SDG Barometer 2024

SDGs in a changing landscape

New insights into the roles, functions, and uses of the Sustainable Development Goals by Belgian organizations.

A follow-up study of the SDG Barometer 2022.











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1 NO POVERTY



2 ZERO HUNGER



3 GOOD HEALTH AND WELL-BEING



4 QUALITY EDUCATION



5 GENDER EQUALITY



6 CLEAN WATER AND SANITATION



7 AFFORDABLE AND CLEAN ENERGY



B DECENT WORK AND ECONOMIC GROWTH



9 INDUSTRY, INNOVATION AND INFRASTRUCTURE



REDUCED INEQUALITIES



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12 RESPONSIBLE CONSUMPTION AND PRODUCTION



13 CLIMATE ACTION



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15 LIFE ON LAND



PEACE, JUSTICE AND STRONG INSTITUTIONS



PARTNERSHIPS FOR THE GOALS





by the Minister

Foreword by the Belgian Minister of Sustainable Development

Let me start with an observation based on readings and my experience: there are cycles of five to 10 years of alternating intervals of high political attention for sustainable development and intervals of low political attention.

It all started with a 'Brundtland wave' after Dr Gro Harlem Brundtland, chair of the World Commission on Environment and Development, published 'Our Common Future' in 1987. After the UN Conference on Environment and Development in Rio de Janeiro (1992) Belgium facilitated mid-1990s a UN process to come forward with a set of key indicators for sustainable development. It resulted in a so-called Blue Book with 135 indicators, which was not really used by the UN system and member states.

In June 2001, the European Council in Gothenburg, Sweden, adopted 'A Sustainable Europe for a better world: A European Strategy for Sustainable Development' with a rather limited scope. The Strategy was complemented with an external and more global dimension in February 2002 by the European Council in Barcelona in view of the World Summit on Sustainable Development in Johannesburg (2002), the so-called Rio+10. However, both were not at the core of EU policy-making... That was the already adopted Lisbon Strategy of March 2000 which aim it was to make the EU "the most competitive and dynamic knowledge-based economy in the world capable of sustainable economic growth with more and better jobs and greater social cohesion."

After the shock of the financial and economic crisis of 2007-2008 'sustainable development' was pushed away. According to the OECD at that time it would and should be replaced by



'green growth'. Luckily, in the preparation of the United Nations Conference on Sustainable Development in Rio de Janeiro (2012), UNEP and UNDP collaborated to rephrase – in words and on the contents – the outcome in 'a green economy in the context of sustainable development and poverty eradication' with a firm commitment to come forward with sustainable development goals, the SDGs, by 2015.

Later, the EU came under pressure because of different crises, including COVID-19, war on the continent and energy crises. In the meantime, I quote from the Political Declaration of SDG Summit in September 2023: "The achievement of the SDGs is in peril. At the midpoint of the 2030 Agenda, we are alarmed that the progress on most of the SDGs is either moving much too slowly or has regressed below the 2015 baseline."

Last September the outcome 'Pact for the Future' (with its two annexes 'Global Digital Compact' and 'Declaration on Future Generations') could be noticed from the UN Summit of the Future in New York (2024) counting for 56 actions. It remains to be seen if this outcome will boost the process towards the achievement of the SDGs in Agenda 2030.

by the Minister

SDG Barometer 2024

From the start of my mandate I have been referring to the book 'Come On!' published by the Club of Rome in 2018. In a separate chapter under the title "The Agenda 2030: The Devil Is in Implementation" the SDGs are discussed. At the end of this chapter a conclusion reads as follows: "A coherent policy will be needed to address socio-economic and environmental goals as a whole." No cherry picking. Let me illustrate this important statement by focussing on the three SDGs this report highlights because they are considered particularly relevant for Belgian organizations: SDG 4 (Quality education), SDG 12 (Responsible consumption and production), and SDG 13 (Climate action).

→ Sustainable Development Goal 4 (Quality education)

The full title of SDG4 is as follows: "Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all". Reading the targets again a couple of observations can be made: 1) according to the Federal Planning Bureau in Belgium we are underway for reaching almost all targets¹; 2) we might not lose track in supporting developing partners in that field and 3) one of the conclusions of this report is that we need to do more on target 4.7.2 Therefore, I would like to draw your attention to the massive work that has been done by UNESCO to give guidance.³ It started with the 'wave' 'Decade for Education for Sustainable Development 2005–2014' during which it was emphasized that ESD is not only about environmental education but – at that time – about all themes in the outcomes from both Rio conferences (1992 and 2012).

→ Sustainable Development Goal 12 (Responsible consumption and production)
The title of SDG 12 is as follows: "Ensure sustainable consumption and production patterns".
The evaluation of the targets for Belgium gives a mixed picture: for some it seems we are underway of reaching the target, for others we are drifting away from it. During this legislature I have been working the most on target 12.4 because it is related to both the environmental and social impact along value chains.⁴ Therefore, I invite you to look for projects around 'due diligence' at the website of the Federal Institute for Sustainable Development: www.duurzameontwikkeling.be or www.developpementdurable.be.⁵

→ Sustainable Development Goal 13 (Climate action)

The full title of SDG 13 is as follows: "Take urgent action to combat climate change and its impacts". A reminder that the targets for SDG 13 are quite generic (compared to the other SDGs) because on 25 September 2015 – the adoption by the UN Agenda 2030 and its SDGs – the international community didn't want to influence negotiations leading up to the Paris Agreement (12 December 2015). It is obvious that nowadays we complement the targets of

SDG 13 with other indicators. Except for the Belgian contribution to the green climate fund, all the other indicators are colouring red for Belgium according to the Federal Planning Bureau. The subsequent international scientific reports are warning for climate disasters, lately (October 2024) referring to 'perilous times on planet Earth'. We need to take these warnings very serious (I used to say 'Every minister must be climate minister'), however when formulating policy and measures we should look at the trade-offs against other planetary boundaries. In addition, the so much needed ecological transition needs to be a just transition as well. Again an example why "A coherent policy will be needed to address socio-economic and environmental goals as a whole."

In conclusion, the biennial publication of the SDG Barometer, next to other initiatives, is an important incentive for awareness raising. We cannot fail in reaching the SDGs. It is all about leaving a decent society for our children and our grandchildren. Let me remind you of the wedding cake as a representation of the 17 SDGs: protection of the biosphere is a prerequisite for people to obtain prosperity, knowing that living in peace and in partnership is paramount.

Zakia Khattabi

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

- 1 See www.indicators.be, a website of the Federal Planning Bureau.
- 2 SDG 4, Target 4.7: "By 2030, ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship and appreciation of cultural diversity and of culture's contribution to sustainable development."
- 3 For more information, see Education for sustainable development at the UNESCO-website.
- 4 SDG 12, Target 12.4: "By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment."
- 5 One of the projects I have been supporting is the work (guidelines and conferences) on a 'Social Life Cycle of Products' inter alia focusing on human rights.
- 6 Read 2024 state of the climate report: Perilous times on planet Earth | BioScience | Oxford Academic (oup.com).



by the Deans

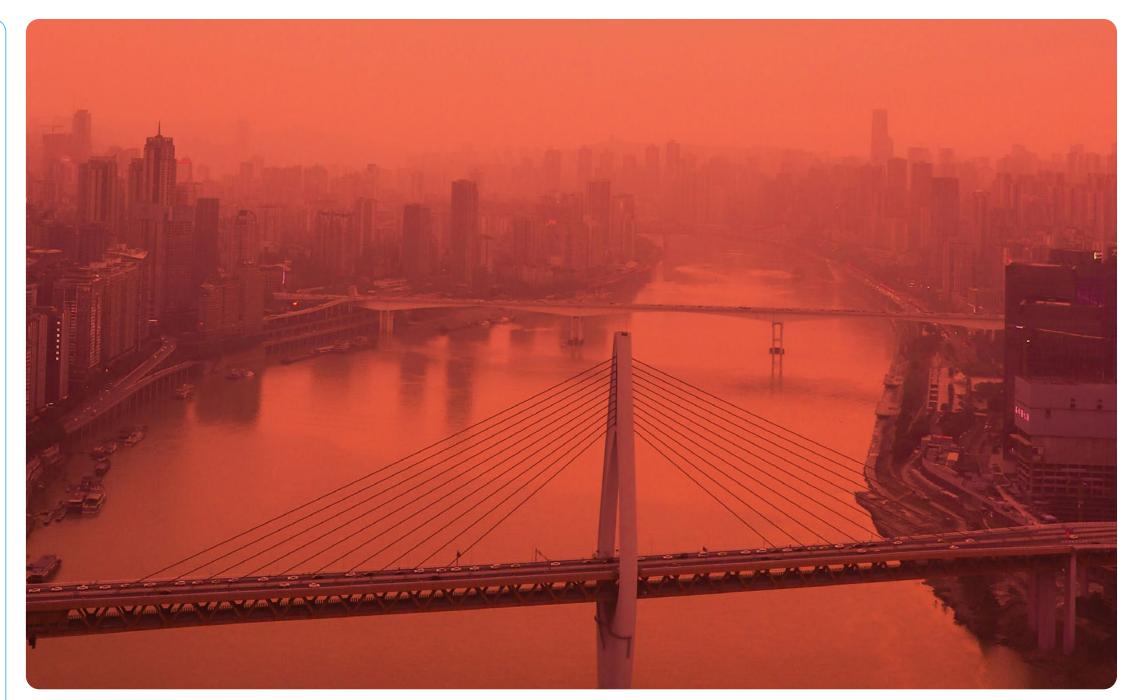
Boundaryless thinking

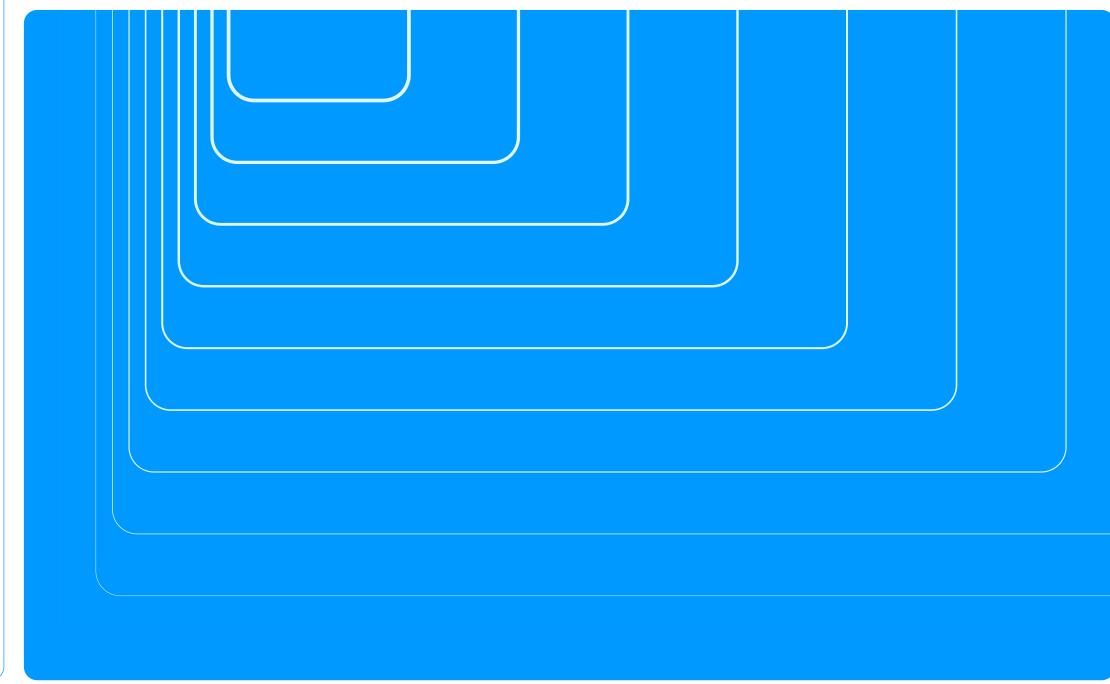
Planetary boundary thinking arguably is one of the grand narratives of our time. Pioneered by former director of the Stockholm Resilience Centre professor Johan Rockström and a group of internationally renowned scientists, this idea poses that there are multiple complex and interdependent processes that regulate the stability and resilience of the biophysical Earth system.

These processes, that support life on our planet, have boundaries: critical thresholds that we should not cross if we want to maintain a so-called safe operating space for humanity. If we do cross them, chances are the consequences will wreak havoc all over the world, adding to the degrading geopolitical situation, the acceleration of climate change, biodiversity loss and species extinction, and increasing social polarization. This presents risks that, as studies have shown, we are overall unprepared for.

Nine planetary boundaries have sofar been identified by the countless scientists that professor Rockström has inspired over the years. These include Climate Change, Biosphere Integrity, Ocean Acidification, and Freshwater Change. The latest planetary boundary that was identified relates to Novel Entities, which includes plastics use and forever chemicals, such as PFAS. Of these nine boundaries, we have already transgressed six – and, if we continue to walk on the path of human development as we have interpreted it sofar, we are well underway to cross others, too.

To get an idea of what the ramifications are, it is important to recognize that these planetary boundaries underpin social and economic life, too. They do not relate to ecological phenomena alone – on the contrary, in fact. They touch on human wellbeing, social cohesion, economic prosperity, and cultural heritage as well. In other words: sustainable development,





by the Deans

in the most comprehensive understanding one can think of, is at peril here. That makes planetary boundaries a pivotal factor to consider in our efforts to achieve the SDGs. If anything, planetary boundary thinking shows that there are in fact hard, natural limits to growth that we should better respect. Mind you: growth as we have long conceived it. This may be called 'exclusive growth' and refers to a relatively one-dimensional interpretation of growth that prioritizes mere economic growth over virtually all other forms of growth. Reminiscent of the conclusions of the groundbreaking work *Limits to Growth* by the Club of Rome more than 50 years ago, these planetary limits should therefore be front and center in corporate, governmental, and political decision-making. This touches upon the heart of the SDG agenda and all aspects of the ecological, social, and governance challenges that it captures. Despite the fact that this agenda has been embraced by countries and organizations all over the world – not in the least by Belgium – it seems that related efforts, the laudable they may be, have not been merely effective. It is an inconvenient truth that as laudable as they may be should be reason for thorough reflection.

In a sense, this touches on boundary thinking, too. For instance, there is an apparent boundary between efforts and impacts. In addition, there are boundaries between the 17 SDGs that should become permeable rather than isolate topics and suggest that they can be achieved by focusing just on these alone. And, to take the idea of boundary thinking one step further, there is a boundary between being critical and being appreciative.

While critical thinking is of the essence (not just in an academic context, we would like to add), we should appreciate and value all the efforts that have been taken by all organizations and individuals that have aimed to contribute to realizing the SDGs. In fact, appreciating efforts taken has been one of the functions of the SDG Barometer. Hence, the 2024 edition is yet again a signal of appreciation and a source of inspiration for the years to come.

We should be willing to ask appreciative questions – questions that aim to develop perspectives that are important to people, organizations, and societies worldwide and that can inspire action. What has worked well for them sofar? Which initiatives and approaches allow for the quick, effective, and large scale mobilization of people and organizations? What are characteristics of societal visions that we truly value and find worth pursuing? And how can we start building them together? Cultivating openness, curiosity, imagination, and enthusiasm are key here as they incite creativity, engagement, responsibility, and a profound desire for much-needed problem-solving. In order to harness this, we should focus on another type of boundary: that between organizations, public and private, for-profit and not-for-profit alike. Cross-fertilization is the name of the game when it comes to accelerating

efforts to realize the SDGs. We should allow for both intended and unintended spillovers between organizations to happen, for interorganizational alignment and rallying around the SDGs between all types of organizations, and for Belgian organizations to challenge each other in order to become the most sustainable in the world. These messages also resound in this report.

The consequence of recognizing the existence of planetary boundaries is that we should search for an interpretation of growth that acknowledges these boundaries – 'inclusive growth', as we would like to call it. That is what the SDGs are all about. We should recognize that there are limits to the conception of growth that we have been aiming for for too long. Put differently, we should become at the same time smarter, more demanding, and more critical at growth. This implies that it is up to us to decide *how* and *what* we decide to grow. To navigate this, we should tap into an infinite world of valuable and worthwhile ideas, both academically and practically, that is at our fingertips.

The opportunities are boundaryless.



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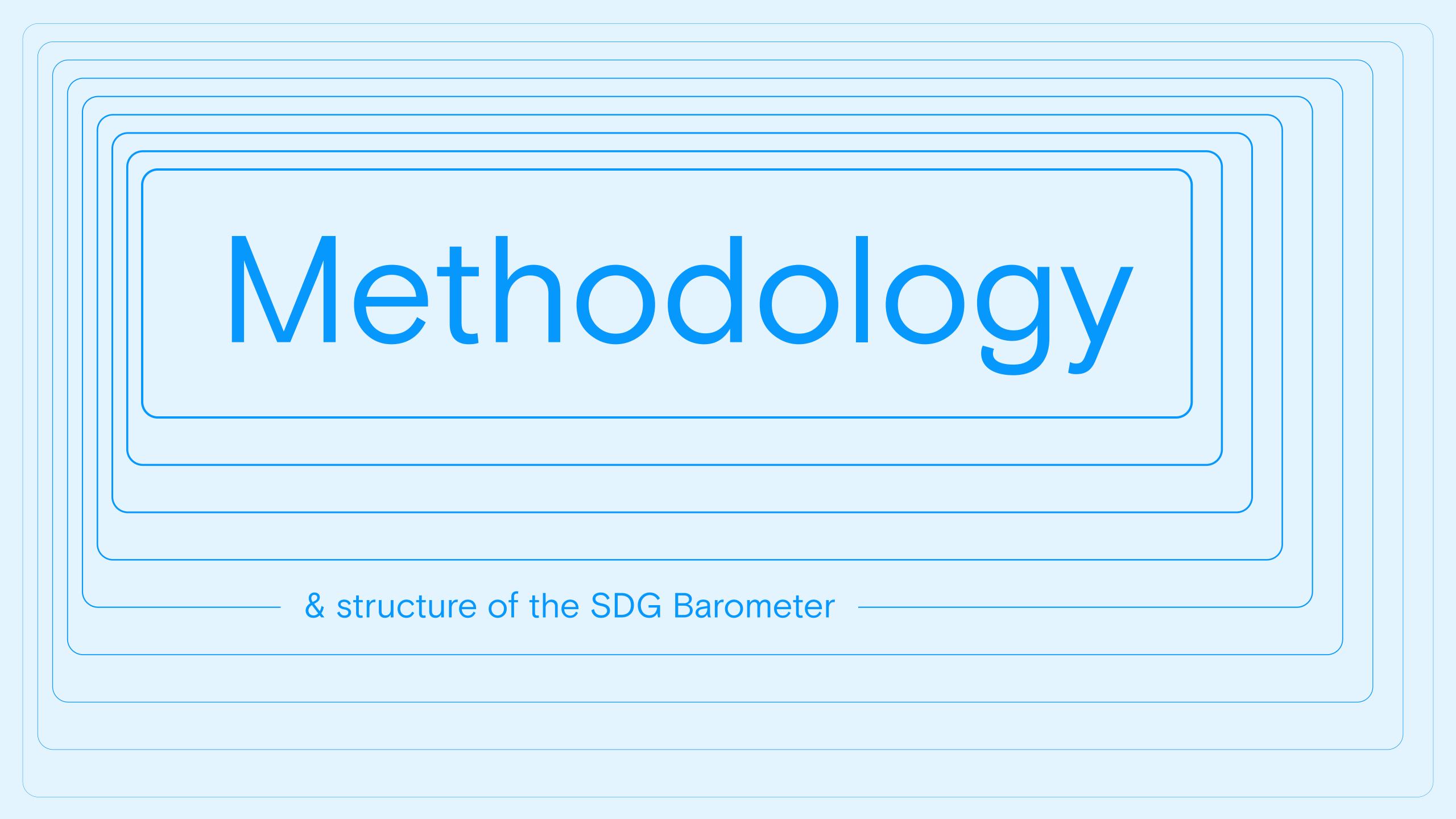
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& structure of the SDG Barometer

Until now, the larger parts of the SDG Barometer reports have relied on quantitative data analysis based on elaborate questionnaires that have been distributed among all sorts of Belgian organizations. This has enabled the development of several robust insights over time and, at the same time, has given plenty of reasons to further delve into relevant topics through interviews and case studies. Also, new elements were added to the questionnaire in the course of the development and execution of the SDG Barometer.

This time around, the SDG Barometer has taken a somewhat different approach. Of course, and in line with the previous editions of the SDG Barometer, a questionnaire was distributed among Belgian organizations, with the help of partners (see the end of this report for a full overview of the partners). The questionnaire was made available in the period from March to May 2024 and partners were asked to inform their constituents and contacts and invite them to participate. While multiple efforts have been made to increase the response rate, the number of respondents was lower than expected. Out of a total of 72 responses, 69 appeared to be usable, meaning that the analyses could be based on a maximum of n = 69. The larger part of the responding organizations were companies, most of them in the category of (larger) SMEs. Also, from the responses it appeared that the responding organizations were in a relatively mature stage when it comes to their SDG process.

It should be clear that such a number of respondents obviously – and unfortunately – does neither allow for much in-depth analysis nor comparisons, neither based on organization characteristics nor with results and insights from the earlier editions of the SDG Barometer. It is for this reason that this edition of the SDG Barometer contains limited quantitative analyses when compared with the previous editions. Nevertheless, some interesting new insights have been distilled, although these should be interpreted with the necessary caution and are not meant for generalization purposes at all. These findings are largely presented in an infographic-style way in the first section. It is worth noting that, in this edition of the SDG Barometer an SDG integration scale was included.



A note on response rate

Against this background, an important question here is why both this edition and the previous edition of the SDG Barometer have shown decreasing numbers of respondents. While this question begs a more profound analysis several factors can be identified that may be at play here.

First and foremost, survey fatigue can be observed everywhere. Organizations are bombarded with questionnaires, commercial and academic alike. Worse, perhaps, there may be some SDG fatigue among organizations (something that is corroborated by the findings of this edition of the SDG Barometer). Almost 10 years have gone by since the SDGs were launched and while much has been achieved in the meantime and despite the fact that the SDGs have earned their spot in organizational practice and sustainability discourse, they are still considered somewhat distant, vague, impractical, and complex by many organizations. This is also reflected by the fact that the SDGs largely play a supporting role in the development of organizational sustainability strategies rather than being the main point of reference for the development of these, let alone that organizations have an SDG strategy in place that

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would qualify as their overall strategy. It is an observation that is exacerbated by the fact that recently other guidelines and standards have surfaced that are more anchored into policy and even legislative contexts (notably the Corporate Sustainability Reporting Director or CSRD and the Corporate Sustainability Due Diligence Directive or CSDDD). Of course, the SDGs have a role to play in these as well (and while potentially important it is entirely voluntary to integrate them in organizations' efforts to comply with these guidelines and standards), but are hardly directly referred to, if at all, in these initiatives. In other words, while the SDGs may have never really taken center stage from an organizational point of view, these new initiatives may push them even further to the background. This may be an inconvenient truth for SDG enthusiasts.

In a sense, it could be argued, this may even be a welcome development for which the SDGs has served as a valuable impetus. At the same time, and as an extension of the previous points, all kinds of sector initiatives and other research initiatives have emerged in the field of sustainability, including some SDG-related and some related more generally to sustainability. While it would be too much of an honor to attribute this to the SDG Barometer alone, it is safe to say that the SDG Barometer has been a factor in creating this situation. If this means that the SDG Barometer in its current form would become redundant, it has at least fulfilled a part of its role. In any case, the development of other initiatives that also integrate the SDGs should be encouraged as these could target more specific audiences and address topics that are close to the target groups' interests and needs.

Finally, it may be the case that, due to the fact that organizations experience limited practical use of the SDG Barometer (which indeed the SDG Barometer was not designed for), has caused lower response rates. Organizations' SDG maturity levels develop over time as the previous editions of the SDG Barometer have shown and other insights may hence be needed. While the previous editions have integrated methodologies, topics, and questions that meet such needs, the main objectives of the SDG Barometer have always been closer to policy development, domain-specific trend identification, and public interest. It is also against this background that the initiative has been taken to explore alternative approaches, including the development of an SDG-related benchmark tool that could provide organizations with the opportunity to perform self-evaluations through peer comparison.

Emphasizing qualitative insights

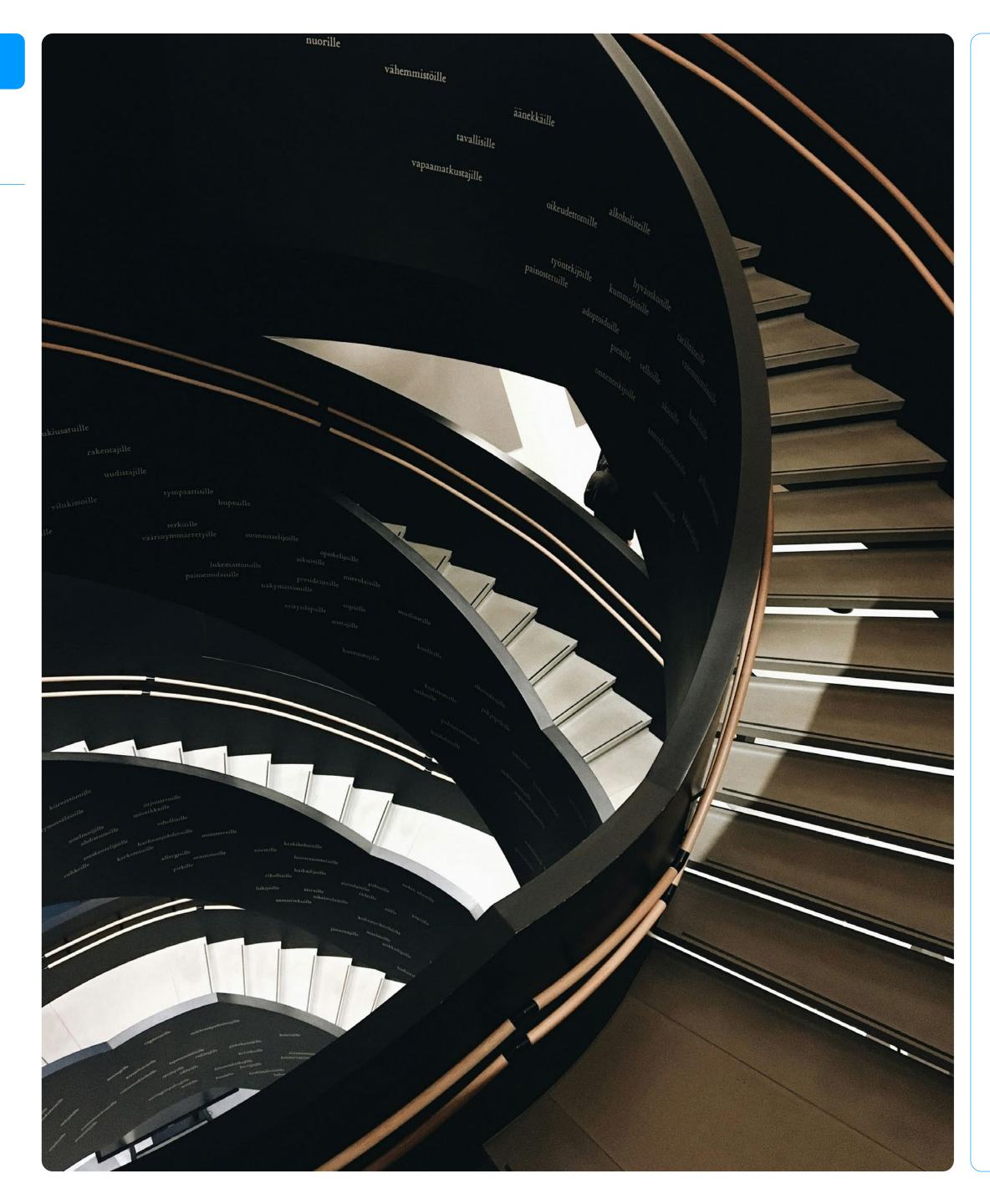
To counter the relatively limited value that could be derived from quantitative analysis for this edition of the SDG Barometer, it was decided to put substantially more effort into the qualitative part of the research. While this has obviously been prompted by necessity, there are various good reasons to do this from a methodological point of view as well. Insights generated from a methodology that is anchored in qualitative research are generally detailed and may lead to identifying patterns, trends and developments, and the in-depth investigation of phenomena in practice.

By relying more on a qualitative approach, this edition of the SDG Barometer is able to provide a rich picture of the state of the SDGs, their adoption in practice, aspects of implementation (including operationalization and monitoring), and a future outlook. Hence, it can be seen as a valuable complement and add to the repository of insights already generated by previous editions of the SDG Barometer.

A total of 21 interviews were held with representatives of Belgian organizations that are highly experienced and knowledgeable in the field of the SDGs and sustainability in general. Interview questions were focused on the use and functions of the SDGs in practice, but also aimed to identify trends, develop future outlooks, and placing the SDGs within the broader context of the sustainability landscape that organizations function in. These interviews uncover some very interesting experiences and observations that would otherwise have remained hidden through merely relying on a questionnaire.

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Structure of this report

This report starts with a concise overview of the state of play regarding the SDGs. This first section of the report places them in the broader, global context of human development and ideas of progress as well as the sustainability challenges that organizations and countries are confronted with. It aims to paint a picture of the importance of the SDGs in this context and highlights, among other things, the role of understanding their interdependence in achieving societal prosperity in the broadest sense.

The second and third section of this report contain key insights from the quantitative analysis and insights from the interviews. While the quantitative analysis is relatively brief and highlights some novel findings compared to the findings from previous editions of the SDG Barometer, the interviews are presented in an elaborate way in order to capitalize on the benefits of this approach and present the reader with a pleasant reading experience.

Next, a series of three dossiers follows to add perspectives to the state of play of the SDGs. The first dossier provides a concise overview of findings from recent academic work on how the SDGs function in organizational practice and identifies some key take-aways from contemporary research into the SDGs. The second dossier contains three short – though poignant and to some extent even provocative – contributions by international academic experts on the SDGs. Each of these contributions takes its own perspective, adding to the richness of insights available through this report. The third dossier offers an overview of findings from SDG Barometer-like initiatives in the Netherlands, France, and Germany. The selection of sources used for this part is based on research findings that are similar to those from the Belgian SDG Barometer.

This SDG Barometer report ends with a conclusion and a recommendation section bringing together the findings of the quantitative and, notably, qualitative part of the research. The contents of this section largely relies on an analysis of the full interviews and contain interpretations and reflections that aim to weave together insights in a structured manner. The recommendations can both inform and inspire organizations and professionals and can be used for the evaluation and development of public policy, corporate strategy, and new SDG-related initiatives in a changing landscape.



SDGs in context - Rethinking progress

"We can do better than this. Better than runaway climate change and pandemics. Better than a spate of unconstitutional transfers of power amid a rising, globalizing tide of populism. Better than cascading human rights violations and unconscionable massacres of people in their homes and civic venues, in hospitals, schools and shelters. We must do better than a world always on the brink, a socioecological house of cards. We owe it to ourselves, to each other, to our children and their children. We have so much going for us" (UNDP, 2024: 3).

These are the opening words of one of the most authoritative reports in the field of sustainable development: the Human Development Report 2023/2024, issued by the United Nations. As a concept, 'human development' is essentially a capability-oriented approach that focuses on enlarging people's freedom in order to enable them to lead the sort of life that they find valuable. The concept sheds an integrative light on development – development that goes beyond mere economic growth and takes into account people's lives as its central focus. In short, one could say that a key aim of the concept of human development is to understand and identify how well we are doing together in our endeavour to accelerate overall human wellbeing and our collective quality of life.

The Human Development Index (HDI) that was developed over 40 years ago is essentially based on three dimensions: a long and healthy life (i.e., life expectancy), knowledge (i.e., schooling), and a decent standard of living (i.e., Gross National Income). This index, as a compound metric, is able to show and track country-level human development worldwide even though it is a relatively crude yardstick. For Belgium, for example, the HDI for 2024 score is 0.937 (all scores are between 0 and 1 with 0.800 being the threshold for high human development), with only 12 countries worldwide having a better score. The top-3 are Iceland, Norway, and Switzerland, with respective scores of 0.959, 0.961, and 0.962. On the bottom of the list African countries are found, with South Sudan having the lowest score (0.385).

Countries with the Highest Human Development Index





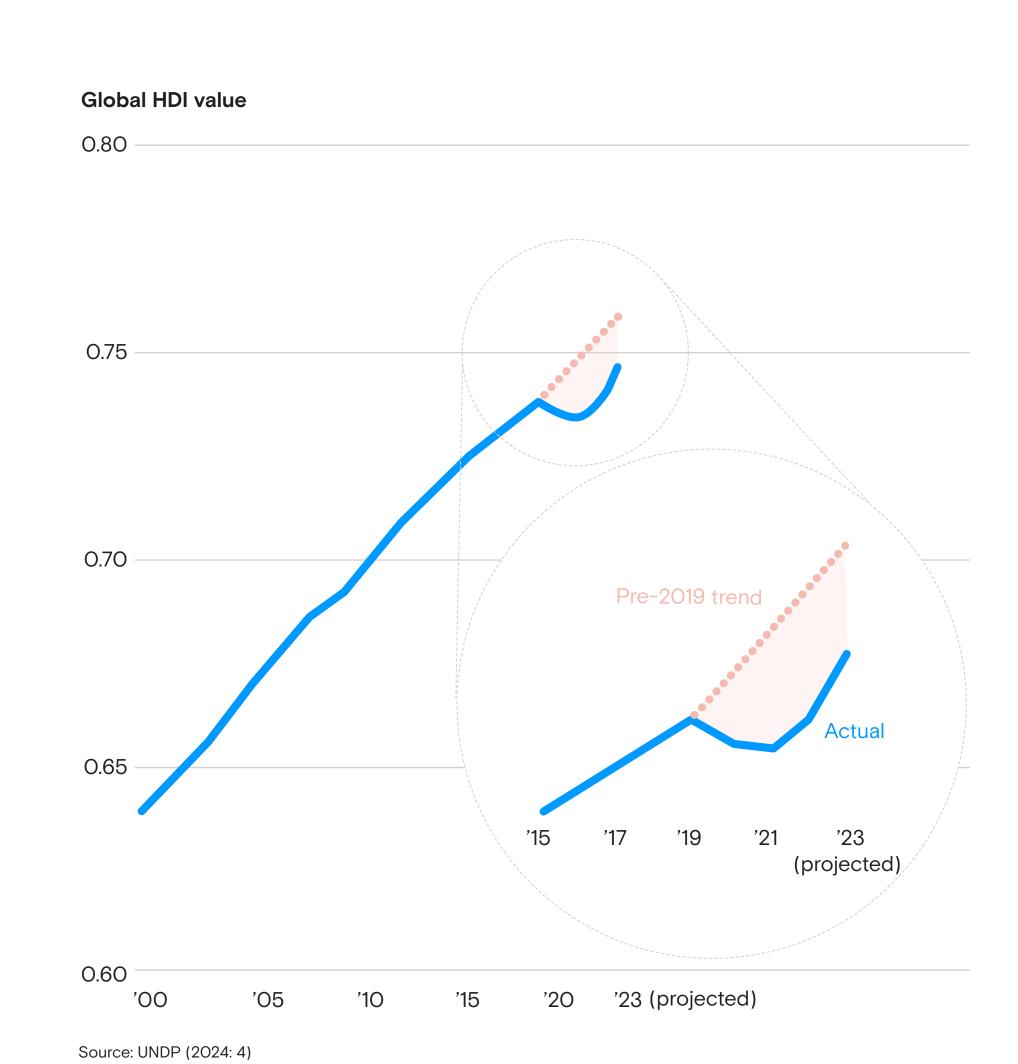




Observations from the 2023/2024 report are generally bleak as the converging of multiple crises, including geopolitical risks and confrontation, increasing polarization, inequalities, and insecurity, and ecological destruction, wreak havoc on populations worldwide and, according to the report, hold the world and important institutions that (should) govern it in a gridlock. For the first time since it was measured, the average HDI decreased in 2020 and the same happened in 2021. The past years, the index has shown an increase again, but while 2023 shows an all-time high score, there is only so much reason for an upbeat atmosphere. First and foremost, the average HDI would still be below the trend (see exhibit 1). Second, the record value does not show a pattern of divergence between countries. While the most 'developed countries' in the world have recovered since COVID-19, only half of the 'least developed countries' have. Moreover, differences between these categories appear to rise rather than fall, as they have done so over the past 30 years. As the report notes: "After 20 years of steady progress, inequality between countries at the upper and lower ends of the HDI has reversed course, ticking up each year since 2020" (UNDP, 2024: 4).

SDGs in context - Rethinking progress

Exhibit 1. Pre-2019 trend and actual trend in the Human Development Index (HDI)

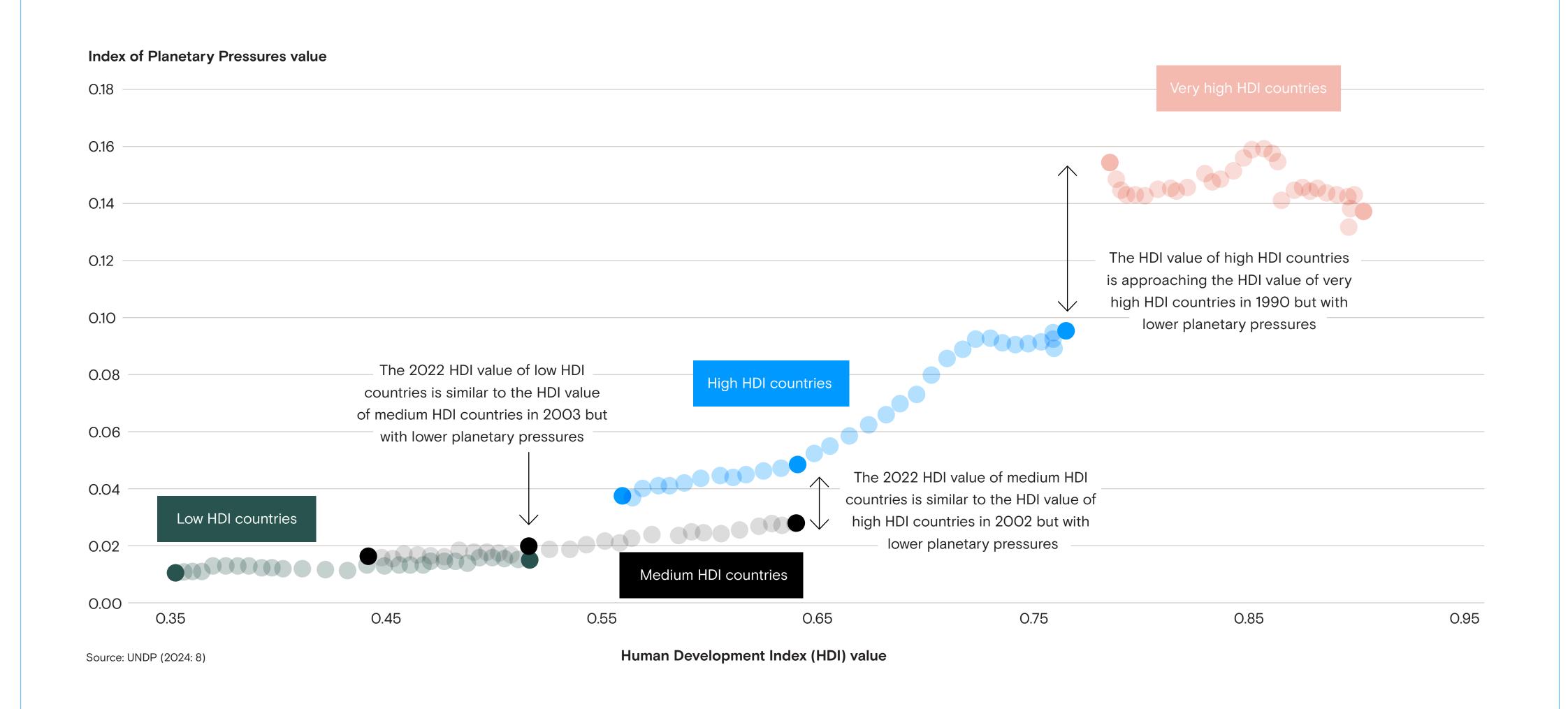


Adding planetary pressures

When planetary pressures are brought into the human development equation (something that is only indirectly accounted for in the HDI), one of the most tell-tale stories of our time emerges. Are countries capable of increasing their HDI scores while staying with the Earth's biocapacity and not transgress planetary boundaries? Or, in other words, is human development possible without augmenting ecological footprints? That, in its essence, might be the true litmus test for sustainability. A large part of the story has sofar been that this has proven far from possible. In short, in their development journey towards higher levels of human development, countries tend to increase their ecological footprints. The so-called 'sustainable development quadrant', which is characterized by high levels of human development and relatively low levels of ecological footprint, is rather elusive. In some depictions, one or two countries may pierce this quadrant, but these are rather specific exceptions to an all too general rule. This notion is key to understanding how the Anthropocene works and how humans along the lines of their dominant ideas of development are altering their habitats.

There is some reason for hope here, though. When looking at the past 10 years, (very) high human development countries have been able to augment their HDI scores without increasing planetary pressures. This thus represents a clear deviation from the trend of the previous decades showing these dimensions co-developing. A disclaimer is in order here: both high and very high human development still requires an enormously disproportional pressure on natural resources and ecosystems (see Exhibit 2). In fact, on average, humans need 1.75 Earths (in terms of biocapacity to provide for their footprint) to sustain their ways of living. Since 2005, Earth Overshoot Day, the moment that humanity has fully exhausted Earth's biocapacity for a given year, falls already in August. In 2005, Earth Overshoot Day was on August 27; in 2024, Earth Overshoot Day was on August, 1.

Exhibit 2. Reasons for hope: Improvements on the Human Development Index without increasing planetary pressures



It is for this reason that it is a pivotal challenge to change the underlying economic and power structures that govern our society. From sustainable business strategies to circular economy principles, from Net Zero pledges to Doughnut Economics – everything is needed to enable this. The attention for decoupling economic development from carbon emissions and ideas such as degrowth have surged, notably in academia and policy circles. The actual implementation of these concepts, let alone their application to the business context, is deemed rather controversial and therefore still embryonic.¹

Interdependence equals inequality

While measures such as HDI and other sustainability-related country-level indexes or concepts (including Earth Overshoot Day and SDG indexes) may lead to think that countries' social and ecological performance are independent from each other, the opposite is true. In fact, countries' development patterns are not independent from each other, nor can the social and ecological dimensions of this development viewed separately. They are deeply connected – and this interdependence brings a crippling dynamic into play that results in persistent patterns of inequality.

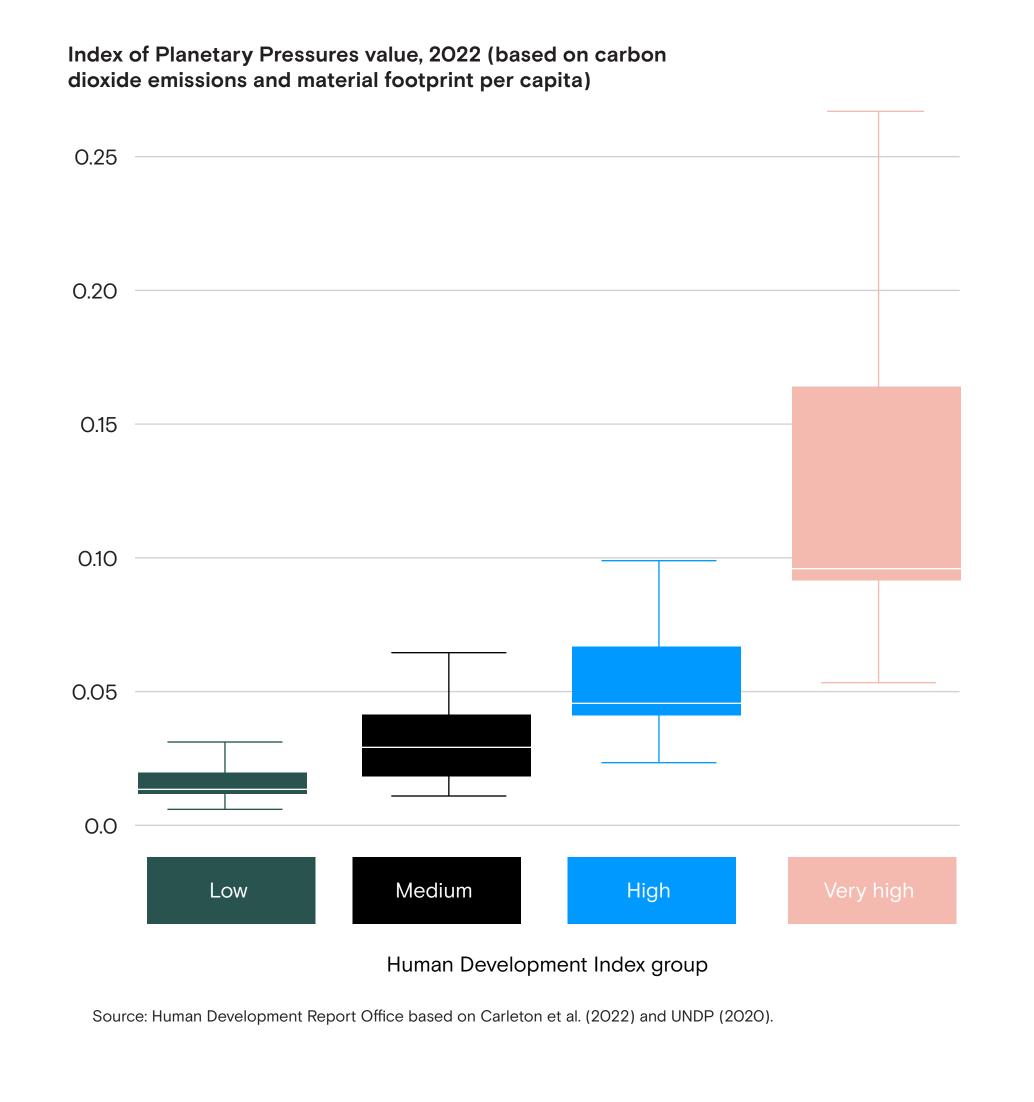
While such interdependence has always existed (even though not always recognized in terms of policy objectives), the Anthropocene adds a planetary dimension to global interdependence. The concept of 'telecoupling' (e.g., Liu et al., 2018) refers to distant interactions and complex feedback loops between human and ecological systems over vast distances. This concept aims to identify socioeconomic and environmental spillovers across scale, space and time. In the Anthropocene, however, telecoupling basically implies that interdependence equals inequality. A poignant illustration of this is the fact that carbon emissions from very high HDI countries are expected to lead to an uneven distribution of extreme temperature days (Exhibit 3).

As the report concludes (p.38): "The human development costs of mismanaging interdependence associated with climate change are expected to be high and growing. (...) Projections from the UNDP Human Climate Horizons platform show that if we continue on the current path of intense planetary pressures, climate change will have devastating—and highly unequal—impacts on human development."

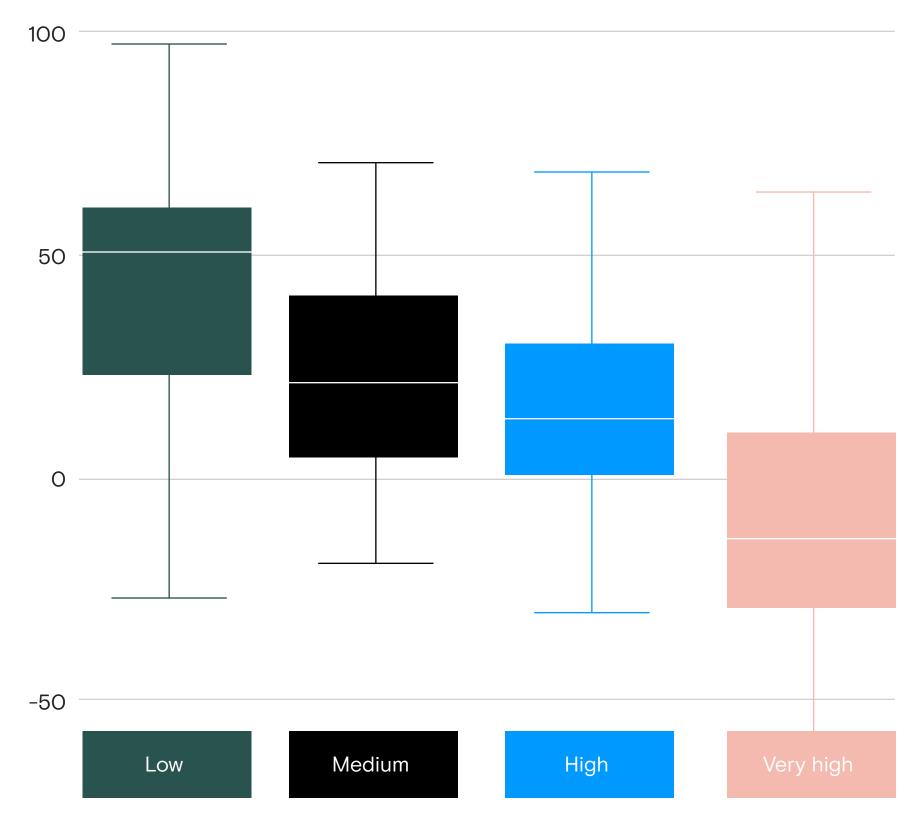
¹ As further elaboration of this is beyond the scope of this report, the interested reader is referred to the references section to obtain some additional information on this.



Exhibit 3. Planetary pressures are decoupled from their geographic and temporal effects



Number of additional extreme temperature days above the 1986-2005 average by the end of the century



Human Development Index group

Note: The Index of Planetary Pressures is constructed using the per capita levels of carbon dioxide emissions and material footprint in each country (it is 1 minus the adjustment factor for planetary pressures presented in table 7 in the Statistical Annex). Extreme days by the end of the century are based on the very high emissions scenario. Each box plots the middle 50 percent of the distribution; the central line is the median. Outside the box the extreme lines are the approximate minimum and maximum of the distribution. Outliers are not shown (UNDP, 2024: 36).

A note on progress: What is growth?

The 20th century has witnessed tremendous industrial growth and has brought an unprecedented rise in overall social development. However, already in 1972, the landmark report 'The Limits to Growth' of the Club of Rome warned for the adverse effects of such growth by pointing at the depletion of natural resources and the exhaustion of the Earth's ecosystems. The trend analyses of the Club of Rome have proven to be spot on. One of the messages that resounds from this report is that we should not only abandon the concept of infinite growth, but also rethink the idea of what growth is. When looking at societies or organizations, growth, in general, equals economic or financial growth. It has become increasingly clear that this kind of growth is rather unidimensional and has resulted in all kinds of adverse effects, not in the least place on the natural environment and social relations between people. In other words, growth does not necessarily equal progress.

From that observation a host of other conceptions of growth have evolved. Within the general notion of 'post-growth', which basically says that we should abandon the illusion of infinite growth, notably green growth, degrowth, and agrowth have emerged. While there is a certain conceptual overlap between these types of growth, there are important conceptual differences – differences that make that one is more acceptable within policy and corporate discourse than the other.

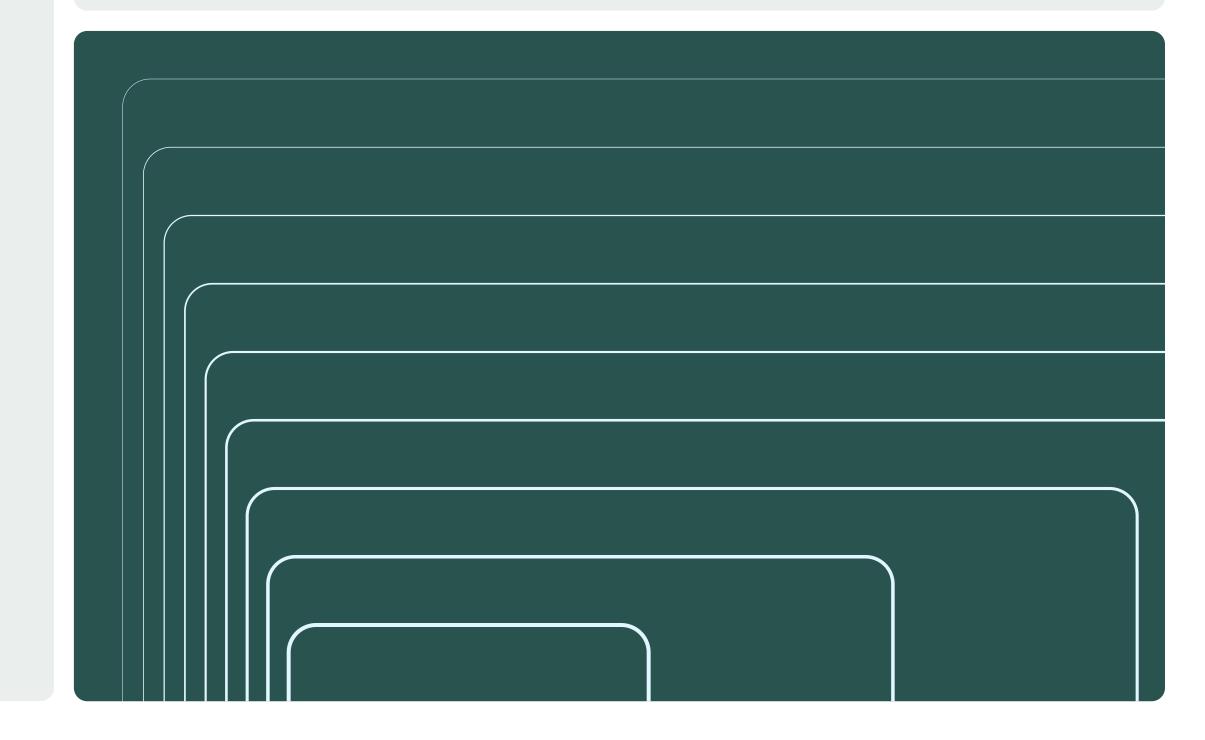
Green growth basically holds that it is possible to continue historical economic growth patterns as long as growth is sustainable in ecological terms. In most cases, this means that growth should be decoupled from carbon emissions. This idea is intuitively appealing and seems rather reasonable, also because some organizations, such as several companies leading the sustainability revolution, have demonstrated that this is possible. Policy makers have hence embraced this concept enthusiastically and it is this idea that has guided European industrial policy. Notwithstanding this enthusiasm, there is no scientific evidence that green growth is possible on a societal let alone global scale.

Degrowth is generally viewed as a more radical stance towards growth. It quite literally builds on the idea of limits to growth and, against the background of planetary boundaries (on the risk of) being surpassed, proposes that we should actually decrease economic growth and prioritize growth in other domains than the economy (for instance, human wellbeing and ecological quality). As such, it is critical about growth discourse through

pointing at the adverse effects of unbridled economic growth. And while it does not reject the concept of growth itself it is for the above reason that this concept is generally deemed controversial and utopian by policy makers and business leaders.

Agrowth, finally, is agnostic and indifferent to growth and, as such, is in contrast to both green growth and degrowth. An increase or decrease in growth is seen as a consequence of focusing on other goals and priorities and hence reverses growth thinking. While embraced by scientists and despite its appealing logic, this concept is not seen as fitting for policy or corporate purposes as it topples current growth culture.

Whatever their future and irrespective of the fact to what extent they will influence policy and corporate discourse, these concepts signal a fundamental message: that it is high time that we should rethink progress. It is exactly this message where the SDGs have a role to play – and also exactly this notion that should serve as a lens to interpret the SDGs.



The SDGs: high noon

The SDGs represent a pattern of human development that is multidimensional, long-term oriented, and inclusive – they are interconnected, indivisible, and universal. They recognize that development relies on the interlinkages or interdependence between social, ecological, cultural, economic, and government dimensions of sustainable development, between people, between countries, and between generations. As the original UN resolution reads: "The interlinkages and integrated nature of the Sustainable Development Goals are of crucial importance in ensuring that the purpose of the new Agenda is realized. If we realize our ambitions across the full extent of the Agenda, the lives of all will be profoundly improved and our world will be transformed for the better" (2015: 2). Since the 2030 Agenda is systemic in nature, interactions among the SDGs can therefore lead to synergies, trade-offs, and spillovers. Since their inception, the SDGs have been ascribed the function as a pivotal lever to influence human development, ecosystem quality, and economic prosperity.

Currently, little over five years are left until the 2030 deadline. Clearly, and nearly everyone agrees on this, the SDGs will not be achieved by then – and that applies to most of the goals. It is hence high noon for our world. While this may be a harsh message for some, this does not mean that the SDGs have failed. The SDGs have functioned as a compass, a guiding framework that has created awareness and has inspired countless actions and initiatives, not in the last place some of the guidelines and legal frameworks that have been developed over the years and are becoming central points of reference within European sustainability policy. The SDGs have been adopted by organizations of all kinds, businesses, governments, non-governmental organizations (including sector federations), and educational institutions alike. They have offered a shared language for sustainability around the world and countless tools and methodologies have been developed to map progress on the areas that the SDGs aim to promote.

SDG progress has stalled

And yet, a lot of work remains to be done, as can be witnessed from the Sustainable Development Report 2024 (Sachs et al., 2024). The main conclusions of the report are that at the global level, on average, SDG progress has stalled. This has not entirely been caused by the crises that have hit since 2020, including the pandemic and wars – progress was already slow pre–2020. The insufficient level of progress that has been made, combined with the absence of meaningful progress that is observed, implies that by 2030 none of the SDGs will be achieved on a global scale.

Among the SDGs, the following goals are notably off-track, showing no or very limited progress since 2015 (see Exhibit 4):

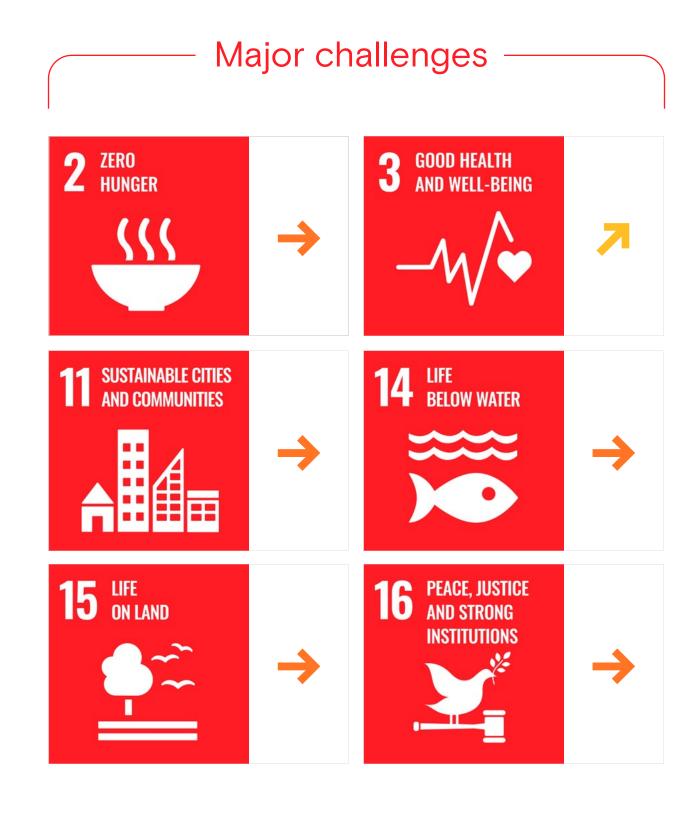
- Zero Hunger (SDG 2)
- Sustainable Cities and Communities (SDG 11)
- Life Below Water (SDG 14)
- Life on Land (SDG 15)
- Peace, Justice and Strong Institutions (SDG 16)

On SDG target level a similar trend can be observed. The Sustainable Development Report 2024 estimates that only about one in every six targets is on track to be achieved. Most of the off-track targets are related to food systems, biodiversity, sustainable land use, or peace and strong institutions. The remaining targets demonstrate limited progress or even a reversal of progress. The SDG targets on which the highest proportion of countries show a reversal in progress since 2015 are obesity rate (under SDG 2), press freedom (under SDG 16), the Red List Index² (under SDG 15), sustainable nitrogen management (under SDG 2), and life expectancy at birth (under SDG 3).

When looking at SDG progress or the lack thereof, it is clear that this reflects earlier mentioned patterns of inequality. As the report reads: "The poorest and most vulnerable countries (...), are not catching up with the world average SDG Index score. Prior to the pandemic, SDG progress was too slow globally, but there was some convergence taking place, with poorer countries progressing faster on the SDG Index between 2015 and 2019 (+1.6 points) than rich countries (+0.7 points). Since 2020, the SDG Index score of rich countries has slightly improved (+0.3 points), while that of the poorest countries has stagnated (+0.1 points), with the result that the average score of the poorest countries for 2023 is only 51, compared with 77.6 for the rich countries" (Sachs et al., 2024: 15). In contrast, since 2015 average SDG progress in BRICS and BRICS+ countries has surpassed the world average.

² This relates to the degradation of natural habitats and protection of threatened species.

Exhibit 4. World SDG Dashboard 2024







→ Stagnating / Moderately Improving Data not available

Source: Sachs et al. (2024: 17)

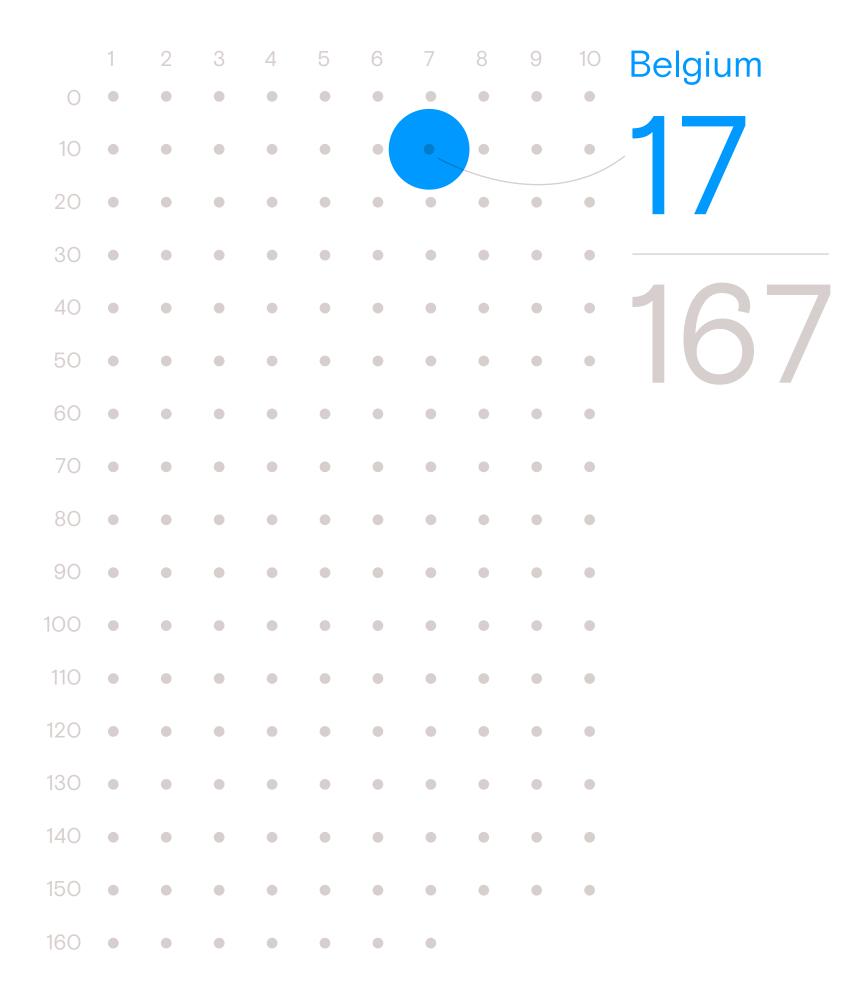
SDGs in context - Rethinking progress

Country-level

Looking at the country level, Scandinavian countries are top-ranked – a situation that has not changed over the years. This is not to say that countries such as Finland, Sweden, and Denmark are not confronted with challenges on multiple SDGs: consequences of unsustainable consumption patterns and spillover effects reverberate in wanting performance for Zero Hunger (SDG 2), Responsible Production and Consumption (SDG 12), Climate Action (SDG 13), and Life on Land (SDG 15). The four countries with the lowest scores on the SDG Index are all African: Somalia, Chad, Central African Republic, and South Sudan.

Belgium ranks 17th out of 167 countries, with a score (80.0) slightly above the Netherlands (79.2) and slightly below France (82.8) and Germany (83.4). Challenges relate particularly to Zero Hunger (SDG 2), Responsible Consumption and Production (SDG 12), Climate Action (SDG 13), Life Below Water (SDG 14), and Partnerships for the Goals (SDG 17). No Poverty (SDG 1), Gender Equality (SDG 5), Reduced Inequalities (SDG 10), and Sustainable Cities and Communities (SDG 11). Most SDG targets (62%) are on track, with some 16% of them showing limited progress and 22% targets worsening. When it comes to spillovers, taking into account positive and negative spillovers, Belgium does not report a good score compared to various country averages. This is however typical for rich countries as they "tend to generate larger negative international spillovers, driven principally by trade-related spillovers such as unsustainable consumption, which fuels deforestation and other negative environmental and social impacts in the rest of the world", but also, for instance, provide tax havens for multinationals, and export conventional weapons (Sachs et al., 2024: 19).

Exhibit 5. SDG Index scores for Belgium Country Ranking



SDGs in context -Rethinking progress

Exhibit 5 (continued). SDG Index scores for Belgium Country Score

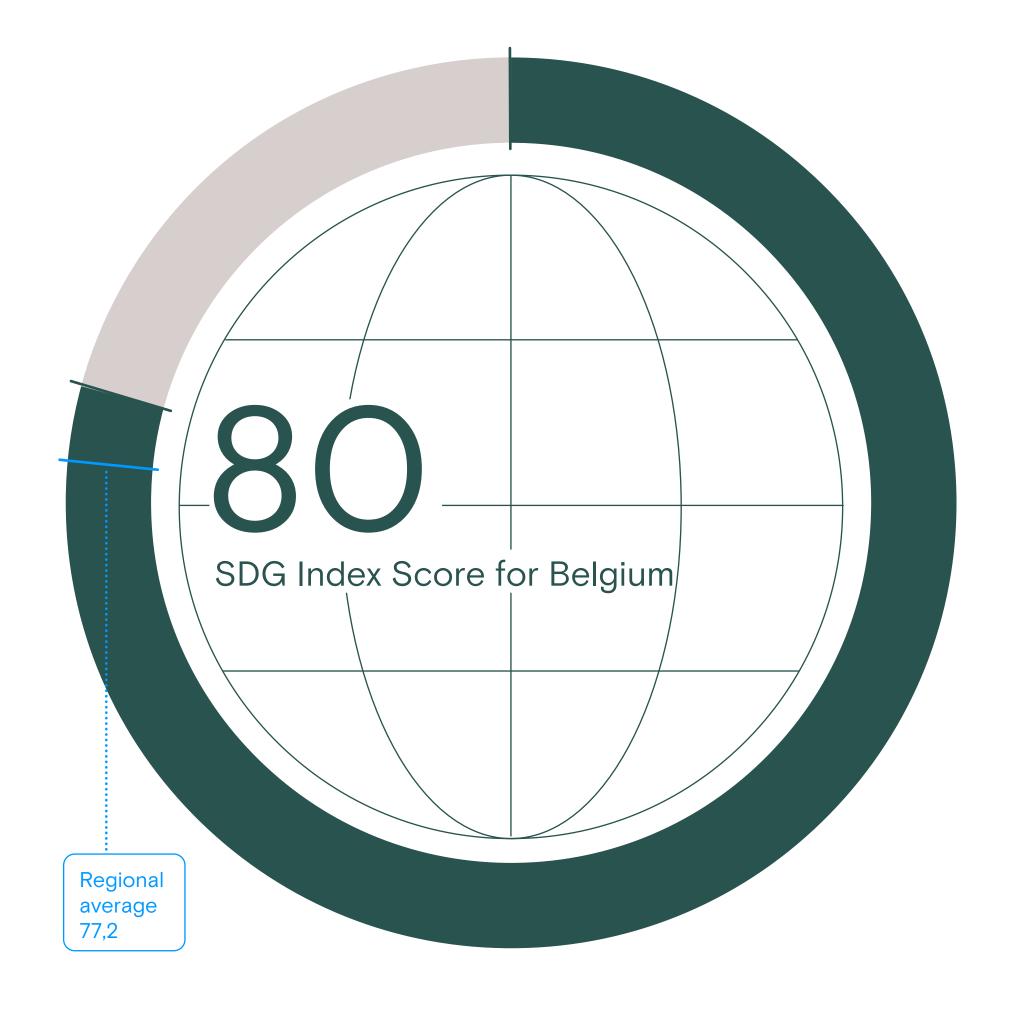
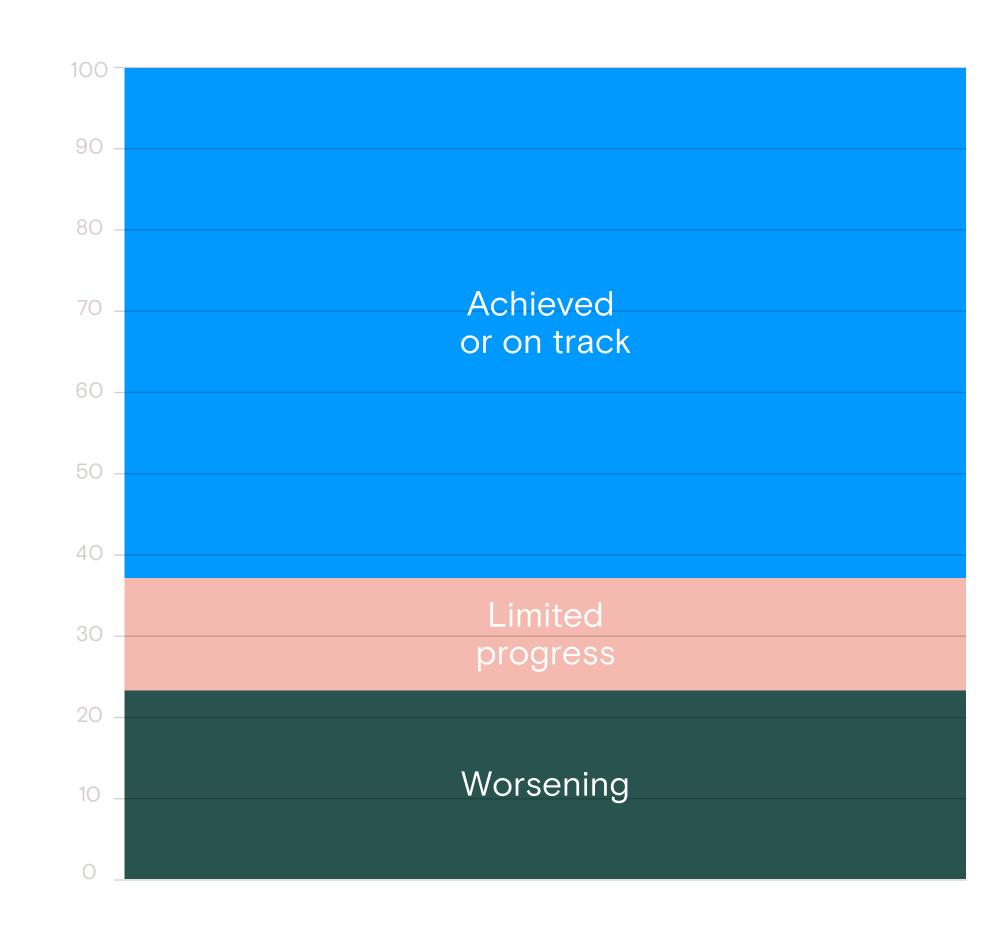


Exhibit 5 (continued). SDG Index scores for Belgium Status of SDG Targets



SDGs in context -Rethinking progress

Exhibit 5 (continued). SDG Index scores for Belgium Average performance by SDG

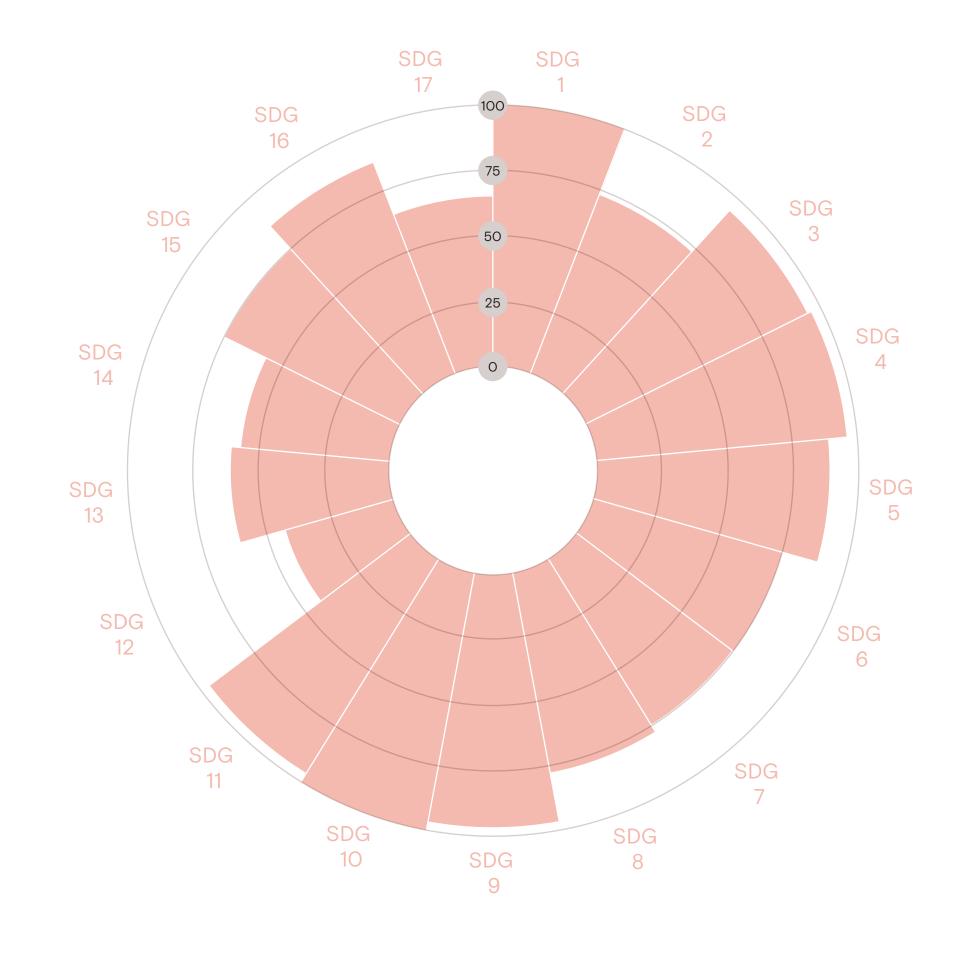


Exhibit 5 (continued). SDG Index scores for Belgium International Spillover Index

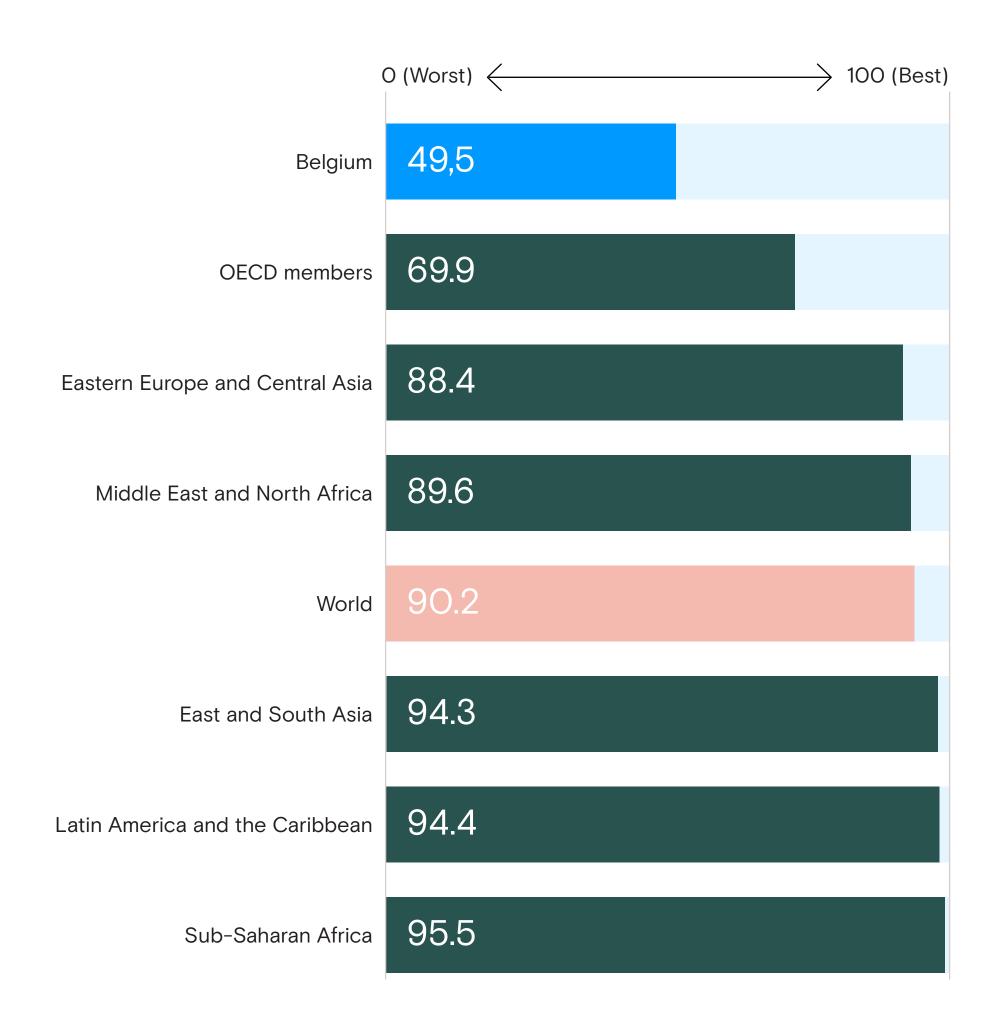


Exhibit 5 (continued). SDG Index scores for Belgium SDG Dashboard 2024

Moderately Improving

Stagnating



On track or maintaining SDG achievement



Leveraging Artificial Intelligence for the SDGs – promise and perils

In order to achieve the SDGs – or at least as part of the efforts to come as close as possible to realizing their promise – technology can be an important lever. Information and communication technologies to provide access to financial services and collect real-time data about deforestation, surveillance technologies to map regional impacts of climate change, and aeronautics technologies such as satellites to assess damage as a result of natural disasters and drones to aid the large–scale planting of trees in difficult to access erosion–sensitive environments have been successfully deployed globally. Among the technologies that may hold an enormous potential to spur sustainable development, Artificial Intelligence (AI) perhaps is now the most important with functions beyond merely monitoring progress and informing policy–making.

A recent McKinsey study (2024) explores Al's potential for social change and observes that Al is already being used to further all 17 SDGs, ranging from the goal of eliminating poverty to establishing sustainable cities and communities and providing quality education for all. Undoubtedly, Al will affect all SDGs. Experts however believe that the Al's highest potential will concern Good Health and Well-Being (SDG 3), Quality Education (SDG 4), Climate Action (SDG 13), Affordable and Clean Energy (SDG 7), and Sustainable Cities and Communities (SDG 11).

As Jasper (2024) importantly notes, Al's potential already extends beyond tackling individual SDGs: it can also aid in identifying crucial connections between apparent unrelated issues and inform more effective policy-making. Through machine learning techniques, for instance, experts have been able to map the link between household wealth estimates and daily temperature variations for over 130 low and middle-income countries. Based on the data, they were able to conclude that higher temperature variability results in greater poverty.

Of course, it should be noted that AI tools and techniques may be misused. The 2024 McKinsey study notes that experts see impaired fairness, malicious use, privacy and security concerns, and explainability as the greatest risks when deploying AI for social good. Jasper (2024) concludes that "AI holds immense potential for accelerating progress toward a more sustainable future. By addressing the challenges, investing wisely, and ensuring ethical considerations are at the forefront of any implementation, we can harness the power of AI to bridge huge development gaps and create a more sustainable future."

Business and the SDGs

It needs no longer argument that business has a pivotal role to play in sustainable development: discourse around sustainable development assumes the participation of companies – as well as a host of other types of organizations – in achieving social progress, ecological quality, and economic prosperity. The plethora of concepts, labels, frameworks, guidelines, and certification schemes that have surfaced over the years to signal, consolidate, and accelerate corporate commitments to this goal demonstrate that the extent roles and responsibilities and levels of ambitions have gradually increased. Without a doubt, the SDGs perform an important function in this landscape as a comprehensive and agreed upon framework that provides a lens on many of today's sustainability challenges – and thus corporate responsibilities.

Equally evident is that corporate engagement with the SDGs goes well beyond – or at least should go well beyond – selecting one or several SDGs that align with a company's mission, strategy, and objectives, let alone engaging in voluntary projects that have a concrete and direct impact. In fact, corporate engagement with the SDGs does not end with embracing the entire SDG agenda. It is more and more expected that companies need to embrace the processes of business transition and societal transformation in order to become a true force for change that accelerates the creation of a more prosperous society for all. This implies that companies need to become part of the global endeavour to ensure that planetary thresholds are respected. This, in turn, means that business will need to live up to expectations and take the lead in formulating new visions about progress and growth, exploring novel ways of multidimensional value creation, and leveraging science and promising technologies, such as Al, for spurring social change (cf. Edelman, 2024). In the end, it boils down to the question how business can spur realizing – not just support let alone compromise – humanity's ambition to live well in the broadest sense of the word and how it can secure living well for future generations.

Still, with a few exceptions, voluntary commitments and self-regulation have dominated the sustainability landscape thus far. And while in some cases sectoral initiatives have indeed resulted in change, this approach has generally not yielded the much-needed results. As a consequence, calls for more stringent regulations of corporate behavior, for instance in the field of sustainability reporting, have surfaced over the years, even though it is all but clear whether or not such regulations will lead to the desired effects (Pantazi, 2024). In any case, research has shown that stakeholders remain critical of the authenticity and reliability of sustainability disclosures, be they mandatory or voluntary (Bischof et al., 2022). Also, it has been argued that regulatory change may only improve self-regulation under the condition of a corporate culture of responsibility (Beckers, 2019).

SDGs in context - Rethinking progress

Still, one of the most important developments in the field of sustainable business is the emergence of increasingly mandatory schemes, notably from an EU perspective. Within the framework of the EU Green Deal, the Corporate Sustainability Reporting Directive (CSRD), which is the successor of the Non-Financial Reporting Directive (NFRD), is quickly becoming a driving force for corporate transparency and therefore sustainable business conduct. In addition, since July 2024 the Corporate Sustainability Due Diligence Directive (CSDDD or CS3D), also a key constituent of the EU Green Deal, has been formally adopted. The CSDDD needs to be transposed into national law by EU member states by July 2026 and the largest EU and non-EU companies will need to comply with the CSDDD as from July 2027 (with smaller companies needing to comply from July 2028 onwards). One could say that, overall, the corporate sustainability infrastructure is developing, formalizing, and converging, with its effects reverberating through supply chains worldwide, touching upon many smaller companies.

Within these developments, the concept of (double) materiality has surfaced as a key principle. This principle makes sustainability more manageable for companies large and small and enables the calibration of business goals with those of its stakeholders and society as a whole. While materiality has always been an integral part of sustainable business thinking, it has now resurfaced in a more strategic guise. Double materiality, as it is proposed within the CSRD, ensures not only the economic link between a company and sustainability challenges by considering their effects on a company's financial performance (financial materiality or outside-in approach), but also takes into account the effects a company has on the various sustainability challenges (impact materiality or inside-out approach).

Interestingly, the new European directives hardly make any reference to the SDGs. It is evident, though, that the SDGs have inspired these European initiatives in an indirect way. Also, the SDG framework may serve as a useful instrument for companies to, together with stakeholders, determine material issues and aid in identifying issues that are not covered within the CSRD (Moratis and Van Liedekerke, 2024). The function of the SDGs may however extend way beyond this purpose. In fact, recent research from Mahajan et al. (2024) reveals myriad touchpoints for companies when taking the SDGs as a starting point to structure and inspire sustainable business, including enhancing corporate engagement with the SDGs (e.g., alignment of corporate strategy and the SDGs, culture change and employee management, innovative SDG-centric solutions), addressing contemporary sustainability challenges (e.g., adapting to the dynamics of emerging economies, embracing long-term sustainability goals, sustainable finance as

a strategic tool), integrating financial development with ecological responsibility (e.g., green finance as a catalyst for sustainable development, redefining corporate success, sustainable investment and shareholder activism), promoting equity and well-being (e.g., creating inclusive and equitable workplaces, measuring and reporting on equity and well-being, social responsibility and stakeholder engagement), and shaping governance frameworks and practices for sustainable production and consumption (e.g., developing adaptive governance models, promoting inter-organizational collaboration, strengthening transparency and stakeholder engagement).

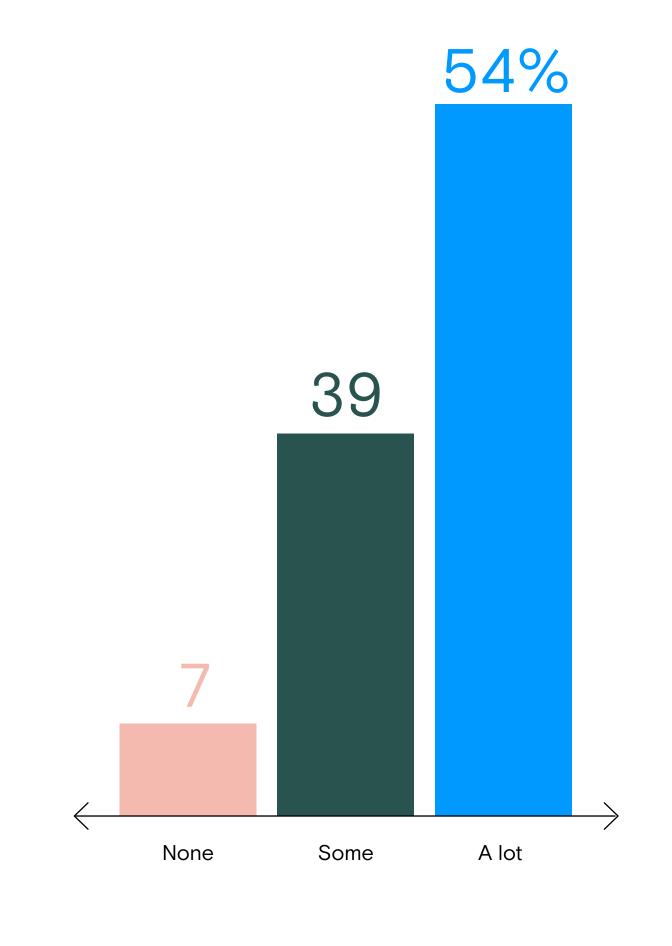
In other words, the SDGs have served and will likely continue to serve as a useful framework in the further development of sustainable business from a myriad of perspectives. In this edition of the SDG Barometer, the interviews with experienced professionals that have been active in the field of sustainability will shed additional light on the roles, functions, and impacts of the SDGs. These interviews will, among other things, from a variety of perspectives reflect on how the SDGs have supported organizations to guide their sustainability initiatives and commitments, what obstacles they have encountered in doing so, and what will be the likely roles and functions of the SDGs for organizations and from a broader societal view towards 2030 and beyond.



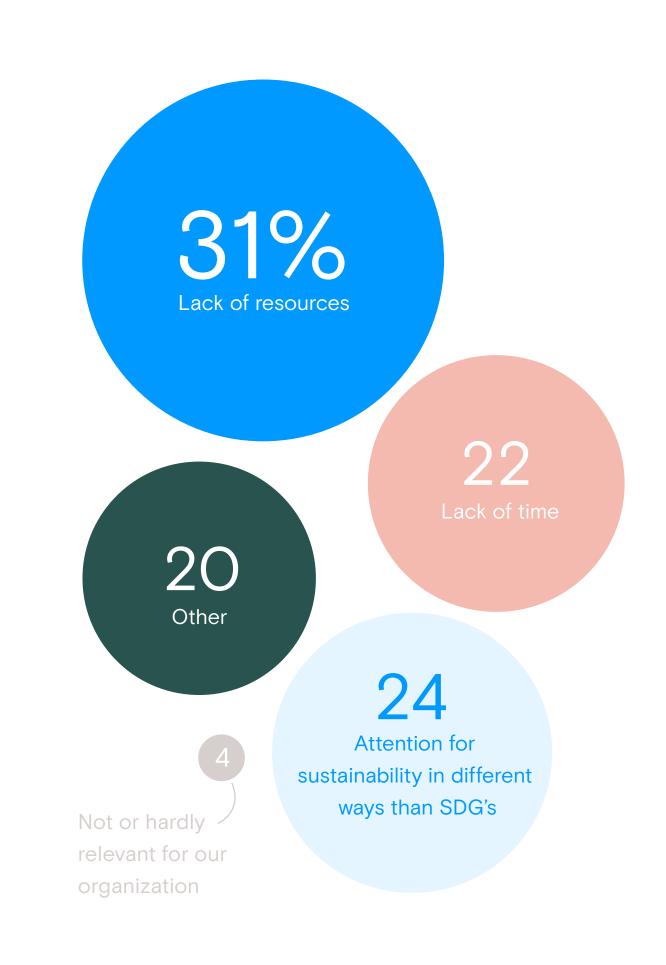
and new findings

Organizations and the SDGs in general

To what extent does your organization pay attention to the SDGs?

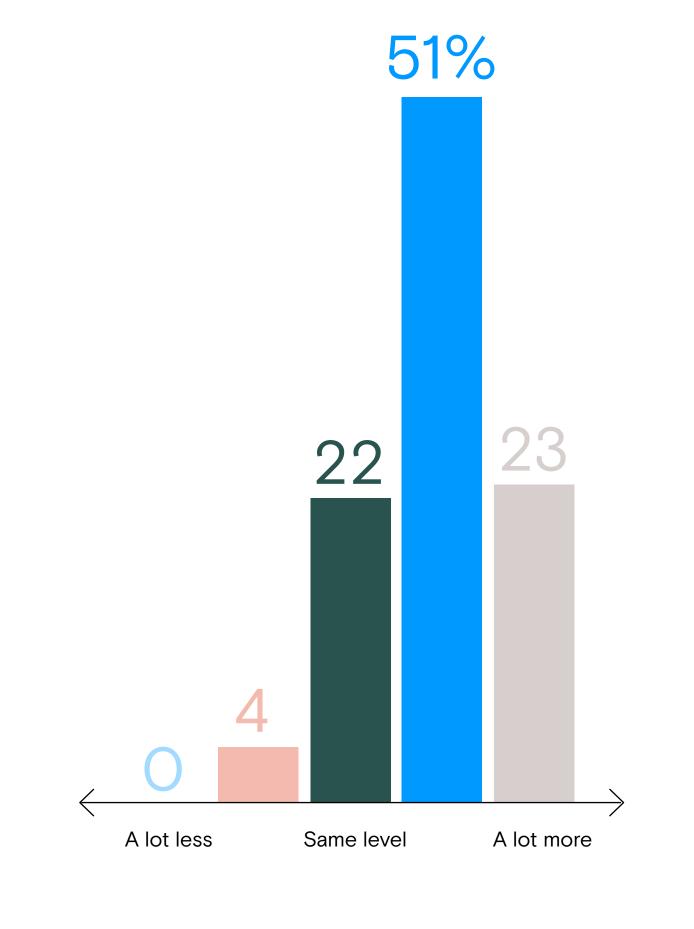


Why doesn't your organization hardly pay attention to the SDGs?

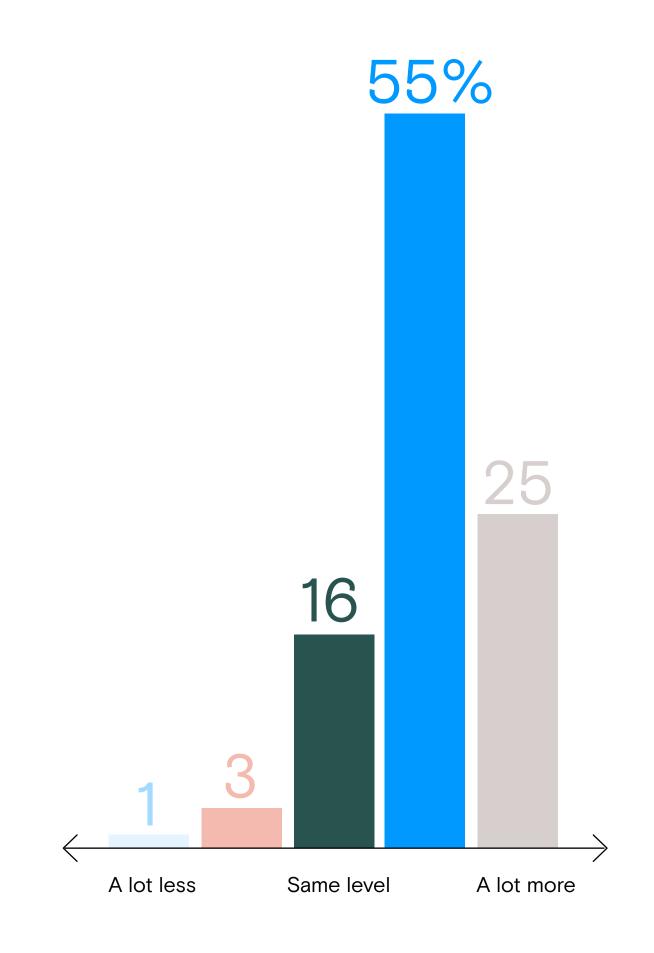


and new findings

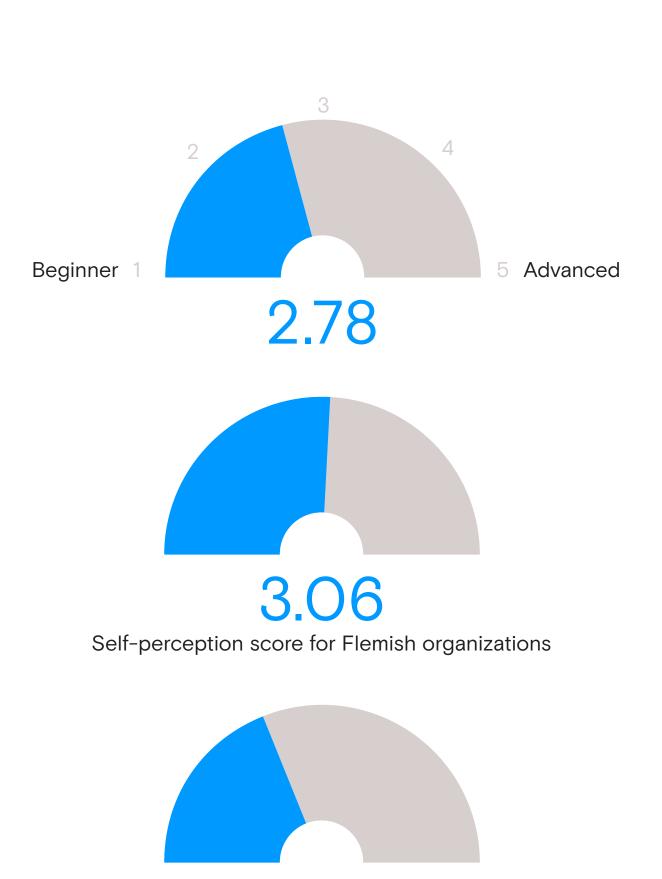
To what extent does your organization have more/less attention for the SDGs compared to two years ago?



And the coming two years?



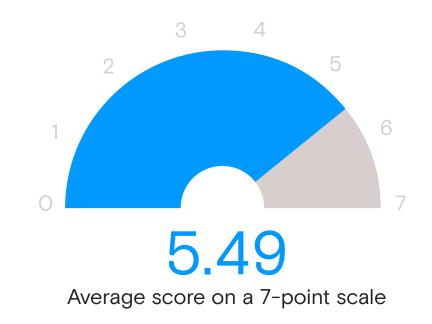
What stage is your organization in regarding the **SDG process**, in your perception?



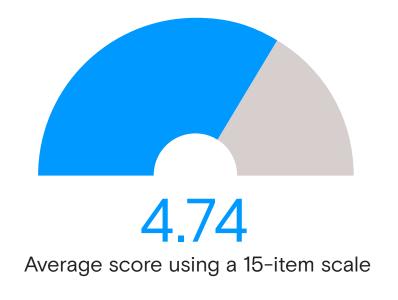
Self-perception score for Walloon organizations

and new findings

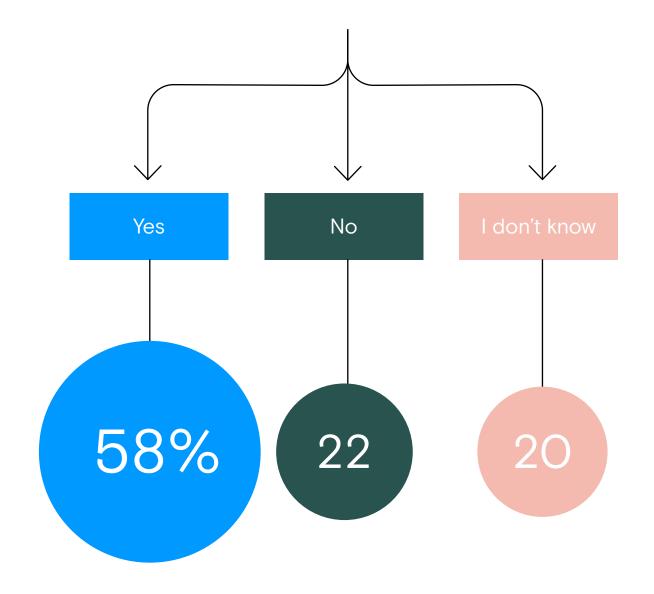
Organizations rate their perceived SDG implementation level



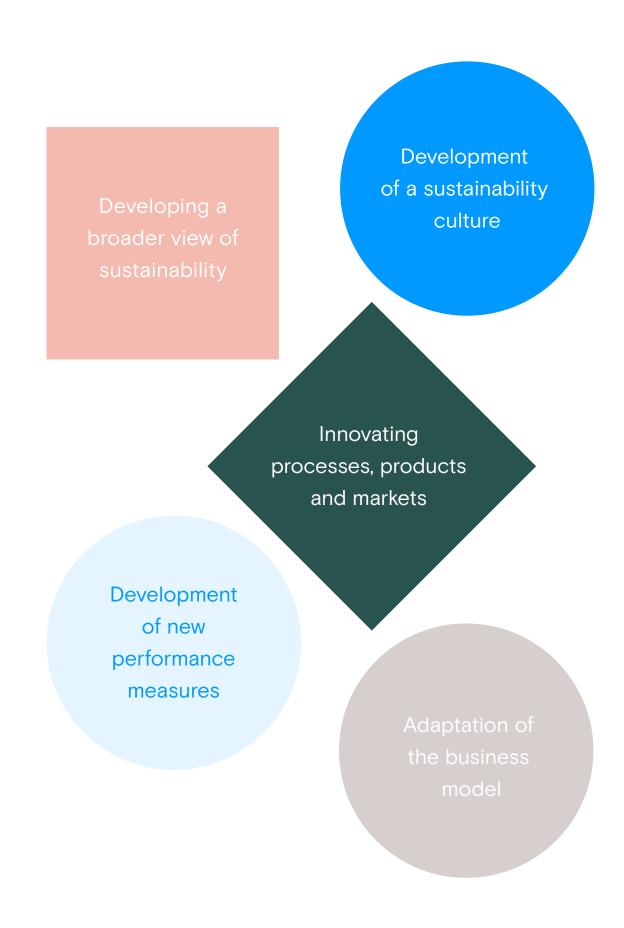
Actual SDG implementation levels of organizations



Does your organization take interaction effects between various SDGs into account when integrating the SDGs?



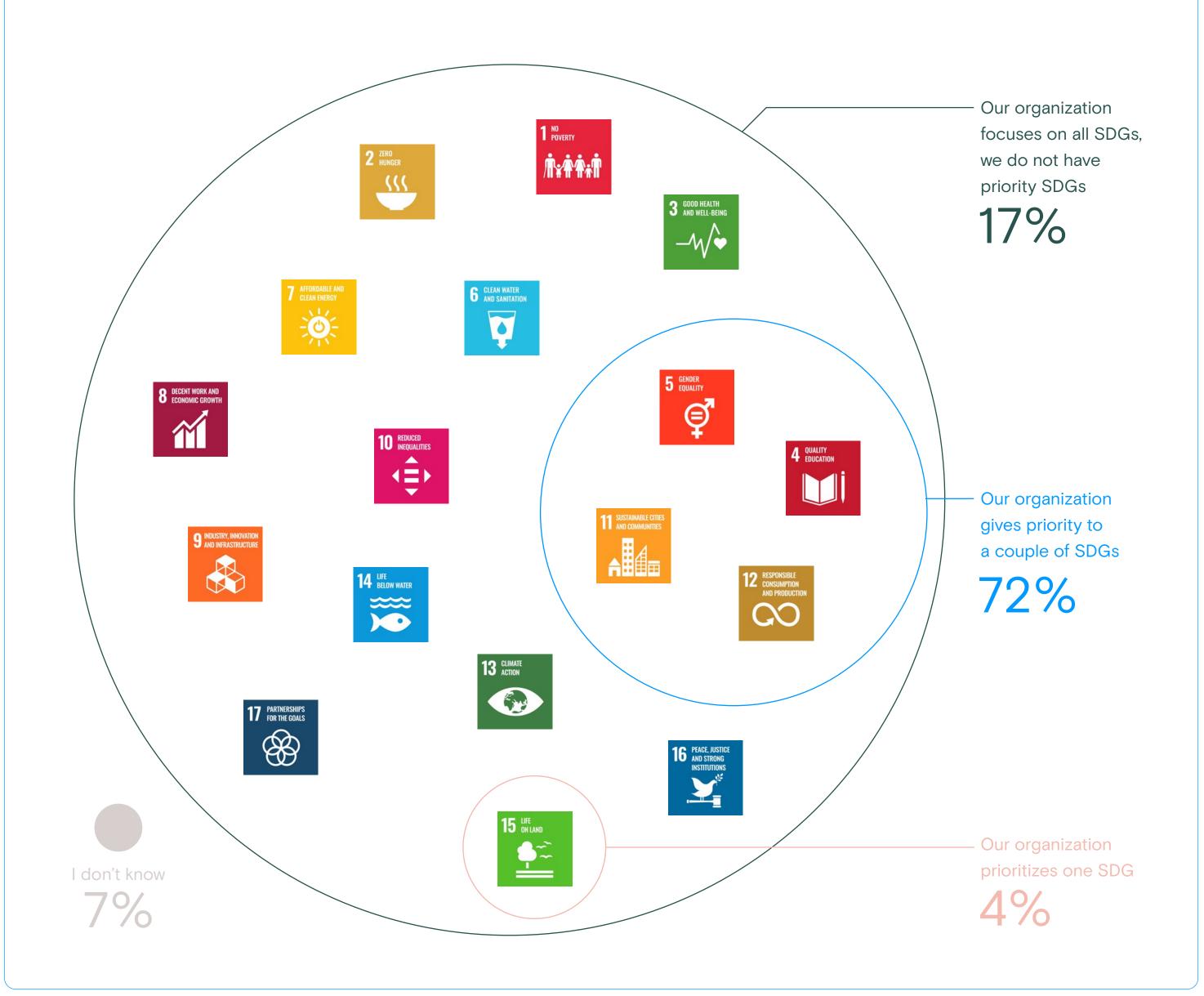
Main effects of the SDGs on the functioning of organizations



and new findings

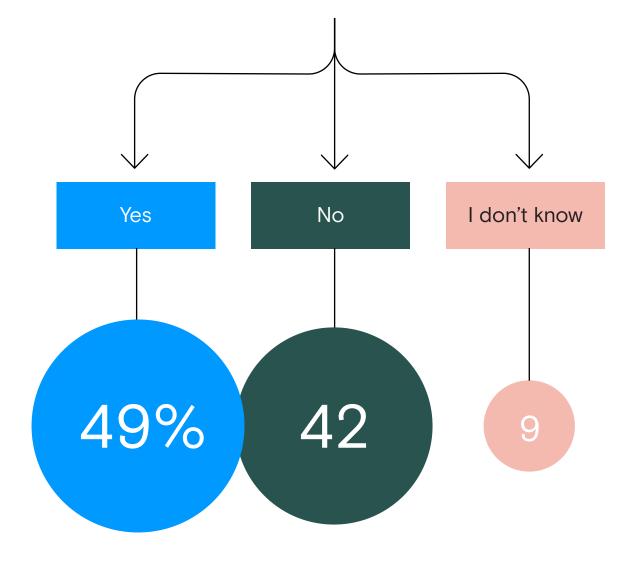
Materiality and the SDGs

How does your organization prioritize the SDGs?



and new findings

Does your organization perform a materiality assessment to identify the most relevant sustainability topics for your organization?

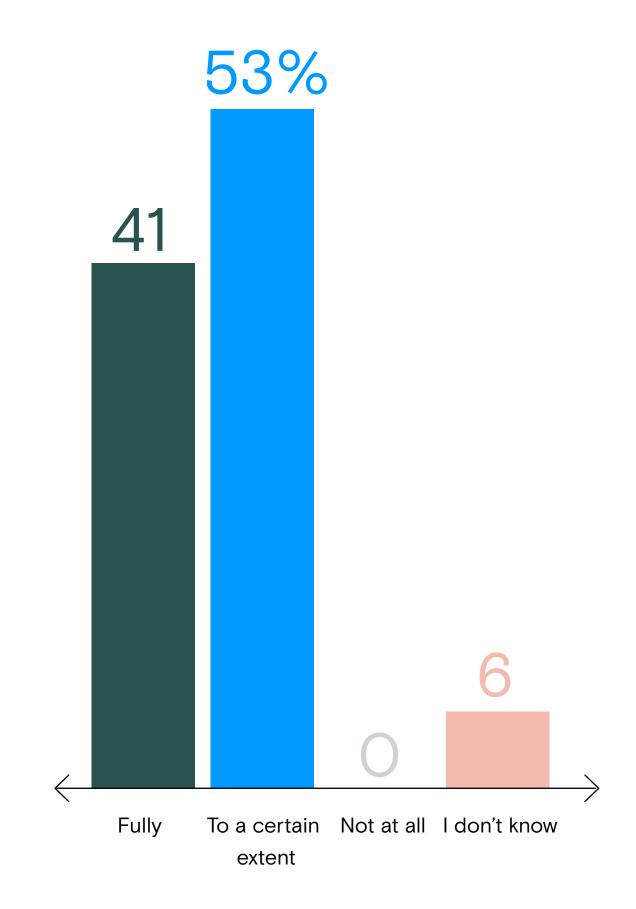


Percentage of organizations that perform a materiality assessment to identify the most relevant sustainability topics for:

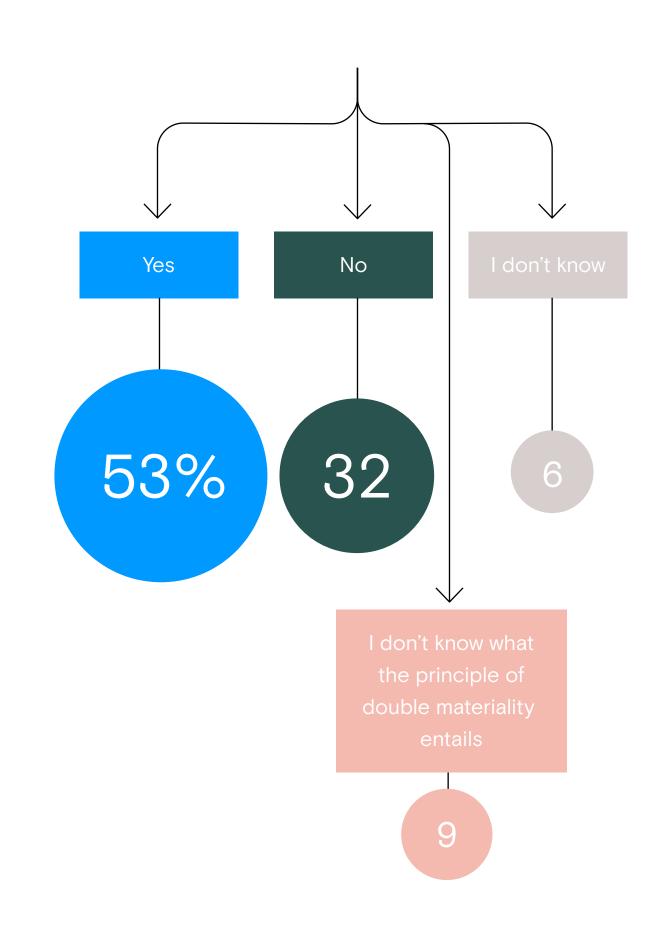
Flemish organizations 77.8%

Walloon organizations 33.3%

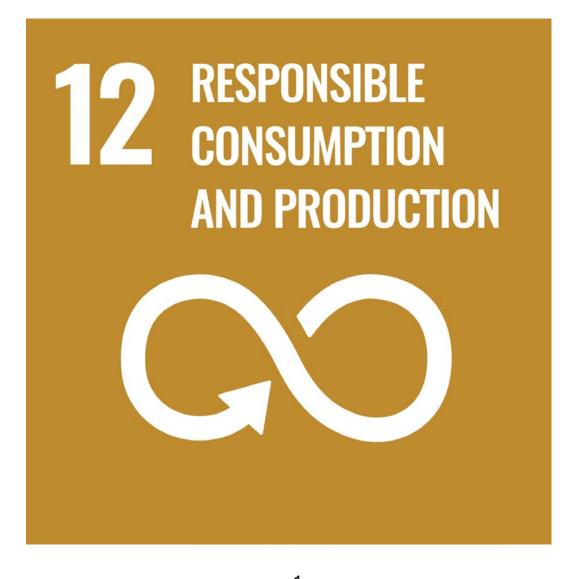
To what extent are the SDGs part of this materiality assessment?



Is the principle of double materiality applied in this materiality analysis?



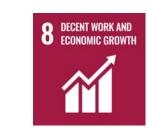
Top-5 most relevant SDGs according to responding organizations











3

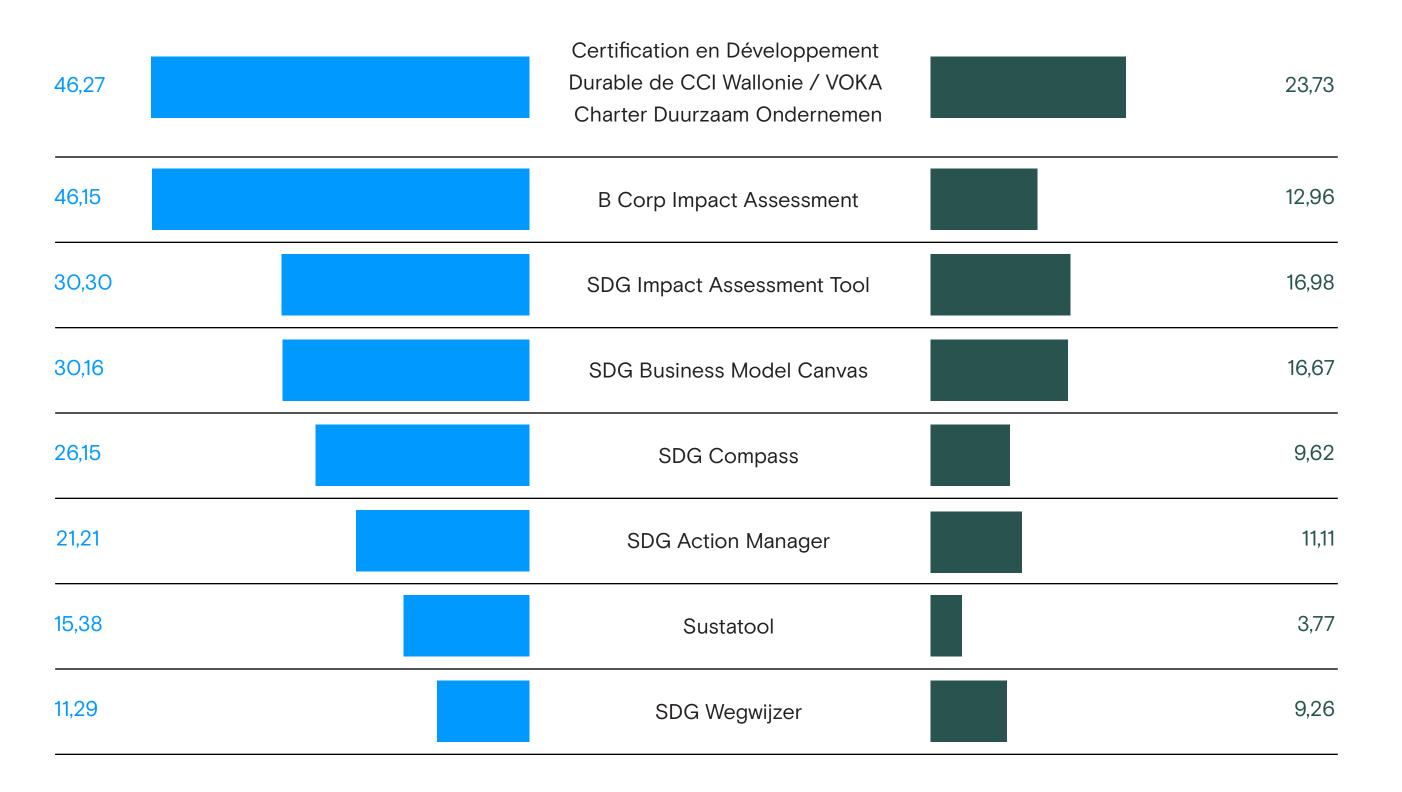
5

and new findings

Tools and support for the SDG process within organizations

Most well-known tools to support organizations' SDG process

Most used tool to support organizations' SDG process

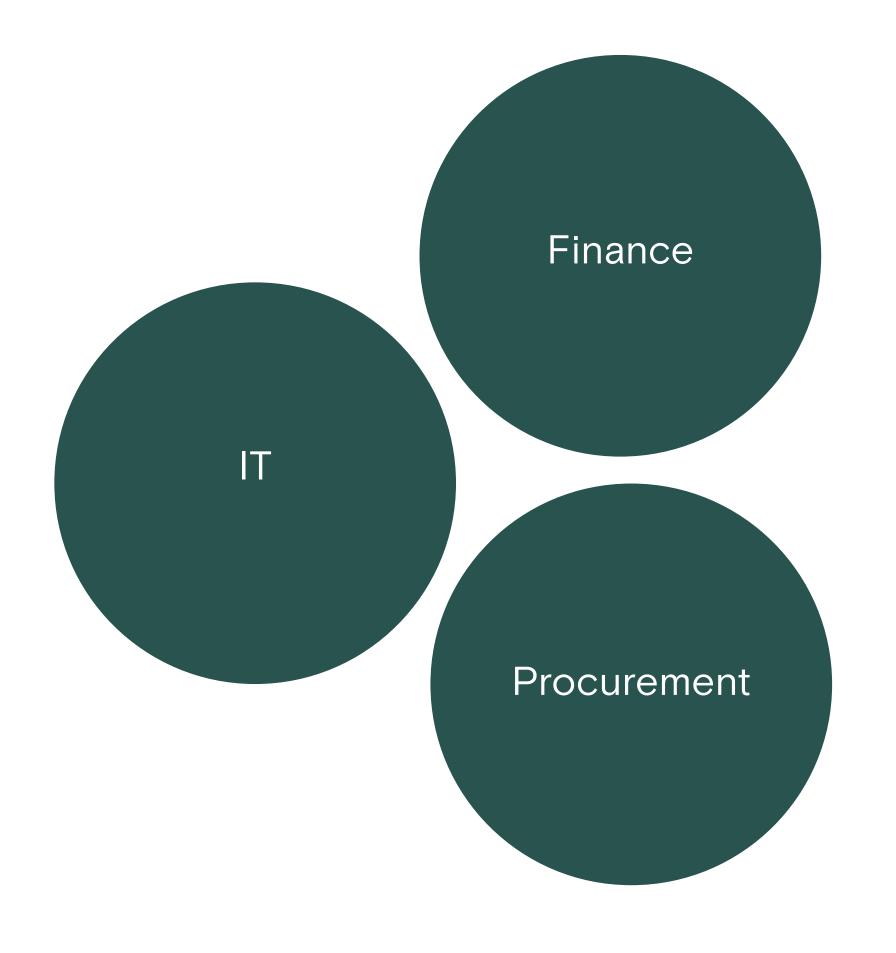


Percentage of respondents that indicated to know this tool

Percentage of respondents that indicated to have used this tool

and new findings

Top-3 biggest loci of **obstacles** within the organization to further the SDG process



Top-3 biggest loci of **support** within the organization to further the SDG process





In addition to data collection through the SDG Barometer questionnaire, interviews were held in order to obtain valuable insights into the use of the SDGs in practice and perspectives and experiences surrounding their use.

Adding a substantial qualitative part to the primary quantitative methodology that has over the years formed the basis for the SDG Barometer allows for getting complementary and more detailed insights. In particular, these insights pertain to 'how and why questions' surrounding the use of the SDGs in practice based on the perspectives and experiences of and within Belgian organizations. Combining both a quantitative and a qualitative methodology allows for investigating topics and uncovering insights that could otherwise remain opaque.

Employing a substantial qualitative methodology also had the objective to obtain insights beyond merely those pertaining directly to the use of the SDGs in practice. In order to acquire views on the SDGs beyond the boundaries of individual organizations and to allow for the identification of trends, developments, and future challenges within the sustainability landscape, the interviews take a so-called embedded view of the SDGs. This embedded view ensures the integration of contextual knowledge, acknowledges the complexity of and interdependencies between relevant factors that influence the experiences of organizations with the SDGs in practice, and recognizes the multifaceted nature of the perspectives held by interviewees beyond both the boundaries of the organizations and the subject at hand. Through such thick description of organizational practice and the experience of professionals working in them, the interviews were expected to benefit the richness and relevance of the insights obtained.

A total of 21 interviews were held with knowledgeable Belgian sustainability professionals from a variety of organizations, including companies, governmental organizations, non-governmental organizations, and educational institutions. The interviews were held in the period June 2024 to September 2024 and were executed either face-to-face or online.

Each of the interviews was guided by an interview guide that aimed to structure the interviews along the lines of the main topics of investigation relevant to the SDG Barometer.¹

Specifically for this edition of the SDG Barometer the idea was not only to further zooming in on and exploring the application of the SDGs in practice. The interviews also aimed for looking back in order to identify what functions the SDGs have had for both organizations and sustainability discourse in general and how they have influenced or are being influenced by trends and developments in the overall sustainability landscape, notably, though not exclusively, the CSRD, the CSDDD, ESG approaches, interpretations of CSR, and the Belgian political context.

Finally, against the background of the final year of Agenda 2030 approaching, one of the objectives of the interviews was to explore the future of the SDGs, also beyond the year 2030. Adopting such a flexible, semi-structured approach to the interviews allowed for obtaining a rich array of insights. Through informed and candid answers, and by not shying away from inconvenient truths, the interviews roam the SDG landscape, thereby presenting practitioner-oriented views, providing valuable insights, and containing lessons learned that may benefit organizations working or aiming to work with the SDGs.

¹ The interviews presented in this report are excerpts from the full interviews. While each of the interviews obviously provided for substantially more content than these excerpts, the excerpts contain some of the key perspectives and experiences that the interviewees have brought across.



Anja de Wit

Sustainability coordinator, Aquafin



What, in general, is your view about the role of the SDGs in spurring the overall sustainability agenda?

→ "Aquafin is first an foremost and ecology-driven organization – that is our core. Our own sustainability efforts have hence been primarily directed at environmental sustainability. The SDGs also aimed to include the social and governance dimension of sustainability. The interlinkages between sustainability topics are very important, but are not evident within the SDG framework. In hindsight, there were too little connections between the SDGs, I think. The 'do no harm principle' cannot really be found within them. Of course, all goals have targets, but interlinkages, the transversal element so to speak, is emphasized less. It is very difficult for organizations to get your head around that as it is not made explicit. We try to approach sustainability through a holistic approach. We have our own ambitions on ESG, the transversal element is integrated in policies in order to support the transition towards sustainability and add value. Part of our mission is to bring the environment in harmony with water, for instance through climate adaptation of neighbourhoods. Here you see the transversal element of sustainability at work through adverse effects: effective climate adaption of houses makes them more interesting for the housing market and houses are getting more expensive because of that. While we have the ambition to add value, there is an evident trade-off. In other words, an ecological solution may well lead to a social challenge."

Ten years after their inception, do you think that the SDGs have delivered on promise?

→ "In any case, the SDGs have very much started discussions, for many companies. In the early days, a lot of companies started with the SDGs. Meanwhile, we have gone through crises that have pushed back the attention for sustainability. The SDGs quickly become less of a priority. That is a strange paradox: the attention for the SDGs is pushed back by the challenges they aim to address. Participating in the VOKA Charter started the journey for us. It stimulated us to look at the other SDGs. It showed us that the SDGs are more than ecology alone. Effectively, the SDGs were input for our sustainability policy - at least in the early stages. We did stakeholder consultations around the SDGs and tried to link them to our business: what is and can be our impact? A dialogue ensued, which provided us with input for a materiality analysis. Now, we get questions from other organizations to get involved in their materiality assessments. New dialogues have been started. It is important to challenge each other - and the SDGs have a function in that. For instance, we are a large purchaser in Flanders and through the SDGs we can have an impact by asking suppliers for solutions that align with the goals. These are extensive processes and we make the SDGs part of the conversations with our suppliers early on in our contacts with them. So besides being a platform for dialogue, the SDGs may be a platform to spur innovation. Also, through purchasing we have been able to establish a virtual carbon tax. In that way, applying sustainability criteria can reflect a so-called true price."

What have been the main obstacles in working with the SDGs in practice?

→ "In the beginning, sustainability was positioned in a certain corner, so to speak. We had objectives, but these were separate from the organization's strategy. Also because of the CSRD this has evolved – it has made it more of a requirement. Many companies have started with sustainability because of the CSRD. Through the SDGs we already made an entire journey. That has helped a lot. Still, there is a lot of pressure on the organization and it is very difficult to manage the entire value chain. The CSRD has helped us look at the issues better. It is an enormous challenge, but it does help you reflect on what you purchase as an organization – not only in terms of the actual products and the materials, but also by looking at the suppliers."

What are the most hopeful signs that you see regarding the adoption of the SDG agenda?

→ "The CSRD is all about reporting and it is mandatory. Transparency is essential, but this does not say anything about the quality of the data or impacts: for that and to have a point on the horizon, the SDGs are needed. For the future, I think that the areas of overlap are important – the connection of and linkages between sustainability topics is important. You cannot view goals separately anymore. That poses quite the challenge for organizations with a lower maturity when it comes to sustainability. At the same time, it poses us with challenges for the future, too. We should report on what we do well, but also on what we don't do well."



Ann Vandenhende

CSR manager, Spadel

Spadel

What, in general, is your view about the role of the SDGs in spurring the overall sustainability agenda?

→ "The SDGs have lost relevance for us and since a couple of years we hardly directly work with them anymore. We see that sustainability leaders are choosing different frameworks, such as B Corp. We assume that such frameworks are 'SDG proof'. At the same time, we are pulled into CSRD. The entire reporting exercise takes a lot of time. The SDGs have simply become a less important part of the landscape and, in a sense, the framework has become outdated due to the development of other frameworks.

We are now in the process of crafting a new sustainability strategy and are looking to other frameworks that can guide us. Conducting a materiality assessment is crucial in this process, also to get a good view on the stakeholders we should engage, but we also see that concepts are converging and getting more and more streamlined through standardization. In a sense, the European sustainability strategy has codified sustainability. The value chain will become the dominant perspective, accelerated by CSDDD. Compliance will be king.

What will be the consequences for the organization of sustainability within companies?

→ While this can lead to efficiency gains and a professionalization of the sustainability function, there is a risk that we go back to compliance-driven and risk-orientated sustainability. On the one hand, this is a good thing. On the other hand, I think companies may go less far because of compliance. The boundaries to operate within are very clear. As a result, sustainability's potential competitive advantage will become smaller. It will be way more difficult for companies to differentiate themselves with it. Also, you may also

lose your signature approach to sustainability. A loss of identity even. Creativity is driven out. Large retailers require suppliers to comply with demands, too, as part of supplier engagement. It is difficult to bring your own story into this, but we feel we have no other choice and pursue this path. CSRD is a dominant force and standards will be leading the way. This professionalization will result in sustainability reporting arriving on the same level as financial reporting and that will prove to be quite a heavy parcours.

One likely implication is that this development will take attention and resources away from project-based sustainability. On the positive side, overly positive and unsubstantiated sustainability claims will probably vanish."

What are the main obstacles for the integration of sustainability within companies against the background of all these developments?

→ "First, the job of the CSR manager will be transformed. This will be less strategic and less project-based in the coming three years until the CSRD is integrated – and will develop towards more compliance. The function will need to cooperate way more with finance and suppliers than with marketing and innovation, for example.

Second, sustainability will need to be much more integrated within companies.

This means that it cannot be organized in silos anymore. Sustainability will enter all disciplines and functions, notably finance and procurement.

Third, transparency may become an important obstacle, too. Exactly because of the transparency requirements, businesses will become more vulnerable and more prone to liability claims. This relates to the professionalization of the role of auditors and the firms involved in assurance as well. They need to know every detail. It will take a couple of years before we arrive where we want to be with this. Also, I know some companies are leaving robust frameworks such as SBTI as it is impossible to achieve these goals without making changes in the core of the business model. The demands are getting exponentially higher across the board – and that will have consequences for many companies, I think."



Carlos Desmet

Visiting professor, UCLouvain

■ UCLouvain

Do you see a connection between the CSRD and the SDGs. How could the CSRD respond to the 2030 Agenda?

→ "Well, of course. The CSRD requires you to report on a series of blocks of information, and these blocks contain information that is closely related to certain SDG themes. For instance, you'll report on waste, you'll report on how you manage your personnel, and so on. You'll also report on governance. So yes, there are connections."

From your experience, what obstacles do large companies face in relation to the CSRD?

→ "The issue is that when you are a very large multinational company, by definition, you operate globally, probably outside of Europe. So this means that you need to implement this kind of measure across the world, throughout your global operations. This creates a multiplier effect in terms of workload. For example, if you have operations in Nigeria, Malaysia, China, or South Africa, you will gradually implement these measures globally because you have to report if your headquarters are in Europe, and you need to integrate this issue. So, it is complex. It also forces other countries to adopt European rules, which can be either an advantage or a disadvantage."

What challenges did you or your company face when conducting a materiality analysis?

→ "I think a well-done materiality analysis requires quite a lot of work. It starts with leveraging internal experience within the company, but you also need to understand what is happening in the world around you, and so on. You need to read a lot of documents, observe what is happening, examine policies in countries where you have operations, and take into account public sentiment, which can be very different—as we see even within Europe, where countries can have very different political or other perspectives. So, I believe it is something not to be underestimated. I would say it takes time and requires serious effort."

Have you observed companies starting with the SDGs to determine their material issues?

→ "I think the SDGs are not concrete enough to conduct a true materiality analysis. I've often seen things being done retrospectively. The analyst or the company looks at its outputs, inputs, and so on, and then maps them to the SDGs afterward. Perhaps the SDGs can also help provide ideas; that is not impossible, but it is a bit less concrete than measuring the number of tons of CO2 emitted."

What are the implications of the CSDDD for organizations. How do you think companies will perceive these requirements set by the CSDDD?

→ "What I like is that, first, it holds directors accountable. It opens the door to legal conflicts. Of course, it will take about a decade for a body of case law to be established. But it reminds administrators that they also have responsibilities beyond their own company. So, for example, they can't just pass all their waste to a contractor in Africa and forget about it—they have to look at what happens.

So, I think that is very positive. I also think it is positive that we look both upstream and downstream; that is, the products you make, how you sell them, and so on. But also, the raw materials, meaning you have to trace back into your supply chain. That is positive. But of course, it is very complicated. I've been fortunate to work in companies that had hundreds of thousands of suppliers just at the first level. And when you're talking about several levels, how far can you go? How can you do it in a way that is reasonable and well-executed at the same time?"

What measures will companies have to take to comply with the CS3D?

→ The key measure is risk assessment. First, you need to understand who your suppliers are, for example. But in reality, there is very little guidance. What exactly do you have to do? Do you need to impose a code of conduct on your suppliers? Should you provide them with training? Should you make visits? Should you conduct on-site audits, and so on? So, there are some very interesting concepts, but I think they will be the subject of much reflection and work in the coming years.



Corentin Hericher

Professor, UCLouvain

■ UCLouvain

What role do the SDGs play within organizations?

→ "It can simply be adding some color to reports. But what should the SDGs be for organizations? They should be a roadmap with clear indicators set for companies or by companies in relation to the sub-goals of each SDG, and there should be reporting that aligns with the objectives. Because, most often, the SDGs are used more as a way to make an impression. You do not always see a clear link between the sustainable development imperative, the 17 goals, and the practices that organizations put in place. So, I am not sure the SDGs themselves have generated trends. There are societal expectations, there are evolving expectations from observers, which are certainly correlated with the SDGs, because the SDGs did not come out of nowhere. Still, I do not see how the SDGs as such have changed the agenda of companies."

So what then is your view on the role of the SDGs in driving or achieving the global sustainability agenda?

→ "For that, I think the SDGs have great usefulness in providing a general direction. Their real usefulness still needs to be proven because I believe we are systematically behind schedule for most of the SDGs. So is there real stimulation, or simply—if I take the case of for-profits—are they just running their own business, managing their practices because, well, they have to, whether because they believe in it, or because they want to attract more customers, more shareholders, more employees, and in the end say "Oh look, there is this framework that exists, so I will align my activities with that framework."

What is your opinion on legal frameworks or at least the more strict or mandatory ones?

→ I think sustainability inevitably involves compliance, that is for sure. I would assume

that for the SDGs themselves, a legal framework will be difficult to implement because we have until 2030. So that is one thing. If we could advise companies on what will truly contribute, and expose those that claim to contribute but actually do not link their practices to sustainable development goals or cannot quantify how much they contribute, that would be interesting.

The European directive on non-financial reporting mandates that companies report on various aspects. Ultimately, however, the specifics of how companies report are left for them to determine. This has changed the landscape somewhat. So I think there was a need for a more strict framework. There is a need for education, but I tend to think that if there is no control and no minimum level of enforcement, companies end up doing what they want, and the main obstacle for the SDGs is the SDG framework itself.

And this is why I am very much in favor of the CSRD: it provides a framework that is the same for everyone. This means that all the companies that have to comply with it will use it. It will also allow all observers to compare companies. There is a framework that is the same for all these companies and it will be able to compare them. So, if I am an investor in a company, and I can see what it is actually proposing. If I am a future employee, a consumer or whatever stakeholder, I am able to compare. So, this is great, and it is really going in the right direction. In this context, I also think is interesting to have the materiality analysis to have a clear assessment framework in order to know: are the problems and practices being implemented to solve them addressing issues that are truly material?



Dieter vander Beke

Director, FIDO

Duurzame Ontwikkeling

What, in general, is your view about the role of the SDGs in spurring the overall sustainability agenda?

→ "After a successful launch, I think the SDGs have come to play a less important role over the past couple of years. COVID has surely played a role in this. And perhaps there is some SDG fatigue towards 2030. Still, they represent a true sustainability agenda since they integrate issues of all sorts. Before the SDGs, sustainability was usually limited to environmental aspects, notably climate change and biodiversity. The SDG agenda brought the social and economic aspects back in. As such, we went back – or forward again, if you will – to the Brundtland interpretation of sustainable development.

You see that sustainability is still commonly organized in silos. The SDG agenda has failed in that regard as it did not bring all aspects into focus. At the same time, were it not for the SDGs, sustainable development would have been dead. There is this converging effect of the SDGs that brings many aspects of sustainable development together. For that reason I would say that the SDGs have been useful for communication purposes as well. It is not only the most comprehensive framework available, but also the framework that is perhaps the easiest to communicate. Against that background I think that the SDGs have not so much provided a direction for countries and organizations to evolve in, but it has this sort of supporting or platform effect by making it easy for organizations to identify with a broader agenda."

Ten years after their inception, do you think that the SDGs have delivered on promise?

→ "What is clear is that they will not deliver on promise. A lot of developing countries are far from where they now could have been. But, make no mistake, other agendas have not delivered either. One things that the SDG agenda has led to is that virtually all countries have been engaged in the process. An interesting quality of the SDGs is that they have enabled countries and organizations to appreciate what they are already doing and label it through

the SDGs. That has definitely given an impulse to sustainable development: otherwise we would have buried sustainable development by now."

What do you see as the main drivers of the adoption of the SDGs by organizations?

→ "Governments are committed to the agenda as they have signed the documents and morally committed to take action as well. It is important to note that the SDGs are not directed at companies. I think the SDGs are becoming less and less a real impulse for individual companies and that the SDGs have turned into something for communication purposes. However, the idea would be to identify the material topics for your organization. It is funny that some basic 'CSR fundamentals' have never really been applied within the SDGs.

In a sense, CSRD is now pushing the SDGs out of sustainability. At the same time, we should recognize that the SDGs have had a role in pushing the European sustainable development agenda as a point of reference for new regulations. Here, too, we would have had dominantly environmental approaches towards sustainability. Instead, a comprehensive European sustainability agenda has emerged. This integrated, mandatory approach will definitely lead to another type of impact.

And it was high time to abandon overly voluntary approaches as these have not resulted in the much-needed change. Don't get me wrong: a lot has happened, for sure. But the challenges are getting worse and worse. The dilemma is that legal approaches take very long to manifest, while voluntary approaches tend to underdeliver in terms of impact. Now, we have something substantial. Perhaps too substantial, looking at the administrative burden that companies will face. It would therefore not surprise me if this burden will be reduced over the next few years, meaning watered down regulatory demands."

What are the most hopeful signs that you see regarding the adoption of the SDG agenda?

→ "It is interesting to see that the Summit of the Future and the mission letter of the European Commission mention the SDGs. So the goals are still taken very seriously. So I expect that after 2030 the SDGs may still fulfill a useful function. It is a rather robust framework and it paints a picture of what we should be working on in the future. Still, the question now should be: what is next?"

For me, if this framework will be extended beyond 2030, I think we should limit its voluntary character for countries. The UN should give more guidance. Detailed reviews are needed, also for business, to identify those areas that are not going well. Impacts can always be improved, but the important thing here is that we should know how we can improve."



Dietrich Van der Weken

General manager G-STIC, VITO



What is your view about the role of the SDGs in spurring the overall sustainability agenda?

→ "They may still have a role to fulfill. These are very ambitious goals – and I don't believe they will all ever be realized. One of the contributions of the SDGs is that they are able to mobilize people, organizations, and societies around the world. I don't consider them as a list of goals that need to be achieved. It is more a global action plan, a compass. The power of the SDGs is that they are enticing. They have a low threshold and are very accessible. That makes them a good vehicle for having a conversation about sustainable development.

As a compass, the SDGs leads the way for actions on all levels. Of course, there is a risk of cherry-picking and oftentimes it is used as some sort of checklist. The integrated vision of sustainability that it represents is a condition for other initiatives to build on. In addition, it is an attractive visual framework: you can quickly see what this is about – a universal language, an expression of a perspective on how to work on sustainability. And you can go in-depth and formulate sub-targets as well. Of course, there is the risk of the SDG framework being too voluntaristic or superficial perhaps. But it makes a good platform for conversation. At the same time, I sense a certain SDG fatigue. You can see a lot of new labels, initiatives, and even regulation popping up. While the SDGs may not always be linked to these new developments, they sure have paved the way for them."

Ten years after their inception, do you think that the SDGs have delivered on promise?

→ "In terms of awareness and mobilization, yes. However, for concrete goals and targets, perhaps not. There are even trade-offs in the goals which makes it a utopian idea that all goals can be achieved. The SDGs represent a discourse around sustainability that has a very inviting character. Triple P thinking remained in a niche. When you look at the

Climate Accords, you can conclude that that does not have the same mobilization power. Their impact broader on society is simply less. The SDGs are not politicized, contrary to many other initiatives in sustainability. As such, they have been able to influence discussions about sustainability in a positive way. Zooming in on education, it is both interesting and striking to note that sustainability remains underrepresented in curricula at all levels. Sustainability has a lot of links to other subjects. I think it is a missed opportunity that we have not integrated it more. It is still treated as a secondary subject. I have the feeling that the SDGs have not been an additional leverage in the educational context. But we should offer specific programs aimed at competency development for sectors that are central for achieving sustainability."

What do you see as the main obstacles in the adoption of the SDGs by organizations?

→ From a research perspective, there is a huge potential leverage with organizations that provide funding, including the organizations that coordinate the European funding schemes. Currently, it is still not evident that sustainability is integrated there. There are always discussions about what the priorities should be. In education, we notice that there are many priorities besides sustainability that need to be addressed. Sustainability often feels like an extra step that is just out of reach. However, when looking at the organizational processes within educational institutions, sustainability is gradually becoming a more mature theme."

What are the most hopeful signs that you see regarding the adoption of the SDG agenda?

→ "I think that when we make the evaluation in 2030, you will see a number of countries that have been ambitious. On the other hand, a lot of countries are still stuck in patterns of unsustainability. During the next five years several goals will be achieved, for sure. Developing countries may leapfrog development by seizing opportunities and seizing the power of younger generations that really want to accelerate development and are optimistic about the future.

After 2030 I expect somewhat of a more condensed story than the current 17 goals. For instance, five pillars that are concrete and tangible. A different repackaging of the SDGs perhaps, that will represent a more integrated story. It would be great when younger generations take the lead in this and develop a positive discourse that is less fatalistic. It should balance between hope and realism and at the same time it should be ambitious. But we should be aware that it is a power struggle, too, and that we have to deal with vested interests that are not always looking for real transformation."



Esther Nicolas

Sustainability Business Manager, Intysify

intysify.

Do you think the SDGs have lived up to their promise?

→ "It is a difficult question to answer because we are behind, and I think we will always be a bit behind since there is always room for improvement. There is always a gap between theory and practice. So even if we are behind, it is still better than nothing to transition in that direction. Have the goals lived up to their promise? In a way, yes, because we are doing better than before. But will we have truly met the goals by 2030? No. So it is a two-part answer: better than nothing, but we won't reach them, so it is not enough either. Maybe we need to ask to what extent the SDGs are implementable and understandable across different sectors and whether they need to be broken down differently. I think they are a great tool for top management to help create good sustainability strategies, but the real challenge is in taking actions, which is where things get stuck. That is where operational consulting comes into play."

What have been the main impacts of the SDGs on government policies in Belgium?

→ "Now, did the government base all their regulations and environmental legislation on the SDGs? I'm not sure. According to me, everything also stems a bit from the Green Deal. The Paris Agreements, the Green Deal, and similar initiatives were subsequently translated into various policies and regulation. So there is already that ecosystem in place. The SDGs are obviously aligned with this. Have they helped? I hope so. But the fact is that there are already all these regulations. What might be an obstacle for companies and industries in implementing them is the lack of legal knowledge or understanding of the legal terms used in these regulations. Not everyone will read the CSRD report, for example— it is sometimes more than 300 pages long and very detailed. So the SDGs help to set a framework and direction, but after that, you need to create

tools, simplify things, and provide guidance to translate them into concrete initiatives. Have the SDGs helped with that? Yes, they go in the same direction. So I think they have been helpful. A positive point is that the CSRD provides a common framework. At least we have a shared framework, and we know how to report. Everyone is on the same page regarding sustainability concepts and reporting."

In your opinion, is there a direct connection between the SDGs and the CSRD?

→ "I don't think the link is very clearly made. So, no, I don't think so. But I do think the way the CSRD explains material topics—what needs to be reported on—is clear enough to understand that it addresses certain SDGs, which are sometimes grouped together. So I believe it helps steer things in the right direction, but I don't think the link is as clearly established. Except for someone who is already familiar with the SDGs. They will quickly understand which SDGs are being addressed. But the connection is not explicitly made."

What have you or your clients learned from doing a double materiality or materiality exercise?

→ "It is a great exercise because it provides an excellent opportunity to engage stakeholders we don't typically collaborate with directly. We always try to do this exercise in person—although depending on the company, sometimes that is not possible but doing it in person encourages awareness and exchanges. It is also a catalyst for raising awareness about the importance of transitioning while simultaneously boosting engagement. A supplier who participates in this double materiality exercise becomes very loyal and committed to the process, so it is also a unifying experience."

What is your main reflection on the CSDDD?

→ "It is not always well received by companies, because they think "What is this? What else do I have to do with this CSDDD?" But once we explain it and they grasp the implications of CSDDD, they all recognize its importance and the need for action. With many of our clients, we work hand in hand to define responsible purchasing policies, thinking "Before working with a supplier, should they have a code of conduct or similar requirements?" Of course, we are working with large companies, so they all have these policies in place, but sometimes we realize they are not always being followed. There is also a need for greater rigor, especially with the new requirements from CSDDD. We have seen issues with transparency and a lack of vigilance in supplier selection. Then there are all the challenges around data collection, such as whether our IT systems are equipped to gather and analyze all this information."



Geert Lauwers

SDG Project Manager, Provincie Antwerpen



What, in general, is your view about the role of the SDGs in spurring the overall sustainability agenda?

→ "I see two aspects here. On the one hand, it is a shared language. We are all in the same boat – and that means everyone: all layers of government, other organizations, and even citizens. Second, the SDGs have raised awareness about integrated policymaking and cooperation across policy areas. That is important, because we need to break through silos."

Ten years after their inception, do you think that the SDGs have delivered on promise?

→ "I think of it as a glass half full, because many steps have been taken. At the Province of Antwerp we focused on the SDGs as a quality of our policies: what is our positive contribution to the SDGs? Now we are searching for ways to map the spillovers across SDGs. After that, we began to see the SDGs as a quality, but needed a paradigm shift to see how it can inspire policy proposals. We are currently in the process of becoming an SDG ambassador with CIFAL, where we get lots of support. It has now become a strategic choice to work with the SDGs. They are literally in the policy accords of this legislature. It should be in all facets of our policy areas, with the inherent limitations that is. For all policy areas the SDGs are a source of inspiration."

What do you see as the main drivers of the adoption of the SDGs by organizations?

→ "It is a combination of factors. Individuals simply want to be on the right side of history. Personal conviction is an important part of the solution. A lot of people have a moral motivation for this and this is even stronger among the lower levels within the organization. Even before the SDGs, such themes have been important for the organization – it just fits with the type of organization. The decision of moving to a new building, which is very sustainable and uses geothermal heating is an example of this. But we are also pragmatic with it and proud of it. There was already basis within the organization in which the SDGs could land. It is important to note that this has also worked well with us as we operate on an intermediary level of government. We always work in partnership and that offers a lot of opportunities to take the lead. We often work as a broker between other organizations to get things done. Multidisciplinary collaboration is part of our DNA. It helps us influence others and tend to operate in a facilitating role that is easily accepted by others. And we have expertise in many policy areas so we know what we are talking about."

What are the most hopeful signs that you see regarding the adoption of the SDG agenda?

→ "I prefer to look at it positively: what we are doing as an organization is impressive. Working in an integrated way is really interesting. The realization that we should do things differently is also there. At the same time, and in general, today we have more reasons to be less optimistic. There are always forces that resist this type of change. It is unsettling that we are not on track towards realizing Agenda 2030. There were companies that were very optimistic in terms of ambitions for the transition. Now I have the feeling a lot of optimism seems to have gone. The thing is that we need systems change. And that is not easy. It is formulated somewhat ambiguously in Agenda 2030 as well. Change within the same system and systems change are different things. It has made the SDG agenda acceptable for a lot of parties, but at the same time systems change requires toppling a lot of assumptions. Power structures need to change and that is the major challenge. Social movements are necessary in this, too. We really need the type of leadership that tells it how it is. We don't have a lot of time, so we will need to allow for bottom-up developments. The best examples I see come from people coming together and develop solutions."

Based on your experience, what would be the most important tips for other organizations to put the SDGs to work in practice?

→ "First, strategic embedding: decision makers need to be on board. A lack of support at the top is a no go. Second, provide room for translating the SDGs into the organization. Ownership of change needs to be in place. Third, you need to realize that the SDGs are an instrument, not a goal in itself. We need to be flexible with it and put it in function of organizations, not the other way around. In that way, you can make the best use of the SDGs."



Helen Jacobs

Projectmanager Duurzaam Ondernemen, Voka Vlaams netwerk van ondernemingen



What, in general, is your view about the role of the SDGs in spurring the overall sustainability agenda?

→ "We approach the SDGs as a comprehensive framework that offers concrete paths to action, also because they are broad in scope. The SDGs have broadened the ecological view on sustainability – it is a framework that shows what sustainability comprises and what it can mean to your organization. What we have done from the beginning with Cifal Flanders, is to make a translation of what the SDGs can mean for an individual company. This translation to the business context has proven to be key. For some companies the SDGs go really deep, to their core and deep into their value chain.

Overall, the maturity level of companies and their understanding of sustainability is higher than when we started. We constantly try to refine the goals with them and remain ambitious, too. The low hanging fruit is obviously getting less and less. Now, we are developing towards impact.

With the increasing focus on ESG and the European sustainable development narrative, you can see a shift towards CSRD and external reporting about sustainability. Interestingly, the SDGs are being used to communicate internally as they are easy to understand and help mobilize support."

Ten years after their inception, do you think that the SDGs have delivered on promise?

→ "I think the SDGs have played an important role in getting a better interpretation of sustainability. Equally important is that it is an international framework. Wherever you are, the SDGs remain the same concept. You could say that the SDGs have been a constant factor in sustainability, something to align business actions on. I am very curious to learn to what extent business will keep using the SDGs. Some companies will definitely do so as this has been the umbrella for their approach of sustainability. Others will not and are evolving towards an ESG approach.

What worries me is that with the development towards CSRD, a stronger focus on data will come at the expense of attention for policies, actions, and targets. This may in fact be a degression towards compliance. I fear that business think being compliant is already so much work, that this will push out other forms of sustainability communication."

What do you see as the main drivers of the adoption of the SDGs by organizations?

→ "Business is attracted to the fact that the SDGs are internationally-oriented and companies say they can easily engage their foreign partners around the goals. It is a framework with a certain authority that offers a good way to work on sustainability. It clarifies and it is very accessible. After you have started, you can grow with it. Even the tiniest of actions can get a meaning within the framework as you can have impact in so many ways. You can always do something."

What do you consider the main strengths of the SDG approach?

→ "The interdependencies. The spillovers. The tradeoffs. It is not easy, but we push to grow in that. You can build things up with the SDGs. The more companies mature, the more they recognize that they have impacts on other SDGs than those closest to them, too."

What are the most hopeful signs that you see regarding the adoption of the SDG agenda?

→ "We see more and more companies that are daring to communicate about the SDGs. That provides a motivation for others to do the same. It allows companies to learn and take inspiration from others. That is something that the SDGs may engender. I also observe an evolution from the SDGs as nice to haves to more meaningful impact. Companies now see now more clearly where they can focus on and how they can get to real impact. Materiality also plays a role here. The SDGs can play an important role from both an inside-out perspective and an outside-in perspective on materiality. Finally I see that companies are increasingly engaging with stakeholders when they take SDG-inspired actions."



Inge Willems

Network coordinator, SDSN



What, in general, is your view about the role of the SDGs in spurring the overall sustainability agenda?

→ "The SDGs are the only universally accepted and even accredited system in the field of sustainable development. They are truly global and widespread – and that is a huge advantage compared to other frameworks. They are understandable and acceptable for almost everyone.

The SDGs are either too concrete or not sufficiently concrete. Sometimes there does not seem to be any middle ground. The question is 'now what'? How can we get the SDGs on full speed? It is hard to keep the attention focused on it with all the priorities we have. I sense that organizations are waiting – they want to know what they are up to when it comes to the SDGs, especially against the background of the SDGs being at risk of getting snowed under by other initiatives and frameworks that are have recently surfaced."

Do you think that the SDGs have delivered on promise?

→ "Yes, I am confident they have. A couple of years ago a lot of people did not even know about the SDGs. By now they are well-known. There is also a positive evolution to be observed within younger generations, students notably, for which the SDGs are a reference point in sustainability. And I also see teachers that are taking action from a more personal interest in the SDGs."

What do you consider to be the main strengths of the SDG approach?

→ "That it opens the door to interdisciplinarity very nicely. In the past, sustainability was dominantly ecological. The social dimension is more addressed and way more visible now.

Still, there are difficult themes within the SDG framework. For instance, students have not been very interested in poverty issues. But as the SDGs foster interdisciplinary thinking, they work pretty well in applications for national and international research grants. The SDGs are even specifically mentioned in some European funding schemes, which was absolutely not the case five years ago. That is a very welcome evolution when it comes to research. For one part, the SDGs function as the background framework for research, but they should direct research as well. That would be the ideal evolution.

→ The SDGs are a story of connection in terms of their interdependence, too. This is definitely a strength. It is a slowly growing insight, though. The awareness and calculation of spillover effects is a good example in this regard. That shows how the SDGs are interconnected. At the same time, we should be critical about how this is measured. With spillovers, for instance, impacts are measured, not efforts. Impact measurements should also become better, more fine-grained. And we should be more critical about the quality of these efforts as well."

What have been the main obstacles in working with the SDGs in practice?

→ "The main issue here is that the SDGs are too voluntary. It is a nice system as such, but it evidently lacks a legal approach. Take SDG 4, for instance: there is not even a legal framework to make sure that quality education is provided worldwide. Also, we should acknowledge that some SDGs are more important than others. Relevance should therefore be a criterion when working with the SDGs."

What should happen to the SDGs after 2030?

→ "I would love to keep the SDGs as a framework – with some adjustments in targets, of course. It would be a pity to through overboard what has been and what still will be achieved. I think we are somewhat in a twilight zone now, with rather vague converging developments for the SDGs, the CSRD, and the CSDDD.

We want a legal framework, that is for sure, but this is not necessarily just good.

Minimum efforts may well become the name of the game. We should avoid that the SDGs will become victims of their own success."



Jan Beyne

Assistant professor,
Antwerp Management School



What, in general, is your view about the role of the SDGs in spurring the overall sustainability agenda?

→ "The SDGs already were very important when they were launched – many organizations from many sectors realized that they had a role to play in sustainable development beyond Triple P. The agenda brings together important themes and represents a universal and shared framework. At Antwerp Management School, we have been working on the integration of the SDGs in education, notably in the context of developing leadership skills. We have a student body of some 49 different nationalities, which makes having a shared language around sustainability important. I feel the SDGs are still a solid compass to view sustainability, also because many organizations and sectors have embraced the agenda. We should have entered the so-called decade of action since 2020, but it remains to be seen if sufficient action is being taken. While it is clear that the SDGs run the risk of being eclipsed by the CSRD and the CSDDD, I am sure they still offer value by enabling viewing organizations from an outside-in lens and identifying the challenges they face.

At the same time, I sense something what you could call SDG fatigue, an indifference towards this global agenda. It is sometimes difficult to see for organizations what their role is in certain areas and to translate SDGs to their own context. In that sense I think the SDGs combined with developments in the ESG sphere makes for a good combination. The SDGs could have played that role earlier, and the targets and indicators could have been a good vehicle to do so, but they have not been able to do that as they are not sufficiently concrete for organizations. CSRD is helping these topics to enter companies way quicker and in a more structural way."

Ten years after their inception, do you think that the SDGs have delivered on promise?

→ "I think their impact has been rather positive and quite valuable, actually – also in an international context. I have lived in Rwanda for some time and I have experienced that the SDGs are not new – people know about them. So, contrary to what some other people think, I feel the global goals are not redundant at all. Still, we need them to become more concrete and need partnerships to really make an impact."

What do you consider the main strengths of the SDG approach?

→ "When I look at the Millennium Development Goals, I would say that these were already very global and holistic. The SDGs have been an improvement as they are more concrete and contextual. The SDGs would benefit from a further translation to other sectors, though, as well as a link to the EU Green Deal. I would also like more insight into the generation into spillover and trade-off effects: countries can have a good score on the SDG Index, but trade-offs should be taken into account."

What have been the main impacts of the SDGs on government policy and organizational practice?

→ "Honestly, I expected a lot more from public policy around the SDGs. There have been vision documents, but it is not even clear to me what is happening at the moment. It is not clear whether or not policy objectives have been linked to the SDGs. In any case, I feel that the EU Green Deal and the CSRD will push more for formulating ESG ambitions than Flemish policy initiatives have done for the SDGs."

What will happen to the SDGs after 2030?

→ "A big plus is that the SDGs are supported by a lot of stakeholders. In a sense, the word sustainability is subject to fatigue, too. More storytelling is needed to develop a more positive connotation to this. Towards 2050 SDG indicators can definitely become sharper, but the entire agenda should be better linked to enablers as well: what role can technology, including Al, play to spur the SDGs? In any case, I hope the agenda will become more innovative and that it will build on what has been realized sofar. The SDG should also align with other initiatives, such as the EU Green Deal. The power is that the SDGs are a shared language – convergence is desirable. A link between the SDGs, the 2050 Awesome Anthropocene Goals and the Inner Development Goals would be interesting, too. Next to that, I really see a benefit of linking the current SDGs with the six 'SDG transformations' as proposed by the SDSN. In any case, it should remain motivating – that is key."



Jan Noterdaeme

The European c'Homme'pany and co-founder, CSR Europe

What role do the SDGs play in organizations in general?

→ "What I have noticed is a rather opportunistic approach from organizations. This was already somewhat before the SDGs, but especially when they came out, and a few years ago when people started saying "We only have 10 years left!" Depending on the momentum, organizations—including businesses—appropriated the UN's SDG flag, but later, it disappeared. After that, we shifted to a vocabulary that no longer directly referenced the SDGs: ESG, corporate sustainability, sustainable development, responsible business conduct all became the 'norm'. That being said, the SDGs are, as I call them, a 'North Star'. They offer a common house, language, and direction, to men and women in enterprises and organizations, which is a real gift in times of high geopolitical tensions.

The SDGs require companies not only to look at each of the goals but also into the intersections between the SDGs. They require actions that create smart impact – not just one SDG individually, but two or more at the same time. So, this idea of interconnected thinking, this obligation to think multidimensionally, is something the SDGs have truly brought, and this approach is an absolute must."

Do the SDGs play a specific role within CSR Europe like a sort of roadmap?

→ "No, not much. We released several documents to see how companies could articulate concrete strategies, models, actions, and products that contribute to the SDGs. We organized European Summits where personalities and leaders came waving the SDG flag. But it faded, and I'd say we returned to more operational vocabulary and concepts around what companies are doing, which doesn't use SDG language. Still, it is essential to connect all kinds of sustainability initiatives led by business, industry, civil society, cities,

investors, governments, regions, and academia to the SDGs. They all contribute to the SDGs even though they do not always directly refer to them."

When companies implement the SDGs, what are the key factors that would facilitate this?

→ "I think it would be extremely commendable and useful if the European Commission, along with the European Economic and Social Committee, created connections not only between the different SDGs, but also between the various levels of engagement and subsidiarity: local, regional, national, European, and international initiatives. Also, industry associations should be more pro-active in building industry and crossindustry collaborations, showing industry progress towards the SDGs.

This weaving together is critical. This is about building critical mass, collecting, measuring and sharing best practice at all levels that contribute to a narrative that can unite actors in a world of eco-anxiety and polarization and where the SDGs are our common purpose. This needs a lot of pedagogical work and far more attention in the media and social media in times where good news does not make the buzz."

How can we amplify the impact of a new follow-up initiative to the SDGs?

→ "I see two key points at the moment. First, emphasize the critical role of public authorities and industry to build capacity for local actors to transform, to develop collaborative platforms to reach impact, and to build smart and workable sustainability regulations for systemic change. This is not only about further integrating 'sustainability in business' through entire value chains. This is also about integrating 'business into sustainability' by means of business innovation, entrepreneurship and intrapreneurship, importing stakeholder intelligence and implementing a climate and human science based approach. Second, embed the SDGs in educational programs, from early childhood to university, including general and vocational education.

How can we instill SDG-related reflexes, skills, rituals, and narratives in the youngest children? Ultimately, if there is one stakeholder we should really worry about, it is the younger generations, to whom we are leaving an extremely complicated world."



Magali Frankl

Director,
The Shift

SHIFT

What role do the SDGs play at The Shift? Do you use them as a source of information or inspiration for setting goals, or for other purposes?

→ "I think the evolution at The Shift reflects the changes we see in companies nowadays. Since 2015, we were a key partner for certain UN agencies towards the SDG agenda. They remain the blueprint or compass for why The Shift was established. However, much has evolved significantly since then, and I would say in a positive sense. Sustainability is no longer a topic on the side – it has become mainstream."

How do you reflect on the evolution of the SDGs in recent years?

→ "Initially, the SDGs were somewhat isolated. One person in an organization was working on a CSR program. Since 2015, it has evolved and sustainability has become integrated into all operations and strategies, involving the C-level and more specifically the CFO and CEO. I believe that in two to three years we will reach a point where we can truly begin to work on fundamental changes in business models to address these issues. Meanwhile, sustainability is increasingly being enshrined in law, becoming much stricter and requiring audits. The SDGs were largely voluntary. Companies could choose whether or not to engage with them. For small or medium-sized enterprises that haven't yet heard of sustainability and the SDGs, it is a good tool to raise awareness. There are many training programs and even games out there to learn about the SDGs, which I think is beneficial in an awareness stage. However, it remains important to translate the framework into much more concrete actions that have true impact, along with the associated legislation."

What role does the CSRD play in this context?

→ "With the introduction of the CSRD, we are entering a period where the primary focus this year and the next will be on compliance. The emphasis is shifting away from traditional CSR, where we used to highlight impactful projects and create sustainability reports showcasing philanthropic efforts like water projects or supporting disadvantaged children. Now, it is becoming more about identifying what is truly material to the business. In other words, where do we have the most significant negative impacts? And where can we make the greatest positive changes?

I see this shift as a positive development because it forces us to focus on the most critical issues rather than simply choosing a few 'easier' topics that may not address the core challenges facing our economy. However, as compliance and reporting responsibilities move up to CFOs, there is a risk that we may lose sight of the bigger picture. Instead of just figuring out how to report under the CSRD, we should remember the reasons behind why we are doing this in the first place.

Still, the amount of reporting required can feel overwhelming. Filling out spreadsheets and following strict guidelines can be exhausting for anyone. But this work is necessary to ensure that sustainability objectives are integrated into the organization at the right level. I believe that more storytelling is needed to help people understand both the 'why' and the 'how' behind these efforts. If we can't take a more structured approach, we could face challenges over the next couple of years. Despite this, I remain hopeful that this shift will lead to a new and better way of operating."

How do you envision the future of the SDGs in organizations?

→ "I'm not sure if I dare to answer. I believe it is a framework that will increasingly fade into the background as we move toward more structured and hands-on approaches to tackle each goal. But in the end, all efforts done in sustainability ultimately contribute to the SDGs."



Manon Wolfkamp

Expert and independent advisor on international guidelines and laws

What, in general, is your view about the role of the SDGs in spurring the overall sustainability agenda?

→ "The SDGs offer a very good way - not necessarily a framework - to report on sustainability as they are very positively oriented. Companies can simply select that SDG or those SDGs that are closest to their core business. Education providers can choose SDG 4. Pharmaceutical companies can select SDG 3, while food companies can select SDG 2. It is a logical way of doing, but at the same time it is a pity. The SDGs are goals; they are not action-oriented. The footnotes with the SDG resolution however state that the SDGs are anchored in various other guidelines and frameworks, including some with a legal dimension. These include the OECD Guidelines on Multinational Enterprises, the UN Guiding Principles on Business and Human Rights and ILO core conventions. Those are much more action-oriented, notably because of the emphasis they place on due diligence. So if a company wants to act to realize the SDGs, it should implement a human rights due diligence process in order to understand and assess what is going on in its value chains."

What holds companies back to engage with due diligence?

→ A lot of companies are at least doing something. Make no mistake: this does not mean that these companies' value chains are perfect. Far from that. It just simply isn't a real priority for many companies. Also, a lot of companies simply don't even know about the existence of the OECD Guidelines for Multinational Enterprises or the UN Guidelines on Business and Human Rights, although these guidelines have existed for a long time. But there is no reason not to start implementing these guidelines by doing due diligence for human rights. Many practical guidances are available, but I admit that these are oftentimes pretty complex.

Bringing due diligence back to the essence is important for promoting it and making sure that more and more companies will embrace it. Many guidelines and frameworks rely on the principle of soft law rather than legal enforceability: self-regulation has long been the preferred way and we have trusted industry to take this on itself. It is clear that this has not worked as was envisioned. Only some sectors have participated in forms of self-regulation in ways that have led to some impact. From this perspective I think, overall it is a good development that due diligence increasingly gets a legal dimension."

Will legislation such as the CSRD and the CSDDD lead to the results we need?

→ Honestly, I am not sure about this: laws may lead to a race to the bottom, making minimum efforts the norm. On a more positive note: in one way or the other all companies will be confronted with due diligence requirements by their suppliers or buyers. But also because EU regulations on conflict minerals, deforestation, forced labour, to name a few topics, all have due diligence elements. What I see, however, is that everybody is starting to address these topics separately – and it is consultancies, not society, that are especially profiting from this. Also, when it comes to governments and industry supervisory bodies these topics are fragmented. Why not integrate them by addressing them together in one due diligence process based on the OECD guidelines and the UNGPs? Companies need not prepare separately for this – it is actually very inefficient and costly."

Are SDGs getting to the background because of these developments?

→ "Yes and no. By doing business in a responsible way business can contribute to the achievement of the SDGs. The interesting thing here is that companies can make their contribution to achieving the SDGs more credible by engaging in responsible business conduct and through complying with due diligence legislation such as the CSDDD and the CSRD. I think this can also make communication easier. At the same time, these new initiatives may erode the SDGs as well. A good question would be to what extent we find it important that we talk about the SDGs. It is more important that we are solving sustainability challenges, right? Experts saying "we are not going to achieve the SDGs anyway" doesn't help companies. As a historian, I am reluctant to say it, but I do think that we live in dynamic times and I feel that we are at a crossroads: populism takes hold of politics worldwide and tends to hold onto the past or 'what is' rather than to the future and 'what can be'. And it is not just in politics, by the way – but in society at large, including the business community. Still, power structures, now predominantly patriarchal, are notoriously hard to change. So, it is good to rely on the force of law, and we are at the dawn of a new era when it comes to sustainable development for that matter."



Natacha Zuinen

Head of Sustainable Development, SPW

Wallonie service public SPW

What is your perspective on the role of the SDGs in advancing the global sustainability agenda?

→ "I believe the SDGs have acted as a catalyst for action. One of their key contributions is the establishment of 17 goals with specific targets, offering something quantifiable that resonates with companies, which has been a real asset.

Another important point is that, in the past, sustainability was often linked solely to environmental issues. The 17 SDGs have helped clarify that sustainability is about more than just the environment. They have broadened the overall understanding of what sustainability truly encompasses."

Do you think the SDGs have lived up to their promise?

→ "That is a good question. I would say they have fulfilled their promise in the ways I have just mentioned. And frankly, I am somewhat positively surprised by how they have served as a reference framework in many countries and organizations. I initially thought 17 goals were way too many, And with 169 targets, who would actually take this on? It seemed a bit complex since it was, after all, a political commitment. So I was not very optimistic. But in the end, I see that it provided a solid framework, a universal language, which is great. As for the promise of achieving the SDGs, we are still very far off. It is clear we are not progressing, whether in Wallonia, Belgium, or globally, at the necessary pace. So, no − we are far from reaching the goals. There have also been major crises during this period. Take, for example, global hunger: between 2000 and 2018 there was a decline, but after the adoption of the 2030 Agenda, not because of the Agenda itself, but because of the financial crisis and the subsequent crises, we have witnessed setbacks."

What are the key factors that could help organizations adopt and implement the SDGs?

→ "I think that if a range of public tools required organizations—whether municipalities or businesses—to commit to and follow the SDGs, making it a condition for receiving funding, facilitating permits, we would have a much stronger lever. You can always promote them in voluntary mechanisms and make them as effective as possible, but it does not deliver the same results.

From another perspective, one can say that the Green Deal was an environmental strategy, and not a sustainable development strategy that was anchored into the SDGs and well-balanced on the environmental, social, and economic pillars. This might be regrettable, because it would have created greater coherence between the European and international agendas, and this would have promoted acceptance of environmental legislation by making it fairer."

What are the implications of the CSRD for companies and other organizations? Do you see a connection between the CSRD and the SDGs?

→ "It is important to note that the CSRD, for me, is a tool. Right now, there's a lot of confusion between the SDGs, sustainability, ESG, the CSRD, and so on. They're all the same to many people. But they are different even though they are connected. That is something we would like to work on—trying to link the ESG requirements within the CSRD to the SDGs and show those connections.

However, in the end, they all contribute to the same thing. It is a way of, like with the CSRD and reporting, using legislative tools to embed sustainability commitments into regulations. However, when we think about the CSRD, we can also question whether the political world has managed to shift practices toward more sustainable ones. There are regulations—some stricter than others—but now it seems like we are relying on reporting requirements to enforce sustainability. From a public policy perspective, it is worth examining. Why didn't we achieve these goals through regulatory and economic instruments and more general policies? And now, with mandatory reporting, will that be the tool that finally gets us there? That is something I have been wondering about."



Peter Wollaert

Managing Director, CIFAL Flanders



What, in general, is your view about the role of the SDGs in spurring the overall sustainability agenda?

→ "There are multiple layers to be discerned here. The SDGs offer a common language to operationalize sustainable development. They are like a basic package of grand challenges to make sustainability concrete. When you look at sustainability discourse you can see tons of theories and conceptual stuff around the SDGs – so this is what it has inspired as well. From international experience I know that in many contexts the SDGs have been an eye opener. The agenda has contributed to bringing sustainable development to a broader audience around the world.

At the same time, I think that we have not succeeded in really promoting that the SDGs are goals and ambitions, that they offer an outside-in approach to sustainability. Policy makers are too much project-oriented, without really understanding that the agenda is a goal-oriented framework. My experience tells me that it has been used too little to increase ambitions and, until now, has not succeeded in making it a transition story towards a fundamental systemic evaluation of how we organize society."

Why is systems thinking so difficult, according to you?

→ "You know, humans are creatures of habit. Our first reflex is to look local. It demands a true Umwertung aller Werte to think systemically. You have to question everything. You need to start from scratch and find new models. In a globalized world, that is pretty difficult. In the context of a village it would have been much easier to change. Nowadays, everything we touch is interconnected. We need to think in a holistic way, long-term, integrative. We need the right competences to understand each other. Systemic change, now more than ever, is a very complex endeavour. It requires interdisciplinarity – and from that perspective systems are already stuck. Poverty is an interesting case in point. This is an SDG that organizations typically wrestle with. However, when you think systemically, you can view it through the lens of all other SDGs. We are working now on providing proof to the government how poverty is connected to all other issues. In its essence, poverty is as systemic as it gets."

What is that one factor that may spur change?

→ "I think personal encounters can change people and set something in motion. Spirituality can be a powerful impetus for change as well. There is a visceral element in change – and somehow we need to capitalize on that. We need to tap into the emotional layers of people. For instance, I have a colleague at work that is vegetarian and sometimes gets emotional about it. For good reasons, of course. When you see it, you cannot unsee it. That spills over to other people – and it makes her an excellent ambassador for the cause.

In the end, it starts with individuals. For me it has to do with worldviews and images of man in which the idea of shared roles and stewardship are important. We are deeply connected with the biosphere. Nature is not external, it is us – we are nature. Taking care of the Earth means taking care of ourselves. Still, many organizations and people are very focused on financial figures and efficiency – the rest is not really on the radar.

I had an interesting experience in Argentina. One of the CIFAL executives there is a neuroscientist and he started the meeting with the question: What is the smell of SDG 1? And what is the color of SDG 12? What feeling do you get with SDG 17? Personally I found it a revelation. Some people accept such an approach, while others leave the room. But we should use our senses, our sensory mechanisms, as well. Thanks to this agenda you can bring such approaches to the table, more than others can. We should therefore use this agenda in these ways as well. The most important contribution is that you can get leverage towards a more holistic view towards sustainability. And that is important as, fundamentally, it is a deeply moral agenda. We will not solve this through excel sheets."



Philippe Weiler

CEO, Fairtrade Belgium



How do you view inside-out and outside-in approaches within the SDG framework?

→ "The SDGs serve as a framework that can be utilized or disregarded when developing a sustainability strategy. When a company or organization wants to enhance its strategy, it is essential to consider both inside-out and outside-in. I describe it this way: inside-out means looking internally at the organization—at your company—to assess the impacts of your activities throughout the entire value chain. Not just the direct impacts, but also the indirect ones. Based on these impacts, measures and objectives can be developed to reduce them. That's the inside-out approach. On the other hand, outside in involves looking outward to understand what changes are necessary at the planetary level to facilitate a transition toward greater sustainability, whether that be ecological or a social balance. In this context, we can utilize a framework, such as the SDGs, to analyze which of these objectives a company can significantly contribute to. For instance, after conducting the inside-out exercise and identifying about 20 objectives, we might realize, "Oh, we hadn't identified SDG 4 as a material impact." However, upon examining this SDG and its sub-targets, we could find relevant contributions that we could make. So, it is about combining both perspectives."

For which organizations are the SDGs most applicable?

→ "A company that is not yet very mature in terms of sustainability is likely to use a framework such as the SDG framework for its strategy more quickly. Why? Because the framework is straightforward and clear, so there is no need to invent anything. The framework is established and then we analyze which of these SDGs we can contribute to as a small or medium-sized enterprise. We don't just look at the 17 goals but also at all of the sub-targets. Afterwards, we can say, "Okay, as a small or medium-sized enterprise, we contribute to these

four SDGs." Then we define an action plan and communicate it. However, this approach is typically for companies that have just started their sustainability journey. Conversely, a company that aims to dig deeper must engage in double materiality. This means thoroughly analyzing your activities—both direct and indirect impacts—and conducting a comprehensive assessment. This analysis goes well beyond the SDGs."

What role do the SDGs play in stimulating the European sustainability agenda?

→ "To be completely honest, in my opinion, they don't really stimulate or have a significant impact. The influence comes from new legislation, legal frameworks, and directives, such as the CSDDD. These have real impact, even if the ambition has been reduced. The SDGs are more of a framework, which makes sense because it was developed through scientific exercises to understand what needs to be addressed to achieve a balanced planet. The 17 areas outlined indeed require attention with very quantitative objectives, which is great and makes sense. However, in my opinion, they do not encourage companies or other organizations to go beyond their initial intentions."

Do you think SDGs have delivered on promise?

→ "We know we are behind schedule. So, in my opinion, no, they have not. However, the tool remains interesting and important because it serves as an entry-level framework for companies to engage in sustainability. The reality today is that it seems to be moving in the opposite direction. While organizations and companies commit to objectives which is positive as it represents the first step—what we observe in reality is quite different. A weakness of the SDGs is that they often seem too distant from companies' core business. This is what I find lacking: various exercises have been conducted, and I believe there should also be tools available to translate the SDGs into an actionable framework for small and medium-sized enterprises. Several organizations have attempted this exercise to create a more practical instrument for businesses. There are positive aspects as well, though. The comprehensive framework, covering all 17 SDGs, addresses all planetary challenges, including environmental, social, and governance issues. That is a good thing. I also appreciate that the goals have been defined in detail and have a quantitative aspect. Furthermore, from a communication perspective, it truly helps companies raise awareness about sustainability in a general sense. Overall, I believe that companies will decrease their use of the SDGs. The SDGs will primarily serve as a framework at the government level to assess whether each government has done its part to contribute to planetary challenges."



Sabine Denis

Facilitator,
Inner Green Deal



Do you see the SDGs as a source of inspiration or information? Or perhaps as a guide?

→ "At the very least, they serve as a common language. If there is one undeniable merit of the SDGs, it is that they are global—whether in NGOs, companies, or public authorities. If you don't know them, then, frankly, you are far removed from social realities. The SDGs have greatly helped create a common approach. A shared agenda. But they are not a guide. They don't go far enough. It is more of a direction, a destination, a long-term goal. Of course, there are quantified objectives, but they are still very vague and sometimes contradictory. So, it is not a guide that holds your hand. However, I think that for many companies, the SDGs have provided the words to articulate their societal responsibilities, saying: "Oh yes, we contribute to this, we contribute to that." They were a bit lost in formulating a societal goal, though."

What is your view on the SDGs in driving the global sustainability agenda?

They have certainly had an important role. As I mentioned, they provided a common agenda and a sense of collective movement. But it is a role that is nearing its end. Well, even though we are not there yet, we are halfway through. But when you look at the results, we are far from achieving the goals and some are even moving in the wrong direction. So, we are not there, and it has not been enough. I think it was a necessary but insufficient step. It was important to have them, but it is not nearly enough—quite the opposite, actually. It is clear that companies often pick and choose, like a menu: "We will take this goal, we will take that one, and ignore the others", when all of these are intimately connected. But for businesses, it is also about realizing that they have to address everything. It was an important step. Now, as we move forward, I think we are approaching the end of a system and we need to dare to question it and go further. And that is becoming much more difficult. We will come back to reporting, which we can do to a certain extent, but once that is done, then what? How do we

change the system? How do we truly achieve a more sustainable world? It is not just the SDGs that will get us there. That is why the Inner Development Goals (IDGs) were created—to emphasize the personal and inner transformation necessary to support and achieve the SDGs. By focusing on qualities like self-awareness, complexity thinking, and collaboration, the IDGs complement the SDGs, empowering individuals to become more conscious agents of change."

Have you observed any impact of the SDGs on organizational practices in Belgium?

→ "Before the 2030 Agenda and before 2015, CSR was still very focused internally: how can I improve what I do as a company, like increasing diversity within the company, reducing my ecological footprint and so forth. But all of that was very internal. Now, with the SDGs, things have turned outward—they have brought the outside into the company. So, there is both the company's contribution and the external impact. I think the SDGs' major contribution was opening up those doors."

Can you draw a connection between the CSRD and the SDGs? How does the CSRD align with the 2030 Agenda?

→ "Yes, they can definitely be linked. All the reporting focuses on many of the SDGs topics, so that is the 'impact of the company on' part. Then you also have double materiality—the outer impact on the business. It is the first time we have had this. So, in some way, the SDGs can serve once again, I would say, as a dictionary or at least as a language that allows us to make connections with broader global objectives through reporting. It is also important to note that the CSRD is merely about reporting. You can look at it as "Oh, just another reporting tool", or you can say "I want to prepare my company for the 21st century, and I will make it a strategic priority.

On these issues, I need to move forward, I need to prepare for the future. What remains a significant issue for reporting in large companies is governance reporting, which is always the neglected part of both reporting and objectives. Corporate boards are still populated by old, white, blue, Belgian men. So, not much has changed. Nature does not yet have a place on the board, future generations do not have a place—it is still very traditional. I think we need a new impulse, something stronger than the SDGs, to truly motivate companies to go further. Ultimately, CSR is about daring to question systems: it is about daring to challenge the belief or 'religion' of growth, daring to question certain elements. So, one question I ask myself is: will the concept of CSR push us to challenge the status quo, or will it remain a box-ticking exercise? Can it inspire us to question the deeper systemic issues of the SDGs and drive real change?"



Sacha Breyer

Energy and Climate Change Consultant, Climact

CLIMACT

Do companies truly use the SDGs as a tool for awareness-raising? Or have they genuinely incorporated them into their sustainability strategies?

→ "I mostly feel that it depends on the company, but in some cases, they seem to be used more for communication purposes. I get the impression they are quite often used in B2C, because they resonate with the general public. Companies then link everything they have done to certain SDGs and say "Look, we are working on several or even all SDGs." I also think that in some cases, companies do genuinely use them for inspiration, as a real starting point.

However, there is no guidance on quantifying or how to set goals. When addressing a particular SDG, there is nothing behind it that says you need to increase this by 10% or reduce that by 14%. There are no criteria, no limits. So, it is mostly qualitative. The SDGs themselves are not prioritized and that can lead to discrepancies. For example, one of the SDGs focuses on economic growth, which often directly contradicts other SDGs. This has been demonstrated repeatedly. So we must ask: does following the SDGs to develop a strategy really drive action?"

What is your perspective on the CSRD and CSDDD?

→ "When some forms of reporting or actions become mandatory, such as we see with the CSRD, they become a priority for companies. The CSDDD is really targeted at very large companies. Its impact is still a bit limited in terms of scope, whereas the CSRD is much broader, and we know that almost all companies, except for not-listed SMEs, will have to comply with it in the coming years. I think the SDGs have lost some momentum. We do not hear as much about them now. They are still present in many company reports and for certain clients we continue to make connections, but they may not be as much of a driving force. What we have seen is that there have been several phases. There was a climate phase during the climate protests, where the urgency of climate action was at the forefront.

However, that has calmed down somewhat now. At the moment, we are seeing a CSRD phase, driven by regulation. The CSRD and the CSDDD are complementary and their application follows a certain logic: the CSRD mandates companies to report their ESG information in a transparent manner. And companies that will need to comply with the CSDDD will have to take real actions to assess and reduce their impacts and, more than that, change their practices, governance, and even core business activities. That is where we are now heading. So now, that is what we are focusing much more on. Additionally, there are companies that were not previously impacted by the SDGs or the climate protests, but they now recognize that they have no choice but to take action."

And what could that mean for the SDGs?

→ "It is a great opportunity to say "Well, if we are going to communicate and potentially put things in place, we might as well build a proper strategy and do things right." That is where I think the SDGs can regain some of their relevance. After all, the CSDDD and CSRD are essentially about ESG in the broad sense. So, the links with the SDGs will be quite easy to establish. That is where they could regain some of their former glory.

For now, the CSRD is just a reporting requirement and it is only at the European level. It does not apply to all companies yet, although it does cast a fairly wide net. Only the very small companies that are not publicly listed are not affected. But because it addresses value chains, it impacts everyone. The majority of companies is part of the value chain of a company that has to report. So, there is a snowball effect there.

As for the CSDDD, it really pushes companies to respect certain elements, and I think it is very welcome. It is heading in the right direction. Companies need to understand their external impacts and take steps to mitigate them. I think it is putting things in the right order. This is how things should have been happening for a long time. So, the core elements are very positive. Maybe in the next version of the SDGs, more actors or more frameworks could be involved, and it could create synergies with other elements, initiatives, standards, and frameworks."



Thomas Canon

Sustainability Program Director, IBA



What are the main elements that facilitate or encourage the adoption and implementation of the SDGs within an organization?

→ "When we look into the SDGs, and the goals and sub-goals behind them, it is still quite difficult for a company to turn these into actionable steps. The SDGs remain on the level of intentions, I find. On the other hand, if we take a reference like B Corp, it gives concrete indications on how to manage recruitment, diversity from various perspectives, and environmental actions, such as management systems and packaging. There are many more specific aspects. And for a company, we do not have time to dig into the many SDG targets and figure out what to do and how to do it. I have tried this exercise, but it is not really feasible. So, in my opinion, the SDGs are not sufficiently adapted to on-the-ground realities. They feel more like general governance, more at the state level, rather than the business level."

Are there other factors that could facilitate the adoption of the SDGs by organizations?

→ "For example, the CSRD . Today, the CSRD is the mandatory framework for reporting. We are working on that right now, but in the context of the CSRD, I have never been asked to compare our performance to the SDGs. We could argue that lawmakers should require companies, within the CSRD framework, to position themselves in relation to the SDGs. The CSRD does not do that today. It is directly focused on reporting, on materiality assessments, with a series of questions, but it is not directly linked to the SDGs. That could be a good means for me, though. If the CSRD imposed something, it would already be a lot of work, and if, on top of that, you had to look at another framework—besides B Corp and others—it would be too much for a company. So for me, it would have been an opportunity. I know the CSRD is evolving, so maybe it could happen in the future."

Are the SDGs sufficiently adapted for companies?

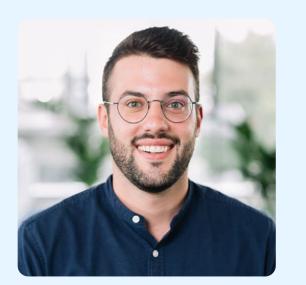
→ "At the company level, we need to go into more detail than the SDGs. And a framework like B Corp, which is organized and structured for for-profit companies, gets more to the point. There is also the simplicity of saying "We do this, we do not do that, so we get points, and we can compare myself to others", which the SDGs do not offer. We rely more on other frameworks like B Corp or others that are more actionable.

I think the SDGs are more about raising awareness, helping employees and employers understand that when they hear about the SDGs, they are part of a global framework that we indirectly refer to. It creates a link between everything and prevents organizations from going into completely different directions when it comes to sustainability. I do not see any topic that is outside the scope of the SDGs—they are all well-structured within that framework."

Have you observed or perceived any impact of the SDGs on government policies in Belgium?

→ "Yes, we see it. For example, with gender equality, we see initiatives being taken, and the legislator is evolving too. We now have reporting obligations on the gender pay gap, requirements for gender representation in boards of directors, and so on. So we are seeing more and more things linked to these issues coming through regulations. But nobody is saying "Yes, this is because of SDG 5 so you have to do this and that." So, no, the legislation evolves on many of these points without explicitly referring to the SDGs. The SDGs are underlying, but they are not expressed directly.

At the political level, there is always a pendulum effect. We have seen it recently: the SDG political agenda comes and goes with the rhythm of elections and crises. But for me, that remains a useful opposing force. I think it will stay on the agenda. For this to happen, individuals need to push politicians, and companies need to realize that if they do not act accordingly, they will no longer be competitive. And when all these forces come together, things continue to evolve."



Thomas Peignois

Head of Finance & Business Sustainability, N-Side



What role do the SDGs play in your organization?

→ "At N-Side, the SDGs have become quite important, but only since relatively recently. There is support offered by the SPW and we completed that support in November 2023. So we published our roadmap on our website. The idea was to integrate the SDGs and the importance of sustainable development into our overall strategy. Through this roadmap, we have set both annual and multi-year objectives, which are an integral part of what we establish as goals as a company."

Have you observed the same trends with your clients?

→ "For our clients, we have never been directly asked anything related to the SDGs. However, in terms of sustainability, some clients do ask us, for instance, to be ISO 14001 certified, to have a certain EcoVadis score, to be SBTI certified, or to make our CO2 emissions public through the Carbon Disclosure Programme. These are requirements that we have to comply with as a company to satisfy our clients. A month ago, for the first time, clients even submitted an addendum to the contract, saying "This is mandatory; otherwise, we can terminate the contract at any time." So it is becoming something obligatory for us, or else we risk losing business."

What is your personal view on the role of the SDGs in advancing the sustainability agenda?

→ "Before the support program with SPW and CAP Conseil, I found the SDGs quite theoretical and high-level, difficult to apply in the reality of a company. Afterwards, we managed—although it took almost a year in the end—to identify what was applicable at N-Side. But the goals are so big, and translating them into KPIs that are applicable to the company sometimes feels like we could work in reverse: define what is important to us and then match it to one or the other SDG. But does that contribute to the 2030 Agenda? Honestly, I'm not sure. It feels like a drop in the ocean, and it is hard to assess its impact in terms of the contribution we make."

Do you think the SDGs have lived up to their promise?

→ "I feel like they are too broad and lack something more concrete to drive certain progress. I think other certifications or scoring systems are better at identifying key points to move forward, even though they are never perfect. But for a company, having something actionable is important, rather than always staying in the theoretical realm. Now that we are also working on the CSRD, it seems to me that the final output will be very similar to the roadmap we have based on the SDGs. So, for me, the CSRD might fill a practical gap left by the SDGs."

Do you think the SDGs are here to stay? Or do you see them evolving or being replaced?

→ "I think the SDGs need a bit of a refresh to be more aligned with today's realities. Either we update them, or we switch to a different framework. But a change is definitely needed. In Belgium, I do not get the sense that sustainability is a priority, especially considering the results of the recent elections. It makes me wonder where we are headed. I did not get the impression that sustainability is the main concern for the Belgian population, and even at the European level, I'm not sure where we are going. Will we roll back some of the directives that have been put in place? I don't know. So the future seems quite uncertain to me when it comes to these concerns."



SDGs from the academic point of view -

A brief overview of literature

Dossier I

SDGs From the academic point of view: a brief overview of literature

SDGs from the academic point of view: A brief overview of literature

As an overall theme, academic literature consistently critiques the fragmented approach many companies take when implementing the SDGs. Selective adoption of goals, siloed efforts, and an emphasis on short-term gains have led to disjointed engagement, significantly limiting the potential impact of businesses on global sustainability challenges. More specifically, the following lines of academic inquiry on corporate engagement with the SDGs can be distinguished from recent literature:

- Differences across types of organizations in SDG focus
- Drivers for integrating SDGs into business strategy
- Challenges and obstacles for integrating SDGs
- The tendency to cherry-pick SDGs
- From SDG-washing to SDG fatigue and SDG-hushing
- The path forward: Moving toward holistic SDG engagement

For each of these topics an abbreviated description and one or several key take-aways are given in this dossier. For the full descriptions of the topics, click here.

Differences across types of organizations in SDG focus

Large companies tend to engage with multiple SDGs and report on them in formal ways, often linking their efforts to regulatory compliance, reputation management, and stakeholder expectations. They often struggle with double materiality and impact measurement, risking SDG-washing. In contrast, SMEs typically focus on specific goals aligned with their business models, adopting more local and informal approaches to sustainability. They focus on immediate sustainability efforts (e.g., waste reduction) but lack formal reporting frameworks and alignment with global SDG standards.

Key take-away

Differences between companies underscore the need to tailor SDG strategies to each organization's context and foster cross-sector collaboration for greater impact.

Drivers for integrating SDGs into business strategy

Academic literature identifies several drivers for companies to integrate SDGs into their strategy, influenced by internal motivations, external pressures, and business environment factors. These include regulatory compliance, stakeholder demand, reputation management, access to financing, cost reduction, innovation, risk management, addressing global challenges, and ethical responsibility.

Key take-away

Motivations for integrating SDGs into business strategy largely fall in the categories of self-oriented and society-oriented motivations.

Many organizations now focus on creating shared value, aligning profit with social and environmental impact.

Challenges and obstacles for integrating SDGs

Despite the drivers for integrating SDGs into corporate strategy, numerous obstacles persist, stemming from both internal and external factors. These pertain to the complexity of the SDGs, measurement issues, resource constraints, a dominant short-term focus, supply chain challenges, policy and regulatory gaps, stakeholder conflicts, lack of top-level support, and external crises.

Dossier I

SDGs From the academic point of view: a brief overview of literature

Key take-away

These challenges highlight the complexity of integrating SDGs into corporate strategies, particularly around prioritization, resource allocation, and measuring true impact.

The tendency to cherry-pick SDGs

Scholars consistently stress the interconnectivity of the SDGs, advocating for an integrated approach that addresses social, environmental, and economic dimensions simultaneously. However, many organizations fall short of adopting this holistic perspective. Instead of embracing systems thinking that recognizes the inherent linkages between goals, research shows that businesses often treat the SDGs in isolation, leading to fragmented and sometimes counterproductive outcomes. Although awareness of the SDGs is rising among companies, their efforts to incorporate these goals remain selective and disjointed rather than comprehensive.

Key take-away

Companies tend to cherry-pick SDGs that align with existing business models or that are easier to achieve. Moreover, companies tend to focus on SDGs where impacts are more measurable and visible, such as those related to environmental sustainability.

From SDG-washing to SDG fatigue and SDG-hushing

Akin to greenwashing, SDG-washing occurs when companies claim to support the SDGs without making meaningful contributions. This often involves superficial efforts, such as focusing on easier or less impactful goals while avoiding deeper systemic changes. Companies may choose SDGs that align with their business model, set ambitious targets, but show little real progress, using sustainability language without substantive action. Without standardized metrics to track SDG progress, companies can selectively highlight achievements while avoiding more challenging goals. However, stricter regulations on sustainability reporting, such as the EU's move toward mandatory disclosures, aim to address this issue. Innovations in data collection and technology—such as artificial intelligence and blockchain—may further reduce SDG-washing by improving transparency. The broad scope and complexity of the 17 goals and 169 targets, coupled with frustration from the lack of clear measurement methods, contribute to this fatigue. Some companies,

especially under regulatory frameworks such as the CSRD, could shift from proactive engagement to compliance, viewing the SDGs as a box-ticking exercise. Economic pressures, including inflation and geopolitical tensions, have prompted businesses to focus on short-term profitability at the expense of long-term sustainability commitments. Additionally, disillusionment is growing among companies that expected quicker financial or reputational benefits from their SDG efforts. As awareness of SDG-washing increases, some businesses hesitate to promote their SDG involvement out of fear of backlash, leading to 'SDG-hushing', where organizations reduce public communication about their genuine efforts. To combat this SDG lassitude, academics advocate for a renewed emphasis on the business case for SDG integration, fostering innovation and offering practical tools to help companies recognize both immediate and long-term benefits from their engagement with the SDGs.

Key take-away

- → Studies indicate a rise in SDG-washing as businesses respond to pressure from stakeholders and regulators.
- → Despite initial enthusiasm when the SDGs were launched in 2015, momentum has slowed, leading organizations to experience SDG fatigue.
- → As stakeholders demand greater transparency and accountability, businesses may choose silence over potential reputational risk, undermining the original intent of the SDGs.

The path forward: Moving toward holistic SDG engagement

To address the fragmentation and selective engagement with the SDGs, research suggests that companies must embrace a more holistic approach, recognizing the interconnectedness of the goals and the need for systemic change. This requires several key shifts, including governance changes, multi-stakeholder collaboration, innovative reporting frameworks, long-term strategic planning, and awareness-raising and education. Only through making these changes, companies can address the SDGs more holistically and move beyond selective engagement and actively contribute to achieving the SDGs.

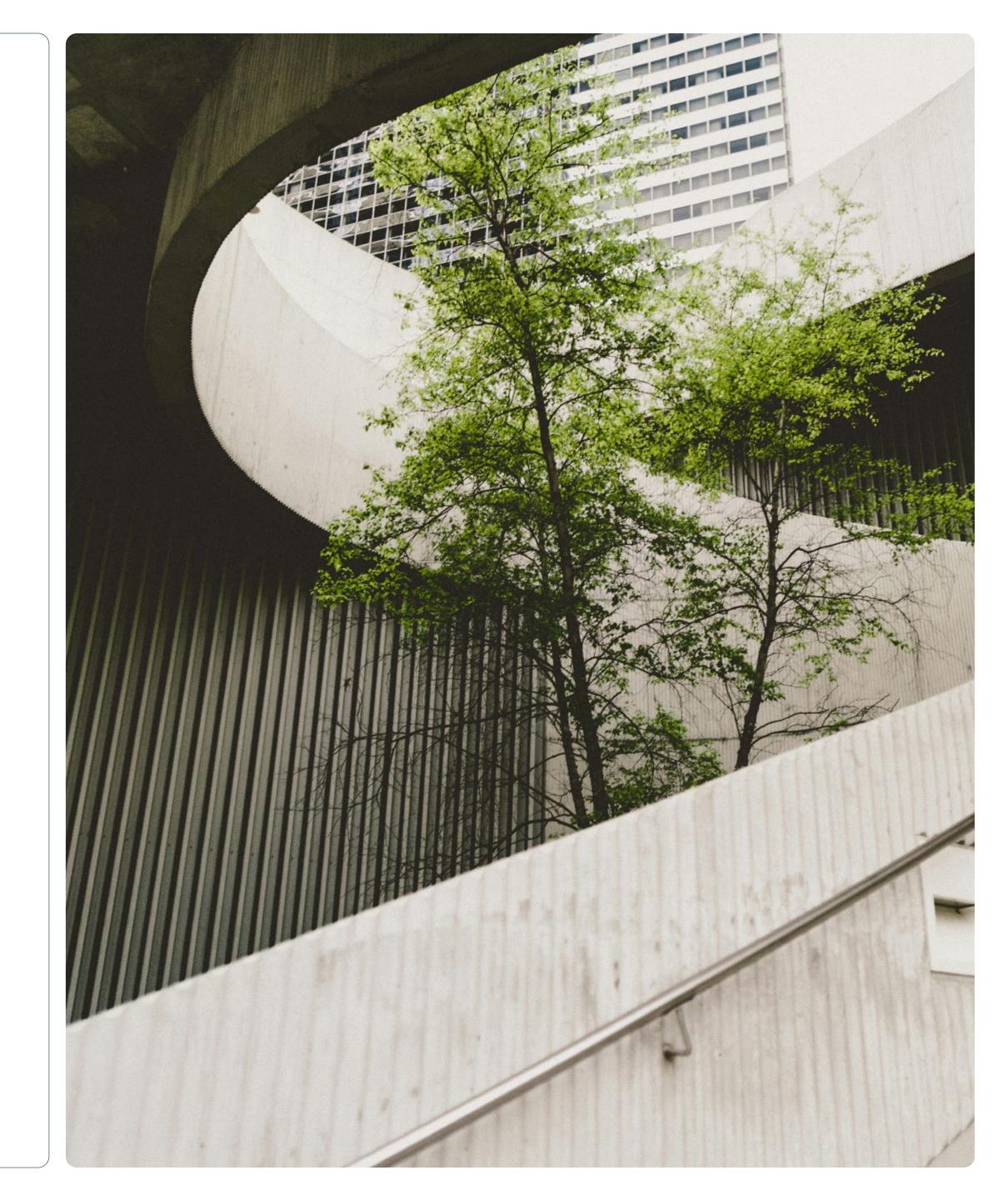
Key take-away

Companies must recognize the interconnectedness of the goals and embrace a more holistic approach that integrates sustainability into core operations.

SDGs From the academic point of view: a brief overview of literature

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Dossier II Expert views on the SDGs

Expert views on the SDGs



Carole-Anne Sénit

Assistant Professor of Inclusive Sustainability Governance, Copernicus Institute of Sustainable Development, Utrecht University

In 2015, the UN and its member states adopted the 2030 Agenda with the SDGs as a global policy framework to guide actions of public and private actors towards sustainable development. However, while the deadline for achieving the SDGs by 2030 gets closer, recent UN progress reports warn that most SDGs and targets will be missed by far (Global Sustainable Development Report, 2023; United Nations, 2023). Similarly, a joint academic endeavor of 61 scholars assessed the political impact of the SDGs at multiple levels of governance and societal scales in the SDG Impact Assessment (Biermann, Hickmann, & Sénit, 2022; Biermann et al., 2022). Overall, this assessment concluded that while the SDGs do hold some transformative potential, they have so far not become a transformative force to promote sustainable development worldwide.

On the one hand, the SDGs have impacted the political discourse on sustainable development and are now widely used as a communication tool by many actors engaging in the field of sustainable development. On the other hand, however, deeper transformative effects on norms, institutions and funding to promote sustainable development are yet to be seen. This is because, we argue in the SDG Impact Assessment, the 2030 Agenda and the SDGs lack additionality, ambition, and coherence. Regarding additionality, it is still unclear whether any changes towards sustainability would not have materialized in the absence of the SDGs. Oftentimes, observable changes even reflect long-term trajectories not causally linked to the launch of the SDGs in 2015. As a result, the SDGs have been merely leveraged as an overarching international normative framework to further legitimize existing policies or institutions in the field of sustainable development (Sénit et al., 2022). Regarding ambition,

existing literature concurs that the SDGs do not call for drastic changes ambitious enough to materialize sustainability transformation (Kotzé et al., 2022). Finally, the lack of coherence inherent to the design of the SDGs prevents this framework from fostering a meaningful and focused push towards sustainability transformation. This calls for substantial governance reforms that (i) differentiates the goals to commit high-income countries to stronger and more transformative action, (ii) implements a dynamic and regular review of targets to ratchet up ambition, (iii) turns at least parts of the SDGs into binding international law, and that (iv) strengthens the integration of the SDGs into the practices of international and national institutions (Biermann et al., 2023).

When implemented in complementarity, these governance reforms would catalyze the transformative potential of the SDGs.

Expert views on the SDGs



Kim Ceulemans

Associate Professor of Management Control and Sustainability and Head of the Department of Management Control, Accounting and Auditing, Toulouse Business School, France The 2030 Agenda for Sustainable Development is laid out as a collective plan defined at the macro level, with 17 SDGs to be reached by countries, yet also encouraging contributions from other actors, including the business sector and even individuals. Businesses, as well as organizations more broadly, have reported on their contributions to reaching the SDGs over the past nine years.

However, we must remain critical when judging their individual progress towards reaching the goals. Indeed, the SDGs being an integrated and indivisible set of goals that aim to balance the three dimensions of sustainable development (UN, 2015), we could question the relevance of addressing each goal separately and furthermore doing so on a meso- or micro-level, as opposed to the macro-level at which they were originally defined.

Indeed, how can companies meaningfully report on their individual contributions to reaching SDG 12 (Responsible consumption and production), preserving SDG 14 (Life below water) or achieving SDG 2 (Zero Hunger)? Does this misalignment not automatically lead to superficial or symbolic reporting on the SDGs on the part of companies and organizations? Hence, can we expect more from companies than the cherry-picking and SDG-washing that recent research on reporting on the SDGs in sustainability reports has shown (e.g., Heras-Saizarbitoria et al., 2022)?

Bringing this back to my own sector and research focus (e.g., Ceulemans & Boitier, 2024), we could reflect on the (non)sense for business schools to report on the SDGs. Can business schools meaningfully report on their contributions to SDG 6 (Clean water and sanitation), and "Ensure availability and sustainable

management of water and sanitation for all", knowing that they tend to not teach any courses on these specific topics? Yet, accreditation bodies are asking business schools and faculties ever more to report on their individual contributions to reaching the SDGs.

So, what is next? Some ways to help overcome SDG-washing would be to focus on those SDGs that are relevant to organizations' core activities or linked to the products and services they offer. Would this then help us reach the goals in six years? Reporting being just a management tool, this means that only significant changes in behavior and meaningful action on the part of countries, organizations, businesses, and individuals may lead to improvements towards reaching the goal and consequently enhance reporting on the SDGs.

Expert views on the SDGs



Rob van Tulder

Professor of International
Business-Society Management,
Rotterdam School of Management,
Erasmus University

The SDGs are work 'in' and 'on' progress. The SDGs introduced 'governance through interconnected goals' as a necessary condition to effectively address the 'cascade of crises' (UN, 2023) the world is facing. The relatively abstract SDG-dashboard approach provided an 'actionability challenge' for companies.

Companies have embraced the SDGs, but have faced implementation barriers. In 2022, UN Global Compact observed SDG cherry-picking, UNDESA concluded that the quality of partnerships on the SDGs left a 'lot to be desired', and corporate leadership platforms noticed a considerable strategic 'intention/talk vs. realization/walk' gap.¹

Disappointing as it might seem, this gap is not necessarily evidence of SDG-washing. Gaps always convoy transition processes. Transformational change strategies are complex and take time. Global governance cannot be executed top-down. Under the aegis of the SDG agenda, a complex landscape – jungle, some would say – of hybrid governance initiatives advanced.

This landscape presents a weakness and a strength for governments, corporate strategists – including business scholars – for navigating action. Fortunately (and not sufficiently noticed), hundreds of (hybrid) initiatives have been filling the SDG actionability gap: CFOs introduced Principles on Integrated SDG Investment, 'SDG nexus' projects helped companies to create linkages, 59 actionable targets and leverage or intervention points on impact pathways were identified, open access data platforms on, for instance, living wage (cf. SDG 8 – Decent work and economic growth) were initiated by frontrunners.²

Unfortunately, corporations have increasingly adopted measures without refence to the SDG agenda and ambition, thereby risking setbacks on the bigger global agenda. Research on the practice and performance of, for instance, ESG, circular or net-zero initiatives finds them reactive, short-term and risk-oriented, and box-ticking exercises. Addressing the climate crisis dominates the discourse, while the more immediate cost-of-living crisis gets less attention. For regulatory initiatives like the CSRD the jury is still out, but the danger of 'CSRD box-ticking' has been noticed already.

The conclusion should be to hold course: use the SDGs as a strategizing agenda to move beyond reactive approaches. Many tools have already been developed. Business schools can help, but have to engage in action (research) themselves as well. Mind all gaps, but stick to the plan!

¹ Visit www.betterbusinessscan.org for an open access technique to assess the gap and identify strategic tipping points.

We classified many of these initiatives in a book and website (www.principlesofsustainablebusiness.nl) (Van Tulder & Van Mil, 2023).

International perspective

The SDGs in neighbouring countries —

International perspective:
The SDGs in
neighbouring countries

As the SDG offer a global agenda, initiatives to spur their achievement are taken everywhere. While it is beyond the scope of this report to offer insights into patterns of SDG implementation from all corners of the world, this dossier provides some relevant findings for organizations in three neighbouring countries: the Netherlands, France, and Germany.

The Netherlands

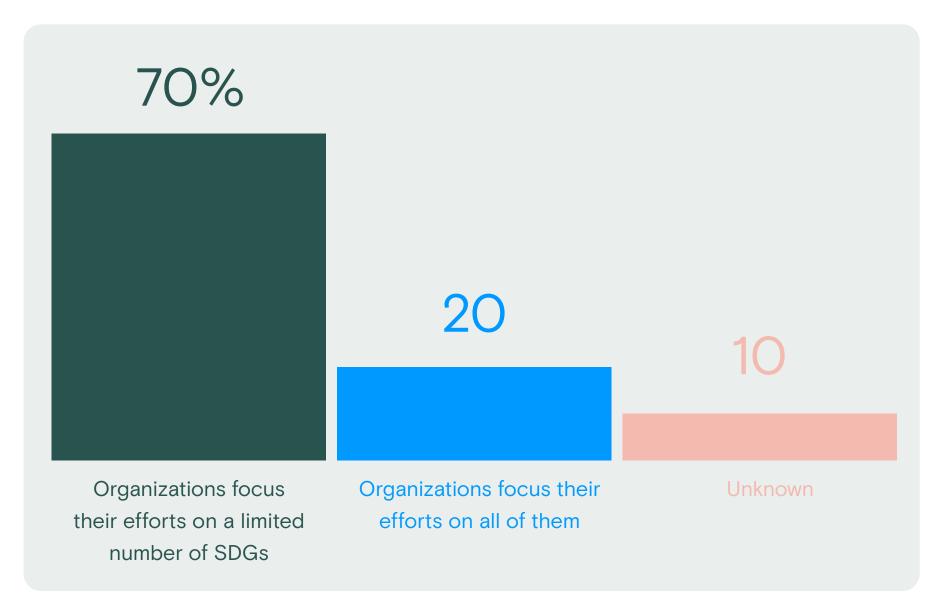
Almost 70% of Dutch organizations claim to pay (very) much attention to sustainability. This percentage has remained stable since 2022. Despite their expectations in 2022, organizations do not demonstrate a higher level of engagement with the SDGs. However, the good news is that adoption levels are high. As some sort of 'common language' the SDGs have become an uncontested part of sustainability discourse.

In addition to the SDGs, many organizations have adopted other sustainability frameworks and standards such as CSRD, ISO 14001, and many others. Especially CSRD is gaining prominence fast, already overtaking the SDGs as most used framework for companies (40% vs. 39%). Looking at the motivations of Dutch organizations, rather than being used to achieve direct, tangible benefits for the organization itself, the SDGs are frequently used to address external expectations, including societal demands, reputation management, and alignment with government policies. While many organizations are genuinely motivated to adopt the SDG framework because it addresses critical global challenges and enjoys international recognition, the lack of clear, instrumental advantages for organizations can be seen as a drawback when compared to other sustainability frameworks.

The main obstacles to greater focus on the SDGs remain insufficient resources (time, money, etc.) and a lack of knowledge, even though the knowledge gap has decreased significantly.

This suggests that Dutch organizations are now more informed about the SDGs than before. However, despite increased awareness, more action has not ensued, which may be due to a lack of internal alignment on how to effectively address the SDGs.

Around 70% of organizations focus their efforts on a limited number of SDGs; only one in 10 focuses on all of them. Most organizations use the SDGs in some way to shape their sustainability strategy. However, only a small group has fully integrated them into their organization's sustainability strategy. Surprisingly, a small (but persistent) group of organizations does not have a sustainability strategy. Interestingly, fewer organizations are measuring the impact of their SDG efforts and fewer intend to measure their SDG impact in the near future. Perhaps this is due to some sort of 'crowding out effect' as a number of competing sustainability frameworks and standards (e.g., CSRD) will become part and parcel of an organization's non-financial performance measurement systems.



Source

Van den Berg et al. (2024). Heading in the right direction, but not fast enough. SDG Barometer 2024 The Netherlands: Insights on the engagement of organizations with the Sustainable Development Goals. Amsterdam School of International Business, Maastricht School of Management, TIAS School for Business & Society: Amsterdam/Tilburg.

International perspective:

The SDGs in
neighbouring countries



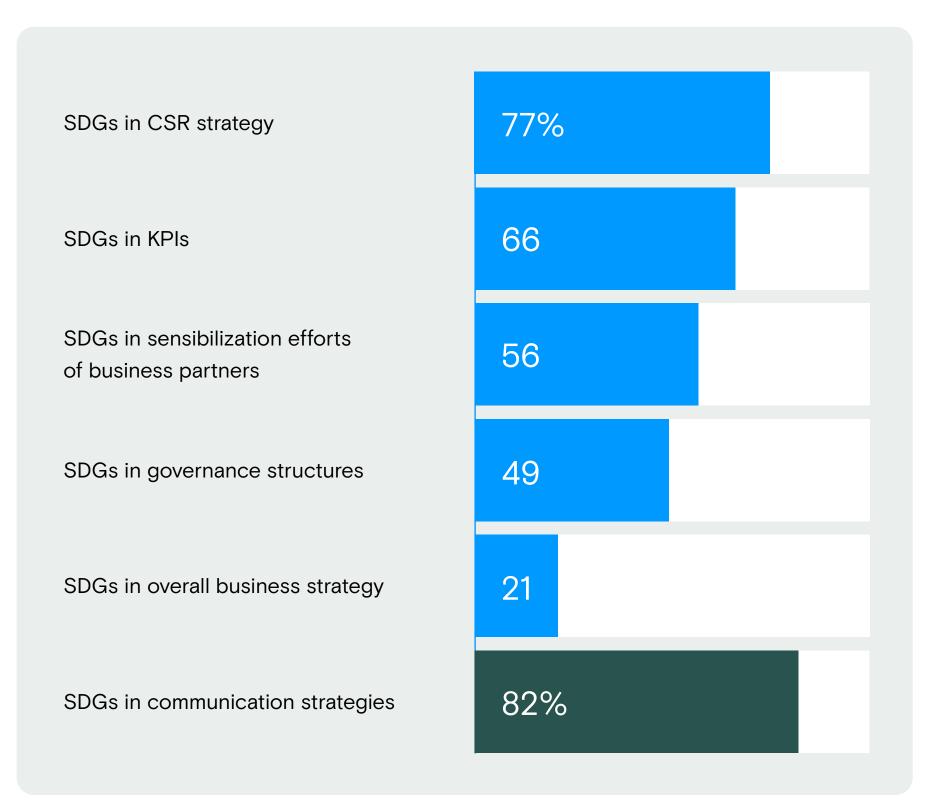
Like in Belgium, companies in France appear to have a robust commitment to the SDGs. Research from 2023 by Pacte Mondial (Global Compact) shows that 97% of companies surveyed say they are familiar with the concept of sustainable development, while 93% indicate that they have engaged in sustainable business initiatives. Of the total group of respondents, 87% say they know thzze SDGs. For large companies this percentage is considerably higher than for small and medium-sized enterprises (91% vs. 69%). Eight in 10 companies have actually engaged with the SDGs through business practices, while 64% say that their engagement is 'strong', meaning that their initiative is supported by higher management levels.

Looking at how companies view the SDGs, it appears that the SDGs are dominantly seen (by three in four companies, that is) as a way to further structure and solidify their already existing sustainability commitments and enable them to respond to the most important sustainability challenges. A large percentage of companies (71%) also indicates that they view the SDGs as a tool and common language to conduct stakeholder dialogue. Interestingly, no less than 58% of the French respondents indicates that they use the SDGs to measure their company's contributions to society. Less than one on five French companies view the SDGs as a way to achieve a competitive advantage in the marketplace.

Looking at where the principal coordinating responsibility for managing the SDGs within the organization lies, it is clear that this stems from the board and the CSR department. Finance departments, however, increasingly carry this coordinating responsibility (in 13% of companies vs. 9% in 2022). In France, the SDGs appear to primarily have a external legitimacy-oriented function rather than a market-oriented function. On average, most companies (75%) indicate that the SDGs have the function of responding to key stakeholder demands and expectations – not so much to differentiate themselves from the competition. For a relatively high percentage of smaller companies (52%) personal reasons (e.g., for the founder or the director) are the main motivation for engaging with sustainability, hence performing an important function within organizations.

Confirming previous results in France, companies appear to integrate the SDGs within their CSR strategy (77%), within KPIs (66%), within sensibilization efforts of business partners (56%), within governance structures (49%), and within overall business strategy (21%). The SDGs are seen as a good vehicle for corporate communications as well: 82% of companies use the SDGs in their communication strategies. Still, there is a persistent belief among French companies that SDG washing is lurking.

Integration of SDGs in French Companies



Source

Pacte Mondial (2023). Baromètre ODD et entreprises françaises en action. Pacte Mondial: Paris.

International perspective:
The SDGs in
neighbouring countries



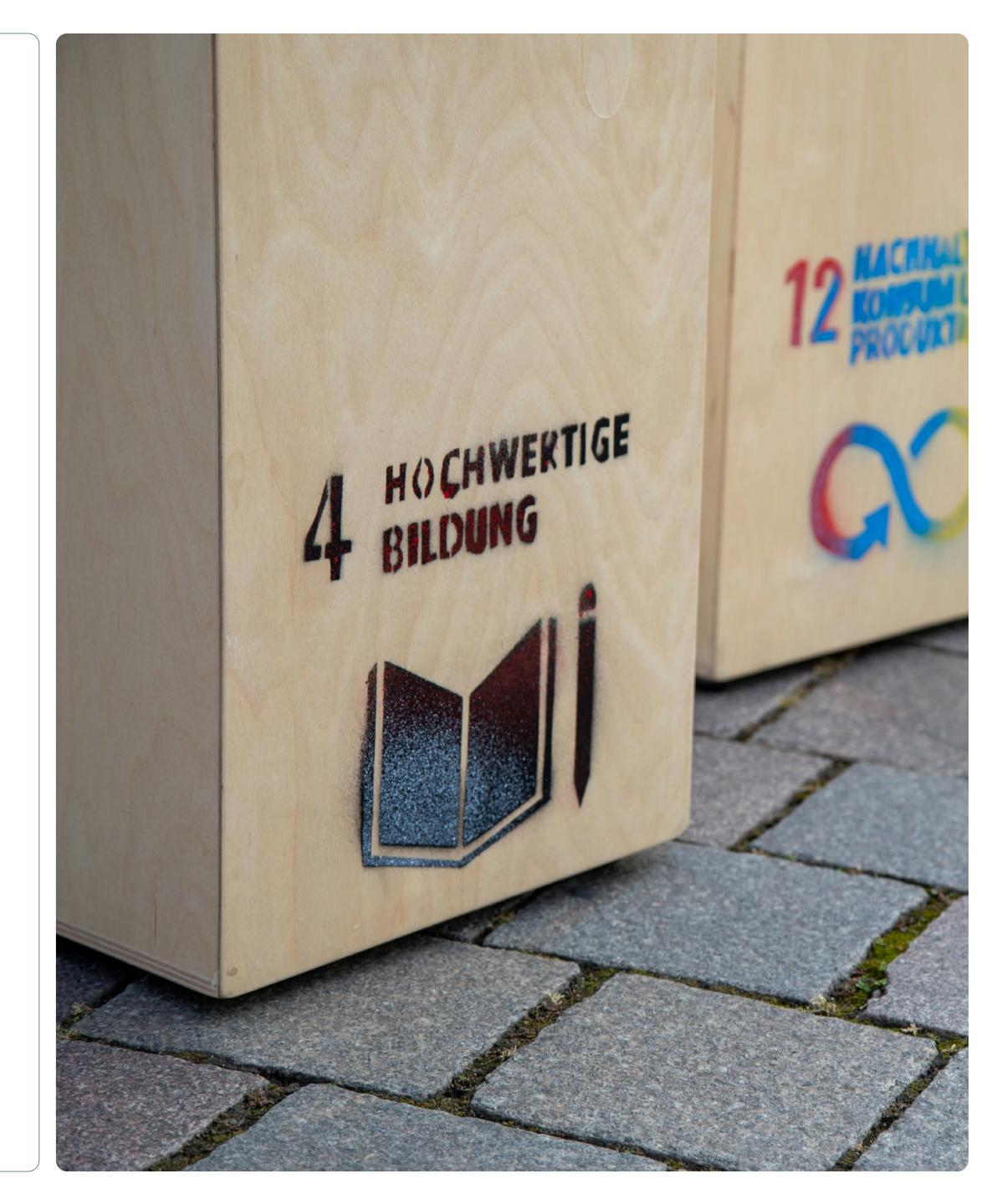
While no recent robust data for corporate engagement with the SDGs is available for Germany, there are insights into the engagement of local governments. Over the past few years, efforts have been made in Germany to enable municipalities to manage and monitor their SDG commitments. However, these initiatives have been limited as indicators to fully monitor all SDGs are still lacking. A report by the German Institute of Urban Affairs and Bertelsmann Stiftung provides insight into status of SDG implementation in German cities.

SDG 1 (No poverty), SDG 8 (Decent work and economic growth), SDG 13 (Climate action), and SDG 16 (Peace, justice and strong institutions) have shown the most positive development over the years. As the report notes, the positive trend in these goals does not say a great deal about their magnitude and sufficiency. For example, the continuing rise in awareness of the climate change problems in local authorities or the preparation of climate protection concepts does not allow any estimation of the degree to which we will be able to lessen or counteract climate change. Moreover, the COVID 19 pandemic and the resulting crisis may have significantly altered some of these trends. SDGs with a clear negative trend are SDG 2 (Zero hunger) and the strongly linked SDG 14 (Life below water), with the latter showing the slow progress of improving ecological water quality. The trends of the indicators in SDG 11 (Sustainable cities and communities) are very heterogeneous, however. The negative dynamics of car density and rent prices point to major challenges for municipal development, namely sustainable housing and mobility.

Mobility has been a major weakness even among sustainability-advanced cities and towns. Here, large cities often act as a focal point for socio-environmental challenges such as poverty and pollution, while at the same time providing higher land use efficiency, social equity, innovation and economic performance in comparison with smaller cities and counties.

Source

German Institute of Urban Affairs & Bertelsmann Stiftung (2021). Status of the SDG implementation in German municipalities. German Institute of Urban Affairs: Berlin.





Bringing together relevant insights and lessons learned

New insights and continuing patterns: The use of the SDGs in Belgium

While the data collected through questionnaire that was deployed to obtain data for this edition of the SDG Barometer provide some additional insights when compared to earlier editions, in general, a continuation of the patterns observed over the past couple of years can be seen.

Based on the relatively small group of respondents of this year's SDG Barometer it is clear that, with an average score of 5.49 on a 7-point scale, organizations rate themselves quite highly in terms of SDG implementation. However, looking at the 15-item scale that was included in this year's SDG Barometer to gauge the level of SDG implementation, an average score of 4.74 emerges. This discrepancy suggests that respondents may overestimate the SDG implementation in their organization. In particular, organizations appear to score low on items that concern SDG reporting based on recognized standards, the actual integration of SDGs in all the activities of the organization, and embedding the SDGs within all parts of the organization.

Of all types of organizations, companies rate themselves highest when it comes to the perceived maturity of the SDG process. Flemish organizations rate the maturity of their SDG process considerably higher than Walloon organizations (3.06 vs. 2.58 on a 5-point scale). This difference may be explained by the fact that, compared to Walloon organizations, a substantially higher percentage of Flemish organizations indicates that they perform a materiality assessment in order to identify the most relevant sustainability topics (77.8% vs. 33.3%). Looking at the most relevant SDGs according to Belgian organizations it appears that SDG 4 (Quality education), SDG 12 (responsible consumption and production), and SDG 13 (Climate action) top the list, while SDG 1 (No poverty), SDG 2 (Zero hunger), and



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SDG 14 (Life below water) are found at the bottom of the list. As for the most the top-3 most relevant SDGs it can be said that this is relatively consistent for companies, while for other types of organizations SDG 3 (Good health and well-being) and SDG 10 (Reduced inequalities) appear particularly relevant.

The SDGs appear to have several effects on the functioning of organizations. For instance, with the exception of NGOs, on average, the SDGs have prompted organizations to develop a different view of sustainability. As the SDGs represent a rather comprehensive interpretation of global sustainability challenges, it can be said that they have broadened organizations' view. Also, positive effects of the SDGs appear to have been that they have led organizations to (further) develop a culture of sustainability and that they have led organizations to innovate processes, products and services, and markets. Interestingly, when compared to other types of organizations, the former positive effect pertains strongest to educational organizations. When it comes to marketing and communications, human resource management, customer relationships, and adaptation of the business model, the SDGs appear to have a somewhat lesser effect on organizations.

These insights should be seen against the background of the patterns that have been identified in the period from 2018 until now. These patterns show that, in general, organizations have made progress with regard to sustainability and their SDG engagements. With rising levels of attention for the SDGs over the years and the role that the SDGs play in the sustainability strategies of organizations, it is safe to say that the maturity of organizations' engagement with the SDGs has increased. Despite maturing levels of organizations' engagement with the SDGs they are yet to make the SDGs an integral part of their processes. For instance, as was specifically mentioned by the SDG Barometer report from 2022, the SDGs have sofar not become a truly integral part of education and training activities for employees at various organizational levels nor are the SDGs being commonly used in performance assessments and remuneration schemes. Also, only a handful of organizations conduct analyses to identify the impact of the SDGs. If anything, this suggests that the actual impacts of organizations' SDG processes are unknown.

The message of the 2022 report has not changed and is therefore worth repeating here: the SDGs have become part and parcel of today's sustainability discourse and, in one form or another, have made it to the status of being a central point of sustainability reference for all types of organizations. While this has value and despite the fact that the SDGs have informed or otherwise influenced frameworks and guidelines that have emerged, both their actual implementation within organizations and impact remain rather elusive.

Taking the in-depth perspective: Trends, developments, and future challenges

The interviews show both a rich array of perspectives and several clear patterns that provide valuable insights into, among other things, the use of the SDGs in practice, their function, and trends, developments, and future challenges within the sustainability landscape in general, and the SDGs in particular, that organizations are part and parcel of. The insights from the interviews are structured along the lines of the following topics:

- The SDGs: A recognized source of value in a complex field
- The use of the SDGs in organizational practice
- Decreasing interest and points of critique
- Future outlooks for the SDGs
- SDGs in relation to the CSRD
- The CSRD and the CSDDD

¹ Again, it should be noted that the interviews in this report are excerpts from the full interviews. The conclusions in this section are based on the full interviews and may hence go beyond any analysis that can be made based on the excerpts presented in this report.

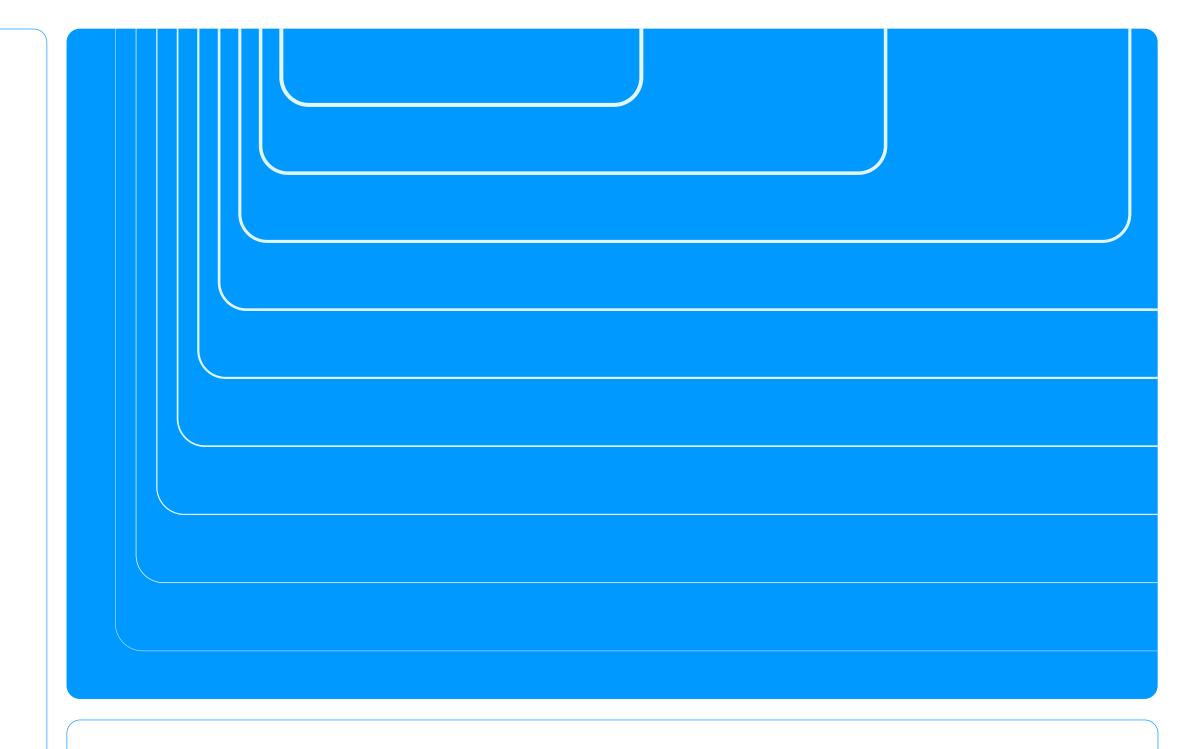
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The SDGs: A recognized source of value in a complex field

Overall, there is a shared recognition that, sofar, the SDGs have played a valuable role in spurring sustainability. Perhaps the main value as mentioned by interviewees is that the SDG framework offers access to a broad sustainability agenda, beyond ecological considerations and including governance elements, that is universally accepted, functions as a shared language, and instills a sense of solidarity. One of the main benefits of the SDG framework is that it is used globally and that it can be used across local, regional, national, and international levels of coordination. As such, it is a good platform to talk about sustainability, even when a lot of other initiatives and tools that are being used do not mention the SDGs.

Against the background that, for instance, the CSRD is still primarily oriented at European organizations, B Corp focuses at for-profit companies, ISO 14001 is oriented at ecological dimensions of sustainability, and many sectors have their own initiatives, the SDGs are seen as a relatively neutral and generic access point for sustainability. As such, the SDGs relates to the more recently surfaced planetary boundary thinking, too. Across the board, the SDGs have been able to raise awareness about integrated policy-making and cooperation across policy areas and, lately, have also stimulated thinking about sustainability in terms of interdependencies, spillovers, and trade-offs between sustainability topics.

Among the valued aspects of the SDGs are that they offer easy communication (both internally and externally) about sustainability and, related, their ability to sensibilize business in this regard. This implies that the SDGs may serve well as a legitimacy tool: as a broad and accepted framework, they give legitimacy to the efforts of all people and organizations working on sustainability as well as to all sorts of sustainability tools that organizations use. It should be noted that this may be seen as a strength and weakness of the SDGs as they do not discriminate between tools selected by organizations in terms of their quality nor whether or not these tools are actually fit-for-purpose. However, it is this so-called appreciative or sensemaking function of the SDGs that makes at least partly for the attractiveness of the goals as they give meaning to sustainability-oriented projects that organizations start and actions they take. As such, the SDGs function as a sort of supporting platform or springboard by making it easy for organizations to identify with a broader sustainability agenda even though they contribute only partially to this agenda.



The use of the SDGs in organizational practice

From the perspective of organizational sustainability, most interviewees agree that the SDGs have a role particularly at the early stages of the journey, for instance through raising awareness and as an orientation point for interpreting sustainability. However, the SDGs may prove useful for organizations that are in an intermediate stage of development as they may support them in making contextual sense of sustainability.

While the SDGs are seen as a relatively versatile framework and comprises a range of targets and indicators, their usefulness in practice is deemed to be limited for organizations in later stages of development. According to the direct and indirect experience of interviewees, for both private and public organizations it is rather difficult to operationalize the SDGs on a more practical level. The SDGs remain too general to take sustainability further into the organization and they are insufficiently actionable to support the development of a sustainability strategy, especially for small and medium-sized enterprises. For this and for identifying the sustainability impacts of organizations, the SDGs are not the primary reference. Other frameworks, such as the CSRD, B Corp, and SBTI, serve this purpose better

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and sustainability leaders seem to be choosing such frameworks nowadays, though, assuming that such frameworks align with the SDGs. Still, some organizations have made use of the SDGs in their sustainability strategy development. While the SDGs particularly enable an outside-in perspective on sustainability, using the SDGs as a starting point for taking an inside-out approach is also possible.

The SDGs appear to only sometimes have a role in customer relationships and are hardly used in stakeholder consultations. Organizations increasingly receive questions from stakeholders about sustainability, but the SDGs are not referred to in this regard. Apparently, the SDGs are not the right vehicle to talk about materiality and value chain issues with stakeholders.

Decreasing interest and points of critique

While the SDGs have left their mark on the sustainability landscape and discourse since their inception and despite the fact that in terms of awareness and mobilization the SDGs are seen to have delivered on promise, the results from the interviews indicate that interest in the SDGs is waning, especially since the last five years. At the same time, from a more opportunistic perspective, it may be expected that the attention for the SDGs may increase when approaching the 2030 deadline.

Perhaps the foremost reason for this decreasing interest is that the SDGs are seen to not have any real impact on companies and, while they may have inspired it to an extent, the SDGs are not an explicit part of the European sustainability strategy. It is expected that the CSRD and the CSDDD will eclipse the SDGs as central frameworks as these are mandated and will be translated into national laws. Also, the fact that it is abundantly clear that the SDGs will not be attained by 2030, for Belgium nor globally, may drive the lack of interest. The SDGs are deemed not very robust in the sense that geopolitical developments, social upheaval, and environmental catastrophes easily take over priority.

Looking at the SDG framework itself, several interviewees feel that the SDGs may feel as overload for organizations. While one of the values of the SDG framework is that it has broadened the sustainability agenda, the 17 SDGs together may offer too broad and too global an interpretation, with too many targets and indicators. Also, the SDGs are seen as being very susceptible to greenwashing: it is perceived that the SDGs have not resulted in real changes in actual organizational practices, but have resulted in changes in communication. This has been partly caused by the accepted practice of cherry-picking the SDG agenda for purposes of aligning sustainability commitments with the core activities of organizations. Hence, symbolic change has presided over substantive changes in this regard and the SDGs

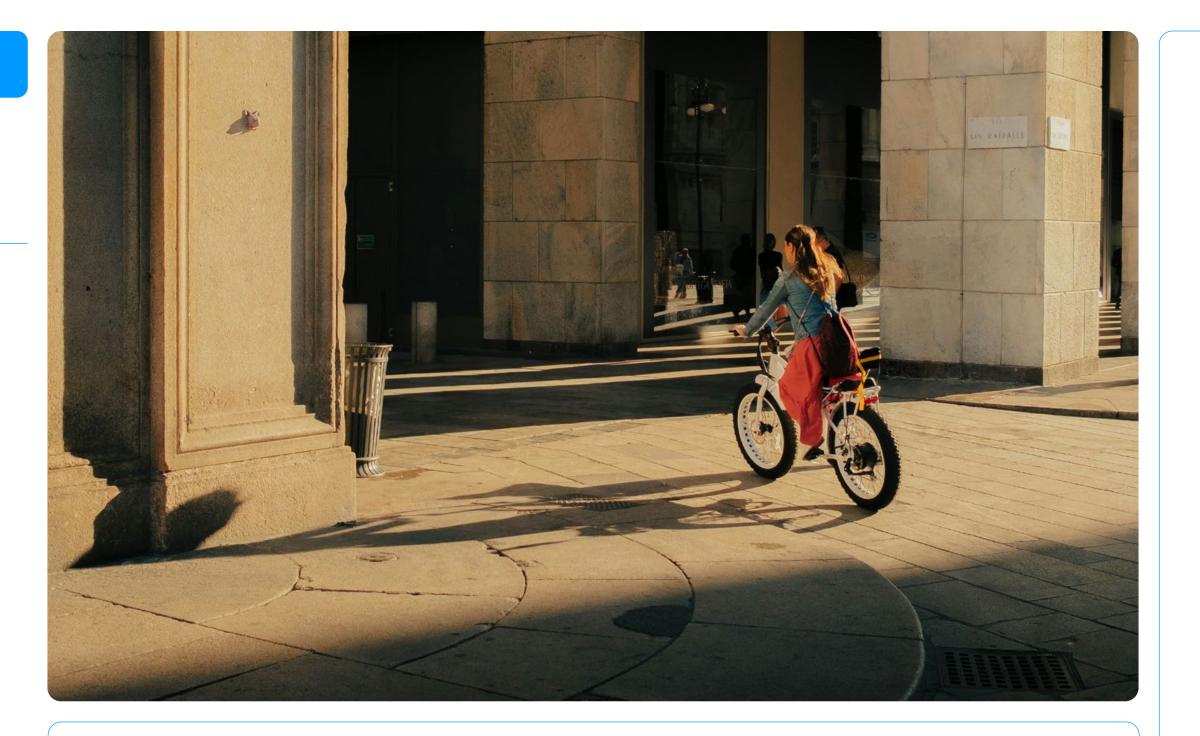
are not seen as very inviting for going beyond superficial engagements let alone changing companies' business models. In addition, several interviewees have observed that there are few connections between the various sustainability topics within the SDG agenda – the transversal element, or the interlinked nature of the SDGs, which is crucial to understand sustainability impacts, is far from evident. Taking this observation one step further, it has been remarked that while the potential has been there, the SDGs have not succeeded in becoming a transition story towards a fundamental systemic evaluation of how society is organized and how sustainable development can guide new, challenging, and integrating visions of building green and just economies and societies.

Future outlooks for the SDGs

The findings from the interviews suggest that organizations are currently in a phase of 'wait and see' as, approaching the end of Agenda 2030. They want to know what they are up to and what the future will bring, especially against the background of the SDGs being at risk of getting snowed under by other initiatives and frameworks that have recently surfaced. In other words, organizations may appear to demonstrate a certain complacency in the face of uncertainty and lack of progress when it comes to the SDGs.

While a range of opinions of what should be next for the SDGs can be identified based on the interviews, most of the interviewees expected that the SDGs – in one form or another - will be continued after 2030. The ideas about this continuation ranged from a slightly adjusted set of goals, the addition of a more practical operationalization for organizations, and the development of guidance documents to a more profound reconceptualization of the framework into a more concise agenda that represents sustainability challenges through, for instance, six big transformation processes. In any case, and in a way that the SDGs followed up on the Millennium Development Goals, the goals are expected to keep functioning as some sort of background music, but not as a true implementation framework for companies. Still, it has been stressed that there is a real need for a refresh or a nouvel élan as the SDGs both suffer from a certain SDG fatigue among organizations and run the risk of demotivation and discouragement since it is clear that they will not be realized and, as such, have failed. In any case, a future framework based on SDGs should reflect the complexity of the reality of sustainable business. The process of integration of sustainability within organizations has matured and is more advanced than 10 years ago. Modern interpretations of organizational sustainability are contextually embedded, thereby acknowledging the stakeholder ecosystem organizations are part of, rely the integration of ecological social, economic, and governance dimensions, are primarily strategic in nature, encompass the perspective of the value chain, touch upon business models, and are increasingly geared towards systems change. The stage

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of low-hanging fruits is over, according to interviewees. Also, with regard to becoming aware of all possible and to identifying actual impacts it is essential to understand and act on linkages, interdependencies, trade-offs, tensions, and spillovers between sustainability topics. Efforts by governments to integrate the SDGs in public policy are recognized in the interviews, on all administrative levels. In this sense, the SDGs have given a sense of direction for policy development and the integration of sustainability across policy areas. However, it is clear that the SDGs are not enough used in political discourse and that interviewees are very unsure about the continued political support in Belgium for the SDGs.

SDGs in relation to the CSRD

With the advent of the CSRD – and the CSDDD as well – the corporate sustainability landscape has changed as these directives introduce important mandatory elements. Since the SDGs are of a voluntary nature, a relevant question is how the SDGs will relate to this development and what the consequence for the SDGs may be. While the interviews point at several possible answers to this question, the general perception seems that, at least in terms of their application, the SDGs run the risk of becoming less relevant to organizations than

they have been until now. The SDGs may be eclipsed by the CSRD and, according to multiple interviewees, will in a sense be pushed out of the sustainability landscape. At the same time, the directives perform different functions than the SDGs and the SDGs are expected to still offer value to organizations. For instance, the SDGs enable viewing organizations from an outside-in lens and help identifying the key challenges they face, also beyond the immediate organizational environment. The SDGs may also remain valuable as they function as a sort of underlier, foundation, or general reference that offers inspiration.

The interviews point at the problem of a lack of links between the CSRD and the SDGs (and a lack of links between sustainability-related frameworks and tools in general). For organizations to capitalize on the value and complementary nature of different frameworks and tools, better connections are indispensable. For instance, interviewees note that with the SDGs there has been a disjoint from the core activities of organizations, while the CSRD is capable to establish that. In extension of this point, the CSRD is seen as a way to operationalize the SDGs and assist organizations in making sustainability more concrete by defining priorities, assessing materiality, and identifying actual and possible impacts. However, while the SDGs may play a role in assessing both inside-out and outside-in materiality, the lack of links between the SDGs and the CSRD and the fact that the CSRD has a legal and compliance-oriented character will probably mean that the latter will come to dominate the sustainability landscape at the expense of the former. One notable difference between the SDGs and the CSRD relates to the communication of sustainability: whereas the CSRD revolves around external communication, the SDGs may best come into its own for purposes of internal communication as they are easy to understand and help mobilize support.

The CSRD and the CSDDD

The introduction of both the CSRD and the CSDDD are seen as very impactful developments by all interviewees. The importance of hard law (as opposed to soft law) and mandatory approaches (as opposed to voluntary approaches) has been stressed throughout the interviews as this will catapult sustainability into and require support from the C-suite. Through combining quantitative and qualitative approaches to data collection for reporting the CSRD is thought to address fundamental questions of the internal organization of sustainability. The CSRD and the CSDDD are expected to help companies enhance the quality of sustainability reporting, but also to really improve sustainability management and performance as well as establish more robust data collection and impact evaluation methodologies. In fact, the role of finance and risk management will increase substantially. However, the stronger focus on data that both the CSRD and the CSDDD require will probably come at the expense of attention for sustainability policies, actions, and targets.

Bringing together relevant insights and lessons learned

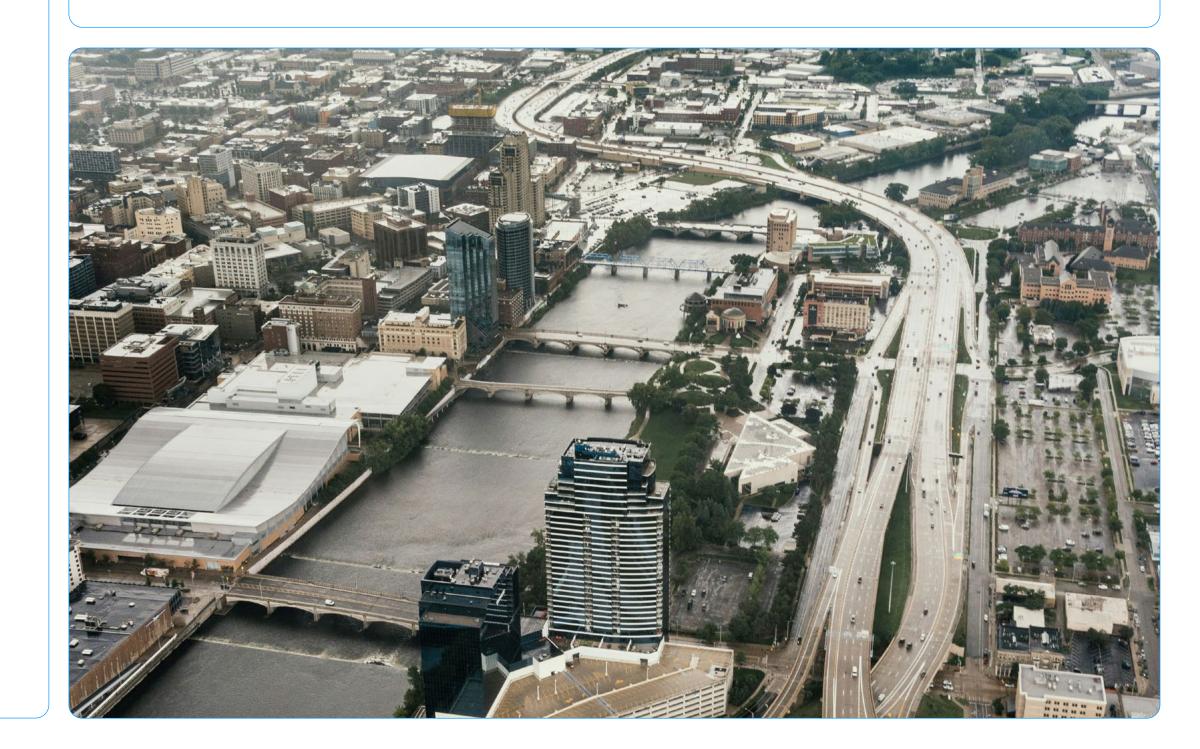
Interestingly, across the board, interviewees foresee a 'degression' towards compliance-oriented sustainability – and being compliant will already imply so much work for organizations that it may well come at the expense of other forms of sustainability communication. When minimum efforts will become the name of the game and compliance-oriented and risk-oriented approaches towards sustainability will take center stage, this may drive out creativity in organization's approaches towards sustainability and may compromise the narrative element of sustainability reporting. This, in turn, may erode the competitive advantage that sustainability may bring and result in a loss of identity for organizations.

As the CSRD builds on the principle of transparency, the upside of this notion will likely be that the CSRD is expected to counter greenwashing and will hence encourage substantive rather than symbolic change. High quality sustainability reporting will also drive better decision-making. The principle of double materiality that is integral to the CSRD is expected to become pivotal for sustainability strategy formulation. This illustrates the importance of CSRD beyond transparency as it addresses important internal questions for companies. While double materiality assessments introduce a rather robust and efficient methodology for the development and finetuning of sustainability strategies as well as the substantiation of claims, several interviewees emphasize the need for storytelling to understand 'the why of sustainability commitments'. Interestingly, the SDGs may play a role here by providing fertile ground for the crafting of sustainability stories that add color to the cold facts and impact data that organizations use to substantiate their sustainability commitments. Interviewees note that a lot of help will be needed for smaller companies and that in particular small and medium-sized enterprises are ill-prepared for this evolution as they lack resources and expertise. With the administrative load of the CSRD and CSDDD being huge this may lead to compliant and efficiency-oriented approaches which may come at the cost of involving employees and supporting bottom-up initiatives.

Some critical remarks were made as well. These include the observation that both the CSRD and the CSDDD focus on the micro-level, being individual companies, while all sustainability challenges are essentially system-level challenges. Here, interviewees note, sector federations may have a role to play to bridge this gap. It has also been noted that the quality of auditors is a real issue in both the CSRD and the CSDDD, for instance in relation to companies defining the thresholds for impacts and responsibilities themselves. As for the CSDDD, the results of the interviews point at a general lack of knowledge within organizations which is partly caused by the complexity of the supply chain perspective. CSDDD is deemed essential because the perspective of the value chain puts organizations within their ecosystem and requires a stakeholder orientation. As such, the CSDDD urges to tap into the collective intelligence of an organization and its stakeholders in order to drive improvements within the value chain

and become truly more sustainable. In addition, it takes human rights center stage and, as such, has real legal implications – both directly through large organizations that are subject to the CSDDD and indirectly through organizations that are part of large organizations' value chains. Because of the many sustainability dimensions of large organizations' value chains, due diligence touches upon a lot of SDGs. The CSDDD is seen as an integral part of the inside-out perspective of double materiality. While the CSRD pertains to reporting and invites organizations to measure and evaluate rather than forces them to improve, the CSDDD goes further and urges organizations to actually improve and address real impacts.

Posing organizations with myriad complexities, the CSDDD will demand quite the effort from organizations when they want to comply. However, it when policies are in place interviewees expect organizations to see the benefits. While compliance with the CSDDD is thought to be more difficult for large companies, the CSRD will be more difficult to comply with for smaller companies. The main challenge with the CSDDD, according to the interviews, will in this regard be the collection and centralization of data.



Policy Recommendations

The future of the SDGs and beyond

Policy recommendations

The future of the SDGs and beyond

7 Policy Recommendations

In this final section of the SDG Barometer, several policy recommendations have been formulated. It should be noted that these recommendations do not pertain exclusively to governmental organizations, but may also apply to sectoral organizations as well as individual organizations. In the end, the SDGs are a story of connection, which not only relates to interlinkages between sustainability topics and challenges, alignment between frameworks and tools that may aid organizations, but also to collaboration between stakeholders and sharing responsibilities.

1

Be clear about what will happen to the SDGs beyond 2030

It is important to clarify what will happen to the SDG framework as the deadline of Agenda 2030 approaches. Of course, sustainability challenges do not care about the end of an agenda, fiscal year, or policy period, but for organizations that have committed themselves to the SDGs it is relevant to know 'what's next' precisely because of continuing their commitments. It is evident that some 'SDG fatigue' among organizations is real – and against the background of the SDGs not being realized by 2030 sitting out the time until the year 2030 may come at the cost of declining motivation and complacency among organizations to act on their commitments.

As most of the sustainability challenges the world faces are only expected to worsen, the years from now until 2030 should not pass in vain, but should be used to support and solidify existing commitments even though it is unsure what framework and policies will be put in place as a follow-up to the SDGs.

2

Stimulate competency development for a changing sustainability landscape

In a changing sustainability landscape, organizations are confronted with new demands and requirements. Given maturing approaches organizations have towards the SDGs and accelerated by the important role that the CSRD and the CSDDD will play in the future, it is pivotal to ensure that Belgian organizations will be capable to respond effectively by implementing policies and practices that align their interests, the interests of their stakeholders, and the interests of broader society.

Coping with the requirements that are put forward by the CSRD and the CSDDD will require new capabilities and competencies, ranging from data collection, data management, and stakeholder collaboration to conducting, interpreting, and acting on double materiality assessments and developing impact-driven business models.

Policy recommendations

The future of the SDGs and beyond

3

Organize for addressing the systemic nature of sustainability challenges

One of the legacies of the SDGs is that they have created awareness about the interdependencies, tensions, trade-offs, and spillovers of sustainability topics and challenges. This has spurred the realization of sustainability as a systemic problem and has given rise to more mature interpretations of the roles and responsibilities that organizations have and can play. Initiatives, projects, and policies that address the systemic nature of sustainability challenges, beyond the individual level of individual organizations, are hence called for.

Exploring and building innovative and effective stakeholder ecosystems around sustainability challenges and the development of intersectoral alliances, nationally and internationally, may pave the way forward. Organizations may build on previous successes with learning networks as low-threshold ways of organizing to guide the development of these initiatives.

4

Identify and codify best practices – and make them available for learning

Given the expected impact of new elements that are being introduced in the sustainability landscape it is important to stimulate learning processes among organizations to accelerate their development. In addition to the aforementioned learning networks it is suggested here to start identifying and codifying best practices and making them available in a structured way to organizations in order to inspire them and incite learning processes.

A proven way to do this is through a methodology of case-based reasoning. Such an approach, which may be supported by the use of artificial intelligence technologies, may allow organizations to learn and implement solutions to problems that other organizations have already dealt with successfully.

5

Continue the integration of the SDGs into education

While it is has been a recurring theme throughout all editions of the SDG Barometer, it is important to repeat the importance of integrating the SDGs, and sustainability in general into education at all levels – from primary education to executive education. Of course, this comes with its own challenges as the educational system itself is partly a bastion consisting of conservative elements that resist transition and have other priorities.

Also, it is not simply a matter of infusing sustainability contents into curricula as such a transition is dependent on competency development in teachers as well. Still, the nature of sustainability offers a host of key transversal topics and competencies that can benefit all education, including collaboration, systems thinking, and critical thinking. Given that the SDGs offer a shared and universal language about sustainability, they may be a proper framework to use for this purpose.

Policy recommendations

The future of the SDGs and beyond



Emphasize the valorization of sustainability reporting

The CSRD approaches sustainability reporting in a very structured, factual way and offers methodologies and principles, such as double materiality, that can assist organizations in identifying their material impacts and substantiating sustainability claims. While this is definitely a valuable contribution of the CSRD, it may drive compliance-and risk-oriented approaches towards sustainability management and sustainability reporting. Against this background, it may be important to develop initiatives that stimulate creative and narrative approaches towards sustainability reporting to enrich and valorize sustainability reporting as part of sustainability communication and sustainability strategy.

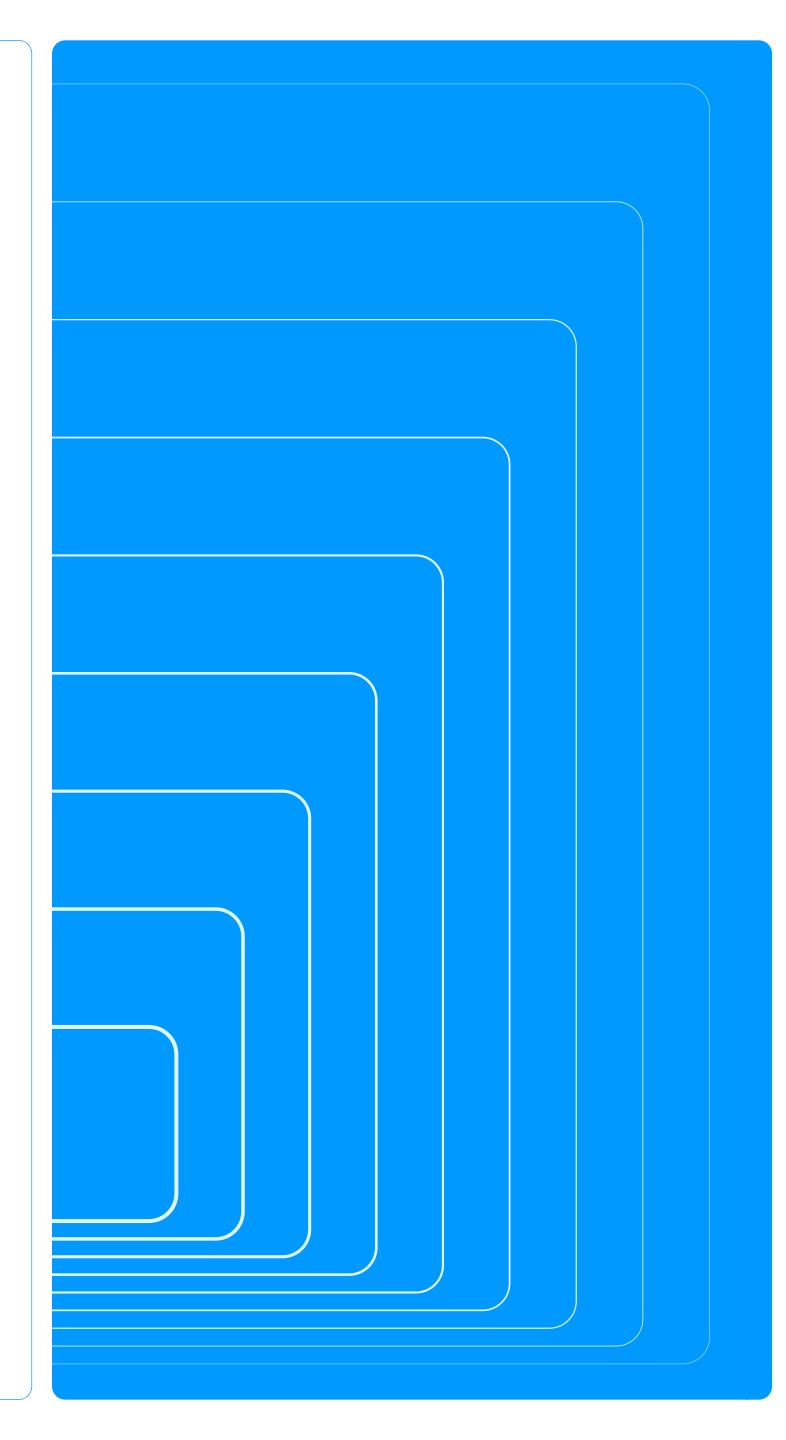
As an extension of this point, and to ensure that organizations will not consider the CSRD merely as framework they need to comply with or as a boxticking exercise, it is important to emphasize that sustainability reporting has a broader communicative and strategic function, both towards internal and external stakeholders.

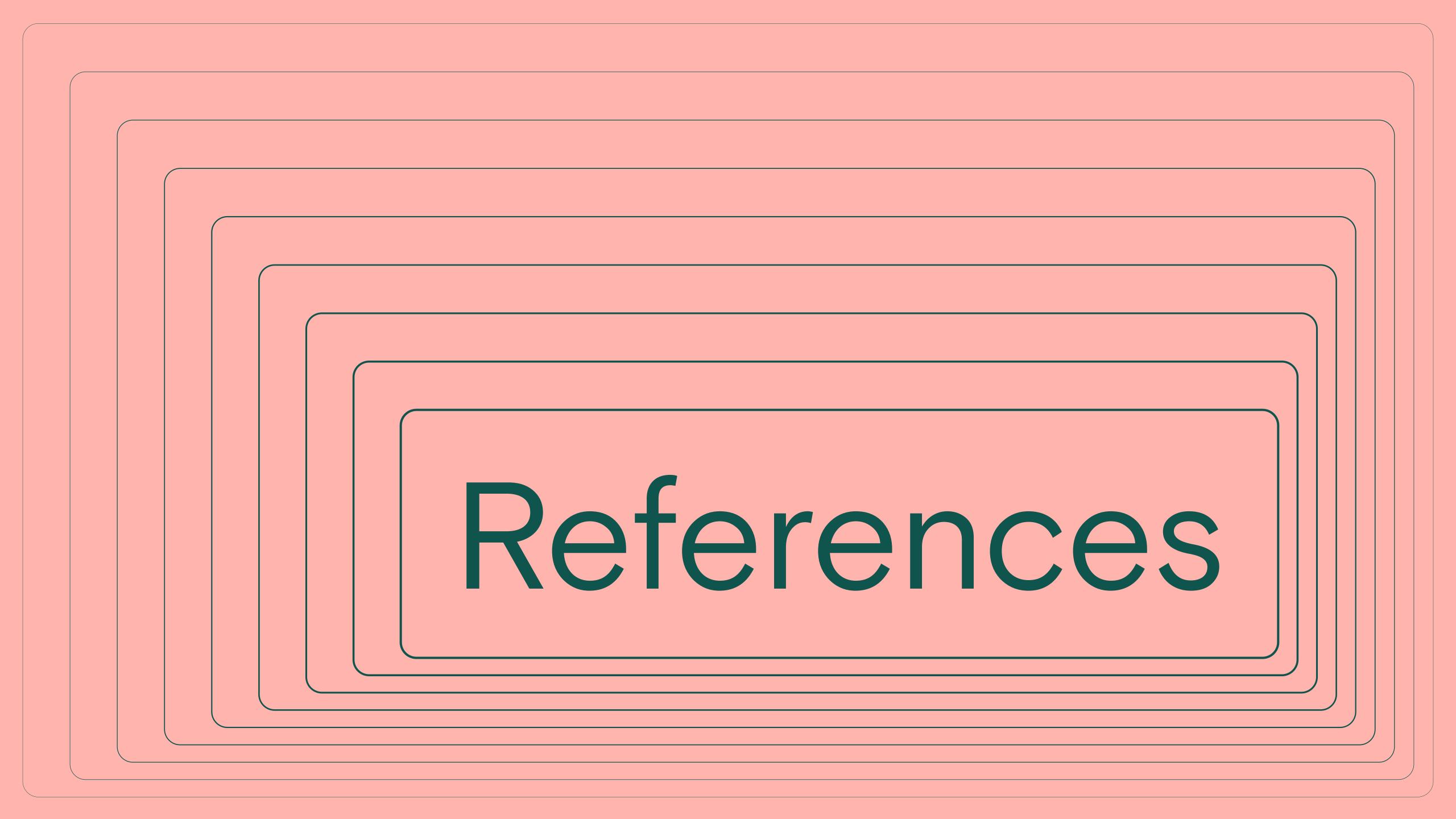
7

Enable the professionalization of data collection and management

One of the more challenging aspects of the CSRD and the CSDDD relates to data collection and management. The quality of data needed to identify and report on both negative and positive impacts is crucial for decision-making by both companies and their stakeholders and depends on the quality of the data collection process.

However, data collection is especially complex from a supply chain perspective as impacts may be harder to identify further in the supply chain. Considering the demands that the CSRD and the CSDDD place on organizations and given the possible legal aspects that are just around the corner, it is important to educate organizations and assist them with competence development on data collection and, consequently, data management. Also, sectoral approaches towards data collection and management may contribute to enabling companies to work with the CSRD and the CSDDD in more efficient and effective ways.





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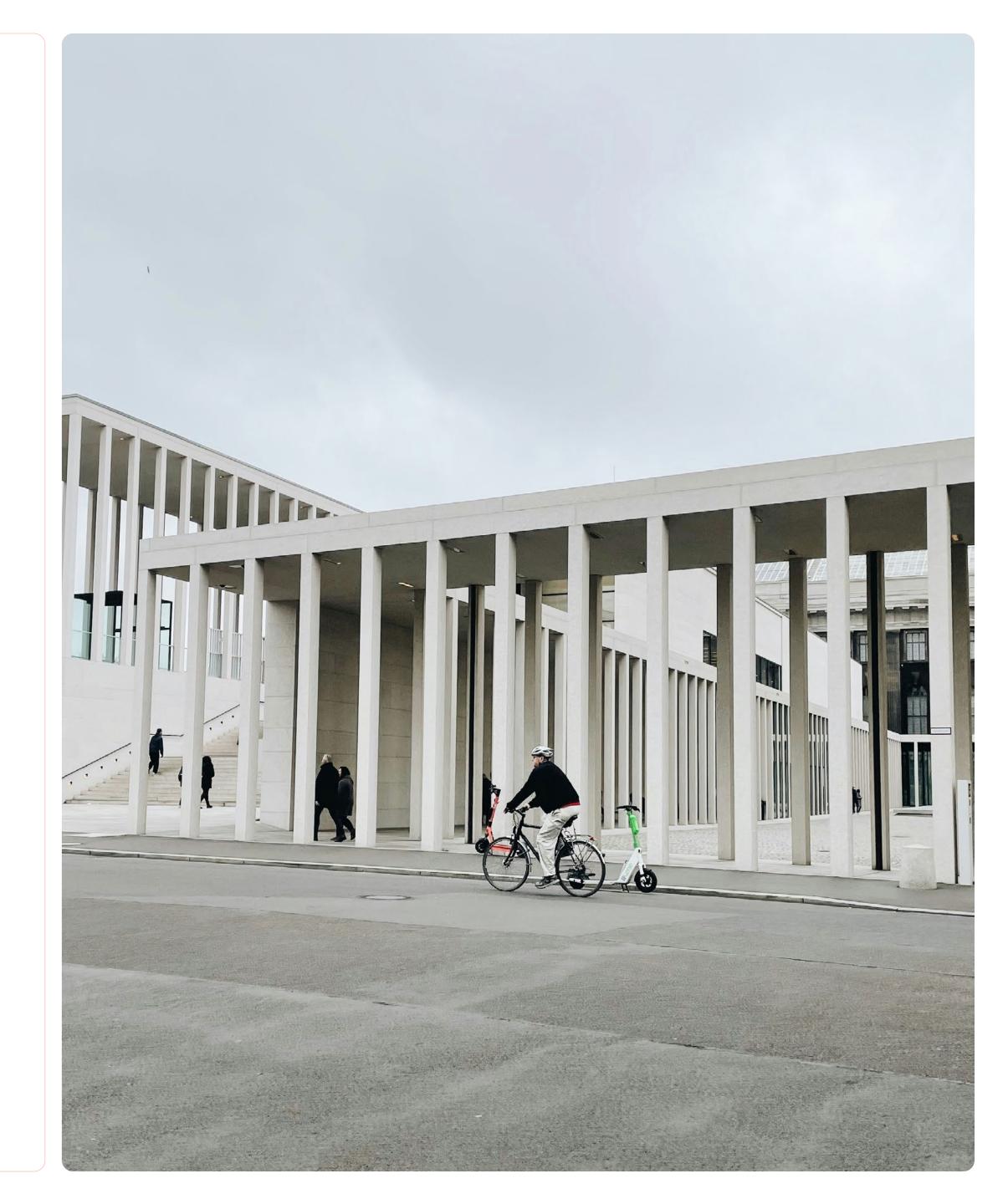
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