

# SDG Barometer 2020

# Quo Vadis?

Insights on the engagement of  
organizations with the Sustainable  
Development Goals.

*A follow-up study of  
the SDG Barometer 2018*



This study was supported by the Federal Institute for Sustainable Development

Quo vadis

Sometimes I choose a cloud and let it cross the sky floating me away. Or a bird unravels its song and carries me as it flies deeper and deeper into the woods. Is there a way to be gone and still belong? Travel that takes you home? Is that life? – to stand by a river and go.

William E. Stafford (1914–1993) American poet and pacifist



“As Member States recognized at the SDG Summit held last September (2019), global efforts to date have been insufficient to deliver the change we need, jeopardizing the Agenda’s promise to current and future generations. Now, due to COVID-19, an unprecedented health, economic and social crisis is threatening lives and livelihoods, making the achievement of Goals even more challenging. We need to turn the recovery into a real opportunity to do things right for the future.”

António Guterres, UN Secretary-General

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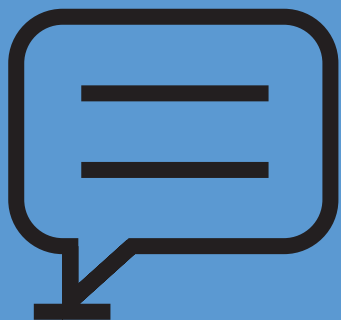
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# Foreword by the Belgian Minister of Sustainable Development



(Foreword by the Belgian Minister of Sustainable Development)

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**Zakia Khattabi**

**Minister of the Climate, the Environment,  
Sustainable Development and Green Deal**

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The 17 Sustainable Development Goals (SDGs) were adopted by the UN General Assembly in late September 2015, as part of the 2030 Agenda for Sustainable Development. They are intended to guide us towards a more sustainable world and society.

Just five years ago, the SDGs were still, for many, a topic of discussion rather than a strategic element in the management of a company or organisation. This barometer,

to which many Belgian companies and organisations have contributed, clearly shows that the goals have been extensively taken on board in the business community. Not only that, but they are entrenched in the way that these entities operate. In five years, all organisations, regardless of their size, shape or status, have made the SDGs their 'business'.

Of course, there were those who led these moves, showing that it was perfectly possible to combine financial profitability, social development, and respect for human rights and the environment. These trailblazers opened up the path that many others have



taken since, and it is this path that the 2020 SDG Barometer essentially seeks to highlight. The barometer's findings are clear: the SDGs have found favour with Belgian businesses, institutions and academic establishments, which are shouldering their responsibilities ever more systematically and with increasing commitment.

Nevertheless, major challenges remain, many of them complex and some particularly sensitive: supply chain transparency, respect for human rights in a globalised economy, decent wages for all, preservation of natural resources, protection of biodiversity and the fight against climate change. Facing up

to these challenges also means economic opportunity, innovation and sustainability for companies, progress for society and a meaningful future for humanity.

The coronavirus crisis is an additional and unprecedented challenge, and one that will leave a lasting mark on our lives and societies. Although primarily a health crisis, coronavirus is also having, and will continue to have, numerous socio-economic repercussions. However, managing the pandemic and its impacts gives us the chance to change course and seize new opportunities. I hope and trust that this pandemic marks a turning point between

**“Facing up to these challenges also means economic opportunity, innovation and sustainability for companies, progress for society and a meaningful future for humanity.”**

an old and a new world, for if COVID-19 has taught us anything, it is that the fates of everyone and everything on our planet are inextricably intertwined. We must recognise this fact both in understanding the causes of the crisis and in coming up with solutions.

There can be little doubt that we urgently need to take action on a global scale, to adopt a long-term mindset and to pool our strengths and collective intelligence in order to build (or rebuild) a sustainable world that works for all. And companies have a major role to play in this endeavour. Painful though it is, the coronavirus crisis is also an immense opportunity for us all to come together

to make the necessary changes and work towards a sustainable future.

And let us not forget that public authorities, NGOs and trade unions can also play a key role in achieving the SDGs in Belgium. I am committed to supporting all stakeholders and strengthening existing initiatives, guided by a firm determination to make the SDGs our common end point.

**“Painful though it is, the coronavirus crisis is also an immense opportunity for us all to come together to make the necessary changes and work towards a sustainable future.”**

# A word from the deans



(A word from the deans)

**“It was the best of times, it was the worst of times, it was the age of wisdom, it was the age of foolishness, it was the epoch of belief, it was the epoch of incredulity, it was the season of Light, it was the season of Darkness, it was the spring of hope, it was the winter of despair.”**

This is how the famous novel ‘A Tale of Two Cities’ by Charles Dickens starts. Some 160 years later, the phrase reflects well what the world is currently going through amidst the COVID-19 pandemic.

It is crystal clear that the year 2020 will be remembered as a year of extreme turmoil. We have all witnessed the terrifying news, have heard surrealistic stories, and have seen pictures that will leave a long-lasting impression. At the same time, we can be proud of what humanity collectively has achieved in just a couple of months. New sources of inspiration have revealed themselves and there is reason to be hopeful about the future.

The main message that we take from the COVID-19 pandemic, however, revolves

around change. Not just because COVID-19 has dramatically altered many lives around the world and the way people perceive the world, but because it is a symptom of a systemic crisis.

If anything, the cause and scale of the event and the inadequacy of the system responses point at deep problems in the environmental, governance and economic organization of our society. The conventional misbelief that a status quo is a viable and imposed option is definitely rejected. After crisis and urgency, the world is looking for resilience and sustainable solutions. Indeed, this is what the agenda of sustainable development is essentially about – it is an agenda of change. It is agenda that we should fully embrace in order to recreate the world we want and so desperately need.

Against this background the SDGs are more important than ever. Together – recall that the goals cannot be seen in isolation – they represent a universal, indivisible, and integrated agenda for creating a better world. There is no better time to relentlessly pursue this than now. Or, as it has been popularly labelled, to build back better.

This second edition of the SDG Barometer, a joint effort of our institutions and other Belgian partners, shows that steps towards realizing the SDG agenda are being taken by business, government, non-governmental organizations, and educational institutions. It confirms the consolidation of the earlier observed changes and the signals the emergence of several new, promising trends that may further the realization of the SDG agenda.

The trend is very positive. Still, a word of caution is in order: while respondents recognize that the COVID-19 pandemic has shown the SDGs to be more important than ever, they also indicate that the economic crisis following the pandemic may delay the realization of the SDGs.

We strongly think that the results of the SDG Barometer should encourage everyone – including us, at our own institutions – to step up our game and make sure that we build back better. We can use the collective spirit that has guided us through the pandemic to our advantage in doing so.



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Steven De Haes,  
Dean Antwerp Management School

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Koen Vandenbempt,  
Dean Faculty of Business and Economics,  
University of Antwerp

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Per Joakim Agrell,  
Dean Louvain School of Management

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## SDG awareness in Belgium continue to rise...

# 98%

Nearly all organizations (98%) have at least some **ATTENTION FOR SUSTAINABILITY**. Compared with the SDG Barometer 2018, a considerably smaller percentage of organizations now appears not aware of the SDGs (9%).

with many organizations have taken several **CONCRETE STEPS** to integrate the SDGs into their strategies



The most important **DRIVING FORCES** for adopting the SDGs appear to be complying with societal expectations, reducing social and environmental risks, and showing respect for the communities in which organizations operate



and the majority tends to **PRIORITIZE A SELECTION OF THE SDGS** rather than focusing on the entire set of goals or prioritizing one SDG.



Different types of organizations perceive different SDGs as important. Companies perceive **SDG 8 (DECENT WORK AND ECONOMIC GROWTH), SDG 3 (GOOD HEALTH AND WELL-BEING), AND SDG 9 (INDUSTRY, INNOVATION AND INFRA-STRUCTURE) AS THE MOST RELEVANT**. Both companies and governments deem SDG 2 (Zero hunger) as the least relevant SDG. SDG 14 (Life below water) is at the bottom for each type of organization when it comes to its relevance.



A large majority of the responding organizations that have adopted the SDGs **COMMUNICATE ABOUT THE GOALS**, both internally (80%) and externally (81%).

# 80%

→ This might be explained in a way by the fact that the SDGs are recognized as an authoritative framework that enables organizations to look at sustainability as a holistic framework to explain sustainability actions and challenges.

The higher the level of SDG awareness of organizations, the more they appear to be looking to **ENTER INTO PARTNERSHIPS**.

# 23%

→ The most preferred type of partnership (23%) is a partnership that runs on the medium-term that focuses on project-based activities. Organizations that are very well aware of the SDGs prefer to enter in long-term partnerships that have either a strategic focus or a project-based focus?

SDG awareness in Belgium continue to rise...

# Way forward



Whereas organizations indicate that the pandemic illustrates the paramount importance of the SDGs, they **EXPECT IT TO DELAYED THE REALIZATION** of the SDGs.

It's becoming more and more important to **MONITOR THE TRUE EFFECTS OF COVID-19 ON THE SDGS.**

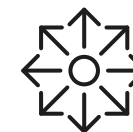


While awareness regarding the SDGs has risen, **FURTHER INVESTMENT IN KNOWLEDGE DEVELOPMENT** on the SDGs seems crucial.



Organizations who execute a materiality analysis use various **PRACTICES THAT BEST FIT IN THEIR CURRENT STRATEGY.**

It seems necessary to develop strategies for engaging organizations on those SDGs that **THEY DO NOT PERCEIVE AS VERY RELEVANT AND EXPERIENCE AS DIFFICULT TO IMPLEMENT IN PRACTICE, BY CHALLENGING EXISTING MATERIALITY ANALYSES.**



Only a small percentage of Belgian organizations **PERFORM AN EXTENSIVE SDG IMPACT** assessment.

This begs an uncomfortable question: **WHAT IS THE ACTUAL IMPACT** of organizations' SDG engagement?

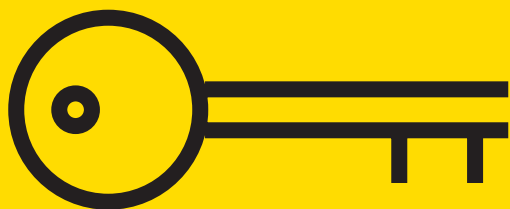
One way to stimulate SDG knowledge and engender sustainable change resides in **INTEGRATING THE SDGS MORE AND MORE INTO THE EDUCATIONAL SYSTEM.**

Incentives and communication efforts to persuade organizations to engage with the SDGs should hence be aligned with those motivations. **THERE'S A NEED TO DEVELOP STRATEGIES TO STRENGTHEN SDG ENGAGEMENTS.**



Organizations appear to adopt the SDGs particularly because of their expected value for strengthening their image and reputation and because **THEY CONSIDER IT A MORAL DUTY.**

# Key takeaways from the SDG Barometer



## Part 1. SDG adoption and engagement

- Many organizations indicate that the COVID-19 pandemic highlights that the SDGs are more important than ever, but think that it will result in a delayed realization of the SDGs.
- Nearly all organizations have at least some attention for sustainability. Compared with the SDG Barometer 2018, a considerably smaller percentage of organizations now appears not aware of the SDGs.
- While currently only 39% of the organizations that are very aware of the SDGs indicate that they constantly take the SDGs into account or apply them, 69% of these organizations expect that they will do so within two years.
- The most important reasons for organizations to engage with the SDGs are that they are perceived to contribute to the image and reputation of organizations and that they relate to a moral duty.
- The most important driving forces for adopting the SDGs appear to be complying with societal expectations, reducing social and environmental risks, and showing respect for the communities in which organizations operate.
- Making transparent the hidden costs of unsustainability is considered as the preferred strategy for involving organizations in realizing the SDG agenda.
- While the main barriers for addressing the SDGs have remained the same, compared with the SDG Barometer 2018 (a lack of resources and a lack of knowledge with internal and external stakeholders), respondents now strongly disagree with the statement that the SDGs do not offer clear advantages for their organization.

## Part 2. Strategic alignment of the SDGs

- Many organizations have taken several concrete steps to integrate the SDGs into their strategies (25%) and have translated the SDGs to their own context in order to align the SDGs with their specific organizational context (22%).
- Only 10% of the responding organizations are not planning to integrate the SDGs into their strategy.
- Organizations mainly perceive the SDGs as a source of information for their sustainability strategy (31%) and because the SDGs complement their existing strategy (19%).

### Part 3. SDG prioritization, relevance, and materiality

- The majority of organizations (70%) tends to prioritize a selection of the SDGs rather than focusing on the entire set of goals or prioritizing one SDG.
- Different types of organizations perceive different SDGs as important. Companies perceive SDG 8 (Decent work and economic growth), SDG 3 (Good health and well-being), and SDG 9 (Industry, innovation and infrastructure) as the most relevant. Both companies and governments deem SDG 2 (Zero hunger) as the least relevant SDG. SDG 14 (Life below water) is at the bottom for each type of organization when it comes to its relevance.
- SDG 2 (Zero hunger) and SDG 14 (Life below water) are perceived as difficult to implement for all types of organization. This seems to apply to SDG 15 (Life on land) as well, although to a slightly lesser extent.
- SDG 11 (Sustainable cities and communities) and SDG 13 (Climate action), for governmental organizations and companies respectively, seem to be potential problem areas in practice since they score relatively high on 'relevance' and 'difficulty to implement'.
- 12% of the organizations that perform a materiality analysis fully align their materiality analysis with the SDGs, while 41% of the organizations take into account the SDGs to a certain degree when performing their materiality analysis.

### Part 4. Monitoring, managing, communicating, and partnering

- Half of the responding organizations do not use indicators to monitor progress on the SDGs.
- While little over 7% of the responding organizations appear to perform an extensive impact measurement based on the SDGs, 18% of responding organizations think it is very likely that they will carry out an SDG impact measurement within two years.
- 64% of the responding organizations that have adopted the SDGs have appointed someone that is specifically responsible for coordinating the SDG-related actions.
- A large majority of the responding organizations that have adopted the SDGs communicate about the goals, both internally (80%) and externally (81%).

- The higher the level of SDG awareness of organizations, the more they appear to be looking to enter into partnerships.
- The most preferred type of partnership (23%) is a partnership that runs on the medium-term that focuses on project-based activities. Organizations that are very well aware of the SDGs prefer to enter in long-term partnerships that have either a strategic focus or a project-based focus.

→  
**70%**

**tends to prioritize a selection of the SDGs rather than focusing on the entire set of goals or prioritizing one SDG.**



# The Sustainable Development Goals and the SDG Barometer



## A short introduction to the SDGs – and why they matter for all

### SDGs in a global context

Like many people in both the developed and developing world, Belgian citizens and organizations are confronted with an array of sustainability challenges. While these challenges are essentially global in nature, they manifest themselves nationally and even regionally or locally as well. They include the increase of greenhouse gases, financial insecurity, the acceleration of biodiversity loss, and rising inequality.

Overall, the main challenges of the 21st century will be to live well in an inclusive society, while maintaining a healthy environment and prosperous economy within our planet's boundaries. In order to tackle the most pressing global challenges, the 17 SDGs of the 2030 Agenda for Sustainable Development were adopted by 193 world leaders in September 2015.

This framework has a broader scope than the previous Millennium Development Goals as it brings together ecological, economic, and social aspects of sustainable development and defines its reach as the entire world rather than just less developed countries. As the original UN resolution 'Transforming our world: the 2030 Agenda for Sustainable Development' reads: "The SDGs and targets are integrated and indivisible, global in nature and universally applicable, taking into account

different national realities, capacities and levels of development and respecting national policies and priorities."

The ambitions of the SDGs are described according to five core themes: **People, Planet, Prosperity, Peace, and Partnership**. The SDGs, consisting of no less than 169 targets and 231 indicators, involve all stakeholders, including companies, governments, educational institutions, and non-governmental organizations.

Although Agenda 2030 is a shared, essentially human-focused agenda that requires a collective responsibility and response, it may also provide benefits for all kinds of organizations and citizens worldwide. In fact, adopting the SDGs holds the promise of increasing the value of companies' activities and products, may provide innovation opportunities for organizations and their stakeholders, and improves relations between organizations and broader society.

Since sustainability is increasingly valued by markets and in line with the economic interests of organizations, embracing the 2030 Agenda can indeed create efficiency gains, drive innovation, reduce costs, create new markets, and enhance reputation. Beyond this, engagement with the SDGs can help myriad organizations to be an inspiration to others and create awareness and inspire

action among employees, investors, and customers alike.

It is expected that governments will further strengthen their focus on sustainable development in the near future and that they will encourage companies and other organizations to adopt sustainable practices and integrate these into the reporting cycle. Organizations can therefore anticipate governmental policies and regulations to ensure resilient, future-proof business models by adopting the SDGs. Many organizations – and their constituents – already do so.

In September 2019, UN Secretary-General António Guterres called on all sectors of society to mobilize for a decade of action on three levels: **(1) global action** to secure greater leadership, more resources, and smarter solutions for the SDGs; **(2) local action** embedding the needed transitions in the policies, budgets, institutions and regulatory frameworks of governments, cities, and local authorities; and **(3) people action**, including youth, civil society, the media, the private sector, trade unions, academia, and other stakeholders, to generate an unstoppable movement pushing for the required transformations.

**“The SDGs were forged from the most inclusive policy dialogue we have ever organized. Now is the time to mobilize the global business community as never before. Realizing the SDGs will improve the environment for doing business and building markets.”** **Former UN Secretary-General Ban Ki-moon**

### The SDGs in Belgium

Belgium is among the 193 countries that have ratified the SDGs and has been active in promoting the global goals. In 2017, Belgium presented its first evaluation report on the SDGs to the United Nations. This review serves as a benchmark that should aid the further implementation of the SDGs in and by Belgium and allow to better identify gaps and consequently commit resources where the SDGs have the greatest impact.

In The Sustainable Development Report 2020, which summarizes countries' current performance and trends in relation to the 17 SDGs, Belgium is at place 11 from 166 countries which are included in the data list. The data presents the most up-to-date situation from official sources (the United Nations, the World Bank, and others) as well as from non-official sources (research institutions and non-governmental organizations).

Still, as *Exhibit 1* shows, Belgium is facing some major challenges to fulfill several SDGs, including Responsible consumption and production (SDG 12), Climate action (SDG 13), and Life below water (SDG 14).

Also, a 2019 Federal Sustainable Development Report looked at 51 SDG indicators and concluded that these objectives will not be achieved in Belgium when current trends continue. Subsequently, the report evaluated Belgium's current sustainable development policy, noting that the federal public services have achieved concrete results, although there was no political incentive to realize the SDGs.

In a report from June 2020, the Belgian Court of Audit has examined how the various governments in Belgium have committed and organized themselves when it comes to the SDGs. Since they are autonomous, the various governments are able to honour their commitment to the 2030 UN Agenda in different ways. However, the Court advises governments to align their plans and commitments with the national strategy and set quantified objectives along with the necessary strategic measures. The SDG monitoring indicators should be in line with the indicators used at national level and the various governments should report on their SDG policy in a way that would make it possible to coordinate results at the national level.

Overall, several SDG initiatives, coordinated by different organizations, are taking place in Belgium to increase SDG awareness and adoption. More information on SDG initiatives in Belgium can be found on [sdgs.be/nl/initiatives](https://sdgs.be/nl/initiatives) (Dutch) and on [sdgs.be/fr/initiatives](https://sdgs.be/fr/initiatives) (French).

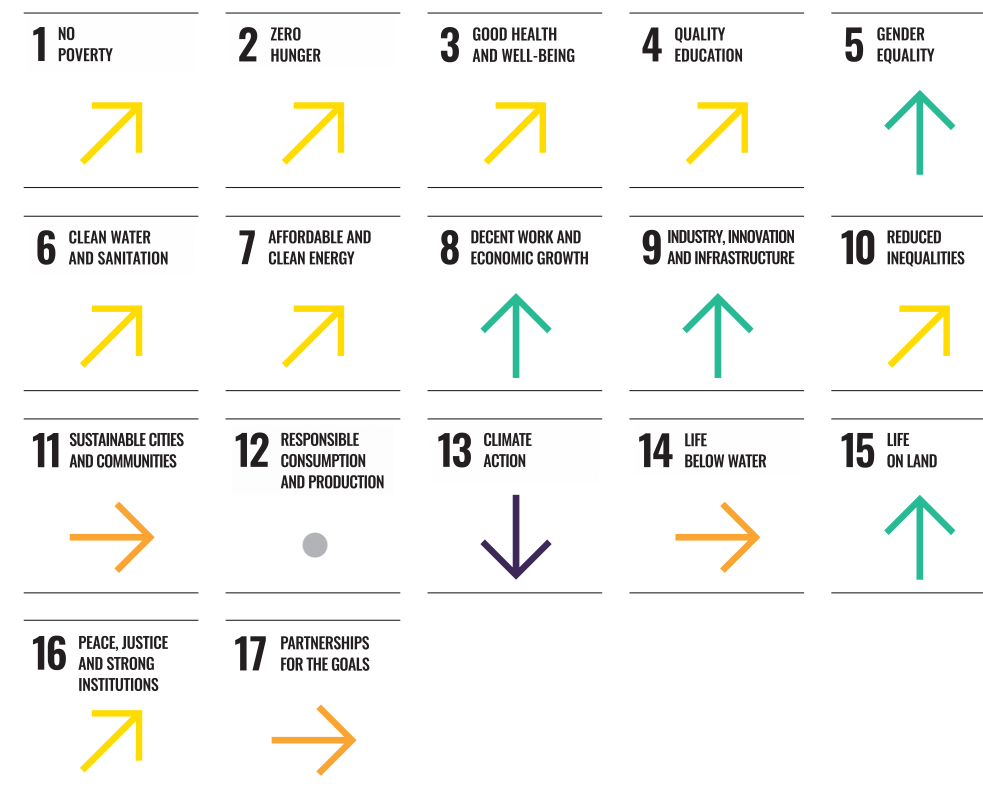
Ex. 1a - Current Assessment - SDG Dashboard

- Major challenges
- Significant challenges
- Challenges remain
- SDG achieved



Ex. 1b - SDG trends for Belgium

- Decreasing
- Stagnating
- Moderately improving
- On track or remaining SDG achievement
- Information unavailable

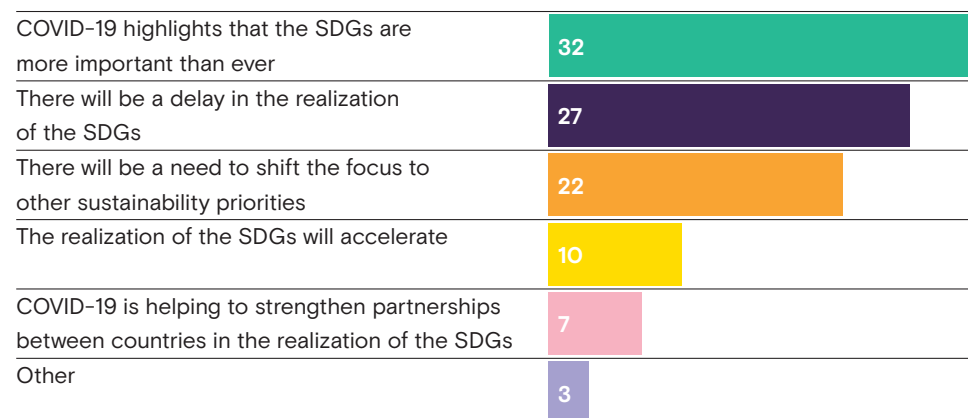


## The SDGs and COVID-19: build back better

The world is still in the middle of the vast COVID-19 pandemic. Deaths and infections continue to mount worldwide. Economies and organizations are in a deep and growing crisis. Inequalities within and among countries are rising, as the poorest suffer a disproportionate share of the infections and deaths, and struggle more to make ends meet. At the same time, poverty and hunger are soaring and global tensions are rising. United Nations Secretary-General António Guterres has rightly called this crisis the worst since World War II. The world will change markedly. If anything, the COVID-19 pandemic makes the SDGs more relevant than ever. However, this crisis may hold important lessons for the future which we should fully embrace in order to prevent a new pandemic and to tackle other global crises. Undoubtedly, the COVID-19 pandemic has

profound effects on realizing the SDGs. A recent UN report finds that COVID-19 is reversing decades of progress on poverty, healthcare, and education. It is therefore critical that we build back better, but the question is of course how to do so. For this research report we asked respondents what they would think are the consequences of the COVID-19 crisis on the realization of the SDG agenda. As *Exhibit 2* shows, 32% of the respondents agree with the statement that the COVID-19 pandemic highlights that the SDGs are more important than ever. At the same time, over 27% of the respondents expect that there will be a delay in achieving the SDGs and less than 10% indicate that they expect the realization of the SDGs to accelerate. In addition, 22% believe that COVID-19 illustrates the need to shift the focus to other sustainability priorities.

Ex. 2 - The consequences of the COVID-19 crisis on the realization of the SDG agenda (in %)



N=372

**“The SDGs provide a holistic picture of sustainability. With the recent challenges arising from the COVID-19 crisis, I believe even more that a recovery with a strong focus on sustainability is needed. The SDGs can help us with this, as employees and management need to know the broader framework of sustainability.”**

**Pidpa**

“The Port of Antwerp is of great importance for the supply of food and medical equipment to Belgium and a great part of Europe (SDG11). That is why we immediately installed a multi-disciplinary and cross-border Covid 19-taskforce to ensure maximum collaboration between the main stakeholders (SDG17) in the port organisation and to make sure the port stays 100% operational (SDG8). To ensure the health and safety of the port workers (SDG3) we follow the preventive measures imposed by the federal department of Health of course, but we also teamed up with Rombit to test their innovative smart corona bracelet. (SDG9) This way, we try to incorporate the SDGs into everything we do.”

Port of Antwerp



“We are in the middle of the COVID crisis, but when it is not that, it is something else. There are always lots of difficulties in a company that make priorities change. What matters is having a long-term course that can withstand the weather and withstand crises. You have to be able to continue to aim for sustainability even and especially in difficult times. We believe more than ever in it, but the difficulty is not really that – it’s the resistance in the short-term.”

IBA

# About the SDG Barometer 2020



## Historical context

The SDG Barometer 2020 presents a follow-up study to the SDG Barometer 2018 and the Belgian Corporate Responsibility (CR) Barometer studies that were held in 2011 and 2015. As such, these previous studies serve as a reference point for comparison over time for understanding the roles, responsibilities, and actions of Belgian organizations in the field of sustainability.

Among other insights, the SDG Barometer 2018 pointed out that SDG awareness among Belgian organizations is on the rise and that many had already acted on the SDGs. The SDGs appeared to offer several benefits to organizations and were seen as a building block for their sustainability strategies. The full report can be accessed on [offer.antwerpmanagementschool.be/en/sdgbarometer](https://offer.antwerpmanagementschool.be/en/sdgbarometer).

The SDG Barometer 2020 aims to extend the previous research endeavors and continues to concentrate on the SDGs as potential game changers for viewing and practicing sustainability in Belgium by organizations. The results should also be seen against the background of the adoption of Agenda 2030 five years ago.

## Partners

The study is an initiative of Antwerp Management School, in close partnership with Louvain School of Management (UCLouvain) and the University of Antwerp, and financially supported by Belgium's Federal Institute of Sustainable Development. The study was distributed through the support of many

Belgian organizations (see the back cover of this report for the full list of partners).

## Objectives of the SDG Barometer 2020

The overall goal of the SDG Barometer 2020 is to obtain several updated insights into the SDG landscape in Belgium for various types of organizations, including companies, governmental and non-governmental organizations, and educational institutions.

Since this research project is the second national survey on the adoption and implementation of the SDGs, its results partly serve comparative purposes, and extends its value by providing novel insights that may again inspire future investigations, both within Belgium and beyond. However, an important aim of the SDG Barometer 2020 is to shift the emphasis to new topics that complement earlier obtained insights.

Among the more prominent new elements introduced in the SDG Barometer 2020 are sector information per organization type, and an analysis of materiality assessments by companies listed on the BEL 20.

The SDG Barometer may hence stimulate and facilitate the adoption of SDGs by organizations, contribute to developing new governmental action programs, and provide insights for non-governmental organizations, business networks, and knowledge institutions to spur the effective implementation of the SDGs. The SDG Barometer also gives a signal towards different types of organizations that the progress on the SDGs is monitored and that SDG adoption is being supported by the Belgian government. As such, this

second SDG Barometer is an invitation for organizations to keep working on the SDGs and explore new practices and approaches.

## Methodology

The research methodology for the SDG Barometer 2020 consisted of a combined quantitative and qualitative methodology. While the main part of the data for this study were collected through an online questionnaire which was distributed by partners in this project, document analyses were conducted based on the sustainability reports of BEL 20 companies, and 15 interviews (see list of interviewed organizations at the end of this report) were held to obtain additional insights.

## Presentation of the results

The results in this report are presented in aggregate form and thus include findings for all organizations, including companies, governmental and non-governmental organizations, and educational institutions that participated in this study. Although the presented results provide solid overall snapshots and patterns of Belgian organizations' engagement with the SDGs, readers should be aware that the results cannot be perceived as statistically representative.

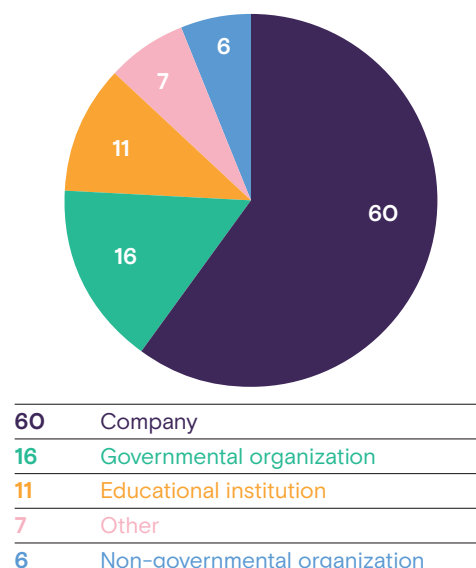
In fact, inherent to the chosen research approach there is the bias of self-selection: respondents may have participated in the SDG Barometer exactly because it is about the SDGs and because their organizations have an SDG engagement. Where possible and relevant, the findings are differentiated for

organizational characteristics, but only in (the few) cases where there appears to be a significant difference.

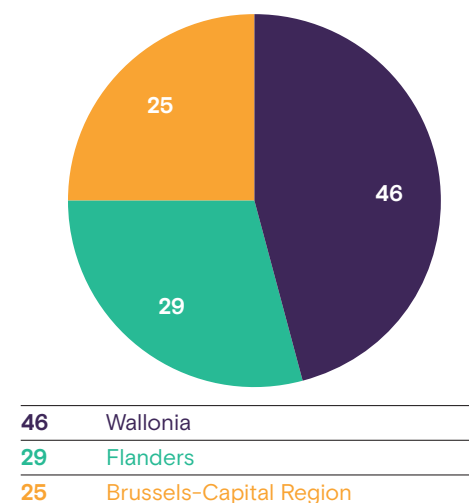
## Response demographics

A total of 961 organizations across sectors responded to the online questionnaire, of which 803 completed the survey. This is the primary dataset for the SDG Barometer 2020. The online questionnaire consisted of various routes, including an 'exit route' at the beginning of the questionnaire based on organizations' attention for sustainability and routes based on respondents' answers during their completion of the questionnaire. For this reason, the total responses per question vary, as indicated in the report.

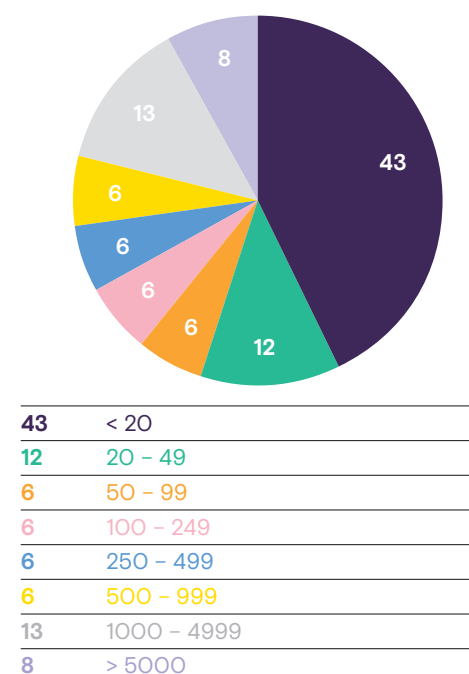
Ex. 3a - Breakdown by organization type (in %)



Ex. 3b - Breakdown by region (in %)

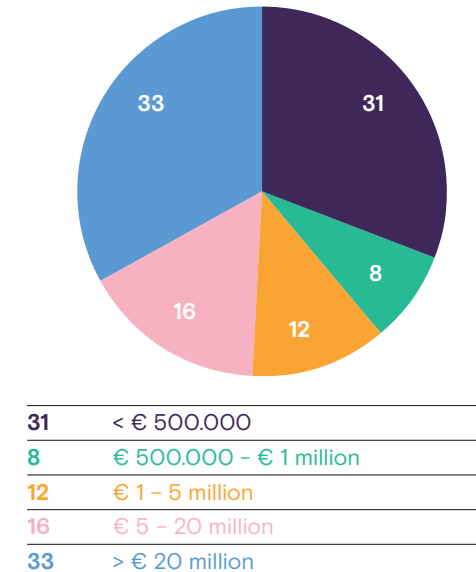


Ex. 3d - Breakdown by number of employees (in %)\*



\* COMPANIES ONLY

Ex. 3c - Breakdown by annual turnover (in %)\*



Ex. 3e - Other response characteristics

**82%**  
of the responding companies have existed for more than 10 years

**43%**  
of the responding companies are family businesses

**16%**  
of the responding companies are publicly listed companies

# Survey Results



## Part 1

# SDG adoption and engagement

### SDG awareness and sustainability orientations

Nearly all responding organizations (98%) appear to have some or a lot of attention to sustainability (*Exhibit 4*), representing a small but interesting rise compared to 2018 (96%). No less than 91% of the organizations are aware of the SDGs – a rise compared to 87% of the organizations in 2018 (*Exhibit 5*). Just 9% of the respondents indicated that they are not aware of the SDGs.

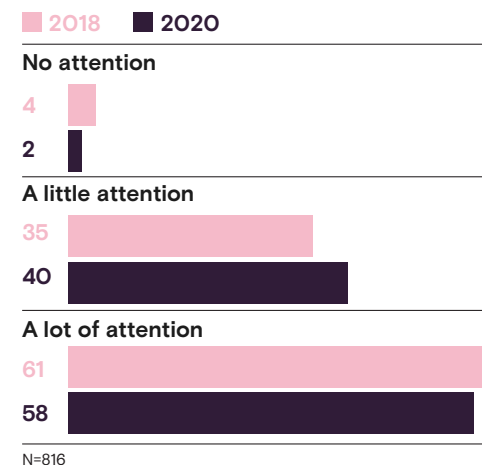
The few organizations that have no attention for sustainability indicated that this was for a variety of reasons, including not being incentivized to do so, not having sufficient knowledge or budget, or simply not being interested.

In practice, organizations tend to have different approaches towards sustainability, called sustainability orientations. These sustainability orientations reveal the ways in which organizations ‘use’ and give substance to sustainability, emphasizing certain benefits they strive to get from it and expectations they have. Over one in four organizations indicate that they use sustainability to shape their strategy, while 19% indicate they use sustainability to create awareness inside and outside the organization through social and ecological projects in the (local) community (*Exhibit 6*).

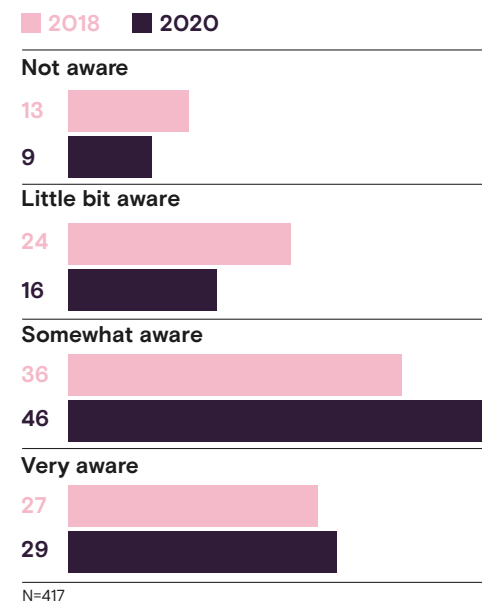
In sum, 46% of the responding organizations say that their sustainability orientation relates to more or less tangible benefits, including operational efficiency and cost reductions (15%), creating a culture of sustainability (11%), and increase product quality or innovation (10%). These results may also provide some clues

how the SDGs can or are expected to contribute to organizational success. are expected to contribute to organizational success.

Ex. 4 – Attention for sustainability in 2020 (in %)



Ex. 5 – Organizational SDG awareness in 2020 (in %)

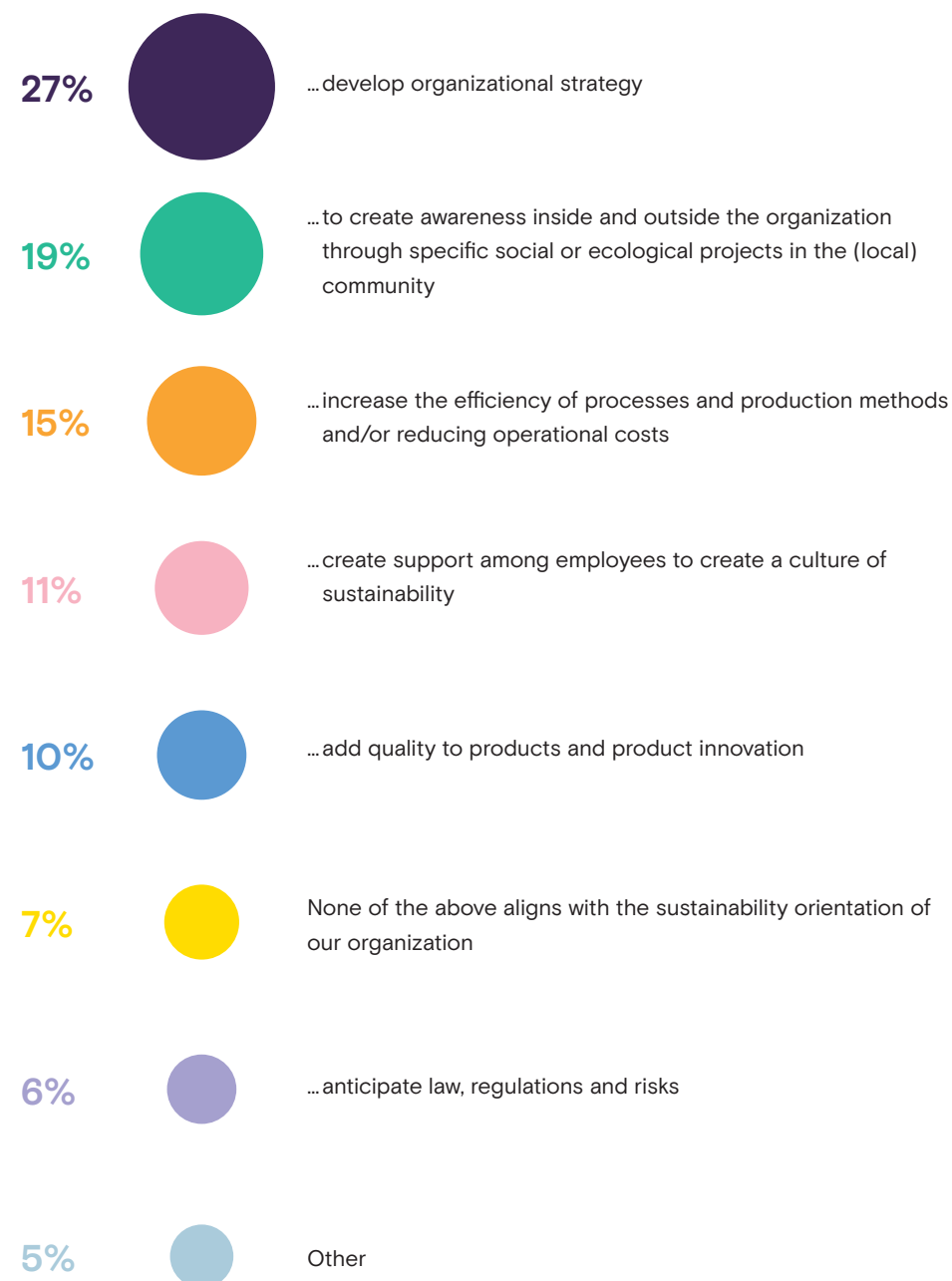


“Färm Coop, for the moment, uses the SDGs only to some extent. I know that they exists and I know that there are a lot of things that we do that are related to them, but I don’t make a particularly strong reference to them. One of the investors behind Färm Louvain-la-Neuve – an investment fund with a social and sustainable purpose – evaluates all the projects they invest in against SDGs. And so, in fact, every year we have the reflection to see where we stand and how we evolve from one year to the next. However, it is more for this investor that uses this framework to measure this notion of positive societal impact. While it is interesting for us, we don’t really use the SDGs afterwards.”

Färm

Ex. 6 – *Organizational sustainability orientation* (in %)

Using sustainability to ...



## SDG awareness and organizational type

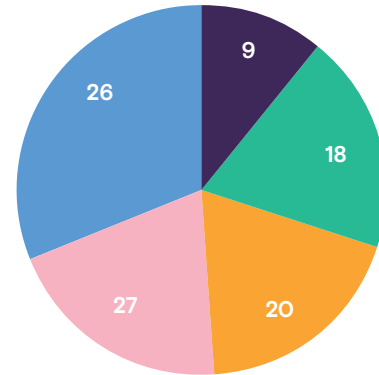
No less than 69% of the surveyed organizations are not only aware of the SDGs but also take them into account into their day-to-day organization. Looking specifically at those organizations that are very aware of the SDGs, 94% apply the SDGs on a regular basis. Compared with the SDG Barometer 2018, a smaller percentage of organizations now appear not aware of the SDGs (9% versus 13% in 2018).

It should be noted that the awareness of the SDGs varies with organization type: governmental organizations are more aware of the SDGs than companies and educational organizations (97% versus 91% and 81%). Interestingly, more non-governmental organizations indicate that they are very aware of the SDGs when compared to governmental organizations (64% versus 30%) (*Exhibit 7*).

There is a very strong willingness among respondents (98%) to take the SDGs into account or apply them in their organization within two years from now. In 2018, this was 90%. While currently only 39% of the organizations that are very aware of the SDGs indicate that they constantly take the SDGs into account or apply them, no less than 69% of these organizations expect that they will do so within two years.

Interestingly, when asked if they think that most organizations commit themselves all too easy to the SDGs without really bringing this commitment into practice, far more organizations agreed (47%) than disagreed (11%) (n=373).

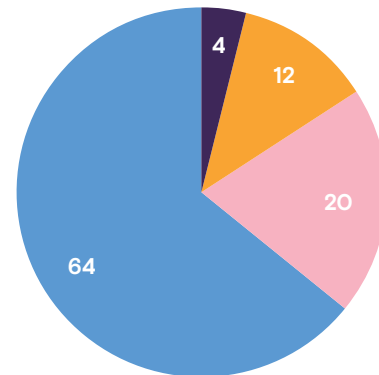
Ex. 7a - **Companies** (in %)



9	Not aware
18	Little bit aware
20	Fairly aware
27	Aware
26	Very aware

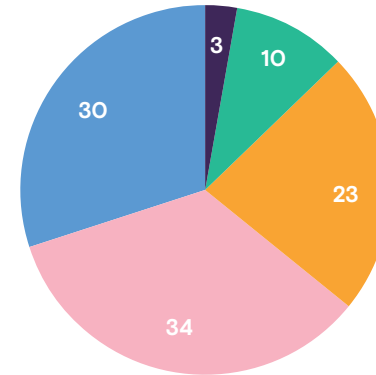
N=417

Ex. 7b - **Non-governmental organizations** (in %)



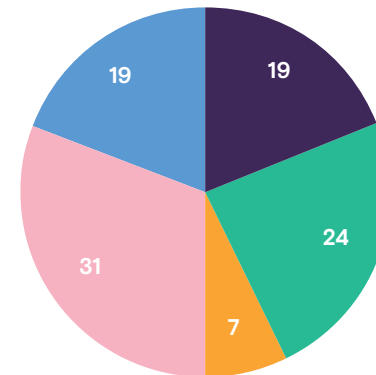
4	Not aware
0	Little bit aware
12	Fairly aware
20	Aware
64	Very aware

Ex. 7c- **Governmental organizations** (in %)



3	Not aware
10	Little bit aware
23	Fairly aware
34	Aware
30	Very aware

Ex. 7d - **Educational organizations** (in %)



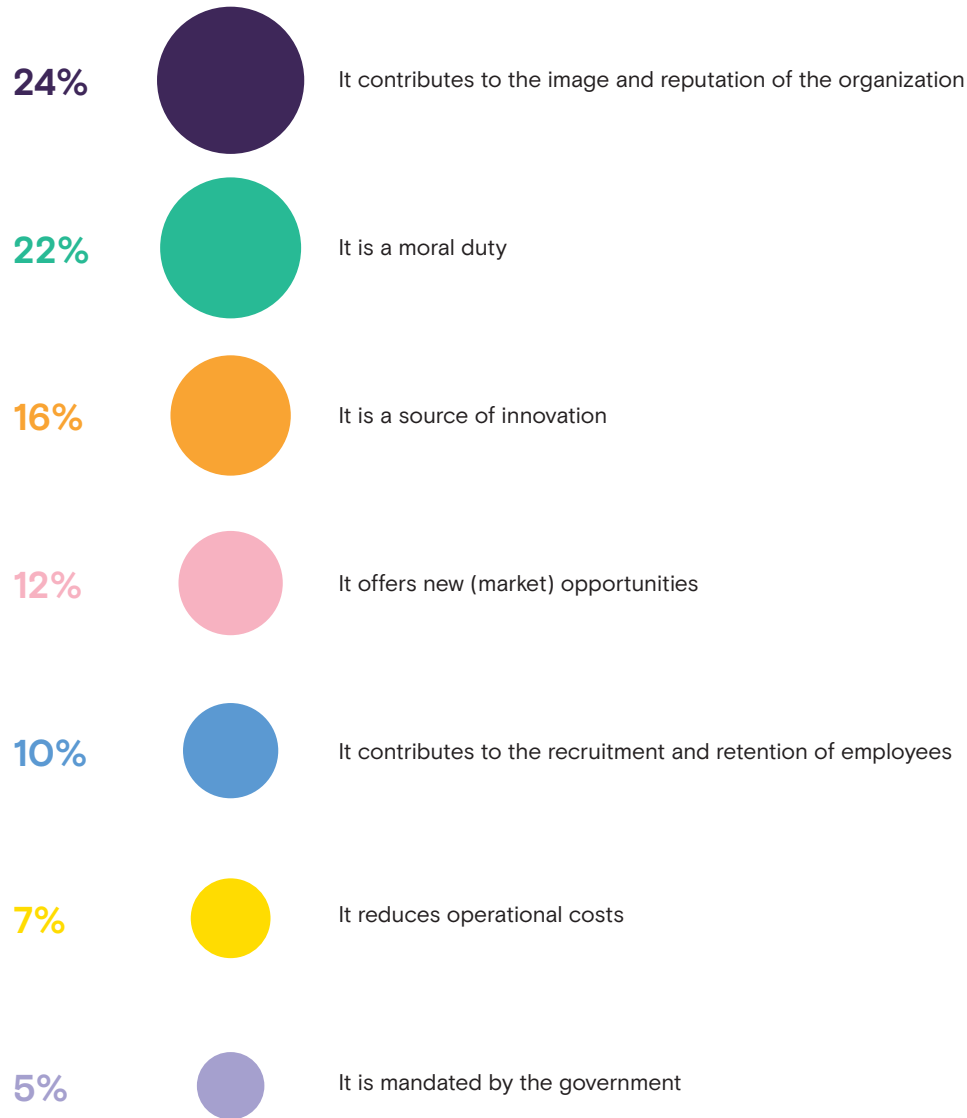
19	Not aware
24	Little bit aware
7	Fairly aware
31	Aware
19	Very aware

## Motivations for engaging with the SDGs

Looking at the motivations that organizations have for engaging in sustainability, the results show that organizations mainly do so because it either contributes to the image and reputation of the organization (24%) or because it is a moral duty (22%) (*Exhibit 8*). Although instrumental reasons (reasons that relate to direct benefits of sustainability for the organization) are more frequently mentioned than sustainability as a moral duty, it should be noted that governments mandating attention for sustainability seems to be hardly a reason for organizations at all.

When it comes to engaging with the SDGs, the picture that emerges is somewhat different (*Exhibit 9*). Although among the top reasons again include an instrumental and a non-instrumental reason, the latter seems substantially more important than the former (40% for the answer category 'SDGs contain (several of) the most important global sustainability challenges', versus 25% for the answer category 'implementing the SDGs offers our organization clear advantages', when taking together the categories 'important' and 'very important'). Here, it is important to note that it seems beneficial for organizations that the SDGs are an internationally accepted sustainability framework (29%). While the higher management and customers asking for adopting the SDGs also appear to be relatively important (22% and 19% respectively), suppliers appear to be an insignificant factor in this regard (7%). Demands from shareholders and investors are among the least important reasons to engage with the SDGs for organizations, as are perceived advantages to link their activities to the United Nations. Overall, these results seem to acknowledge the results from the SDG Barometer 2018.

Ex. 8 - Motivations for having attention for sustainability (in %)



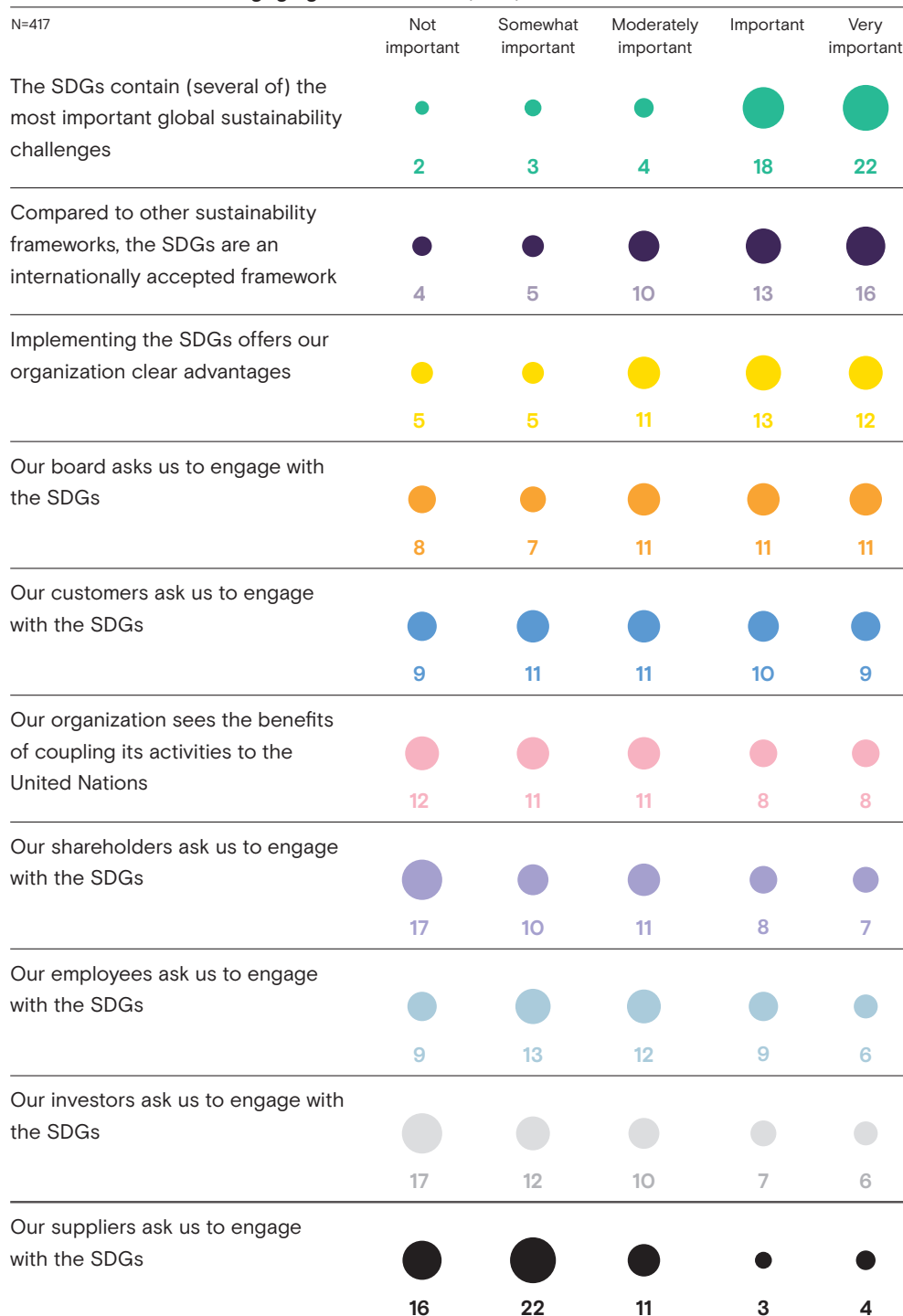
“The UN indicators are universal and cover all subjects. So it allows us to contextualize our action, just like the other stakeholders, and to work all towards the same goals. It is a universally recognized and a global benchmark – and that is a very positive thing. We want to use SDG Voices to really give a good basis for raising awareness, develop a network and then go concretely into companies as far as possible, accompany or make companies more aware of what they can do based on a catalog of actions that we are currently implementing.”

UWE

“The SDGs help us show the co-benefits of climate for the other dimensions. The SDGs help us keep a wide angle, keep the radar on all dimensions of sustainable development and not only on the environmental dimension.”

Climact

Ex. 9 - Motivations for engaging with the SDGs (in %)



## SDG driving forces

Looking at the driving forces that may further drive organizations to adopt the SDGs, organizations mention that complying with societal expectations, reducing social and environmental risks, and showing respect for the communities in which the organization operates are perceived to be the three most important factors (*Exhibit 10*). Interestingly, here, and compared to some of the results reported on earlier in this report, using the SDGs as a reference in order to comply with government policy in the field of sustainability seems to be relatively important as well. Since this result relates to driving forces, this may signify that organizations expect governments to take a more prominent role in encouraging organizations to adopt the SDGs.

These results strongly differ from the results in 2018, when the SDG Barometer showed that market-related factors were seen as the most convincing driving forces for engaging with the SDGs. For educational institutions, complying with societal expectations (95%) is a far more important driver to adopt the SDGs than it is for governmental organizations (73%) and non-governmental organizations (76%).

When asked what would be the preferred strategy for involving organizations in realizing the SDG agenda (n=373), 39% indicate that this can be done best through making transparent the hidden costs of unsustainability, popularly known as true pricing. Only 17% of the respondents agree that the preferred strategy was strengthening legal requirements. However, 77% agree with the statement that government policy should focus more on implementing the SDGs.

## Case: City of Harelbeke

As an SDG Voice, sustainability is well anchored in the entire organization and strategy of the city of Harelbeke. The SDGs are an important tool for the city and provide an excellent framework that fits into the strategic plan. The city approaches sustainability from various angles, such as its purchasing policy through its position as a Fairtrade municipality, in which, in addition to the SDGs, it also looks at the criteria from the Fair-O-Meter.

The city goes quite far to integrate the SDGs: "Our policy objectives are aligned with the SDGs", says Ellen Vandeputte, strategic planner of the City of Harelbeke. "This stimulates us to always take an SDG focus for various types of projects. As an example, the head of city planning and development himself encourages us to place each project in an 'SDG circle' in order to examine the impact on, for example, inequality or responsible consumption and production. This makes the entire project more sustainable, or more SDG-proof."

## Barriers

When it comes to the barriers that organizations identify to further engage with the SDGs, the results show that organizations mainly perceive three such barriers: a lack of resources (time, money) to invest in the SDG

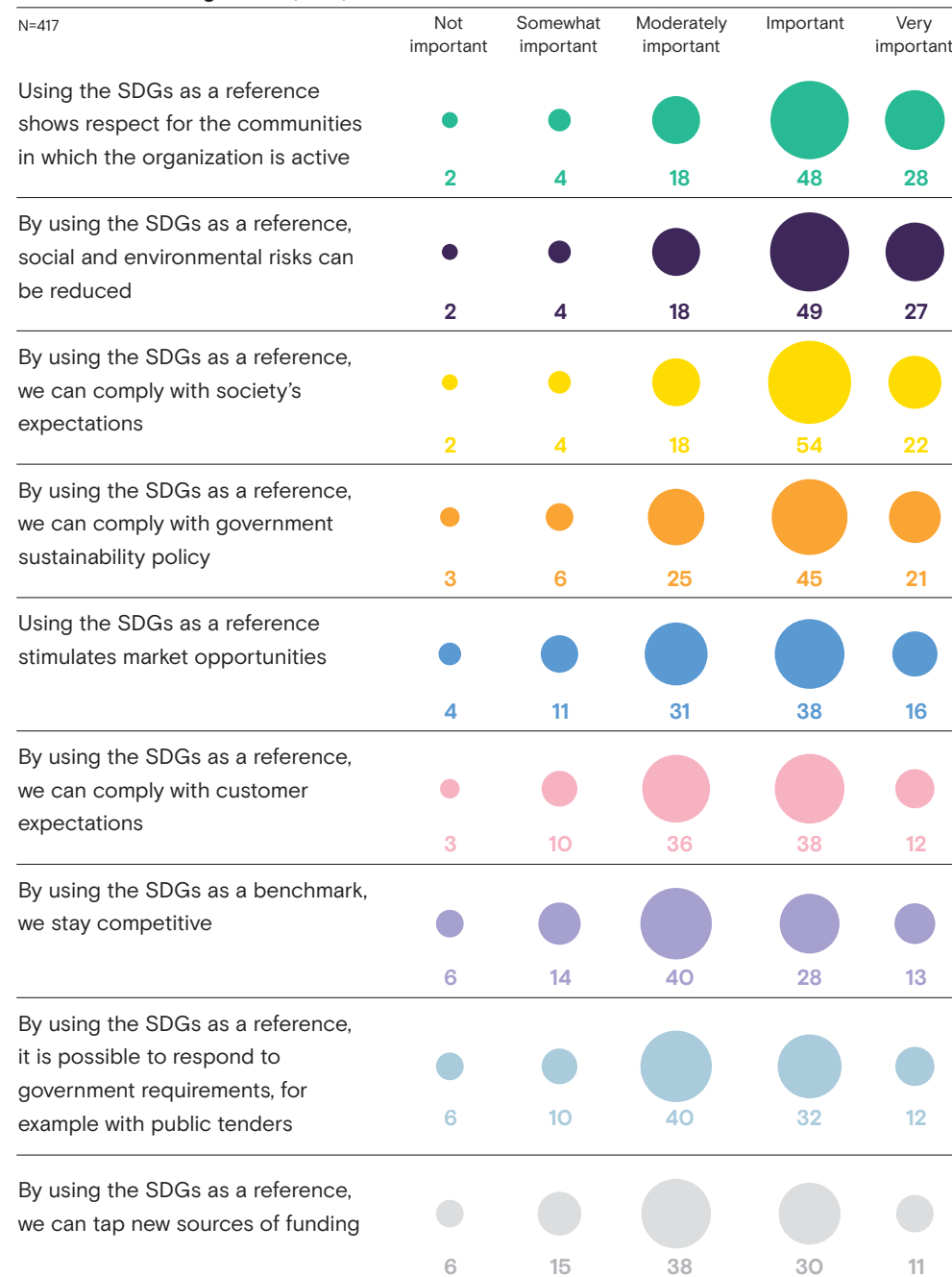
initiative, internal stakeholders (employees, managers, investors) that lack knowledge about the SDGs, and external stakeholders (suppliers, customers) that lack knowledge about the SDGs (*Exhibit 11*). These results are similar to that of the SDG Barometer 2018. Interestingly, respondents do not recognize difficulties to integrate the SDGs in their organizations' overall strategy as a barrier to a strong SDG engagement, nor do they think that the SDGs are difficult to apply in the context of their organization. The COVID-19 pandemic and the resulting economic situation are also not recognized by organizations as a factor that may hinder them to address the SDGs. Also, most respondents (69%) disagree with the

statement that the SDGs are primarily a task of national and international governments. On this issue, organizations appear to be more outspoken than in the 2018 SDG Barometer. The most striking difference with the previous version of the SDG Barometer, however, relates to the statement 'The SDGs do not offer clear advantages for our organization'. While two years ago respondents identified this as an important barrier for adopting the SDGs, now organizations tend to strongly disagree with this. Although speculative, this may be caused by the SDGs having become a central and inescapable part of sustainability discourse by now and by organizations having built experience in working with the SDGs, allowing them to better reap the benefits from adopting them.
























































**“There is little information on how you can anchor the SDGs in your sustainability policy. For the SDGs, we lack guidelines to get started with the SDGs in a more practical way. Ideally, GRI should make a clearer link with the SDGs, because GRI is still the main standard for us. On the other hand, the SDGs are very clear: they identify 17 priorities. In this sense, the SDGs provide a good framework for familiarizing people with sustainability.”**

Telenet

Ex. 10 - SDG driving forces (in %)



Ex. 11 - Perceived barriers for addressing the SDGs (in %)

N=417	No barrier at all	Small barrier	Moderate barrier	Important barrier	Very important barrier
We do not have sufficient resources to invest in the SDGs	 13	 23	 27	 27	 11
Our internal stakeholders lack knowledge about the SDGs	 14	 16	 25	 29	 6
Our external stakeholders lack knowledge about the SDGs	 10	 24	 35	 24	 6
Our external stakeholders are hardly or not interested in the SDGs	 12	 30	 35	 18	 5
Our internal stakeholder are hardly or not interested in the SDGs	 18	 33	 27	 18	 4
It is hard to integrate the SDGs in our general strategy	 25	 35	 23	 15	 3
The SDGs are difficult to apply in the context of our organization	 27	 35	 24	 11	 4
The current economic situation caused by the COVID-19 pandemic does not allow us to address the SDGs	 31	 32	 24	 10	 3
The SDGs are a (national or international) government task	 35	 35	 20	 7	 4
The SDGs do not offer clear advantages for our organization	 29	 42	 19	 9	 2
We have no influence on the SDGs	 39	 32	 21	 5	 3

“As a startup, it’s complicated to work directly on many different SDGs. For example, currently our team is still quite small (10 to 12 people) and our direct focus is to start first by having a viable business. Paying attention to gender equality or diversity is less important than making the business work and be profitable, because without that, there’s not even a business. This is inherently true for lots of startups that are on the rise and that need to concentrate on the value they create. The SDGs were created for big companies, cities, and states as a guide for good governance. For a company like Danone it is important to focus on all the SDGs at the same time. For a startup the first step is to survive.”

Shayp

# Strategic alignment of the SDGs

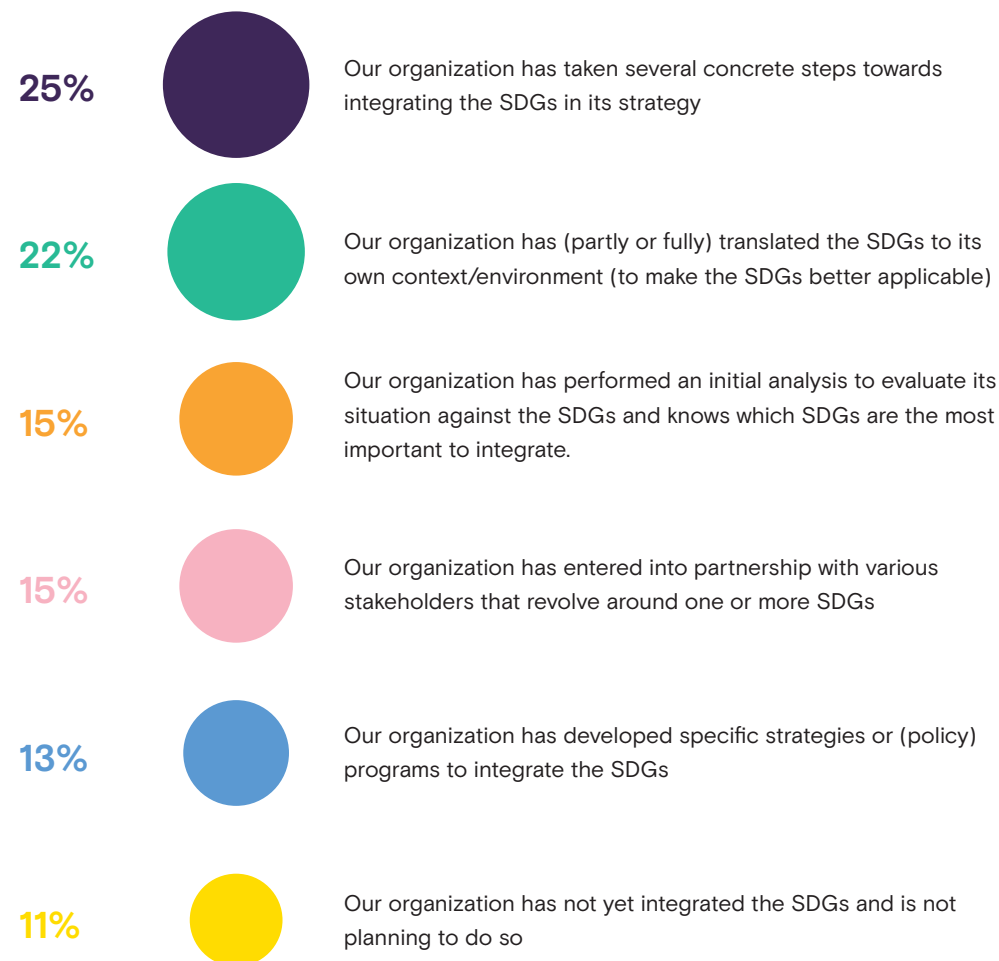
## SDG integration levels

In order to obtain a general idea of the level of integration of the SDGs within overall organizational strategy, respondents were shown several statements from which they could choose which description reflected their situation best. The results show that most organizations have taken several concrete steps to integrate the SDGs into their strategies (25%) and that they have partly or fully translated the SDGs to their own context in order to align the SDGs with their specific organizational context (for instance, locality, sector, or market) (22%).

Also, some 15% of the respondents indicated that their organization has performed an initial analysis to evaluate its current situation in relation to the SDGs and knows which SDGs are important for them to integrate (*Exhibit 12*).

The same percentage of organizations states that they have entered into partnerships with various stakeholders that revolve around one or more SDGs, while 13% indicated that the organization has developed specific strategies or programs to integrate the SDGs. Only 10% of the responding organizations appears to have not integrated the SDGs and is not planning to do so.

Ex. 12 - Levels of integration of the SDGs (in %)





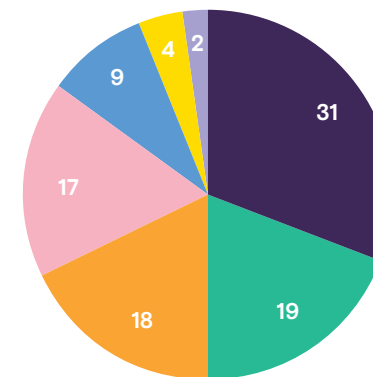
“By referring to this international framework, we also wanted to structure our actions with regard to sustainable development and to show our exemplarity in this area at the provincial level. We want to promote the SDGs and to use them to develop our strategy, but also to promote them as well as possible within our territory.”

IDELUX

#### Relationship with sustainability strategy

Since there may be clear relationships between organizations' sustainability strategies and the way in which they engage with the SDGs, respondents were specifically asked about this relationship. The findings of the SDG Barometer show that organizations mainly adopt the SDGs as a source of information for their sustainability strategy (31%) and because the SDGs complement their existing strategy (19%) (*Exhibit 13*). Only 2% of the responding organizations appear to have replaced their sustainability strategy with the SDGs. This indicates that organizations 'cross-check' their existing sustainability strategy against the SDGs and see the potential of enriching their existing strategies with the SDGs: in these ways, the SDG are embedded into sustainability strategies. Such embedding is generally viewed as important for the SDGs to be truly effective.

Ex. 13 – Organizational sustainability strategy versus SDG approach (in %)



- 31 The SDGs are a source of information for our sustainability strategy
- 19 The SDGs complement our sustainability strategy
- 18 We do not have a sustainability strategy
- 17 The SDGs have a lot in common with our sustainability strategy
- 9 We do not account for the SDGs in our sustainability strategy
- 4 Other
- 2 The SDGs have replaced our sustainability strategy

N=390



#### Case: Province of Hainaut

The Province of Hainaut has set up the 'Adhésion Plan'. It constitutes the strategic profile of the institution. This plan defines all the major priority orientations for the management of the Province. It integrates the 17 SDGs in a transversal manner by linking them to what the Province is already implementing. The Province of Hainaut has thus created the Provincial Council for Sustainable Development. A representative for sustainable development will be designated within each of its institutions. This should change the way of looking at things.

The 17 SDGs will thus be anchored within the Province from the very beginning. The central element of this initiative is to know whether the organization responds effectively to the challenges of sustainable development and how it can improve its projects according to the challenges of sustainable development, especially biodiversity and carbon neutrality.”

... Testimony of VBO-FEB: towards  
a Business to Society approach

"Five years after the launch of the SDGs at the international level, the SDG Barometer 2020 confirms the trend observed among our sector federations and Belgian companies during the last years. Sustainable development is becoming increasingly integrated into companies' strategies, and in a way beyond just to improve their image. We observe that an increasing number of companies are offering solutions that meet the needs of their customers while also meeting the needs of society. It's more than only a B2C or B2B oriented approach – it is truly B2S (B2Society). Look, for example, at the increasing number of companies – small or large – that are communicating on their very ambitious objectives and others that have already shown a high level of achievement.

In order to face the many challenges of today's society, it is certain that companies will have to play their role in the realisation of SDGs. The COVID-19 pandemic has put a magnifying glass on some of today's malfunctions. This crisis reminds us that the status-quo is not an option and that transition is necessary.

The trend to integrate the SDGs into companies will be confirmed and even accelerated in the coming years. One of the reasons is also regulatory. An example is the European taxonomy: this will make it clear to investors which activities are considered to be environmentally and socially sustainable. It will no longer be a question of communicating, but one of reporting. However, regulation doesn't have to be the only driver: as soon as the SDGs are seen as opportunities rather than obstacles, companies will prosper!"

# SDG prioritization, relevance, and materiality

## SDG prioritization

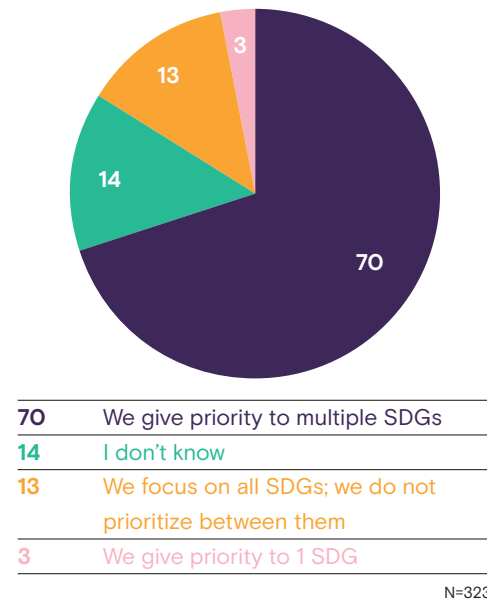
The findings of this year's SDG Barometer clearly show that the majority of organizations (70%) tends to prioritize a selection of the SDGs rather than focusing on the entire set of goals or prioritizing one SDG (*Exhibit 14*). Only 13% of the responding organizations consider the 17 SDGs equally important; 3% prioritize just one SDG. These findings are in line with the SDG Barometer 2018 and reflect the pattern of organizations narrowing down their choice to a subset of SDGs that they consider to contain the most relevant topics for their operations. Overall, prioritization does not vary between types of organizations.

With the broad scope inherent to the sustainability agenda, such prioritization is common practice when organizations engage in sustainability. It should be noted, however, that this practice is not consistent with the approach of 'indivisibility' that the United Nations take towards interpreting the SDGs.

## Perceived SDG relevance

Against the background of organizations tending to prioritize a number of SDGs, it is interesting to look at the actual SDGs that organizations find most relevant. While in the SDG Barometer 2018 the focus of the analysis was on the SDG priorities of organizations that are aware of and have adopted the SDGs, this year the analysis has focused on identifying differences in perceived relevance of the SDGs between different types of organizations. Perceived relevance, here, can be seen as a proxy for prioritization.

Ex. 14 - Organizational sustainability strategy versus SDG approach (in %)



As *Exhibit 15* shows, the results indeed reveal a difference in perceived relevance of the SDGs between the types of organizations. Companies perceive SDG 8 (Decent work and economic growth), SDG 3 (Good health and well-being), and SDG 9 (Industry, innovation and infrastructure) as the most relevant, which is in line with the results from the SDG Barometer 2018. Governmental organizations, however, deem SDG 12 (Responsible consumption and production), SDG 13 (Climate action), and SDG 7 (Affordable and clean energy) as the most relevant goals. Interestingly, both NGOs and educational

“We have prioritized SDGs with respect to our activities. Therefore, we have identified the SDGs most positively impacted by our operations. It appears that there are five SDGs that are mostly impacted, namely SDG 8, 9, 11, 12, and 6. Obviously, SDG 17, too: this one cuts across all our actions since they are all carried out in partnership. We have also identified the SDGs that are indirectly impacted, in particular SDG 7, SDG 4 with all the staff training actions, SDG 3 with all the well-being and safety actions.”

IDELUX





“In fact, in sustainability everything is linked and therefore we may act a little bit more on two, three objectives. It is perhaps also easier to choose two, three on which we really act. Everything seems to be strongly linked.”

Färm

institutions consider the same four SDGs as the most relevant, with SDG 4 (Quality education) topping their lists. Several other results stand out. For instance, both companies and governments deem SDG 2 (Zero hunger) as the least relevant SDG, although this SDG, together with SDG 1 (No poverty), which is also relatively low on their lists, is viewed as the most relevant by the United Nations. An explanation for this result probably is that hunger, and to a lesser extent poverty, is not recognized as a major problem in Belgium, indicating that the SDGs are interpreted within a national context.

Surprisingly, SDG 4 (Quality education) has a low relevance score on the government list. SDG 14 (Life below water) is at the bottom for each type of organization when it comes to its relevance. An explanation for this result may lie in organizations not recognizing this topic as being directly within their sphere of influence. There appears to be a relatively large difference in relevance on SDG 5 (Gender equality) between types of organizations. This SDG seems to be recognized as more important by non-governmental organizations and, especially, educational institutions.

Ex. 15 - Perceived relevance of SDGs according to organization type

				
Rank	Companies	Governmental organizations	Non-governmental organizations	Educational institutions
1	8	12	4	4
2	3	13	10	5
3	9	7	3	3
4	12	8	5	10
5	13	9	1	12
6	7	17	17	1
7	5	11	8	16
8	4	3	12	8
9	10	6	13	17
10	11	16	11	13
11	17	5	16	7
12	6	15	2	2
13	15	1	9	11
14	1	10	15	9
15	16	4	7	6
16	14	14	14	15
17	2	2	6	14

### Difficulty to implement

Respondents were also asked to rank the SDGs based on their perceived difficulty to implement in practice (*Exhibit 16*). Implementation here refers to the operationalization of the SDGs in practice and translating it into concrete actions. Overall, it is clear that SDG 2 (Zero hunger) and SDG 14 (Life below water) are perceived as difficult to implement for all types of organizations. A result that, to a slightly lesser extent, applies to SDG 15 (Life on land), as well. Leaving SDG 2 aside, this indicates that biodiversity appears to be a difficult topic for organizations to implement within the sustainability agenda. This result reflects findings from recent international reports, observing thorny challenges with these SDGs. An interesting result pertains to SDG 5 (Gender equality): while companies, non-governmental organizations, and educational institutions find this SDG relatively easy to implement, governmental organizations seem to experience this to be considerably more difficult. Overall, combining a relatively high relevance score and a low difficulty to implement score, SDG 5 does not appear to represent a big problem area for organizations. SDGs with relatively high relevance scores tend go together with relatively moderate or even low difficulty to implement scores, suggesting that organizations do or should not experience big problems with the SDG agenda in practice. However, for SDG 11 (Sustainable cities and communities) and SDG 13 (Climate action), for governmental organizations and companies respectively, the picture is somewhat different: these SDGs seem to be potential problem areas in practice. These SDGs can be seen as particularly relevant for the sustainability agenda from the perspective

of highly developed countries. While this result reflects the conclusions from the SDG Index and Dashboard for Belgium when it comes to SDG 13, SDG 11 may appear to prove a more significant challenge than suggested by the SDG Index and Dashboard, also recognizing the relatively high difficulty to implement scores for other organizations.

### Case: Pidpa





"Sustainability is anchored in Pidpa's corporate vision and mission. The organization explicitly states that it is its mission to make drinking water available in a sustainable way. In 2019, Pidpa has embedded sustainability even more by drawing up a new strategy statement with a slight adjustment of the mission, including four pillars: Partnerships, Sustainability, Market & customer focus, and Operational excellence.

In its latest sustainability report, the organization indicated its contribution for each SDG. An internal Pidpa task-force has carried out a first exercise to 'translate' the SDGs to its own context. However, it turned out to be important to place a certain focus through performing an internal materiality analysis. "This analysis is intended to see where the focus should be for ourselves", says environmental coordinator Kris Liekens. A first focus was set on SDGs 3, 6, 14, and 17. Pidpa has the ambition to strengthen its materiality analysis by also surveying external stakeholders."

“Based on my experience, there are no small measures. What I want to do is to give companies confidence, to tell them ‘Here you go – you can do it’. A lot of people say that they can’t, that it is not in their core business, or that they don’t have the time. However, when you reassure companies that they can already do small things that already have an impact, they will say they can actually do it. That’s the whole point of our awareness and testimonial work: to value the testimonials of companies, from small start-ups to more experienced companies. We are in a hurry, but don’t know how to do everything. Everyone has to do what they can do and we are working on it.”

UWE

Ex. 16 – Perceived level of difficulty to implement the SDGs according to organization type

				
Rank	Companies	Governmental organizations	Non-governmental organizations	Educational institutions
1	2	14	6	14
2	14	2	2	15
3	16	15	9	2
4	1	1	14	9
5	15	4	7	11
6	11	10	16	7
7	6	5	11	16
8	13	11	15	13
9	17	6	13	1
10	4	3	12	6
11	10	16	1	17
12	7	17	3	8
13	9	9	10	12
14	3	12	4	10
15	12	13	5	3
16	5	7	8	5
17	8	8	17	4

#### SDG materiality

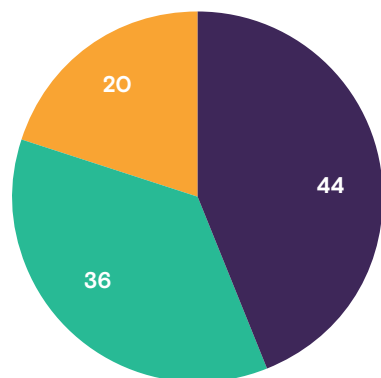
In line with other research, the results of this SDG Barometer indicate that the integration of the SDGs in sustainability policies and strategies is not yet mature. One of the reasons for this is that it seems to be difficult for organizations to relate the SDGs to the existing sustainability priorities of companies. Sustainability priorities, which are generally determined based on so-called materiality analyses, usually reflect those themes and issues that are important for companies and their stakeholders. In order to establish levels of materiality, these analyses generally employ criteria such as the degree to

which sustainability issues pose a risk to companies, to what extent they offer new opportunities, and the degree to which they contribute to the success of their (usually external) stakeholders.

For this year’s SDG Barometer, we asked whether or not organizations perform materiality analyses. The results show that 36% of the organizations perform a materiality analysis (*Exhibit 17*), with 50% of the companies, 41% of governmental organizations, 30% of non-governmental organizations, and 16% of educational institutions doing so.

More interestingly, no more than 12% of the organizations performing a materiality analysis

Ex. 17 – Organizations performing a materiality analysis (in %)

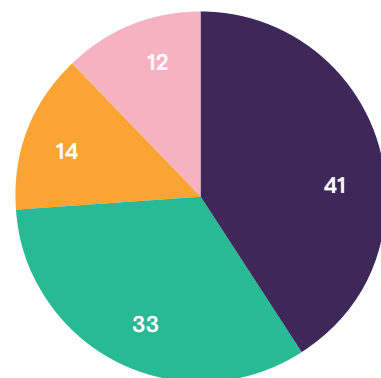


44	No
36	Yes
20	Don't know

N=386

fully align their materiality analysis with the SDGs, while 14% indicate that they do not account for the SDGs at all in their materiality analyses. The results show that 41% of the organizations take into account the SDGs to a certain degree when performing their materiality analysis (Exhibit 18). Speculating on an explanation for these results, it may be the case that organizations experience difficulties in practice when or generally lack the knowledge for relating the SDGs to the sustainability topics that are relevant to them. Also, the results may reveal a lack of willingness of organizations to do so. Even in the context of sustainability strategies, especially companies are used to performing materiality analyses in which the (short-term) importance of a specific relevant sustainability issue is a decisive factor. It is clear that the SDGs do not originate from such a perspective – they are neither primarily company-focused nor do they take a short-term view, but revolve around societal needs.

Ex. 18 – Aligning materiality analyses with the SDGs (in %)

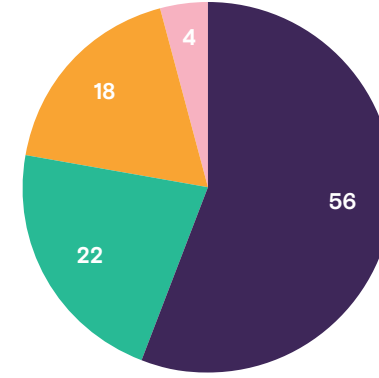


41	My organization takes into account the SDGs to a certain degree when performing a materiality analysis
33	Don't know
14	My organization does not take into account the SDGs at all when performing a materiality analysis
12	My organization fully aligns our materiality analysis with the SDGs

N=210

Despite the lack of integration of the SDGs into organizations' materiality analyses, most organizations take into account the views of internal and external stakeholders when performing their materiality analysis. Some 56% of the organizations take the views of both internal and external stakeholders into account when performing an analysis. A minority of 22% consider a materiality analysis as merely an internal process in which external stakeholders are not involved (Exhibit 19). However, as a motive for engaging with stakeholders, performing a materiality analysis scores very low. While organizations indicate that they tend to engage in contact with their stakeholders for discussing sustainability

Ex. 19 – Accounting for stakeholder voices in materiality analyses (in %)



56	When performing our materiality analysis, my organization takes into account the views of both internal and external stakeholders
22	When performing our materiality analysis, my organization does not take into account the views of stakeholders
18	When performing our materiality analysis, my organization only takes into account the views of internal stakeholders
4	When performing our materiality analysis, my organization only takes into account the views of external stakeholders

N=210

issues in general, they appear to do so much less when it comes to the SDGs. Discussing the implementation of the SDGs within the organization is only a reason for 8% of the respondents a motivation to engage with stakeholders, even though just 4% of the organizations indicate that they do not contact stakeholders about sustainability issues (n=415).

### Different interpretations of the materiality concept by interviewed organizations

The research for the SDG Barometer showed that organizations have similar although not exactly same definitions of materiality. The definitions below are an illustration of this:

- Materiality is about making conscious choices, precisely for the reason that we cannot perform equally on everything.
- It translates into the question 'does it matter?' Materiality is about what is essential – it is about one's focus.
- The outcome of a stakeholder survey that identifies the most important themes.
- Naming sustainability themes and core SDGs, based on an internal decision by the leadership team in combination with stakeholder findings, and from there entering into a dialogue with all our stakeholders. In line with this, it seems interesting to be able to equate material themes and link activities with costs, for example by setting up an internal CO<sub>2</sub> pricing system.
- A materiality analysis provides a clear overview of what your stakeholders consider important and what you are working on as an organization. Establishing contact with stakeholders and determining focus themes are two important reasons for conducting a materiality analysis.

“I think that materiality is not a sufficiently clear word. However, I have the impression that we can now say ‘structuring of objectives and evaluation of performances’ – that is more understandable than materiality. I also have the impression that with materiality, the notion of meaning is not taken up. Using the right words is really important, and the word materiality, I think, does not make companies feel confident about it.”

UWE



“The materiality matrix is more useful for large companies and raises the risk for companies to be satisfied with having done the matrix and forget about the rest, what is outside the matrix. Materiality should not suffer from SDGs, because it can happen that if we want to integrate all the SDGs, we end up with a heavy and difficult to use matrix. We should not make a materiality analysis just to do so and always follow the materiality matrix with actions.”

Climact

SDG materiality and BEL 20 companies

As part of the SDG Barometer 2020, an assessment of the materiality analyses of companies that are listed on the BEL 20 – the benchmark stock market index of Euronext Brussels – was conducted. Materiality analyses assist in identifying the key issues that are of most importance to the stakeholders and the company, thus performing a useful function in the context of sustainability. Central to this assessment was identifying the existence of SDG-oriented materiality analyses and the integration of the SDGs in these analyses. For this purpose, corporate sustainability reports and websites were analyzed. The results show that the vast majority of BEL 20 companies (90%) conduct a materiality assessment. This should not come as a surprise: several global frameworks and benchmarks, such as the Global Reporting Initiative (GRI) and the Sustainability Accounting Standards Board (SASB), require such an assessment. More interestingly, only three BEL 20 companies appeared to use the SDGs as a guide for their materiality assessment: Ageas, Colruyt Group, and WDP.

1 Ageas has created an international network of Environmental, Social and Governance (ESG) ambassadors with representatives in each of the relevant countries, ensuring a well-diversified set of skills and experience. This network has identified a number of themes and projects, which include an assessment on how the SDGs influence the organization and

processes and how Ageas should respond to changing requirements. Ageas has interpreted and deployed the selected set of SDGs within the context of its own organization, focusing on translating the SDG goals into appropriate messages and a detailed mapping of its products and services or any other initiatives with a link to the SDGs. By doing this, Ageas aims to embedding the SDGs within its business environment.

2 Colruyt Group has made an inventory of their most important sustainability projects. In addition to making this inventory, the company investigated to what extent it contributes to the realization of one or more SDGs. Subsequently, it has identified seven SDGs considered as material on which the company reports.

3 WDP has developed an ESG framework based on the SDGs and integrating trends and developments in its sector. Additionally, the company has analyzed various ESG frameworks and benchmarks in order to make its own framework more robust. Based on the findings of this analysis, thirteen material themes were identified, which were accordingly scored according to their relevance for stakeholders. For this purpose, the company has consulted with stakeholders.

It should be noted that many BEL 20 companies (75%) link the outcome of their materiality analyses to the SDGs. These companies either use the SDGs for sustainability reporting, apply the SDGs as an overarching framework for their sustainability initiatives, or align their overall corporate strategy with the SDGs (Exhibit 20). It is hard to tell to what extent the BEL 20

companies have plans to perform an SDG materiality analysis. For sure, SDG materiality analyses are still in an early phase of development and knowledge on how to conduct such an analysis may be lacking. Future efforts – or the lack thereof – may indicate whether or not these companies consider such analyses as sufficiently relevant.

Ex. 20 - Materiality analyses of BEL 20 companies

	Presence of a materiality analysis	Presence of an SDG-guided materiality analysis	Bringing outcomes of materiality analysis in relation the SDGs
● Yes ● No			
AB InBev	●	●	●
Ackermans & Van Haaren	●	●	●
Aedifica	●	●	●
Ageas	●	●	●
Aperam	●	●	●
arGEN-X	●	●	●
Barco	●	●	●
Cofinimmo	●	●	●
Colruyt	●	●	●
Galapagos	●	●	●
GBL	●	●	●
ING Groep	●	●	●
KBC Groep	●	●	●
Proximus	●	●	●
Sofina	●	●	●
Solvay	●	●	●
Telenet Group Holding	●	●	●
UCB	●	●	●
Umicore	●	●	●
WDP	●	●	●

Total 90% 15% 75%

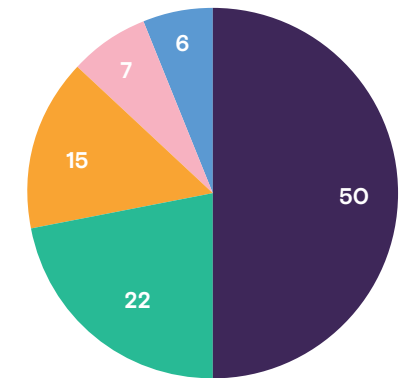


# Monitoring, managing, communicating, and partnering

## Tracking progress

When asked to what extent organizations are satisfied with the progress they have made on implementing the SDGs over the past five years, 38% indicate that they are either satisfied or very satisfied with the progress against 25% that are not (n=373). In order to track progress on Agenda 2030, it is important that organizations monitor their SDG actions and impacts. Monitoring also enables organizations to assess and manage their SDG initiatives and the results can be used for communication purposes. The results of the SDG Barometer show that 50% of the responding organizations do not use indicators to monitor progress on the SDGs (*Exhibit 21*). Some 15% of the organizations use indicators to track their progress, but not those proposed within the SDG framework. A total of 29% indicate that they are using at least several of the SDG indicators to monitor their SDG initiatives. Of this group, just little over 7% appear to perform an extensive impact measurement based on the SDGs. Overall, 18% of responding organizations think it is very likely that they will perform an SDG impact measurement within two years.

Ex. 21 - Use of SDG indicators (in %)



- 50 Our organization does not use indicators to track progress on the SDGs
- 22 Our organization uses several of the indicators proposed by the United Nations to track progress on the SDGs
- 15 Our organization uses indicators to track progress on the SDGs, but not those proposed by the United Nations
- 7 Our organization uses all indicators proposed by the United Nations to track progress on the SDGs
- 6 Other

N=411



# 58%

The majority of respondents agrees with the statement that, in general, organizations make too little use of the available SDG targets and indicators

“For our Football & Social Responsibility framework, we are in the process of designing smart goals and KPIs. These goals and KPIs reflect the outcome of our materiality assessment and the prior SDGs for our organization and our stakeholders. At the same time, the 169 SDG targets and 231 indicators inspire us in setting up SMART (specific, measurable, attainable, realistic, and time-bound) targets for ourselves. This way, we will be able to track progress and measure our negative and positive impacts.”

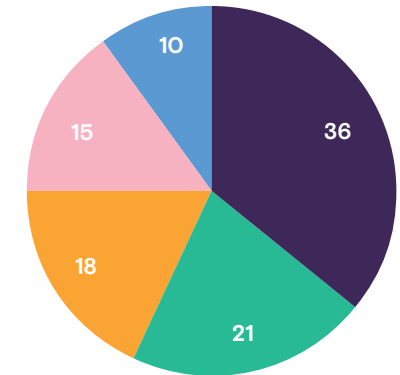
Royal Belgian Football Association

## Management responsibility

When it comes to establishing responsibility for managing SDG efforts, it appears that 64% of the responding organizations that have adopted the SDGs have appointed someone that is responsible for coordinating the SDG-related actions (*Exhibit 22*). This result differs considerably from that of two years ago, when a striking 83% of the organizations indicated to have appointed someone for this purpose. While any explanation for this result remains speculative and such a difference might well be attributed to changes in the respondent group, organizations may have chosen to further integrate the SDGs within their sustainability or overall strategy. The SDG framework, in the end, now is already five years underway and organizations have matured in their approach towards the SDGs, similar to how they have integrated sustainability within their overall strategy over the years.

This explanation may be corroborated by the primary location of management responsibility for the SDGs: senior managers and board members are the people most likely to coordinate SDG-related actions (21%), suggesting a strategic importance of the SDGs. Combining this result with the 10% of respondents that indicate that their board has responsibilities related to the SDGs, this explanation becomes even more plausible. Respectively 18% and 15% of the responding organizations indicate that a middle manager or an employee that is not part of the organization's (middle) management coordinates the SDG-related actions.

Ex. 22 - Management responsibility for the SDGs (in %)



- 36 Our organization has not appointed responsibility to an employee to coordinate SDG-related actions
- 21 A senior manager or board member coordinates SDG-related actions
- 18 A middle manager coordinates SDG-related actions
- 15 An employee (not a member of the organization's (higher) management) coordinates SDG-related actions
- 10 The board of the organization has responsibilities that relate directly to the SDGs

N=492

Case: Telenet

With its 2017-2020 sustainability plan, Telenet has deliberately started to involve its management regarding sustainability challenges. In this way, its management gained more insight into the challenges and results: where does the organization has the greatest impact and where do they see new opportunities to do better? Ineke Rampart, Corporate Affairs Director at Telenet, explains why sustainability is important, how sustainability can contribute to a better reputation, a stronger employer branding, and how it is crucial for

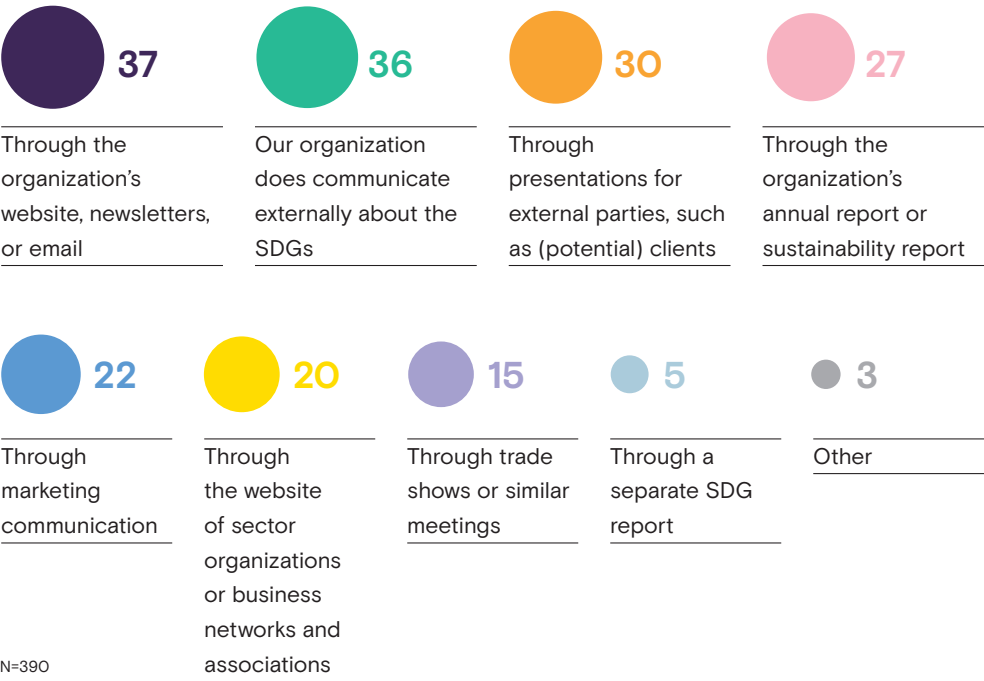
investors and analysts. "We give this message every six months in the form of a sustainability update. This way, we get the necessary support." At the same time, Telenet is working on internal sustainability communication, sharing results of, for example, its Dow Jones audit. As a result, there are always people who pick up the message, resulting in new bottom-up initiatives. Rampart: "We therefore see that there is more support for sustainability themes both top-down and bottom-up. It is important to keep educating everyone in the organization. We must continue to invest in communication in order not to stand still."

Communication about the SDGs

The majority of responding organizations that have adopted the SDGs indicate that they communicate about the goals, both internally (69%) and externally (64%). The ways in which organizations communicate vary. The most common way of internal communication about the SDGs is through direct communication with employees (46%), followed by communication through the website, newsletters, or emails (39%).

Externally, organizations mostly communicate about the SDGs through their website, newsletters, or emails (37%), followed by presentations with external stakeholders, such as customers. Still, the results show SDG-related communication is not often used for marketing purposes (22%) and only 27% of the organizations communicates about the SDGs through its annual report or sustainability report (Exhibit 23).

Ex. 23 - External SDG communication (in %)



"The fact that the SDGs form a global framework that is supported by the United Nations is an enormous added value. In the past, we talked about sustainability in our own language and that is no longer necessary. The SDGs also provide an opportunity to compare with other companies, as more and more organizations start using the framework for reporting." Janssen Pharmaceutica

### Partnerships for the SDGs

There is broad consensus that in order to effectively realize Agenda 2030 and achieve the SDGs, partnerships between all involved and affected stakeholders are key mechanisms. In line with the SDG Barometer 2018, the responding organizations appear to be very much aware of this and in fact have entered different types of partnerships: the results show that 69% of the responding organizations agrees that partnerships are key for realizing the SDGs (n=373).

Overall, the higher the SDG awareness of organizations, the more they appear to be looking to enter into partnerships. The results

indicate that the most preferred type of partnership (23%) is a partnership that runs on the medium-term that focuses on project-based activities.

Most organizations (87%) that are very well aware of the SDGs have indeed entered into one or more SDG-related partnerships. These organizations appear to prefer to enter in long-term partnerships that have either a strategic focus or a project-based focus. Interestingly, it does not seem to matter very much for these organizations with which type of organizations they want to enter a partnership in, although the majority of these organizations seems to prefer educational institutions as their partner.

**“Collaboration is the only way to make the transition to a sustainable economy. It is important to form a ‘coalition of the willing’ of other frontrunners, companies and organizations that have ambition, complementary knowledge, the right levers, and thus pave the way for others.”**

Port of Antwerp

**“As for our stakeholders: we have employees, we have the financial community with investors, we have the local communities around the sites, and then we have one called the planet, which is a bit original – original in the sense that, unfortunately, there is not a single representative of the planet. There is not The Great Leader of the Planet. So we said that we are going to take the opinion of those who speak for the planet or whom are recognized as speaking for the planet. That is to say supranational, Europe, the United Nations, the WWF, for instance. So organizations that are in a positive dynamic and that can help us better understand the typical SDGs.”**

Solvay

Sector-specific insights

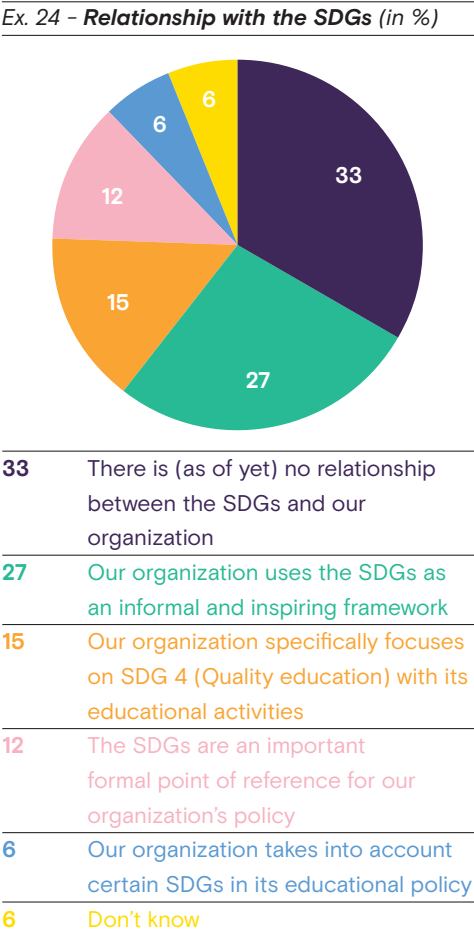
Education

In total, 33 educational institutions (varying in size and educational level) responded to the SDG Barometer 2020. In order to obtain a general idea of the role played by the SDGs within these educational institutions, they were asked to choose from a series of statements describing what characterizes their relationship to the SDGs best. While only 12% of the responding educational institutions indicates that the SDGs represent an important formal point of reference for their policy, 27% says that they use the SDGs as a formal and inspirational framework. Most institutions (33%), however, indicate that they have – as of yet – not addressed the SDGs (Exhibit 24).

Unsurprisingly, then, two-thirds of the responding educational institutions do not periodically assess their contribution to the SDGs. Still, 42% of the educational institutions indicate that they engage in some form of knowledge exchange on the SDGs with other educational institutions.

When asked to what extent the educational programs offered by the institutions actually have attention for the SDGs, most respondents (58%) indicate that this was the case for some of their programs and 18% respond that this was the case for the majority or all educational programs. Interestingly, the results show that 21% of the educational institutions do not know to what extent their programs have attention for the SDGs.

These results are somewhat striking when observing that 70% of the responding institutions indicate that their students are interested or very interested in the SDGs. If anything, this may point at a considerable mismatch between educational institutions and their offerings on the one hand and their students on the other.



N=33

An additional interesting result is that, despite the above, by far most educational institutions (82%) think that the competencies that their programs aim to develop and equip their students with are relevant for achieving the SDGs. Apparently, educational institutions either already have attention for sustainability (not under the guise of addressing the SDGs) or are convinced that the competencies they aim to equip their students with are sufficiently generic for contributing to realizing Agenda 2030. It remains to be seen, of course, whether or not that is actually the case.

“We want to make our sustainability efforts even more structural in the future by measuring progress with the right indicators. The SDGs may prove to be a good framework for this. To make progress on the SDG agenda, we believe that we need to find a good balance between goodwill – bottom-up – initiatives and structural – top-down – adaptations. Our rector shows leadership on the SDGs, which is very valuable for getting things started.” VUB

## Governmental organizations

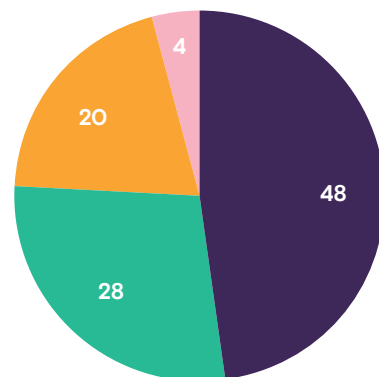
A total of 54 governmental organizations (43 with >100 employees and covering all regions) responded to the SDG Barometer 2020. Of these organizations, 76% appear to use the SDGs as either a formal (28%) or an informal (48%) framework for its policy areas (*Exhibit 25*). Some 20% have not (yet) forged a concrete relationship between the SDGs and their policy areas.

Slightly over 82% of the responding governmental organizations indicate that they think that their organization contributes to achieving the SDGs. Of these organizations, 37% even think that this contribution is at least very substantial.

Against this background, it is interesting to observe that only 44% currently monitor their contribution to the SDGs. This suggests that their ideas about the extent to which they are contributing to the SDGs reside more in belief than in facts.

The majority of the responding governmental organizations (54%) indicates that they engage in SDG-related knowledge exchange with other governmental organizations (*Exhibit 26*).

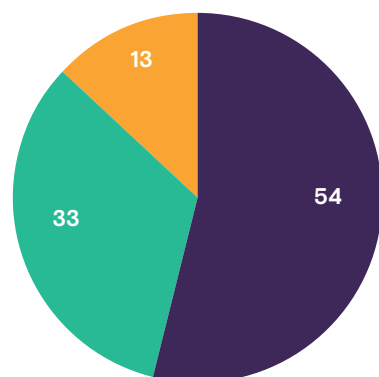
Ex. 25 - Relationship with the SDGs (in %)



48	Our organization uses the SDGs as an informal and inspirational framework
28	Our organization uses the SDGs as a formal point of reference for its policy areas
20	There is (as of yet) no concrete relationship between the SDGs and our organization's policy areas
4	Don't know

N=44

Ex. 26 - Engagement in SDG-related knowledge exchange (in %)



54	Yes
33	No
13	Don't know

N=54

## Testimony: VVSG

Local governments in Flanders spur bottom-up sustainable transition. Local governments are crucial for realizing the 2030 Agenda: 60% of the SDGs cannot be realized without them. After signing the 2030 Agenda, the Association of Flemish Cities and Municipalities (VVSG) started to raise awareness and inform its members. Soon, many of them showed interest in working with the SDGs, leading VVSG to start a 3-year SDG pilot project with a core group of 20 municipalities in 2017 with the goal of creating a coherent and ambitious policy for sustainable development. The members jointly developed tools and methodologies to integrate the SDGs in the policy planning process and a dynamic emerged in which local support for the SDGs increased and policies were geared towards the SDGs. Gradually, the advantages became clear: the SDGs are a reference point for making more focused, long-term decisions, encourage cross-departmental collaboration, provide a common language for cooperation with stakeholders, give local policy an international, sustainable dimension, and are an excellent communication framework.

The success stories of these frontrunners triggered a snowball effect among Flemish local

governments, large and small. Currently, one in three Flemish municipalities have signed the SDG declaration of commitment of VVSG. After the local elections of 2018, one in five included the SDGs in their coalition agreements and more than half integrated the SDGs in the policy cycle 2020-2025. Many municipalities monitor their contribution to the SDGs by linking local SDG indicators to their policy plans. The city of Ghent is even preparing a Voluntary Local Review (VLR), similar to the Voluntary National Reviews (VNR).

The Flemish municipalities are putting the SDGs into practice through taking concrete policy actions and ambitious projects, but also by fostering public support and raising awareness. The SDGs are visualized with promotional materials such as SDG flag lines, SDG cube seats, SDG movies, and articles in their municipal magazines. Local politicians are appointed as 'godfather' or 'godmother' of specific SDGs. Every year, about 40% of the Flemish municipalities participate in VVSG's campaign "Week of the Sustainable Municipality". In September, on the anniversary of the 2030 Agenda, they raised the SDG flag at the town halls and celebrated local heroes who put the SDGs into practice every day. The Flemish local authorities are taking the lead by spurring the bottom-up sustainable transition that the SDGs require.

“What we would like in the long-term is to develop a service for our clients, to help our municipalities and our companies to appropriate SDGs and to use them in their strategy, whether in their territorial strategy at the level of the municipalities or their corporate strategy for the companies.”

IDELUX

“The 17 SDGs are a tool that formalizes all the actions implemented within the Province of Hainaut. Whether these actions are developed by the students of the provincial education system or the school management, the tool supports all the projects: it justifies their actions and helps to clarify what was not clear at the beginning. Our management system must be questioned by putting sustainable development at the heart of its reflections. It is through the 17 SDGs that this can be achieved. Without them, I’m not sure that this kind of reflection would take place or that political commitment to sustainable development would take place in this way.”

Province du Hainaut – Hainaut

Enseignement



Non-governmental organizations

Of a total of 22 non-governmental organizations (the majority representing small organizations across all regions) responding to this year's SDG Barometer, only 14% indicate that they do not address the SDGs in any way at all. While 27% say that the SDGs are an important and formal frame of reference for their organization, 36% use the SDG as an informal and inspirational framework. Nearly 23% specifically address one or several of the SDGs (*Exhibit 27*).

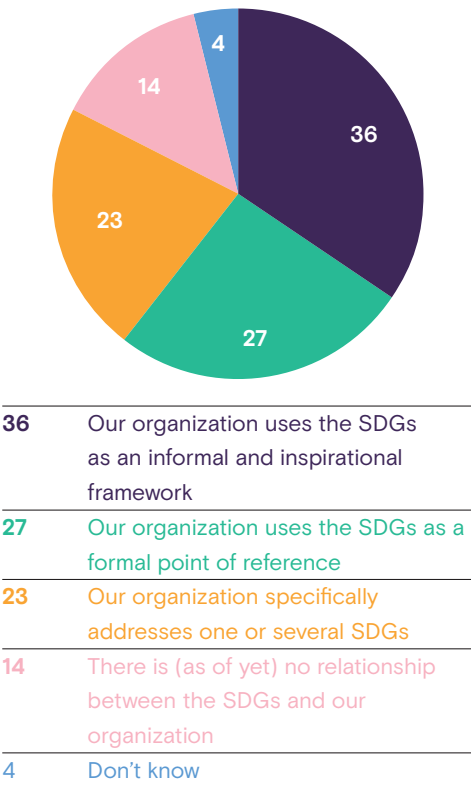
When asked to what extent non-governmental organizations explicitly link their mission-driven goals and objectives to the SDGs, 86% answer that this is the case at least to some extent. Half of the non-governmental organizations indicate that they have strongly or fully linked their goals and objectives to the SDGs.

Partnerships with companies can represent an important mechanism for non-governmental organizations to realize their goals and objectives. When companies approach non-governmental organizations for engaging in a partnership, the SDGs are regularly mentioned (68%) as a specific reason for entering a partnership (*Exhibit 28*). When non-governmental organizations approach companies for engaging in partnership, this is the case as well.

Of the responding non-governmental organizations, only 18% indicate that they periodically assess their contribution to the SDGs. This figure is substantially lower compared to governmental organizations and perhaps somewhat surprising given the

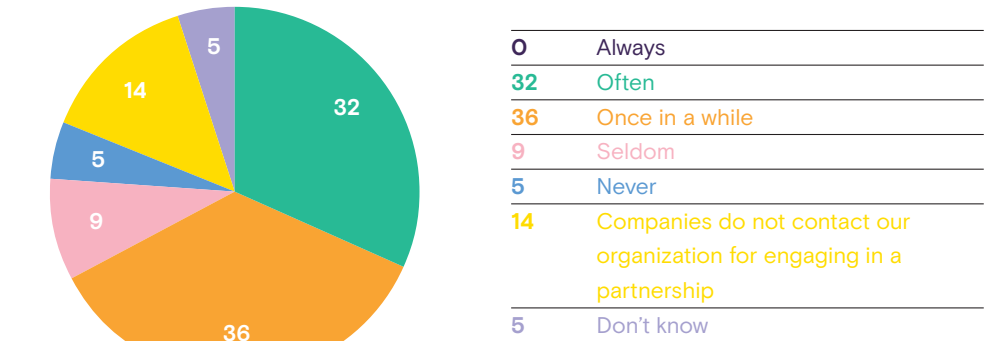
links between the mission of most non-governmental organizations and the SDGs. On the other hand, SDG-related knowledge exchange between non-governmental organizations does seem to take place: the results show that 55% of the responding organizations engage in such exchange.

Ex. 27 - Relationship with the SDGs (in %)



N=22

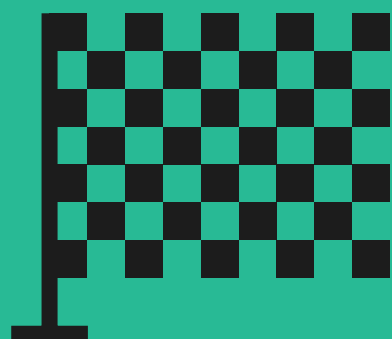
Ex. 28 - Mentioning of SDGs as a reason for companies to contact non-governmental organizations (in %)



N=22



# Conclusion



**Two years ago, the conclusion of the SDG Barometer was that the SDGs represented a story of development that was still in its infancy. The results of the SDG Barometer 2020 show that this story has certainly changed over the past years.**

The current overall picture has two sides. First, nearly all organizations now have at least some attention for sustainability. Focusing on those organizations that are very aware of the SDGs, a large majority of indicates that, within two years, they expect to take the SDGs into account on a daily basis. All types of organizations display a strong willingness to integrate the SDGs into their strategies. This is a development that is reflected by the higher management levels within organizations where responsibility for the SDG initiative is located. In addition, organizations that have adopted the SDGs are all but shy to communicate about their engagement. While this may signal that they take their engagement seriously and want to inform their stakeholders, the opposite may also be the case: organizations may recognize that communicating about the SDGs may benefit their image, without putting the actual effort in.

In contrast to earlier results, Belgian organizations strongly disagree with the statement that the SDGs do not offer clear advantages for their organization. Interestingly, the main motivations for organizations to adopt the SDGs lie in enhancing organizational image and

reputation and because it is a moral duty. Among the most convincing driving forces for engaging with the SDGs, organizations mention complying with societal expectations and showing respect for the communities in which they operate. While putting legal requirements on organizations is not seen as an adequate way to involve organizations in realizing the SDGs, the preferred strategy by organizations is making the hidden costs of unsustainability transparent. These are all promising signals: this part of the story suggests that the SDGs are clearly moving center stage within organizations and that organizations clearly see value in the SDGs beyond market-related factors. In a sense, one could say that the sustainability agenda that the SDGs represent is coming of age as an authoritative framework that enables organizations to look beyond their immediate self-interest.

There is another side to the picture, though, that raises several concerns. This is partly caused by the COVID-19 pandemic. Whereas organizations indicate that the pandemic illustrates the paramount importance of the SDGs, they expect it to delayed the realization of the SDGs. Observations from the United

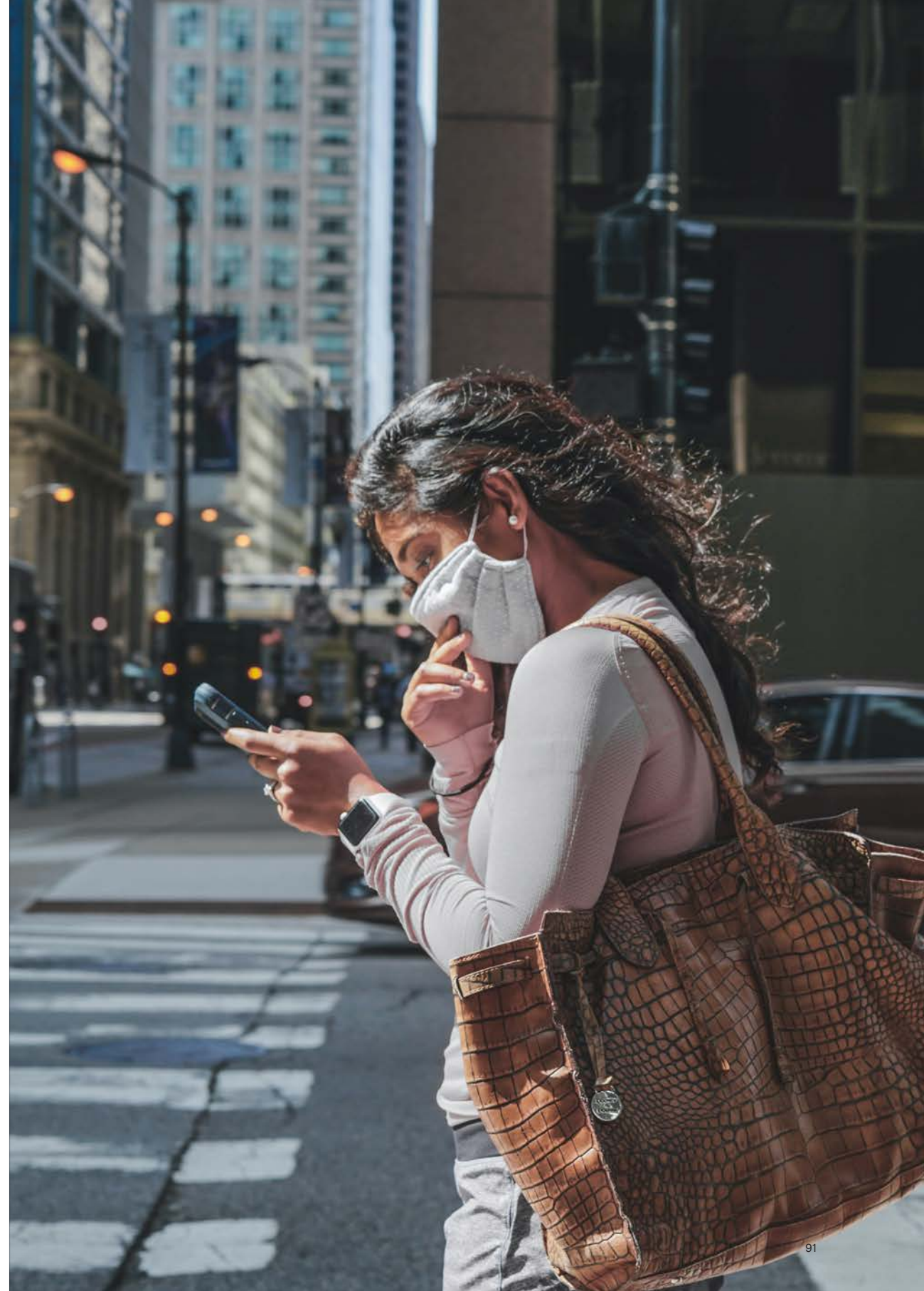
Nations about the pandemic causing a setback in sustainability progress both from a social and ecological view do not offer much reason to be hopeful about realizing Agenda 2030 in time.

This is exacerbated by the patterns of prioritization of SDGs that can be observed among organizations. The vast majority prefers to prioritize a selection of the SDGs rather than taking a holistic view and focusing on the entire set of goals. In this sense, not much has changed since 2018: the dominant approach towards adopting the SDGs is still one of selective engagement. As a concrete consequence, SDG 2 (Zero hunger) and SDG 14 (Life below water) are not recognized as relevant by organizations. The SDGs also seem largely disconnected to organizations' materiality assessments, casting doubt over their actual relevance for organizations.

Adding to the worries is the result that just a small percentage of Belgian organizations performs an extensive SDG impact assessment. This begs an uncomfortable question: what is the actual impact of organizations' SDG engagements? The impact of SDG initiatives should be clear in order to arrive at a reliable assessment of the real contributions to realizing Agenda 2030. This seems especially relevant in the context of organizations thinking that most organizations commit themselves all too easy to the SDGs without really bringing this commitment into practice. Impact assessment may hence perform a critical role in developing credible SDG commitments and preventing greenwashing or, more specifically, SDG-washing.

In the final analysis, the two-sided story that the SDG Barometer 2020 tells revolves around determining whether the SDGs truly represent a game changer when it comes to sustainability in Belgium. Indeed, there is still the luring promise of a universal framework encouraging a systemic approach towards sustainability. However, and despite some of the progress that has been made by organizations, the findings of this SDG Barometer do not directly point in this direction.

It is to be hoped that the COVID-19 pandemic functions as a wake-up call in this regard – after all, it is a symptom of a systemic crisis that is both the consequence of and the trigger of a perfect storm of sustainability issues. Against the background of having only 10 years left to achieve Agenda 2030, the conclusion should hence be that it is all hands on deck when we want to further accelerate and live up to the vast and thorny challenges that societies worldwide are confronted with. If anything, these are the times to make decisions towards realizing a truly sustainable future. The ingredients seem to be there.



# Recom- mendations



**Against the background of the findings of the SDG Barometer 2020, several research and policy recommendations have been formulated.**

## Develop strategies to strengthen SDG engagements

Organizations now appear to adopt the SDGs particularly because of their expected value for strengthening their image and reputation and because they consider it a moral duty. Incentives and communication efforts to persuade organizations to engage with the SDGs should hence be aligned with those motivations. Such initiatives should recognize those organizations that have adopted and engage with the SDGs to enable them to benefit from their engagement. While providing a media platform can serve the purpose of recognizing these organizations, another option could be to start or adopt an existing ranking initiative or scorecard that can, for instance, be based on organizations' level of SDG engagement or actual impacts. Such initiatives may accelerate SDG adoption, further strengthen the SDG engagements of organizations, and prevent organizations from claiming adherence to the SDG framework without actually acting upon it. As a flanking policy initiative, and in line with the finding that there seems to be a willingness to reach more advanced levels of integration of the SDGs in organizational strategy, pathways for developing organizations' SDG engagement may be identified based on extended case studies in order to support organizations in strengthening their SDG engagement in practice.

## Monitor the true effects of COVID-19 on the SDGs

While, as we speak, the COVID-19 pandemic is far from over, it is clear that its effects will reverberate for times to come. The research findings highlight that the SDGs are seen as more important than ever, although organizations expect a delayed realization of Agenda 2030. Since it remains to be seen what the actual medium- and long-term effects of the pandemic will be on organizations' engagement with the SDGs, an obvious suggestion would be to continue to monitor this in order to take the proper policy measures. This is particularly important against the background of the United Nations stating that there will be huge setback in achieving the SDGs. Future research may focus on how the pandemic, in general, changes the sustainability commitments of organizations and how this affects their SDG engagement. More specifically, it is important to get insight into the extent to which organizations will shift their focus (and if their focus aligns with what is needed according to the SDG agenda), how their investments in sustainability initiatives will change, and whether or not they will take new approaches to tackling the SDGs. For instance, will organizations take a more systemic approach towards sustainability, recognizing the links between the SDGs? In the end, these are important questions for policy makers

will be how they can contribute to further accelerating the realization of Agenda 2030 in the coming years.

#### Challenge existing materiality analyses

The SDG Barometer 2020 followed up on the recommendation from the previous edition by investigating the topic of materiality. This has led to new insights on SDG prioritization by organizations and the level of integrating the SDGs in materiality analyses. A new avenue for research can be to investigate why organizations resist embracing all SDGs and how to encourage them to do so. Since it can be expected that a part of the answer to this question can be found in the

dominance of tailoring sustainability to the context of organizations within contemporary sustainability discourse, the question becomes how this discourse can be changed. This is both a research and a policy challenge. As an extension of this, it is a recommendation to develop strategies for engaging organizations on those SDGs that they do not perceive as very relevant and experience as difficult to implement in practice (particularly SDG 2 (Zero hunger) and SDG 14 (Life below water)). Also, in order to stimulate organizations to align their materiality analyses with the SDGs, new methodologies for performing materiality analyses should be developed. Through these methodologies, organizations

can be encouraged to bring the SDGs center stage to their sustainability commitments and policies, recognizing the need for organizations to contribute to societal challenges beyond their immediate interest.

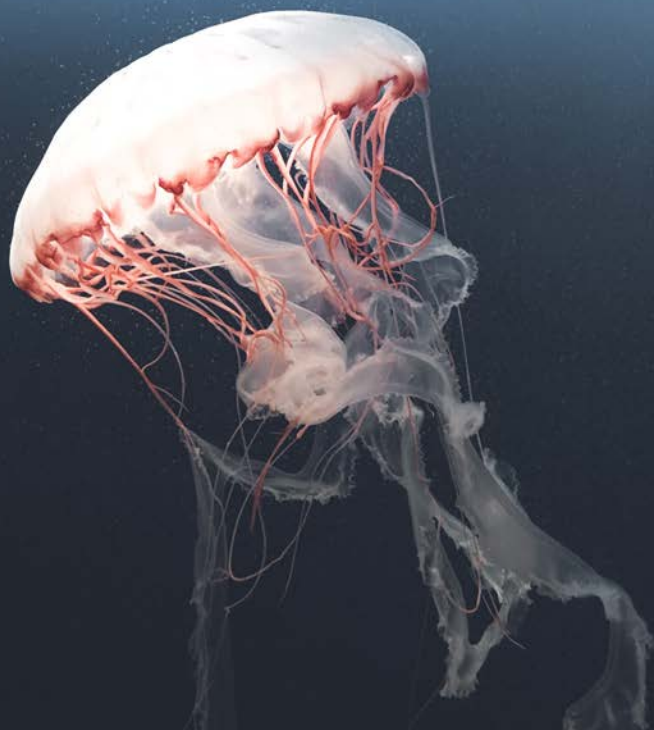
#### Shed light on SDG impacts and impact measurement

It remains unclear from existing research on the SDGs what the nature and quality of organizations' SDG efforts are. What specific actions are organizations taking on the SDGs? What actions are they hesitant to take? What important actions are they not taking? Benefitting policy makers and sustainability practitioners alike, such questions deserve answers as only then can the actual impacts of SDG initiatives be monitored and managed. In developing initiatives to revealing what the actual SDG impacts of organizations are, consideration can be given to developing an SDG-based true pricing methodology through which organizations can identify (and report on) the hidden sustainability costs of their operations and products. In addition, and related to the low percentage of organizations that appear perform impact measurements based on the SDGs, it is recommended to pay more attention to the need for, the advantages of, and possible approaches towards SDG impact measurement. Increasing attention for SDG impact measurement may take the form of informing organizations about its importance and supporting them in performing SDG impact assessments (for instance, through making existing information easily accessible, through online tools, and through facilitating learning networks). Such an initiative can be especially well-timed considering the willingness of a substantial

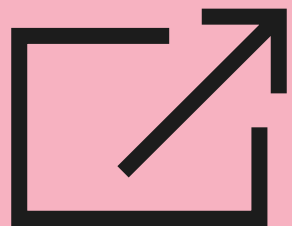
percentage of organizations responding that it is very likely that they will perform an SDG impact assessment within two years from now.

#### Bolstering the SDGs in education

As a well-known saying goes "If you nurture the root, you don't have to worry about the fruit". This holds particularly true in the context of sustainability. In the end, future generations of managers, policy makers, and citizens are currently within our schools – being educated on all levels. The ability to engender sustainable change resides in integrating the SDGs into the educational system. Such integration is already happening, but accelerating this may be one of the smartest things to do if we want to have a fighting chance to realize Agenda 2030. It is equally important to invest in the awareness and development of knowledge of teachers and directors as it is to educate students about the SDGs. Experiments should be stimulated and educational institutions on every level should be supported in engaging with the SDGs.



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## Insider tips:

### Good advice from organizations to get started with the SDGs

→ For the integration of the SDGs, it is important to involve as many people and perspectives as possible in the process in order to create the necessary support.

→ Performing a stakeholder analysis is extremely useful. Consult stakeholders if you want to have a very good basis for further strategy development and actions.

→ It is always useful to be guided by an external party, starting with creating insight and translating the SDGs into your own context.

→ By making the process of integrating the SDGs a collective reflection within the organization, people generally react very positively and they tend to incorporate the objectives more quickly into their daily projects and activities.

→ Enter into dialogue with stakeholders. This is very important since this will enable you to learn from new insights that would otherwise not be discussed or go unnoticed.

→ Define the SDGs that are most relevant to your organization based on where your organization has the biggest impacts. First, focus on where you can make a difference and try to link the SDGs to the context of your organization. Then, address the other SDGs.

→ Use the SDGs in communication as the broader context in which your own initiatives fit. This also helps to create awareness on the SDGs among the general public.

→ In order to define your organization's sustainability strategy, dive into the indicators of the SDGs and check how your organization links to these targets. Specifying the SDGs is crucial.

# List of interviewed organizations



- CLIMACT
- Färm
- IBA
- IDELUX
- Janssen Pharmaceutica
- KBVB
- Pidpa
- Port of Antwerp
- Province du Hainaut – Hainaut Enseignement
- SHAYP
- Solvay
- Stad Harelbeke
- Telenet
- UWE
- VUB

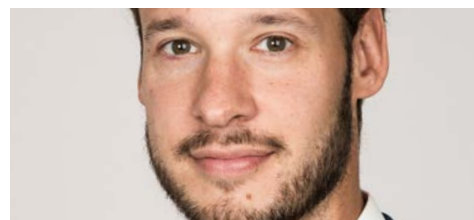
# Contributors



**Lars Moratis**

holds the Chair in Management Education for Sustainability, a joint initiative of Antwerp School and Breda University of Applied Sciences and is professor of sustainability with both institutions. He holds a PhD in management science and has worked in the field of sustainable business in both academia and corporate practice. His research interests include Responsible Management Education, the SDGs, sustainable business

models, the credibility of corporate sustainability claims, and critical studies. He has published extensively on these topics, both academically and practitioner-oriented, including several books and many book chapters, scientific articles, and opinion pieces in national and regional newspapers.



**Jan Beyne**

is researcher at the Sustainable Transformation Lab of AMS and PhD

candidate on sustainability strategy. He holds a Masters in Social Economic Sciences and a Master in Diplomacy and International Relations from the University of Antwerp. He specializes in practical oriented research, training and activities regarding sustainability and SDG integration within organizations, companies and local authorities.



**Luc van Liedekerke**

is professor of business ethics at the University Antwerp and the KULeuven. He currently holds the BNP Paribas Fortis Chair in Ethics and Finance at the University of Antwerp. He was director of the Center for Economics and Ethics at the KULeuven and for many years president of the European Business Ethics Network, the largest academic network in business ethics. He publishes extensively on business ethics, CSR and financial ethics. He is board member of several academic and non-academic organisations in Belgium and abroad who are active in the field of SRI and sustainable business.



**Valérie Swaen**

has a PhD in Economics and Management Sciences from UCLouvain and is a Professor of Marketing and Corporate Social Responsibility (CSR) at the Louvain School of Management (LSM, UCLouvain, Belgium) and at IESEG School of Management (France). She studied corporate social responsibility from different fields of management, even if her main research interest concerns stakeholders' reactions to CSR communication. She is leading the Louvain CSR network (at the LSM) that gathers and supports researchers and practitioners who seek to put responsible leadership and sustainable production and consumption at the heart of their research and strategy. She holds (or held) different corporate chairs in CSR, in particular the multi-company Philippe de Woot Chair in Corporate Sustainable Management.

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Contact person: Jan Beyne – Sustainable Transformation Lab Antwerp Management School – jan.beyne@ams.ac.be

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