

# Relevance of the SDGs to Corporate Social Responsibility: The Case of 20 Colombian Companies

*Relevancia de los ODS en la Responsabilidad Social Empresarial:  
El Caso de 20 empresas colombianas*

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O Caso de 20 empresas colombianas*

Silvia Ivanna Bohórquez Camacho<sup>1</sup>  
Sergio Alexander Hoyos Contreras<sup>2</sup>  
Fabio Camargo Morales<sup>3</sup>

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<sup>1</sup> Departamento de Comunicación Social, Facultad de Artes y Humanidades, Universidad de Pamplona, Colombia.

E-mail: [silvia.bohorquez@unipamplona.edu.co](mailto:silvia.bohorquez@unipamplona.edu.co)

ORCID: <https://orcid.org/0009-0005-2847-5467>

<sup>2</sup> Departamento de Filosofía, Facultad de Artes y Humanidades, Universidad de Pamplona, Colombia.

E-mail: [sergio.hoyos2@unipamplona.edu.co](mailto:sergio.hoyos2@unipamplona.edu.co)

ORCID: <https://orcid.org/0009-0005-2847-5467>

<sup>3</sup> Facultad Seccional Chiquinquirá, Universidad Pedagógica y Tecnológica de Colombia, Colombia.

E-mail: [fabio.camargo@uptc.edu.co](mailto:fabio.camargo@uptc.edu.co)

ORCID: <https://orcid.org/0000-0003-1470-8539>



## Abstract

*Introduction:* This article stems from the social outreach project "Corporate Social Responsibility" (CSR), affiliated with the Vice-Rector's Office of Outreach and Welfare at the University of Pamplona. As a founding member of the United Nations, Colombia is committed to the 2030 Agenda and the Sustainable Development Goals (SDGs). This research analyzes the role of the SDGs within the CSR agenda of 20 large Colombian companies across four economic sectors.

*Objective:* To analyze the role of the SDGs within CSR agendas in the Colombian context, determine their relevance, identify which goals receive greater attention, and assess the impact of corporate efforts in achieving them.

*Methodology:* A mixed-methods approach was employed, combining both quantitative and qualitative techniques. Sustainability reports from 20 companies selected through convenience sampling were analyzed, and interviews were conducted with six sustainability leaders and two communications leaders.

*Results:* Companies are responding to the global call to contribute to sustainable development, with a focus on SDGs 8, 9, 13, and 16. While there is a positive trend toward incorporating SDGs into CSR strategies, there is also a noticeable concentration on specific goals.

*Conclusion:* CSR strategies in Colombia show strong alignment with the SDGs. Companies demonstrate their commitment through concrete actions and initiatives that reflect the global development agenda.

*Originality:* This study addresses a gap in the literature by exploring how Colombian companies integrate SDGs into their CSR strategies and how they communicate their efforts to stakeholders.

*Limitations:* Challenges in contacting sustainability and communications leaders, limited availability for interviews, and restricted direct access to companies affect the representativeness and generalizability of the findings.

**Keywords:** Sustainable Development Goals, Corporate Social Responsibility, Sustainability, Sustainable Development, Colombia.

## Resumen

*Introducción:* El presente artículo se deriva del proyecto de extensión social *Responsabilidad Social Empresarial* (RSE), vinculado a la Vicerrectoría de Extensión y Bienestar de la Universidad de Pamplona. Colombia, como miembro fundador de la ONU, está comprometida con la Agenda 2030 y los ODS. Esta investigación analiza el papel de los ODS en la agenda de RSE de 20 grandes empresas colombianas de cuatro sectores.

*Objetivo:* Analizar el papel de los ODS dentro de la agenda de RSE en el contexto colombiano, determinando su relevancia, identificando cuáles reciben mayor atención y el impacto de las empresas en su consecución.

*Metodología:* Se utilizó un enfoque mixto, combinando métodos cuantitativos y cualitativos. Se analizaron informes de sostenibilidad de 20 empresas seleccionadas por conveniencia y se realizaron entrevistas a seis líderes de sostenibilidad y dos de comunicaciones.

*Resultados:* Las empresas están respondiendo al llamado de contribuir al desarrollo sostenible, priorizando los ODS 8, 9, 13 y 16. Si bien se evidencia una tendencia positiva en la incorporación de los ODS en las estrategias de RSE, existe una concentración en objetivos específicos.

*Conclusión:* La RSE en Colombia se alinea estrechamente con los ODS. Las empresas demuestran su compromiso a través de acciones e iniciativas concretas.

*Originalidad:* La investigación busca llenar un vacío en la literatura científica al analizar cómo las empresas colombianas incorporan los ODS en sus estrategias de RSE y cómo comunican sus acciones a los *stakeholders*.

*Limitaciones:* El difícil contacto con los líderes de sostenibilidad y comunicaciones, la poca disponibilidad de tiempo para las entrevistas y la falta de acceso directo a las empresas limitan la representatividad y generalización de los resultados.

**Palabras clave:** Objetivos de Desarrollo Sostenible, Responsabilidad Social Empresarial, Sostenibilidad, Desarrollo Sostenible.

## Resumo

*Introdução:* O presente artigo deriva do projeto de extensão social Responsabilidade Social Empresarial (RSE), vinculado à Vicerrectoría de Extensión y Bienestar da Universidade de Pamplona. A Colômbia, como meu fundador da ONU, está comprometida com a Agenda 2030 e o ODS. Esta investigação analisa o papel dos ODS na agenda da RSE de 20 grandes empresas colombianas de quatro setores.

*Objetivo:* Analisar o papel dos ODS dentro da agenda da RSE no contexto colombiano, determinando sua relevância, identificando quais recebem maior atenção e o impacto das empresas em sua consequência.

*Metodologia:* Foi utilizada uma abordagem mista, combinando métodos quantitativos e qualitativos. Foram analisados relatórios de sustentabilidade de 20 empresas selecionadas por conveniência e realizadas entrevistas com seis líderes de sustentabilidade e comunicação.

*Resultados:* As empresas estão respondendo ao chamado para contribuir para o desenvolvimento sustentável, priorizando os ODS 8, 9, 13 e 16. Se bem for evidenciada uma tendência positiva na incorporação dos ODS nas estratégias de RSE, existe uma concentração em objetivos específicos.

*Conclusão:* A RSE na Colômbia se alinha estreitamente com os ODS. As empresas comprometem-se a comprometer-se através de ações e iniciativas concretas.

*Originalidade:* A investigação busca preencher um vácuo na literatura científica para analisar como as empresas colombianas incorporam os ODS em suas estratégias de RSE e como comunicam suas ações às partes interessadas.

*Limitações:* O difícil contato com os líderes de estabilidade e comunicação, a pouca disponibilidade de tempo para as entrevistas e a falta de acesso direto às empresas limitam a representatividade e generalização dos resultados.

**Palabras clave:** Objetivos de Desarrollo Sostenible, Responsabilidad Social Empresarial, Sostenibilidad, Desarrollo Sostenible.

## 1. INTRODUCTION

Eight years ago, all United Nations (UN) Member States adopted the 2030 Agenda for Sustainable Development. Based on 17 Sustainable Development Goals (SDGs), this action plan calls for the involvement of governments, the private sector, civil society, and all relevant stakeholders in a global partnership. Adopted on 25 September 2015, the plan aims to achieve ambitious goals—ranging from eradicating poverty and protecting the planet to ensuring quality education, promoting gender equality, and reimagining urban development.

Today, seven years into what has become a decade marked by the COVID-19 pandemic and a series of socioeconomic and environmental challenges, the UN has issued a renewed call to action. It urges society to mobilize at three levels of impact.

First, global-level actions are needed to promote stronger leadership, increased resources, and smarter solutions for advancing the SDGs. Second, local-level transformations must take place through changes in policy, budgeting, institutions, and regulatory frameworks within governments, cities, and local authorities. Third, individual and collective engagement from youth, civil society, the media, the private sector, trade unions, academia, and other stakeholders is critical to generate an unstoppable movement that drives meaningful change [1].

The “Decade of Action,” which began in 2020, aims to catalyze sustainable initiatives worldwide to accelerate progress toward achieving the Goals.

As a founding member of the United Nations since November 5, 1945, Colombia plays a key role in the UN system and enjoys broad international recognition. This status has enabled the Colombian government to receive substantial support in various areas of social, political, and economic development. Consequently, Colombia is actively engaged in efforts to fulfill the promise of the 2030 Agenda.

This research seeks to understand and analyze the role that Colombian companies are playing in advancing the 2030 Agenda. Specifically, it examines the perspectives of twenty large companies from four sectors and industries, evaluating the relevance of the SDGs to their operations. The study aims to draw quantitative conclusions regarding the number of SDGs these companies address and the statistical findings reported in their sustainability disclosures. In addition, it interprets the data to assess the level of commitment of Colombian companies to achieving the global goals set forth in the 2030 Agenda.

While sustainability has been widely studied in the Colombian academic context, existing research tends to concentrate on the applied sciences [2, 3], socioeconomic development [4, 5, 6], or the role of public institutions [4, 5, 6]. Although Corporate Social Responsibility (CSR) aligns closely with the SDGs, its role in corporate communication has not been sufficiently explored. In particular, questions remain regarding how committed companies are to embedding the SDGs in their everyday practices—and how effectively they communicate this commitment to the public and their stakeholders.

The primary objective of this research is to analyze the role of the SDGs within CSR strategies in Colombia. To this end, the study will assess the relevance of the SDGs in the CSR agendas of selected Colombian companies, identifying which goals receive the most attention and investment. It will also provide an in-depth analysis of

the impact these companies have in contributing to the SDGs through responsible and sustainable practices. Finally, the study will evaluate the effectiveness of corporate communication strategies in disseminating information about their sustainability initiatives, aiming to understand how these efforts are shared with and perceived by stakeholders.

## 1.1. Literature Review or Research Background

### *1.1.1 Sustainable development*

Understanding sustainable development involves recognizing it as a process of social transformation aimed at balancing three fundamental pillars: economic growth, social justice, and environmental protection. According to the United Nations Brundtland Report, “sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs” [7].

While sustainable development seeks to improve living conditions, it requires an integrated approach that encompasses the economy, society, and the environment. In other words, economic growth and social welfare must go hand in hand with environmental protection and the conservation of natural resources. This necessitates long-term strategies that consider the future consequences of present actions, along with transparent and responsible planning and management of both human and natural resources.

As a result, numerous strategies have been developed across various contexts to promote sustainable development. However, in 2015, the United Nations General Assembly adopted the 17 Sustainable Development Goals (SDGs) as part of the 2030 Agenda, addressing a wide range of global challenges—from eradicating poverty to taking urgent action on climate change.



**Figure 1.** Sustainable Development Goals.

Source: ONU

According to the United Nations, the Sustainable Development Goals (SDGs) are interdependent—designed in an integrated manner so that progress in one goal contributes to the achievement of others.

“The Sustainable Development Goals are a universal call to action to end poverty, protect the planet, and improve the lives and prospects of people everywhere” [9].

However, this interdependence also implies a shared responsibility: countries, civil society, individuals, and businesses around the world must adopt sustainable practices and measures tailored to their specific circumstances and needs [10].

### ***1.1.2 Corporate social responsibility.***

The social responsibility of the private sector is a highly relevant topic in social studies. The purpose of the private sector is often misunderstood when it is viewed solely as a means of generating wealth and accumulating capital. However, business activity and private sector engagement are vital to society, given their essential role and commitment to economic development [11], [12].

In this context, Corporate Social Responsibility (CSR) does not conflict with a company’s commercial objectives. CSR should not be perceived as mere altruism or philanthropy. Rather, companies should engage in CSR because doing so creates a substantial competitive advantage.

Implementing socially responsible initiatives enables organizations to contribute to sustainability, increase their market share, and generate economic returns. These benefits support goals related to technological development, innovation, and improvements in organizational structure and processes—ultimately creating value for customers and helping to differentiate the company from its competitors [13, p. 288].

It is important to approach CSR not only from an external perspective but also from an internal one. This internal focus involves the strategic integration of human talent in actions designed to foster greater commitment, enhance corporate value, consolidate organizational culture, and ensure compliance with regulations and respect for human and civil rights. In essence, CSR should encompass employee welfare, opportunities for transformation, and job security.

Reyes-Ramírez et al. [13] further state that the internal component of CSR includes labor relations and leadership practices that support regulatory compliance, promote personal and professional development, and enhance accessibility to environmental understanding for informed decision-making. These efforts result in improvements in working conditions, occupational safety and hygiene, and environmental care.

The Sustainable Development Goals (SDGs) are considered a “global public policy and a universal institution” [10, p. 37], and their connection to CSR is rooted in two key aspects. First, the SDGs remind corporations of their responsibilities toward the external environments that influence them. Second, the SDGs provide companies with tools to measure and verify their social impact while enhancing their market position—whether through goods, services, or brand value.

Today, many organizations have chosen to incorporate actions and strategies aligned with the SDGs into their CSR agendas. Doing so enables them to stand out from competitors and provides several advantages, such as:

Attracting investment, fostering strong relationships with surrounding communities and stakeholders, strengthening brand identity and customer loyalty, contributing to market stability and development, and ensuring access to products and services for a broader consumer base [14, p. 50].

Integrating the SDGs into CSR strategies can enhance a company’s reputation and its relationships with stakeholders. Consumers increasingly value corporate commitment to sustainability and social responsibility, and many are willing to pay more for products and services that align with their values. Ultimately, the social, environmental, and economic impacts generated by organizations contribute to strengthening their competitive and innovative capacities.

### ***1.1.3 Report on sustainability***

Sustainability is an increasingly important focus within Corporate Social Responsibility (CSR) initiatives worldwide. These initiatives aim to promote transparency and ethics in business practices, as well as to measure companies' environmental, social, and economic impacts.

According to the International Integrated Reporting Council (IIRC), Integrated Reporting (IR) seeks to provide providers of financial capital with high-quality information to support efficient and productive capital allocation. IR also promotes consistency in corporate reporting and enhances accountability, fostering a stakeholder-inclusive understanding of how organizations create or sustain value with integrity.

In addition to IR, there are independent sustainability reports that focus exclusively on non-financial information and are structured around established reporting frameworks. One of the most widely used is the Global Reporting Initiative (GRI), which has become a global standard due to its credibility, consistency, and comparability.

The GRI Standards are recognized as international best practices for reporting a wide range of economic, environmental, and social impacts. Sustainability reporting based on GRI Standards helps organizations communicate their positive or negative contributions to sustainable development [16].

This methodology encompasses a broad spectrum of sustainability-related topics, organized into specific categories or "thematic areas," which include corporate governance, human rights, labor practices, occupational health and safety, and others [17].

In 2023, the United Nations Global Compact introduced an updated Communication on Progress (COP) framework to support companies committed to the 2030 Agenda. As stated by the Global Compact: "With the updated Progress Report (COP), companies will transition from narrative reporting to a standardized questionnaire on a new digital platform, ensuring greater transparency and improved data collection" (para. 2).

### ***1.1.4 Colombian faces SDG***

These guidelines outline both the historical and current context of Colombia's engagement with the Sustainable Development Goals (SDGs), as well as the progress and challenges highlighted in the most recent Annual SDG Progress Report (2021), presented by the National Planning Department (DNP). They also incorporate data gathered through the SDG Corporate Tracker (SDG CT), a tool designed to measure the private sector's contribution to the SDGs.

Notably, seven months before the United Nations General Assembly adopted the 2030 Agenda for Sustainable Development in 2015, Colombia established the High-Level Commission—commonly referred to as the SDG Colombia Commission—through Decree 280 [21]. This commission created an institutional framework for decision-making related to the implementation of the 2030 Agenda. It is responsible for monitoring progress through action plans, programs, and activities across national, regional, and sectoral levels, and across the three dimensions of sustainable development: social, environmental, and economic.



**Figure 2.** Organization of the Colombian Commission of the ODS.

Source: Own Elaboration.

The Commission has a Technical Secretariat led by the National Planning Department (DNP), whose role is to “provide technical support to the Commission, prepare technical documentation for its consideration, and channel and manage the processing of initiatives, requests, and proposals submitted by permanent members, the Technical Committee, and other stakeholders and interest groups” (Paragraph 4).

Subsequently, the DNP approved CONPES Document 3918, “Strategy for the Implementation of the Sustainable Development Goals (SDGs) in Colombia,” on March 15, 2018. This document outlines strategies, actions, indicators, institutional

responsibilities, and resource allocations aimed at achieving the targets established under each SDG.

Although primarily directed toward government entities, the document also serves as a reference for non-governmental actors seeking to develop strategies aligned with the SDGs [2].

To assess the private sector's engagement with the 2030 Agenda, this study analyzed the most recent social responsibility reports of twenty large companies operating in Colombia across various sectors, with the goal of understanding the prominence and integration of the SDGs in their CSR agendas.

The most recent SDG progress report published by the DNP was based on data reported by entities responsible for SDG indicators, as compiled by the National Administrative Department of Statistics (DANE), in accordance with the guidelines set forth in CONPES 3918.

The goals currently furthest behind in terms of progress toward 2030 targets include SDG 2 (Zero Hunger), SDG 1 (No Poverty), and SDG 7 (Affordable and Clean Energy).

In Colombia's present context of post-conflict transition, the SDGs are particularly significant, as their advancement is closely tied to peacebuilding efforts and private-sector contributions. As emphasized in international discourse, there can be no sustainable development without peace, and no peace without sustainable development [24].

However, recent global events—such as the COVID-19 pandemic, rising inflation, and the Russian invasion of Ukraine—have hindered progress and delayed efforts, posing serious challenges to sustainable development in Colombia and around the world.

## 2. Instruments and Methods

This study adopts a mixed-methods approach. As Creswell explains, "The mixed-methods approach uses the strengths of both quantitative and qualitative methods, allowing for a deeper and more complete understanding of the phenomenon under study" (p. 14). The study aims to identify the presence of specific words, themes, or concepts in companies' sustainability reports and to measure and establish the frequency of these catalogued elements. The study population includes all Colombian companies that implement Corporate Social Responsibility (CSR) practices related to the United Nations Sustainable Development Goals (SDGs).

The research sample consists of 20 Colombian companies from various sectors, selected through non-probability convenience sampling. The selection criteria

included a demonstrated commitment to CSR, incorporation of the SDGs into their strategic planning, and the availability of a published sustainability report on their official websites. The selected companies represent sectors such as energy, finance, food, and education, and include: Scotiabank Colpatría, Bancolombia, Banco de Bogotá, Banco AV Villas, Banco de Occidente, Empresas Públicas de Medellín, Enel Colombia S.A., EPM, Grupo ESSA, Grupo ISA, ISAGEN, Alpina, Postobón, Bavaria, Grupo Nutresa, Mercado Libre, Riopaila, Universidad del Rosario, Universidad de los Andes, Universidad Javeriana, Universidad EAFIT, and Universidad Minuto de Dios.

To provide a broader and more diverse perspective on their contributions to the SDGs, interviews were conducted with six sustainability leaders and two communications leaders from the selected companies.

**Table 1. Content analysis instrument.**

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1. Does the Sustainability Report have a clear and explicit language that could be understood by anyone?

1	2	3	4	5	6	7	8	9	10
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2. Does the Sustainability Report have a dynamic structure that allows its objectives to be perceived in an organized and precise manner? Does it include infographics, figures, graphs, etc.?

1	2	3	4	5	6	7	8	9	10
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3. Does the Sustainability Report have hypertext tools that allow verification of the information provided by the company?

YES	NOT
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4. Are the SDGs mentioned specifically or only in a general way in a section of the document?

General	Specific and dispersed	Specific and relevant
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5. Are the impacts according to the SDGs presented in an integrated manner for each specific action of the Company or does the text dedicate a part of the document for that purpose in isolation?

6. According to the sustainability report, does the company report taking into account GRI standards?

YES	NOT
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**Source:** Own elaboration.

In-depth interviews are a widely used qualitative research technique that allows researchers to gather detailed and nuanced data on participants' experiences, perspectives, and opinions regarding the topic of interest. This method enables an in-depth exploration of complex and multifaceted issues, providing a deeper understanding of the social phenomena under study [26].

Through this approach, researchers can obtain specific insights into the actions, projects, programs, and policies that companies implement to contribute to the SDGs, as well as the challenges they encounter and the achievements they report during the implementation process.

The interview questions are as follows:

**Table 2. Sustainability leader interview questions.**

- 
1. How have you integrated the Sustainable Development Goals (SDGs) into your business strategy and daily practices?
  2. Could you share some examples of initiatives or projects you have implemented to contribute to the achievement of the SDGs?
  3. How do you involve your employees and stakeholders in your sustainability initiatives?
  4. How have you involved your employees and stakeholders in sustainability initiatives?
  5. How have you addressed the challenges of reporting on your sustainability performance in a transparent and reliable manner?
  6. How have you used sustainability reporting to improve your performance and make more sustainable business decisions?
  7. How have you responded to the changing expectations of consumers, investors and other stakeholders regarding sustainability?
  8. How have you collaborated with other companies, government agencies or civil society to address the most pressing sustainability challenges?
  9. What are your future plans to advance sustainability and contribute to the achievement of the SDGs?
  10. How do you think business can play a more active and effective role in achieving the SDGs and building a more sustainable world in the future?
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**Source:** Own elaboration.

In the case of the interviews with the communications leaders of the companies or organizations, the following questions were established:

**Table 3. Interview questions for communications leaders.**

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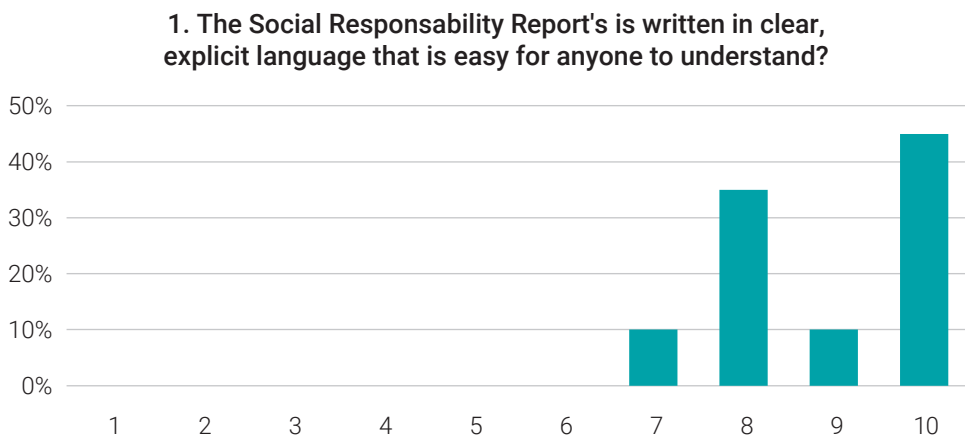
1. What communication channels do you publicize your sustainability initiatives and projects?
2. How do you ensure that your sustainability messages reach your key stakeholders?
3. How do you measure the impact of your sustainability messages reach your key stakeholders?
4. How have you responded to criticism or negative comments regarding your sustainability performance and how have you used the feedback to improve your communication strategy?
5. How have you involved your employees in your sustainability communication strategy and how have you used their participation to amplify your message?
6. How have you used technology and social media to reach a wider audience and increase the impact of your sustainability?
7. What are your future plans for your sustainability communication strategy and how do you think you can improve it to reach a wider audience and achieve greater impact?
8. How do you think companies can collaborate with each other and with others actors in society to improve communication of their sustainability initiatives and raise awareness of the importance of sustainability?
9. How do you measure the return on investment (ROI) of your sustainability initiatives and how do you use this information to justify your investment in sustainability communication?

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**Source:** Own elaboration.

### 3. RESULTS

After applying the instruments to each company in the sample, a quantitative analysis was conducted based on data extracted from 20 sustainability reports. This statistical description provides a clear summary of the quantifiable elements found in the reports.

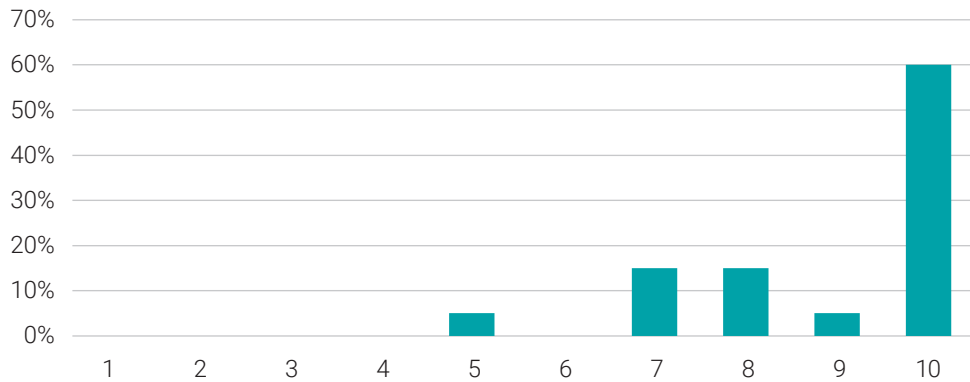


**Figure 3. Language of the Sustainability Report.**

**Source:** Own elaboration.

According to the analysis, most sustainability reports use clear and explicit language that is accessible to a general audience. Forty-five percent of the reports received the highest rating for clarity, while 10% received the lowest score (6).

**2. The Social Responsibility Report's dynamic structure allows its objectives to be perceived in an organized and precise manner. It includes infographics, figures, and graphs?**

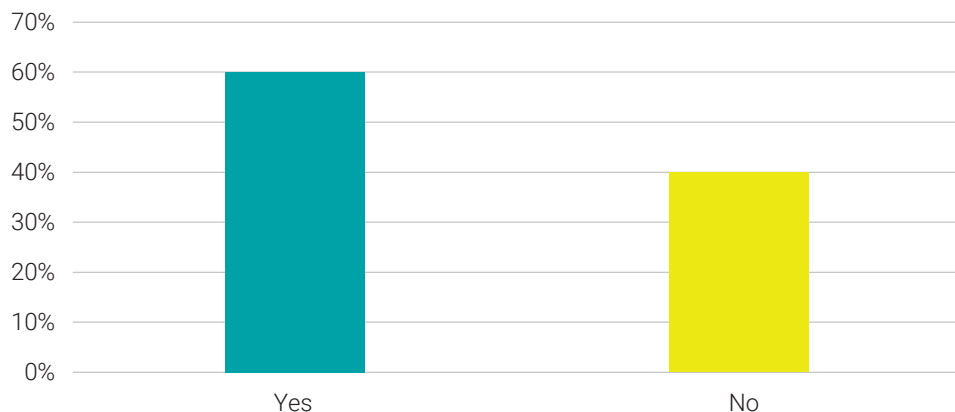


**Figure 4.** Dynamic structure of the Sustainability Report.

Source: Own elaboration.

Sixty percent of the sustainability reports feature a dynamic, engaging, and well-organized layout. These documents are supported by visual aids such as graphs, figures, and infographics that facilitate understanding. Only 5% fall within the mid-range in terms of structure and presentation quality.

**3. Does the IRS have tools that allow it to verify the information submitted by companies?**

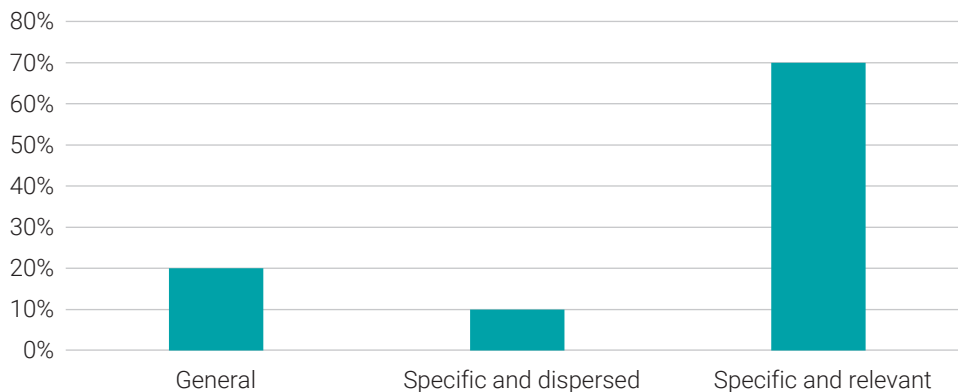


**Figure 5.** Hypertext tools in the Sustainability Report.

Source: Own elaboration.

Sixty percent of the reports incorporate hypertext tools, allowing users to access additional information or validate the data presented. The remaining 40% of the sample does not use this feature.

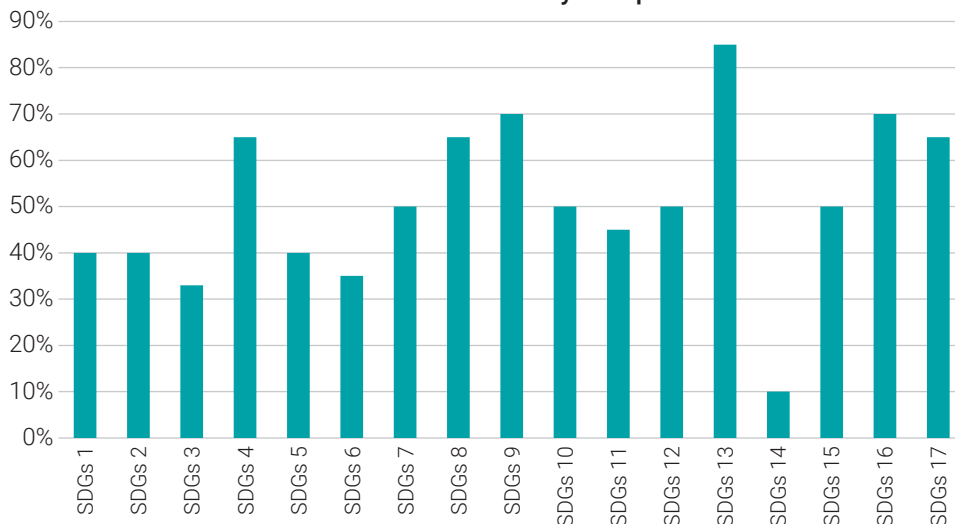
**4. Is there a section of the document that specifically mentions the SDGs, or are they only mentioned in general terms?**



**Figure 6. Mention of the SDGs.**  
Source: Own elaboration.

Seventy percent of the reports specifically mention the Sustainable Development Goals (SDGs), identifying the goals and explaining the organization’s contributions. In contrast, 20% of the reports mention the SDGs only in a general way without detailing actions or impacts, and 10% refer to them in a scattered and isolated manner.

**5. SDGs Contributed to by Companies**



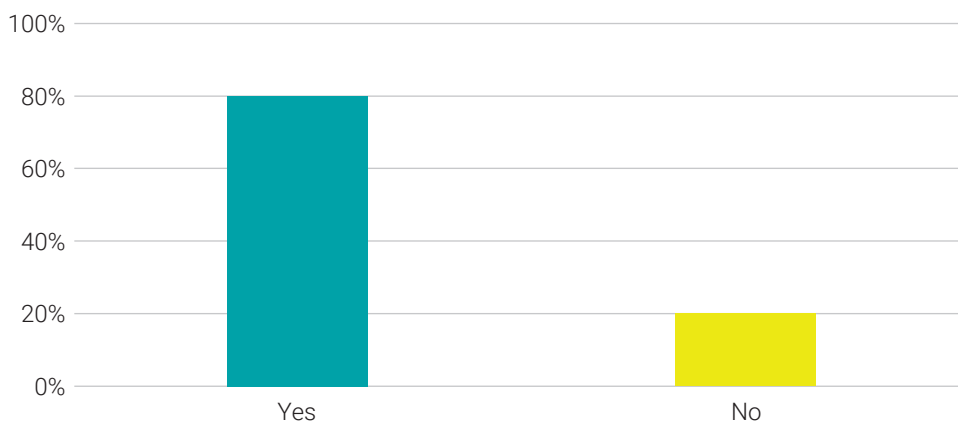
**Figure 7. SDGs Contributed to by Companies.**  
Source: Own elaboration.

The analysis of how companies prioritize the SDGs revealed key trends in their contributions. The greatest alignment was found with SDG 9 (Industry, Innovation and Infrastructure) and SDG 13 (Climate Action), with 85% of companies identifying contributions to these goals.

SDG 8 (Decent Work and Economic Growth) and SDG 16 (Peace, Justice and Strong Institutions) were also significantly prioritized, though with slightly lower alignment across the sample.

At the other end, SDG 14 (Life Below Water) had the lowest reported engagement, with only 15% of companies acknowledging contributions. Similarly, SDG 3 (Good Health and Well-Being) showed limited prioritization, with only 35% of companies reporting relevant initiatives. This may indicate a gap in how companies approach employee health and societal well-being.

#### 6. Does the company report in accordance with GRI standards, according to the sustainability report?



**Figure 8.** Standars GRI.

Source: Own elaboration.

Seventy-five percent of the companies analyzed followed the Global Reporting Initiative (GRI) standards in the preparation of their sustainability reports. These standards offer structured, internationally recognized guidelines to support organizations in disclosing their economic, environmental, and social impacts.

The remaining 25% of companies provided no evidence of applying GRI standards, indicating a potential area for improvement in terms of transparency and alignment with international reporting practices.

Overall, content analysis reveals that most companies in the sample are committed to sustainability and address the SDGs in a relevant and specific manner within their sustainability reports. These reports are generally written in a clear, organized

format that facilitates understanding and often include hypertext tools for further information validation.

Moreover, the majority of companies adhere to the GRI standards, which support the integrity and transparency of their sustainability communication. As García et al. [27] point out, the use of GRI standards reflects a strong commitment to transparent and responsible business practices.

The GRI framework establishes objectives and guidelines that support effective management and implementation of sustainability strategies. It also emphasizes the role of employees in driving organizational change and developing CSR programs.

Nonetheless, a portion of the sample has not yet adopted these standards, signaling opportunities for improvement in sustainability reporting and accountability.

### 3.1. Analysis of in-depth interviews

The analysis of the results is based on interviews conducted with sustainability leaders from selected companies in the sample, including OCENSA, ENEL, Universidad de los Andes, Mercado Libre, and Universidad Minuto de Dios. These interviews aimed to explore participants' perspectives, experiences, challenges, and performance in the field of sustainability.

All interviews were transcribed and thoroughly reviewed through thematic content analysis to identify recurring patterns, themes, and key concepts. This analytical process was conducted using ATLAS.ti software, which facilitated the identification of the following core concepts:



**Figure 9.** Key concepts from the interviews.

Source: ATLAS.ti.

The figure above summarizes the key concepts identified through interviews with sustainability and communications leaders. To enhance clarity, certain terms—such as prepositions and company names—have been filtered out. The refined set of concepts is presented in the following table:

**Table 4.** Decoded concepts from the interviews.

<b>Concept</b>	<b>Frequency</b>
Sustainability	186
Group	73
Communication	66
Management	33
Measure	18
Strategy	52
SDG	36
Inform	45
Plan	24
Initiative	54
Indicator	41
Company	51
Channel	31
Community	29
Action	17
Employee	17
Report	18
Inform	45
Project	22

**Source:** Own elaboration.

The program's key concepts were coded and grouped by theme to facilitate the discussion and interpretation of the results. The following are the key themes associated with sustainability:

1. Commitment and leadership in sustainability. Leaders—and by extension, their organizations—demonstrate a clear understanding and ownership of the principles of sustainable development. Leadership plays a critical role in implementing strategies that contribute to achieving the Sustainable Development Goals (SDGs) and in promoting Corporate Social

- Responsibility (CSR). Organizations have shown their commitment by aligning their core business strategies with both the SDGs and CSR principles.
2. Sustainability as a cross-cutting theme in business strategy. For many companies, sustainability has become a fundamental component of their overall business strategy. This means that all areas of the organization incorporate the three key dimensions: economic, social, and environmental. As a result, more sustainable business practices are being implemented across departments. Employee engagement and commitment are essential to the success of these practices, as they directly influence the effectiveness and longevity of sustainability initiatives.

When employees see that their attitudes and efforts are positively recognized, they feel more valued and are more likely to commit to the organization's overall success. Therefore, recognition of employee contributions has a significant impact on both individual and collective outcomes [28].

Companies that implement sustainable practices must actively integrate their employees and communicate their strategies assertively, ensuring that both individual and collective actions contribute meaningfully to the intended outcomes. Recognizing and valuing employee contributions fosters greater commitment and participation in sustainability initiatives.

According to sustainability and communications leaders, organizations that implement sustainability initiatives rely on a variety of communication channels and strategies to inform stakeholders about their actions and to promote participation. Tools such as sustainability reports are widely used to provide detailed information on actions taken, progress made, established goals, and the resulting impacts. Internal communication also plays a key role in disseminating the organization's commitment to sustainability and encouraging employee engagement throughout the process.

The need for effective communication is closely linked to building a strong brand identity and fostering customer loyalty. Just as a brand must communicate a coherent and consistent message, organizations must clearly and transparently convey their sustainability efforts to build trust and credibility among stakeholders [29].

Many companies have established strategic alliances with governmental entities, non-governmental organizations (NGOs), private institutions, and the general public to support the implementation of their sustainability initiatives. Effective collaboration and stakeholder management are essential components of successful sustainability efforts.

The implementation of sustainability actions, policies, or strategies requires systematic measurement and monitoring to evaluate progress and assess the impact in relation to organizational objectives. Companies have adopted tools such as key performance indicators (KPIs) and internal or external audits to track and validate their sustainability performance. These mechanisms also help identify areas for improvement.

The sustainability leaders interviewed consistently emphasized the importance of integrating sustainability into everyday organizational operations and aligning it with broader business strategies and objectives. Companies recognize the value of involving stakeholders in decision-making processes and in the implementation of CSR initiatives through ongoing dialogue and collaboration. Such engagement fosters feedback, continuous improvement, and the development of more effective sustainability strategies.

Organizations also invest in the training and education of their employees to foster awareness and encourage alignment between daily activities and sustainability goals. In addition, many companies have established formal alliances and partnerships to support the implementation of collaborative sustainability initiatives.

These Corporate Social Responsibility (CSR) initiatives are closely aligned with the Sustainable Development Goals (SDGs). The strategies, policies, and projects described by the interviewees demonstrate a clear commitment to sustainable development and the goals of the United Nations 2030 Agenda. Specific projects highlighted include initiatives in renewable energy, electric mobility, environmental impact reduction, carbon footprint mitigation, and gender equity. Leaders also referenced the adoption of ethical codes and the implementation of best practices across their organizations.

## 4. DISCUSSIONS AND CONCLUSIONS

Based on the objectives of this research, it can be concluded that the Sustainable Development Goals (SDGs) are highly relevant to Corporate Social Responsibility (CSR). Companies in Colombia have demonstrated a clear commitment to sustainability by implementing actions, projects, and initiatives that contribute directly to the SDGs. The evidence gathered and analyzed indicates that adopting the SDGs as a reference framework for CSR enables companies to formulate strategic objectives more effectively, measure progress across economic, social, and environmental dimensions, and communicate the tangible results of their sustainability efforts.

The results show that companies are contributing most significantly to SDG 8 (Decent Work and Economic Growth), SDG 9 (Industry, Innovation, and Infrastructure), SDG 13 (Climate Action), and SDG 16 (Peace, Justice, and Strong Institutions). In contrast, SDG 14 (Life Below Water) is the least prioritized among the companies analyzed. To address global challenges and improve contributions to underrepresented SDGs, it is necessary to foster stronger collaboration with stakeholders and partner organizations.

One potential avenue for improvement is the use of health-focused social marketing. For example, with regard to SDG 3 (Good Health and Well-being), only 35% of companies reported having developed programs or initiatives aligned with this goal. As noted by Ruiz et al. [30], “Currently, public health campaigns are a great opportunity to raise awareness and knowledge about health issues, as well as to mobilize support at all levels: local, regional, national, and international” (p. 22).

Colombian companies are playing a significant role in advancing progress toward the SDGs through their CSR practices and contributions to sustainable development. Many have implemented communication strategies to raise awareness about sustainability and promote the adoption of sustainable practices among internal and external stakeholders [32]. These strategies have helped consolidate a corporate culture of sustainability and enhance stakeholder engagement in sustainability initiatives.

Organizations have also made use of sustainability reports, social media, and both internal and digital communication channels to share information on sustainability efforts and achievements. These tools build trust with stakeholders, strengthen CSR commitment, and enhance the visibility of sustainable practices.

This research aims to serve as a foundation for future studies and to stimulate dialogue between companies and other key actors in society. It promotes more effective and sustainable corporate contributions to achieving the SDGs in Colombia and highlights the private sector’s critical role in shaping progress. In this regard, Corporate Responsibility Reports should be recognized as key instruments for assessing the country’s advancement toward meeting the 2030 Agenda.

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