty reduction goals address only a limited number of humans, while all other goals are oriented towards universal benefits of all humans. He claims that there can be only a part of sustainable development projects, which contribute to both to sustainability and poverty reduction. Some corporate donors even emphasize their orientation towards ecological and economic efficiency rather than emphasizing the poverty reduction goal. They will prefer to put efficiency in *food production and distribution* by avoiding the waste of food surpluses than to emphasize help provided to people experiencing material deprivation in their business strategies.

Trisos et al. (2019) elaborate on the necessity to map SDGs conflicts when developing sustainability strategy in order to: (1) identify regions with high potential SDG conflict, and (2) provide it as a boundary object that can be discussed from various viewpoints and that can facilitate open discussion. Also, they proclaim collaboration of different sectors involved in a sustainable project. In their study, the process of mitigating SDG conflicts is illustrated via the mosquito net fishing example in central Africa.

Brunet et al. (2020) describe how SDGs can be in conflict when a large-scale photovoltaic power plant is implemented and they suggest the methodology to be applied when planning such a strategic project. The proposed methodology can be used in the strategic planning of sustainable development for other entrepreneurial projects. They indicate that in strategic SD planning economic, social, environmental, energy, water and food, governance and land should be analysed

by addressing the major positive impact, impact that can be improved at local, regional, national and international levels. In their paper, they give a vivid example of a plant in Madagascar, but tables can be used as a tool for SD strategic planning in all industries (see Table 3). One table has to be produced for each level of impact, which means that each project or initiative will develop 4 different tables: one for local, one for regional, another for national and one for international impact. Such tables provide comprehensive insight on areas with high risks and high potentials of a certain SD project or initiative. Moreover, they could be a basis both for effective activity plan development and for communication with sustainability stakeholders on different levels.

**Table 3. Tool for assessing SD impact**

Level: International / National / Regional / Local		
Aspect	Major positive impact of the SD project or SD initiative	Major impact to be improved by the SD project or SD initiative
Economic		
Social		
Environmental		
Energy		
Water and food		
Governance and land		
Women		

Source: Adapted according to (Brunet et al., 2020).

## Questions / tasks

1. Find the official UN webpage regarding SDGs. Choose one of the following topics (1) poverty and hunger, (2) clean energy, (3) improving health or (4) reducing inequalities. Investigate the topic and prepare a short report on areas included in the topic, policies implemented, measurable goals, etc.
2. Continue research on one of topics from task 1, and give an example of a company or organisation dealing with the chosen topic in your local community. Describe the way it operates and its role in SDG achievement.
3. Name 2 companies from your country in the following industries: food manufacturing, tourism, retail and fashion production. For each company, provide some ideas as to how they could incorporate the UN SDGs into their mission or vision statement. Take their current operation and their market position into account.
4. Find 3 companies on the list of the most successful companies in your country. Go to their websites and analyse how they communicate sustainability. Prepare

- a short report on web structure, available information on addressed sustainability areas and aspects; cite some examples of the stated sustainability mission, vision or objectives for each company.
5. For the same companies given in task 3, analyse and comment on the most recent GRI report (if available).
  6. For the same companies as given in task 3, research newspaper articles and provide a critical opinion—is sustainability really included into their everyday business practice? Outline some real-life examples of activities performed by those companies in the local community to support your arguments.
  7. Compare Brundtland's definition of sustainable development with the definition and set of measurements found in the GRI guidelines. Discuss which of those is easier to fulfill and follow up from a managerial perspective.
  8. Discuss ways in which some local company can be proactive in sustainable development activities and how a business can promote its best sustainability practices to become standards of conduct on a local level.
  9. Give at least 3 examples of how good SD goals can cause detrimental effects on other SDGs.
  10. Choose 1 SD initiative or objective from the following list and use the suggested table from chapter 2.1.3. to assess its impact. List of SD initiatives or objectives: (a) car manufacturer will switch 50% production capacities to electric cars by 2030, (b) fish farm will expand production by 30% and employ 150 new workers, (c) food factory will use 100% bio degradable packaging made from oak bark, plastic packaging will be fully removed by 2030, (d) farm will reduce production of cow meat by 20% and increase production of chicken meat by 30% in the next 2 years.

## References

- Adris (2020a). Retrieved December 10, 2020 from <https://www.adris.hr/odnosi-s-javnosc/zaklada-adris/o-zakladi/tko-smo/>
- Adris (2020b). Retrieved December 10, 2020 from <https://www.adris.hr/odnosi-s-javnosc/odnosi-s-investitorima/financijska-izvjesca/2018/>
- Atlantic (2020a). Retrieved December 7, 2020 from <https://www.atlanticgrupa.com/en/social-responsibility/>
- Atlantic (2020b). Retrieved December 7, 2020 from <https://www.atlanticgrupa.com/hr/drustvena-odgovornost/>
- Atlantic (2020c). Retrieved December 7, 2020 from <https://www.atlanticgrupa.com/en/media/publications/gri-report/>
- Brunet, C., Savadogo, O., Baptiste, P., Bouchard, M. A., Rakotoary, J. C., Ravoninjatovo, A., ... Merville, N. (2020). Impacts generated by a large-scale solar photovoltaic power plant can lead to conflicts between Sustainable Development Goals: A review of key lessons learned in Madagascar. *Sustainability*, 12(7471), 1-33.

- Cavallaro, V., & Dansero, E. (1998). Sustainable development: global or local?. *GeoJournal*, 45(1-2), 33-40.
- Croatia.eu. land and people. (n.d.). *The economy. Major companies. The largest private companies*. Retrieved from <https://croatia.eu/index.php?view=article&id=33&lang=2>
- Epstein M. J., & Rejc Buhovac, A. (2014). *Making sustainability work*. Greenleaf Publishing Ltd. and Berret-Koehler Publishers, Inc.
- Grey, R. (2010). Is accounting for sustainability actually accounting for sustainability and how would we know? An exploration of narratives of organisations and the planet. *Accounting Organizations and Society*, 35(1), 47-62.
- Griggs, D. (Ed.). (2013). Sustainable Development Goals for people and planet. *Nature*, 495(March), 305-307.
- Kuisma, J. (2017). *Managing corporate responsibility in a real world*. Palgrave Macmillan.
- LPP SA (2020). Retrieved December 10, 2020 from <https://www.lppsa.com/en/sustainable-development>
- Mika, J., & Farkas, A. (2017). On synergies and conflicts between the Sustainable Development Goals (2016-2030) and renewable energy sources for education of and by sustainability. *Problems of Education in the 21st Century*, 75(2), 182-193.
- Podravka (2020). Retrieved December 6, 2020 from <https://www.podravka.com/responsibility/> and <https://www.podravka.hr/kompanija/odgovornost/odrzivi-razvoj/>
- Polpharma (2020). Retrieved December 10, 2020 from <https://polpharma.pl/en/responsibility/>
- Polsat (2020). Retrieved December 11, 2020 from <https://grupapolsat.pl/en/sustainability>
- Sandhu, S., McKenzie, S., & Harris, H. (2014). *Linking local and global sustainability*. Springer.
- Spaiser, V., Ranganathan, S., Bali Swain, R., & Sumpter, D. J. T. (2017). The sustainable development oxymoron: quantifying and modelling the incompatibility of Sustainable Development Goals. *International Journal of Sustainable Development & World Ecology*, 24(6), 457-470.
- Szeligowski, M. (2019, October 31). *Ranking „Forbesa”. Top 10 największych polskich firm prywatnych*. Retrieved from <https://spidersweb.pl/bizblog/forbes-dziesiec-polskich-firm-2019/>
- Trisos, C. H., Alexander, S. M., Gephart, J. A., Gurung, R., McIntyre, P. B., & Short, R. E. (2019). Mosquito net fishing exemplifies conflict among Sustainable Development Goals. *Nature Sustainability*, 2 (January), 5-7.
- UN (2021a). *Millennium Development Goals*. Retrieved February 8, 2021 from <https://www.un.org/millenniumgoals/>
- UN (2021b). *Sustainable Development Goals*. Retrieved February 8, 2021 from <https://www.un.org/sustainabledevelopment/blog/2015/12/sustainable-development-goals-kick-off-with-start-of-new-year/>
- UNESCO. (n.d.). *Natural sciences. Millennium Development Goals*. Retrieved from <http://www.unesco.org/new/en/natural-sciences/science-technology/engineering/sustainable-engineering/millennium-development-goals/>
- UN SD Agenda 2030. (2021). *Transforming our world: the 2030 Agenda for sustainable development*. Retrieved February 10, 2021 from <https://undocs.org/A/RES/70/1>
- Yamagata, T. (2017). Sustainable Development Goals and Japan: Sustainability, overshadows poverty reduction. *Asia-Pacific Development Journal*, 23(2), 1-17.