

CASE STUDY

# Managing for impact in the heart of the German food industry



Sustainable  
Finance Hub





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# Preamble

In today's rapidly evolving global landscape, the imperative for sustainability has never been more pressing. The world is facing complex challenges, ranging from climate change and biodiversity loss to social inequality. Organizations across many sectors are recognizing the need to embed sustainability principles into their core operations and decision making. The Sustainable Development Goals (SDGs) provide a universal framework for addressing these challenges and advancing sustainable development worldwide.

However for many organizations, the journey towards sustainability can seem daunting. Recognizing this challenge, UNDP's SDG Impact Standards and self-assessment tool offer a structured approach to help organizations start or accelerate their sustainability journeys. By providing a framework to identify gaps and develop action plans, these standards empower organizations to integrate sustainability principles into their management systems and decision making in a holistic way.

It is crucial to acknowledge that as a global community, we are currently not on a sustainable path. Therefore, organizations must first understand their starting point and envision where they need to go, setting ambitious goals and a spirit of continuous improvement to get there. This journey needs to involve everyone within the organization and throughout its value chains.

While it is inspiring to learn from organizations that have already achieved significant milestones in sustainability, their experiences may seem distant and inaccessible to many. There is a need for concrete examples that demonstrate the business benefits of sustainability and illustrate how organizations across diverse sectors are transitioning towards more sustainable operating models.

Showcasing stories of organizations that have embarked on the sustainability journeys – their challenges, successes and lessons learned – provides entry points for others to follow. These stories serve as beacons of hope, demonstrating that sustainability is within our reach, and that it is not only essential for people and the planet, but also makes good business sense.

In this case study, we explore how one organization is utilizing the SDG Impact Standards and self-assessment tool to accelerate its own sustainability journey. Through this example, we aim to inspire and empower other organizations to embrace sustainability, pivot away from less sustainable practices, and contribute to building a more sustainable future for all.

# Executive Summary

The focus of this case study is a meat producer in Germany, comprised of several smaller companies. The Company prides itself on being an innovative, responsible business that has created employment opportunities and contributed to economic growth in its area of Germany, with the of providing safe, nutritious food and caring for the environment.

However, the Company is acutely aware of the changing times. Sustainability is becoming more important within the organization, spearheaded by its younger employees (around half of its employees are under 35), consumers and the Sustainable Development Goals (SDGs). Management began to question whether it was doing enough to be socially and environmentally sustainable, and staying on the forefront of innovation. The Company contacted UNDP SDG Impact to learn more about how it could improve its business practices using the SDG Impact Standards for Enterprises.

The SDG Impact Standards are independent management practice standards that can be used as a decision-making framework to guide businesses on their sustainability journeys. Comprised of 12 SDG Impact Actions (see Figure 1), they guide companies on the path to transforming their business models and practices. Several preparatory calls and webinars between UNDP advisors and the Company's managers were conducted as part of UNDP SDG Impact's services, followed by a three-day training course delivered by UNDP. The first day, focused on strategy, targeted the 'C-suite' including the CEO. The remaining two days were technical, directed at sustainability leads and representatives of each department. The Company also utilized the SDG Impact Standards Self-Assessment tool to identify gaps, measure progress and determine priorities for implementing the 12 Impact Actions.

In the process, the Company discovered that its sustainability practices could be improved further, including through changes in its corporate culture, human capital and knowhow. SDG Impact Action 2 helped the Company to identify its material impacts. It was decided to focus initially on three "material impacts" specific to the meat production industry: plastic waste, greenhouse gas (GHG) emissions and animal welfare. The material impacts were selected based on an analysis of these impacts' importance: (i) to stakeholders experiencing them; (ii) for achievement of the SDGs in Germany; (iii) for the Company to make the most significant impacts (positive and negative); and (iv) with regard to significant risks and opportunities for the Company's value. This approach is sometimes referred to as "double materiality" or "all materiality".

The Company fully embraced the SDG Impact Standards, and is now well on its way to rethinking business as usual by using impact data to inform its decisions

at all levels. The SDG Impact Standards have sparked a transformation in the Company's culture, supporting strategic decision-making for long-term value creation. Indeed, the Company has begun to use sustainability as a business strategy.

Although still in the early stages of adoption, the Company has realized five tangible business improvements following the 12 SDG Impact Actions:

- 1. Sustainable long-term value creation:** Weighing up the positive and negative impacts of a business decision supports strategic choices for sustainable, long-term value creation.
- 2. Transformation in mindset and culture** Fostering a transformation in mindset, which is instrumental for creating an inclusive culture and increasing productivity.
- 3. Balancing shareholders' and stakeholders' needs:** The impact analysis balanced shareholders' and stakeholders' requirements to ensure sustainable profitability.
- 4. Encourages innovation:** New insights that spark ideas for different courses of action, solutions and business opportunities.
- 5. Regulation-ready:** Towards an efficient use of resources to prepare for SDG regulatory requirements, and yielding data to tackle critical, often complex sustainability challenges.

The Company's shows that managing for impact with the SDG Impact Standards is relevant for the entire meat industry as it moves towards greater sustainability. The Company is now encouraging its peers to adopt the SDG Impact Standards so that the industry can collectively play a role in contributing to a more resilient and sustainable future.

# Motivation for adopting the SDG Impact Standards

As a private, family-run, medium-sized enterprise, the Company takes a long-term approach in its business strategy: sustainability is part of its DNA. It aims to not only create economic value for itself but to contribute social and environmental value.

## Sustainable practices were ad hoc

Previously, its approach to sustainability was ad hoc and it lacked a coherent, evidence-based system for capturing its performance and making informed decisions for continuous improvement. In 2021, due to increasing customer demand, new European Union (EU) regulations and pressure from younger employees, the Company's management committed to strengthen corporate decision-making practices in order to address sustainability in a more structured manner. Management knew the Company had made positive impacts – and some negative ones that it was working to address. But there were some gaps in the thinking around the impact of corporate decision making. The Management team wanted to increase awareness about how decisions affect people and the planet, and to be more intentional in its thought process.

## Looking for a holistic approach to sustainability

The Company needed an approach that considered impact holistically. Yet, it also needed the tools, data and narrative to explain its impact and its decisions to prioritize certain issues based on the materiality assessment. Holistic approaches were sometimes missing in emerging policies, and its clients' requirements to report on sustainability metrics.

But the Company saw this as a threat to progress on real sustainability, since impacts on the SDGs are interconnected. It wanted to go beyond a few metrics on sustainability embrace the full spectrum of impacts, so that it could maximize its positive impacts and minimize or eliminate its negative ones.

While it aimed to improve its reputation and recognition, the Company's leadership team was sensitive to being perceived as greenwashing. It therefore

committed to placing the SDGs at the core of business decisions. In this context, the SDG Impact Standards were an opportunity to take a more structured approach and show stakeholders how it strives to be more sustainable while acknowledging its areas for improvement.

“Simplistic solutions do not necessarily advance SDG outcomes, even if the intentions are good,” says one executive. “How do we know what the best actions are? How do we build a more sustainable world? UNDP’s approach is the right one for us because we want to take a holistic view and understand how impacts are interrelated.”

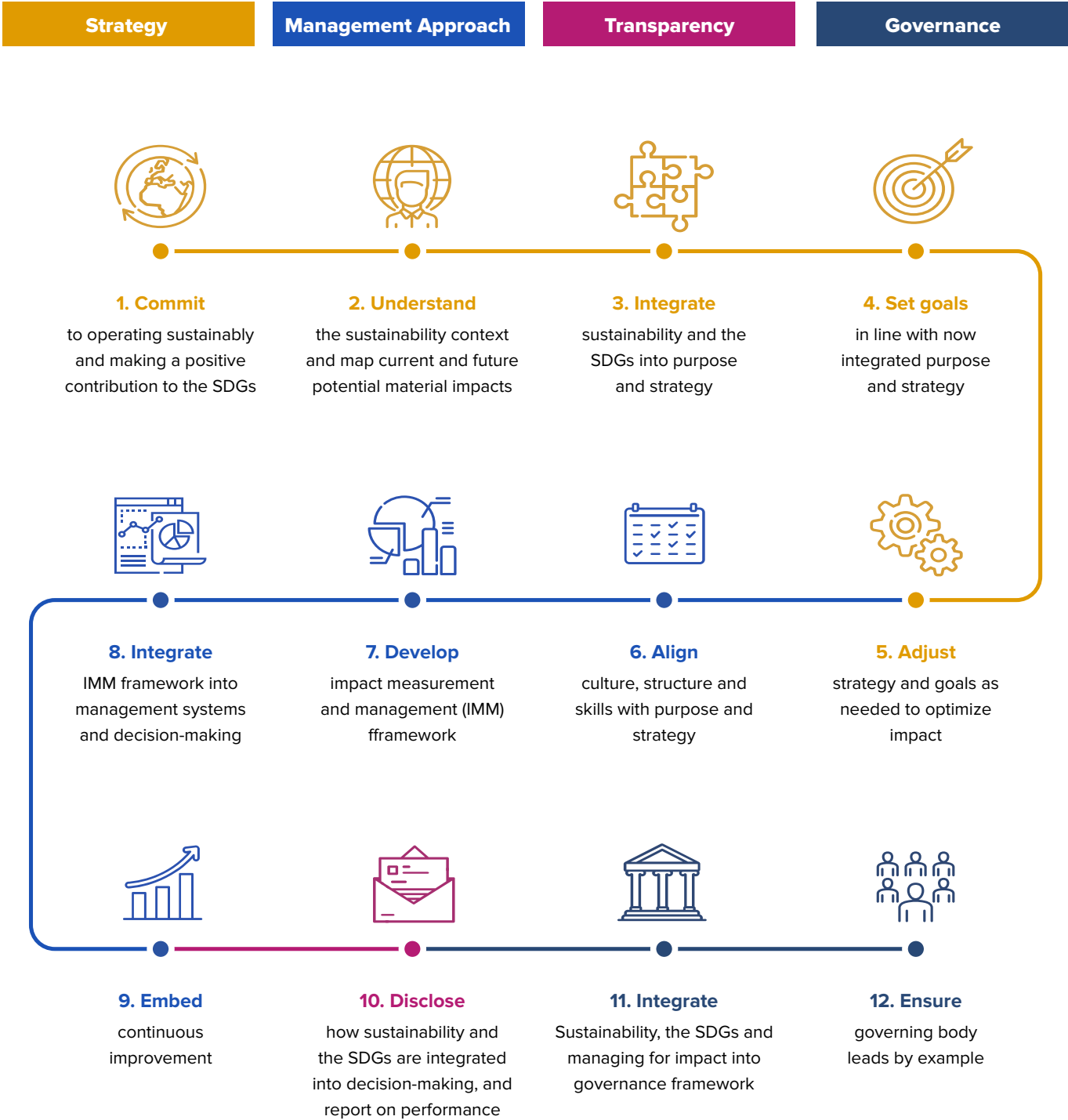
## **Searching for an independent, non-proprietary approach**

As its approach to sustainability evolved, the Company sought an independent sustainability management system it could trust – one that was not a proprietary approach.

“Other companies sell their certifications and take their own various approaches to sustainability, but you don’t know where they come from, or if there are agendas you don’t know about,” said one employee. UNDP, as a non-financial, independent organization provided the impartiality that the Company was looking for. Its focus on the SDGs was also a draw: they are invariably mentioned in any discussions of sustainability.



# Getting started with the 12 Impact Actions for Enterprises



# A change in what and how it gets done: Taking action on three material impacts

The commitment to operating sustainably (SDG Impact Action 1) was already identified by senior management, but more implicitly than explicitly. The Company therefore engaged a strategy consultant to capture its vision in a new company mission statement that incorporates sustainable practices throughout the organization.

The Company then set out to understand its own sustainability context and material impacts (SDG Impact Action 2). It created a new Sustainability Team, reporting directly to the leadership team (in line with SDG Impact Action 6 – Align culture, structure and skills with purpose and strategy).

The Sustainability Team began an impact analysis of positive, negative, intentional, and unintentional impact across the whole value chain. To make the process more manageable, the team decided to focus on its impacts within Germany first, remaining aware that it would later need to map its impacts across other countries that it purchases from, sells to or impacts in some way. The team mapped all its impacted stakeholders to date. Then it conducted research on Germany's SDG gaps and priorities, and examined scientific data on the industry and its impacts – in line with SDG Impact Action 2: Understand the sustainability context and map current and future potential material impacts.

## “Good enough” data and prioritizing impact goals



There was so much data. At some point we had to say stop, we have enough data to get started, let's start looking at these material impacts and do something about them.

**Member of the  
Sustainability team**



In examining data on its impacts, as well as thresholds for what would constitute “good enough” performance, the Company was able to gauge how significant its positive or negative impacts were. It created a materiality matrix to determine its most significant material impacts – both positive and negative. Based on this analysis, it decided to focus on three areas where it has the most positive impacts to confer – or the most negative impacts it needs to reduce: plastic waste, GHG emissions, and animal welfare.

“There was so much data. At some point we had to say stop, we have enough data to get started, let's start looking at these material impacts and do something about them,” said a member of the Sustainability Team. “This also allows

us to start working on our impacts, to practice using the SDG Impact approach and develop our Impact Measurement and Management [IMM] system as we go.”

## **Developing an Impact Measurement and Management Framework**

The team then began to construct an IMM system for its impacts and created three cross-departmental project teams to focus on each impact. The project teams are made up of a lead, and a group of staff coming from the different constituent companies of the Company. This ensures that each project team represents the varied perspectives and expertise of different parts of the Company. They then took the initial analysis of the impacts and their root causes a step further, by filling data gaps, confirming or disproving previous assumptions (where data was missing), completing the analysis of the root causes of impacts, deciding on actions to be taken and setting ambitious targets. This process helped the Company to gain visibility and awareness of its impacts, and the necessary structure to make a sound analysis based on stakeholders’ perspectives.

### **1. Plastic waste – managing the trade-offs**

Through its analysis, the Company determined that it had a negative impact on the environment by generating plastic waste. However, that is not the whole story. Using plastic also has positive impacts: for example, on enhanced food hygiene and safety, and extended shelf life of perishable goods – thus potentially reducing food loss and waste. The analysis illustrated the trade-offs that needed to be accounted for in searching for an optimal solution to maximise positive impacts and minimize negative impacts.

In the process of developing its IMM system and gathering the data necessary for the analysis and to make impact-centered decisions, the Company discovered it had some data gaps. The Plastic waste team decided it needed better data to identify the root causes of plastic waste at the Company, to confirm that it would focus on the solutions that matter most. This work is ongoing, with Project Team members going to different departments to conduct field research and count plastic use and wastage. The team is working to address some questions and challenges on how to best collect data, how to set thresholds for what is good enough, so that they can set ambitious targets.

Additionally, focusing on the overall net positive impact encourages “thinking outside the box” and generating new ideas to enhance contributions to sustainability. This has already sparked a decision to change to mainly recyclable plastic packaging material. More tests are in place to decrease plastic waste in operations further, as well as investigating alternative low-plastic-use packing technologies.

## **2. GHG emissions**

*The SDG Impact Standards process makes it more likely to reach an optimum balance between short-term financial gains and long-term business sustainability, avoiding green-washing.*

The GHG Emission Project Team focused on renewables and alternative energy sources. While this had been a topic of discussion (and disagreement) within the Company, the Project Team shared that the 12 SDG Impact Actions are helping them to generate new strategies by connecting all operational decisions holistically. As they become aware of the interdependence of all factors, they are engaging in courageous internal discussions, leading to shared ownership and increased productivity. Everyone involved in decision-making is now equipped with the tools to discuss the pros and cons of the options generated. This process makes it more likely that the Company will reach the optimum balance between short-term financial gains and long-term business sustainability.

The GHG Emissions Project Team stated that the choice of simply increasing the share of energy from renewable sources has now evolved into a decision to reduce GHGs along the entire value chain. The SDG Impact Standards guides businesses in optimizing impact by identifying the problems and opportunities so that they can focus on the issue that will have the most significant impact – both in terms of reducing negative impact and increasing positive impact. Based on the impact data analyzed by the company, the outcome was an increased focus on transportation in relation to photovoltaics (the conversion of light into electricity using semiconducting materials) to reduce land and air pollution.

## **3. Animal welfare**

The Company is working to surpass industry standards and deliver on the 'Five Freedoms' of the Association of Shelter Veterinarians. It is a highly contentious issue, with much attention from policymakers, customers, consumers, and interest groups. While the Company participates in many initiatives to enhance the wellbeing of animals, the impact analysis done as part of the SDG Impact Standards process facilitated decision-making aimed at managing trade-offs, maximizing animal welfare and minimizing environmental impact, while considering business costs and customer demand. Thanks to the increased awareness around sustainability created by the SDG Impact Standards, the Company has begun experimenting with different solutions and collecting data that allow it to make evidence-based decisions for generating maximum net-positive impacts, striving for continuous improvement over time.

## Outcomes from embarking on the SDG Impact Standards journey

### **Rethinking business as usual: Sustainability as a business strategy**

Instead of simply choosing some SDG goals to work towards, Management appreciated that the 12 SDG Impact Actions help it to use the SDGs as a focus for more strategic and holistic work. This is not just about delivering impacts: it is about rethinking the business strategy to ensure the Company is contributing as well as it can. The process has helped Management to become more open-minded about sustainability, which until recently they mainly associated with the criticism received from NGOs and interest groups.

A new culture is emerging, backed by the energy and motivation of younger employees. “The younger generation here has a completely different way of thinking about return on investment,” explained the Company’s innovation advisor. “They ask not only about the return on investment, but about what is good for the long-term, what is beneficial for the people we impact and the natural environment we operate in.”

The change management consultant explained that, “Change takes courage and it is hard. “Even if it is difficult for their culture, they are willing to revisit their way of working,”. Managing for impact requires being willing to address practices that are not aligned with the SDG Impact Standards – and work to improve them. Self-awareness, being open to hearing different points of view and recognizing areas for improvement can be difficult. Junior staff and managers alike expressed pride in how the Company is brave enough to commit to the change process.

### **Standing ready for future regulations and customer demands: A new structure and system for business ambitions**

The 12 SDG Impact Actions have helped the Company start to create new structures and systems to enhance its internal decision-making, in order to deliver on its impact and business ambitions. The creation of the new Sustainability Team and the project groups, alongside the creation and piloting of a new IMM system, is a significant change in how it does business.

A major source of satisfaction for the Company is the realization of its advanced state of readiness to comply with the new EU Sustainability Reporting requirements and EU Environmental Labelling Directive. Resources allocated to the implementation of the SDG Impact Standards have been deemed a resource-effective investment. It is becoming increasingly clear that the EU



*With regards to the EU Regulation, we are one step ahead... The SDG Impact Standards are helping us, it makes it easier for us to have good results to report: but also to have metrics that mean something, that are more than just a number, that make sense in the context of what we do, and that stem from actual work on managing for impact.*

**Member of  
Communications Team of  
Meat Producer in Europe**



is making major efforts to fight greenwashing with the new EU Corporate Sustainability Reporting Directive (CRSD). Companies that wait too long to change how sustainability informs their day-to-day decisions will be at risk of major disruptions requiring extensive resources. The SDG Impact Standards can prepare companies in the industry up front, ensuring the optimum use of resources.

The Sustainability Team expressed pride and relief that it began early with the 12 SDG Impact Actions, which have made it easier for them to produce sustainability reports and comply with regulations. “The SDG Impact Standards are helping us. It makes it easier for us to have good results to report,” shared the communication lead. “But also to have metrics that mean something, that are more than just a number, that make sense in the context of what we do, and that stem from our actual work on managing for impact, and help us do our work better”.

The Company is already seeing how this new way of doing business is making it better able to meet its customers’ demands for relevant impact data.

## **Managing for Impact: What can it do for businesses?**

The Company has discovered that managing for impact leads to new thinking about risks and opportunities to the business, the environment and people—and a more holistic way of doing business.

## **What’s next?**

### **The Company is just getting started.**

*“We started the journey. We have managed to start a change in mindsets – that is the hardest part,”* shares a managing director.

Managing for net-positive impacts is still a challenge. “Intentionality around managing for impact is not fully there yet”, explained the change management consultant. There is still work to be done for everyone in the Company to be able to manage for impact in a more intentional way, so that they can do more of it. While an awareness about sustainability and impact is emerging – and that is influencing how decisions are made –progress would be faster if decisions were consistently made to maximize net-positive impacts. That requires a mindset shift that still needs to fully permeate the Company’s entire workforce.

“We are starting to bring impact into all decisions, but we are not there yet. We need to keep reminding ourselves and building the systems to make this happen,” explained the CEO. “We need a strong department working on this and reminding us all that our decision-making can be done better. We have



*Now we have a large team of people collecting and analysing data, and helping the whole group optimize its processes.*

**We need the same for impact.**



been through this kind of process before: with process optimization, when it was in its infancy, we started with just a tiny team. Now we have a large team of people collecting and analysing data, and helping the whole group optimize its processes. We need the same for impact.”

**The Company has proactively identified nine areas that need to be tackled to continue to their sustainability journey:**

Luckily, investing in this work is not a barrier at the Company. Leadership considers the process an investment in long-term value creation for the company – not a cost.

<p><b>Set up and execute a process and system for making impact-informed decisions</b></p>	
<p><b>Strengthening the connections between sustainability team and the other departments</b></p> <p>There is still pushback from some parts of the business who do not believe the SDG Impact Standards are relevant to them.</p>	
<p><b>Strengthening understanding of the SDG Impact Standards</b></p> <p>Onboarding, training, tailored to different job functions at all levels.</p>	
<p><b>Motivating all managers to manage for impact</b></p> <p>Behavioural change requires three elements: motivation (“I want to”), ability (“I can do it”) and knowledge (“I know how to”). The sustainability team is considering ways to increase motivation for managers, for example by linking bonuses to sustainability practices.</p>	
<p><b>Strengthening the impact measurement and management (IMM) system</b></p> <p>Including using science-based targets and develop ambitious goals.</p>	
<p><b>Using its influential position in the market to move others to manage for impact</b></p>	

**Communicating about its management practices both internally and externally**



This is a challenge due to potential backlash of being open about their negative impacts. The team is discussing how best to manage this.

**Certifying its practices**



Strengthen the remaining gaps in its management practices to fully adopt the SDG Impact Standards and plan to seek independent assurance in the future.

**Continuous improvement**



For the first year, the company focused on three material impacts. As they build up their capacities and systems, they plan to extend to other material impacts they had identified.

Luckily, investing in this work is not a barrier at the Company. Leadership considers the process an investment in long-term value creation for the company – not a cost.

The Management Team believes in the value of the 12 SDG Impact Actions to establish a path towards long-term business success and net-positive actions.



# APPENDIX

## Manage for Impact

The United Nations Development Programme (UNDP) works to accelerate the transition to net-positive impact economies. UNDP's vision is a world where all economic activity maximises positive impacts and minimizes negative impacts on people and the planet. To achieve this vision, UNDP guides investors, enterprises, policymakers, and organizations of every type to manage intentionally for net-positive impacts. Every decision has multiple interrelated positive and negative, intended, and unintended impacts. UNDP helps decision-makers engage holistically with the impacts of their actions and make decisions that optimize their positive contributions to societies, to the environment, and to their business success. To change the world, we need a change in how decisions are made: we need a change in business as usual.

UNDP provides innovative solutions to enable both public and private sector to make decisions that advances the achievement of the SDGs and reduce the risk of SDG-washing. UNDP has created a decision-making framework that any organization can use to optimize its net positive impacts on people and planet. UNDP's 12 SDG Impact Actions help any organization engage with its impacts in a comprehensive and holistic manner, and use that understanding to embed sustainability at the core of its business or investment strategy, management approach, disclosures, and governance practices. The 12 SDG Impact Actions makes it easy to manage for impact.

The 12 SDG Impact Actions are based on UNDP's SDG Impact Standards. These independent and voluntary management practice standards set the bar for management best practices that embed sustainability at the core of an organization. They give organizations confidence that they are walking the talk of sustainability effectively and efficiently.

The upcoming SDG Impact Assurance Framework and Seal will contribute to increased integrity in the market, by making it possible to recognize those organizations that are authentically managing for impact – and thus are the most likely to be contributing positively to the SDGs and sustainability.

UNDP delivers training, education, helpful tools, and advisory services to leading organizations that are ready to take their business, investment, and policy decisions to the next level. We work with courageous decision-makers who are ready to disrupt business as usual to enhance their contributions to sustainability. UNDP's goal is to accelerate a change in mindset in management where

sustainability is at the heart of decision-making. By helping leaders develop their awareness and skills to implement the 12 SDG Impact Actions and the SDG Impact Standards, we aim to create a demonstration effect and inspire change across value chains, economies, and geographies.

UNDP produces case studies of organizations that are committed to sustainability, and who have the courage to share with others how their organization is working to change business as usual to optimize their net impacts on people and the planet.

The following case study was produced based on a week of interviews conducted by UNDP with company managers, employees, and its external change management consultants, in February 2023. The opinions expressed are those of the interviewees, and the analysis and observations made by the UNDP author. The case study is not a replacement for independent assurance of the Company's sustainability practices.

## About the Company's Considerations for Adopting the SDG Impact Standards

The Company contacted UNDP in 2021, to seek guidance on how to adopt best management practices to deliver on their sustainability intentions. UNDP piloted its training and advisory services with The Company, delivering a series of webinars in late 2021, two in-person workshops on the SDG Impact Standards and the 12 SDG Impact Actions in 2022, and one in-person training in March 2023.

### Adapting to a changing world: The Company's considerations for adopting the SDG Impact Standards

#### Innovation as a central company value

The Company views sustainability as a strategic opportunity, in addition to a business necessity. Since its infancy, innovation has been central to The Company's identity, setting itself apart by adopting the best technologies, tools and approaches.

"As a company, we aim to always get better," said one employee, echoing several other colleagues. "Before, getting better was a question of techniques. Now, sustainability is a topic we want to get better at. Innovation is important to us."

#### Anticipating and responding to customer demand

The Company has been facing increased demand for better sustainable practices from its customers since 2021, and it is increasing. The Company committed to becoming leaders in sustainability in their field to meet and anticipate future heightened attention to sustainability. Managing sustainability effectively and efficiently has direct benefits, for example in retaining customers, and in lowering certain costs, for example bank loans, which are given at more favourable rates if the Company operates more sustainably.

	<p>At first, sustainability seemed like a “nice to have” – now, it has become a “must have”. It is necessary to retain customers, employees, and image. The changes in customer demand provided a push for senior management to commit fully to take stock of its impacts on the SDGs and look for how to take its sustainability performance to the next level.</p>
<p><b>Sustainability pressures</b> are being felt every day: as a food producer, the Company feels the reality of climate change, energy crises, and social inequalities in their day-to-day operations. They are feeling the consequences of the German’s economy’s earlier actions. “There is no other choice than to adapt to the changing world, and to work to make it better”, states one of the Company’s strategy advisors.</p>	<p><b>Policies and regulations</b> on sustainability are increasing, in Germany and in the EU. Reporting on sustainability performance is becoming compulsory with the new EU regulation.</p>
<p><b>Animal welfare</b></p> <p>As meat producer, the Company is criticised by several <b>NGOs and animal welfare</b> interest organizations, and sometimes considered negatively by <b>public opinion</b>. The Company takes animal welfare seriously, and strives to continuously surpass industry standards for animal welfare. The SDG Impact Standards helps the Company create a formal system to measure and manage its impacts on animal welfare, and – in the future – to report transparently on to its stakeholders on how it is managing for net-positive impacts in animal welfare.</p>	<p><b>New generation</b></p> <p>The Company makes a point of working with <b>young talent</b>, a demographic for whom sustainability is increasingly front-of-mind. It employs many young people, who bring a different perspective than the older generations, and are more focused on sustainability. “We have young employees who care: they think sustainability is important, and they were inspired by the SDG Impact Standards process” states one manager.</p>