



# Disclosure Practices of the Sustainable Development Goals in the Healthcare Sector: The Case of Portuguese Hospital Sector

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**Abstract:** This paper aims to analyze the disclosure practices of the Sustainable Development Goals (SDGs) on the websites of Portuguese hospitals. A content analysis was conducted on the websites of 84 Portuguese hospitals, searching for the keywords 'SDGs,' 'sustainable development goals,' '2030 agenda,' and 'sustainability.' For the generated results, the general and specific mention of the SDGs, the location of the information on the website, and the existence of sustainability reports and their alignment with the SDGs were investigated. The results revealed that SDGs/2030 Agenda /Sustainability is mentioned on only 9 of the websites of Portuguese hospitals. Among these, only 5 disclose the SDGs, either in a general or specific manner. The majority belongs to the private sector. Regarding information location, it is more likely to find information in non-financial reports published on websites than in thematic sections specifically dedicated to the 2030 Agenda/SDGs. These findings represent a significant gap in the promotion and dissemination of sustainable development practices in the healthcare sector. The results are limited to the availability of information based on keyword searches, considering the existence of at least one mention of the concept of SDGs, 2030 Agenda, or Sustainability, without assessing the quantity or quality of the disclosed information.

## 1. INTRODUCTION

The Sustainable Development Goals (SDGs) are a global agenda adopted during the United Nations summit in September 2015, consisting of 17 goals and 169 targets to be achieved by 2030. The objectives assumed by the countries have an appeal to “Leave no one behind” and present goals that are based on the 5P’s: Planet, People, Prosperity, Peace and Partnerships (Tremblay et al., 2020).

In 2017, Portugal strengthened its commitment to the SDGs by preparing a “National Report on the implementation of the 2030 Agenda for Sustainable Development”, which lists SDGs 4, 5, 9, 10, 13 and 14 as strategic priorities in the implementation of the 2030 Agenda in the country (Government of Portugal, 2017)

Social aspects such as sustainability are growing in the business scenario, being an important factor for the survival of organizations in a market that increasingly observes the social role of companies, especially in the areas of health (Lopes et al., 2015). While the primary mission healthcare sector is to protect health, it is paradoxically a major contributor to environmental pollution that negatively impacts health (Consolandi et al., 2020). The study by Banerjee (2024) highlights the lack of awareness in implementing corporate SDG plans in the healthcare sector and emphasises the need for a strategic action plan to improve budget planning and allocation for healthcare development projects. Additionally, we realize the importance of disclosing sustainable practices, mainly through websites, since we are in a digital age, where information reaches the population in a practical and

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fast way. However, the literature on sustainability disclosure in hospital networks remains omitted (Andrades Peña et al., 2020; Garzoni et al., 2024). Manes-Rossi et al. (2020) conclude, from a structured literature review in the public sector, that most existing studies have focused on sustainability reporting in higher education institutions, local governments and state-owned enterprises, while the healthcare sector remains silent. In this sense, due to the lack of empirical research on the disclosure of sustainable practices, SDGs and the 2030 Agenda in the hospital sector, more research is needed to understand the subject, making it a priority to analyze whether the Hospitals are communicating the SDGs on the websites and what are their disclosure practices.

However, hospitals still need to evolve a lot in the adoption, application and disclosure of sustainable practices (Andrades Peña et al., 2020), resulting in an interesting study context. Given the above, the specific objectives of this article are: 1) to ascertain the existence of a mention of sustainability, the 2030 agenda, or the SDGs, in general and specific terms; 2) to identify the location of information, whether it has been separated on the website or mentioned in reports; and 3) carry out a withdrawal of the characteristics of the sustainability reports available on the website, including their alignment with the SDGs. This data will be collected from the institutional websites of the Portuguese Hospitals.

In addition to this introduction, the article is structured in 3 parts: we started with a literature review on the contribution of hospitals to the SDGs, as well as the importance of reporting the SDGs and the use of websites as channels of disclosure. The second part presents the methodology followed, with the characterization of the sample and methods of data collection and analysis. The third part is dedicated to the analysis and discussion of the results according to the two specific objectives previously stated. Finally, the conclusions of the work are presented, including the main contributions, limitations and suggestions for future investigations.

## 2. LITERATURE REVIEW

The practice of sustainability is more widespread in the private sector than in the public (Goswami & Lodhia, 2014), which is surprising for having the purpose of meeting social and environmental needs and being a significant sector to the development of the national economy. According to Traxler and Greiling (2019), public organizations should be leading companies in the practice and disclosure of sustainability. Applying and disclosing practices related to sustainable development goals increases awareness of the importance of social and environmental action practices in the hospital sector (Andrades Peña et al., 2020).

The objective of the hospital sector is to provide medical services of maximum quality to the population, being a responsibility to society (Andrades Peña et al., 2020). The practice of sustainability disclosure is not imposed, but if adopted reinforces the trust of the society before the responsibility of the services. However, hospitals could disclose sustainability information to meet stakeholders' expectations by generating economic and financial benefits to the sector (Bonollo, 2015).

In this context, Aleixo et al. (2016, 2020) characterized sustainable development in Portugal at an early stage, with little progress, and the lack of policies and financial resources are the main obstacles. Therefore, this study analyzes how is the level of disclosure of sustainability information (ODS, 2030 Agenda), in Portuguese hospitals.

Nowadays the internet is the most effective means of communication, compared to other media, so companies' online presence is essential. The sites function as a space for international disclosure of

sustainable development practices, helping to communicate with stakeholders in a more updated, timely and interactive way, in addition to having a lower cost (Aleixo et al., 2016; Di Tullio & La Torre, 2022).

Internet channels are important tools used for the communication of sustainability to the public, work as a tool for image construction and organizational self-representation (Katiliute & Daunoriene, 2015).

In this sense, it is important to analyze how hospitals are exploring the potential of sites as a means to communicate their performance in sustainability and the dissemination of the SDGs. Websites allow users to access sustainability reports, as well as other non-financial reporting documents that have information on the SDGs, which can be highlighted in a specific section related to the theme (Izzo et al., 2020).

As far as hospitals are concerned, the empirical literature on reports disclosing the SDGs is still at an embryonic stage. However, as far as we know, no previous study explored the online dissemination of SDGs in Portuguese hospitals. Table 1 summarizes the main studies.

Therefore, we intend to analyze how the SDGs are being disclosed on the websites of Portuguese hospitals, in specific locations and directed to the theme, such as: sections and specific non-financial reporting documents.

**Table 1.** Studies on sustainability disclosure in the health sector

Author	Objectives	Sample	Methodology	Results
Asmara and Rahmawati (2024)	Analyzes the disclosure practices of environmental, social and governance (ESG) dimensions from 2021 to 2022. It assesses the quantity and quality of ESG disclosures based on the Global Reporting Initiative (GRI) standards.	28 healthcare sector companies listed on the Indonesia Stock Exchange (IDX) during 2021-22	Content analysis of annual reports and sustainability reports from company websites and the IDX websites, evaluating ESG disclosure in quantity and quality	ESG disclosure is low (below 50%), with governance having the highest disclosure, followed by social and environmental aspects.
Garzoni et al. (2024)	Investigates the determinants of online sustainability disclosure, using a legitimacy theory perspective	175 international hospitals selected from <i>The World's Best Hospitals 2022</i>	Web-content analysis of hospital websites between April and May 2023. Sustainability disclosure was measured using a 60-item Sustainability Disclosure Index (SDI)	International hospitals disclose only limited sustainability information. Hospital size, public status and teaching status positively influence disclosure, while internet visibility has no significant impact. Gender diversity of the board increases disclosure, while hospital complexity decreases it.
Siregar et al. (2022)	Examines the sustainability reporting in the healthcare sector, specifically among pharmaceutical companies	Pharmaceutical companies listed on the Indonesia Stock Exchange, namely the Kalbe Farma Pharmaceutical industry.	Qualitative content analysis of the company's sustainability report, published in 2021	The sustainability report (2021) demonstrates how the company's commitment to ESG aspects positively impacts the community and employees, ensuring that Kalbe Farma effectively aligns with regulations and carries out its business and policies responsibly.

Constantinescu (2021)	Investigates the relationship between sustainability disclosure measured through combined and individual environmental, social and governance (ESG) scores and the value of European companies in the energy and health sectors.	61 European companies of different categories in the energy sector and 45 European companies in the health sector.	Sample defined as panel data, two linear regressions.	For companies in the energy sector, a significant and negative relationship between environmental disclosure and the value of companies was observed. However, for sustainability disclosure, measured by the combined and individual ESG scores, no significant connection was found with the companies' market value. The adjusted R-squared value was insignificant, indicating that the variation in the value of the companies was not explained by the independent variables in the health sector. Unlike the results obtained for the energy sector, the hypotheses defined were not validated by statistical tests in the health sector.
Andrades et al. (2021)	Examines the level of sustainability disclosures provided by Spanish hospitals using exclusively the information disclosed on their institutional websites.	All Spanish hospitals.	Content analysis on official websites.	Spanish hospitals reveal little information on sustainability and these disclosures are fragmented between different categories. Spanish hospitals had better levels of general information disclosure compared to the specific information provided about their social and environmental performance. While general information tends to be qualitative and does not say much about the sustainability performance of hospitals, specific information refers to the quantitative assessment of the socio-environmental performance of hospitals. Based on the above considerations, it seems that the practice of sustainability disclosure is far from being institutionalized in Spanish hospitals.
Andrades Peña et al. (2020)	This article explores whether the extent of sustainability information disclosed by Spanish public hospitals is affected by the internal characteristics of such organizations, as well as by political ideology and socioeconomic variables.	All Spanish hospitals.	Content analysis on official websites.	Spanish public hospitals tend to disclose more information about general and social aspects of sustainability. Those who follow GRI-based reporting standards have better disclosure than those who do not. The low level of disclosure is attributed to the lack of standardization and professionalization of reforms in Spain compared to Anglo-Saxon countries. The coercive influence of Spanish law is limited to public hospitals. Hospitals that disclose more are motivated by legitimacy and meeting the needs of stakeholders. The most influential variables include size, internet access, political ideology and reputation.

Farghaly Abdelaliem et al. (2023)	The study seeks to investigate the impact of private business participation in health-related programs through sustainable corporate reporting (or corporate social responsibility disclosures; CSRD).	117 companies listed in Saudi Arabia.	Descriptive-correlational analysis, a balanced data panel of 117 companies listed in Saudi Arabia.	The study reveals a statistically significant difference between the sustainable reports of non-financial companies and their participation in health programs. It shows that sustainability reports in hospitals are rare and few companies consider using indicators in these reports. Only a small percentage of organizations and companies use corporate reporting guidelines to report their sustainability performance.
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Source: Own elaboration

### 3. METHODOLOGY

#### 3.1. Sample

The sample of this study consists of hospitals located in Portugal, including the Autonomous Region of the Azores and Madeira. The list of Portuguese hospitals was taken from the database of previous studies conducted on the sector. From a total of 91 Hospitals, only the organizations with active website were considered, resulting in a final sample of 84 hospitals.

As represented in the table below, the majority of Portuguese hospitals belong to the Public Business sector which represents (45.24%) of the sample, followed by the Private sector with (40.48%). The sectors with the lowest number of hospitals are the Public Administration (4.76%), Public Private Partnership (2.38%), Holy House Mercy (2.38%) and Social Sector (4.76%). Finally, the Public Business and Private sector dominates the Portuguese hospital area.

**Table 2.** Characterization of the sample

Characteristics		n	% sample
Total		84	100%
Sector	Public Business	38	45,24
	Public Administration	4	4,76
	Public Private Partnership	2	2,38
	Holy House Mercy	2	2,38
	Social Sector	4	4,76
	Private	34	40,48

Source: Own elaboration

#### 3.2. Methods

As a methodology, a content analysis was performed on the websites of the hospitals of the sample, one of the techniques most used in studies on reporting information (e.g. Aleixo et al., 2020; Caputo et al., 2021; Izzo et al., 2020).

Through the websites of the hospitals and the specific documents (namely strategic plans, manuals/ quality plans, as well as plans and activity and sustainability reports) available on the official websites of the same, we sought the keywords ‘SDGs’, ‘Sustainable Development Goals’, ‘2030 Agenda’ and ‘Sustainability’. The goal would be to find at least one reference to one of these concepts, and mentions in the news were not considered for analysis. Data were collected in September 2023.

For the generated results, the existence of a general and specific mention of the SDGs was analyzed, and the specific SDGs found were noted (similar to [Aleixo et al., 2020](#)), according to the first objective of the work. Subsequently, the respective location of this information was verified, namely in specific documents and specific sections, as defined in the 2<sup>nd</sup> objective of the investigation. It is important to note that the specific section considered not only the tabs with the name ‘2030 Agenda’ or ‘SDGs’, but also others related to the theme, for example, ‘Social Responsibility’ and ‘Sustainability’, as long as they included information about the SDGs.

**Table 3.** Method of data collection and analysis

Objective	Topic	Description	Coding
<b>1) Verify the existence of a mention of the SDGs/ 2030 Agenda/ Sustainability, in general and/ or specific terms</b>	Disclosure of the SDGs/2030 Agenda/Sustainability	Visibility of the SDGs/2030 Agenda/ Sustainability, in general terms, and specific SDGs	0 – No disclosure; 1 – General disclosure only; 2 – Disclosure of specific SDGs;
<b>2) Identify the location of information about the SDGs</b>	Specific Document	Reference to the SDGs/2030 Agenda/ Sustainability at least in a non-financial document (manual strategic quality plan, plan or activity report)	0-No; 1-Yes;
	Specific Section	Existence of a tab or a specific section on the website with information on the SDGs/2030 Agenda/ Sustainability	0-No; 1-Yes;
<b>3) Conduct a withdrawal of the characteristics of sustainability reports</b>	Period	The year or time horizon covered by the report	-
	GRI Guidelines	Compliance with GRI guidelines/standards and their version	-
	Dimensions	The dimensions of sustainability prioritized	-
	Alignment with the SDGs	Whether the information organisation is linked to the SDGs	0-No; 1-Yes;
	External Verification	The existence of an external verification of the report	0-No; 1-Yes;
	Number of Pages	The total number of pages in the report	-

**Source:** Own elaboration

Based on previous research, the implementation of practices aligned with the SDGs is expected to be in its initial stage (e.g. [Aleixo et al., 2016, 2020](#)). However, it is expected that most hospitals still do not disclose SDGs, the 2030 Agenda or Sustainability and do not have sustainability reports aligned with the 2030 Agenda.

## 4. RESULTS DISCUSSION

### 4.1. General and Specific Disclosure of the SDGs

According to the first objective of the research, in a first analysis, it was verified the existence of at least one mention of the SDGs, either in general or in specific terms. Of the 84 websites, in 79 (94.05%) no information was visible for the keywords searched (‘SDGs’, ‘sustainable development

goals' and '2030 agenda'), and in 5 (5.95%) it was possible to find at least one reference to these concepts. However, by including in the search the keyword 'Sustainability' the number of hospital disclosers rises to 9 (10.71%), and the remaining 75 (89.29%) do not disclose any kind of sustainability-related information. Hospitals that contain information on the SDGs/ 2030 Agenda/ Sustainability on their website are defined in this study as "disclosers".

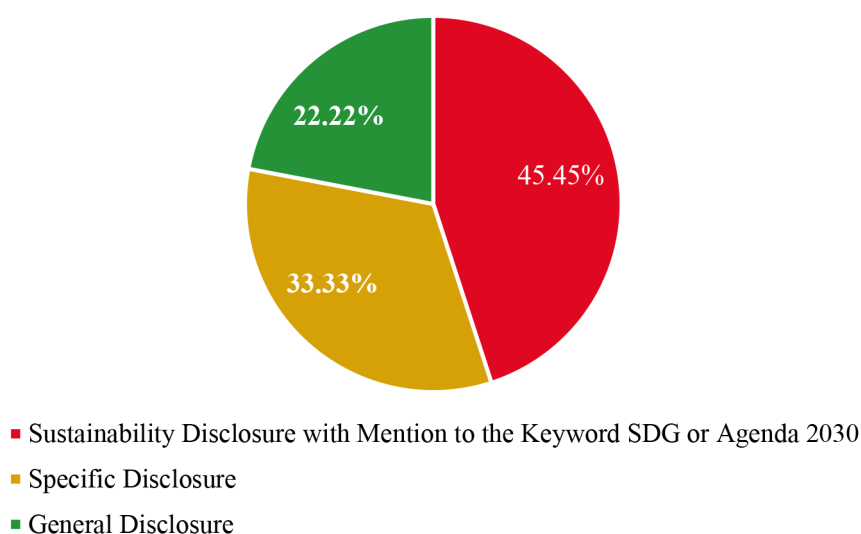
Of the 9 disclosures hospitals, the majority belong to the Private sector (3 - 33.34%), followed by the Public Business and Public Administration sector being (2 - 22.22%) each sector, and the remaining Holy House Mercy and Social sectors have the disclosure of (1 - 11.11%) for each sector. These data can be found in Table 4.

**Table 4.** Characterization of the disclosure hospitals

	N(9)	% disclosure
Private Sector	3	33,34%
Public Business Sector	2	22,22%
Public Administration Sector	2	22,22%
Holy House Mercy	1	11,11%
Social Sector	1	11,11%

Source: Own elaboration

On the disclosure of the SDGs, of the 9 disclosers' hospitals, only 5 of them mention the keyword SDG or 2030 Agenda. Since 2 (22.22%) only make a general disclosure of the concept, there is no specific approach to any SDGs. This specific disclosure of at least one SDG was found in 3 (33.33%) public hospitals (see Figure 1).

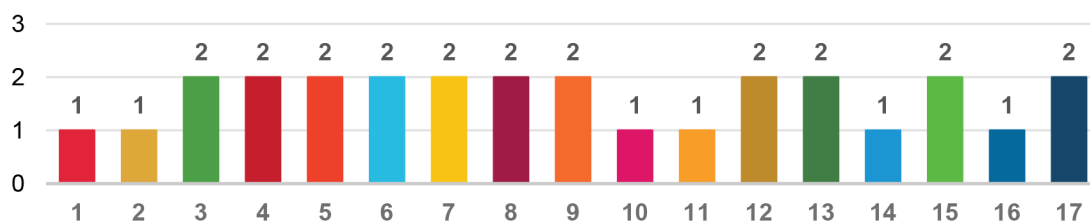


**Figure 1.** SDGs Disclosure

Source: Own elaboration

Considering the specific disclosure of the SDGs, the following Figure 2. indicates the number of Hospitals in which it was visualized, at least once, each of these objectives.

In this sense, we realize that the disclosure of the SDGs in Portuguese hospitals does not show a significant difference in the visibility of a specific SDG.



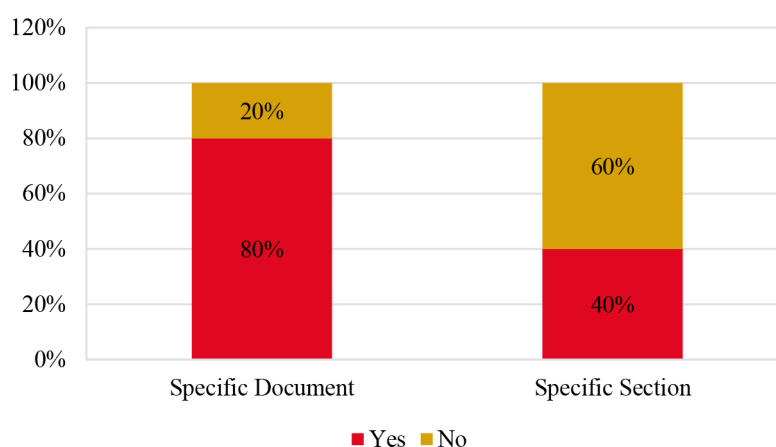
**Figure 2.** Visibility of specific SDGs

Source: Own elaboration

## 4.2. Disclosure Practices of SDGs

According to the 2<sup>nd</sup> objective, it is intended to identify the location of the information related to the SDGs. The analysis of disclosure practices will consider only the 5 hospitals that disclose the SDGs.

Through the analysis of Figure 3, it is possible to realize that of the 5 Hospitals that disclose 4 (80%) reference the SDGs in at least one specific document (such as quality plans/manuals, strategic plans or plans and reports of activities and sustainability). Finally, only 2 (40%) of the hospitals present a specific section on the website with information on the SDGs.



**Figure 3.** Location of SDGs on Websites

Source: Own elaboration

According to these data, it appears that as the location of the information is more specific, less likely is the disclosure of the SDGs there.

## 4.3. Sustainability Reports

Regarding the 3<sup>rd</sup> objective of the study, it was possible to verify the existence of sustainability reports in 3 Portuguese hospitals, namely in the Hospital Center of Trás-os-Montes and Alto Douro - EPE, CUF and Lusíadas. First, it is emphasized that the approach to such reports differs between hospitals, because there is no standard of disclosure, and only CUF follows the Global Reporting Initiative (GRI) rules of sustainability reports (GRI, 2021).

Through the analysis of Table 3, it is found that the hospital with the most recent report is the CUF hospital, since it concerns the year 2022, while the reports of the Hospital Center of Trás-os-Montes and Alto Douro - EPE and Lusíadas are related to the year 2021.

A total of 77 pages, the informative organization of the sustainability report of the CUF hospital is aligned with the SDGs, being divided into the 5P's recommended by the UN (United Nations Organization): people, planet, prosperity, and partnerships, and is by the GRI 2021 standards (GRI, 2021). In the Hospital Center of Trás-os-Montes and Alto Douro the report, with 106 pages, is not aligned with the SDGs but mentions the dimensions of the planet and people and does not follow the GRI. Finally, the Lusiadas report is smaller than the others (26 pages), regarding 2021, aligning its information with the SDGs, which focuses its guidelines on people, the planet, prosperity, and partnerships.

**Table 5.** Characteristics of the sustainability reports

	Trás-os-Montes	CUF	Lusiadas
Period	2020-2021	2022	2021
GRI Guidelines	-	GRI 2021	-
Dimensions	People, planet	People, Planet, Prosperity, Peace, and Partnerships	People, Planet, Prosperity, and Partnerships
Alignment with the SDGs	No	Yes	Yes
Number of Pages	106	77	26

Source: Own elaboration

Given the above, as expected, there is little adherence of Portuguese hospitals to sustainability reports, demonstrating that the inclusion of SDGs in reporting processes still has much room to evolve.

## 5. CONCLUSION

This exploratory study allows to present a “portrait” of the practices of disclosure of the SDGs on the web, in Portuguese hospitals, a very little explored line of research. In the same line of the works of Di Tullio and La Torre (2022), this study showed that there are several untapped potentials offered by the web in the process of reporting sustainability issues.

Consistent with the objectives of this study, it was possible to observe that there are still many hospitals 79 (94.05% of the sample) that do not disclose the SDGs on their websites and that even those that do, most do not disclose all 17 SDGs. Therefore, as Aleixo et al. (2020), this investigation also shows a gap in the disclosure of the SDGs, being less likely the visibility of specific SDGs. We can also see that the majority belongs to the Private sector (3 - 33.34% of the sample).

In terms of location of information, it is more likely to find information in the non-financial reports published on the websites, than in thematic sections on the 2030/SDG Agenda. The lack of adherence to other specific sections on the site on sustainability issues was also proven by other authors (e.g. Aleixo et al., 2016; Katiliute & Daunoriene, 2015).

This study is especially useful not only for hospitals that do not yet disclose the SDGs, but also for those that only disclose generally, or that do not include the SDGs in a specific section and in at least one non-financial reporting document, as state De Iorio et al. (2022). These findings highlight the need for improved sustainability/SDG reporting and metrics in the healthcare sector. We therefore agree with Eckelman et al. (2024) that healthcare sustainability metrics should be standardised, reliable, meaningful, integrated with data management systems, fair and aligned with the core mission of healthcare.

In line with the objectives of this research, ideally there should be an interconnection of the activities and policies of hospitals with each of the SDGs, not only in a specific section dedicated to the theme on the website, but also in non-financial reporting documents. Thus the SDGs should be included and

associated with the planning and standards of organizations, and their monitoring and performance results disclosed in the activity and/ or management reports, or preferably in a sustainability report. These practices should guide progress towards the SDGs, promoting continuous improvement, in an active and constant reporting process that facilitates the accessibility of information by stakeholders.

This study has some limitations to take into account. The results presented are limited to the availability of information regarding the keywords ‘SDGs’, ‘Sustainable Development Goals’ and ‘2030 Agenda’, at the date of data collection (August 2023), being a subjective analysis. Given that the information contained in the websites are upgradeable, it becomes pertinent to repeat this analysis in later studies in order to find new information.

This study only examined whether there was at least one mention of the SDGs and their location of information, and did not assess the quantity and quality of information on the SDGs. In this sense, future studies could deepen the content analysis of websites, verifying, for example, the number of specific documents in which the SDGs are published. In addition, inspired by the work of Garzoni et al. (2024), could investigate the relationship between hospital characteristics and SDG disclosure, focusing on: hospital size, public vs. private status, internet visibility, and teaching status.

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