

# SDG

**Half a world away**

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

A follow-up study of the SDG Barometer 2020.

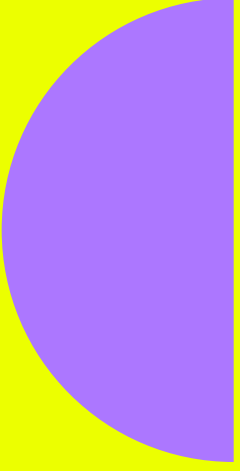


# Barometer

# 2022



This study was supported by the Federal Institute for Sustainable Development

 Solidarity and collaboration  
are more essential than ever,  
as our world faces a series of  
challenges that threaten our  
collective future.

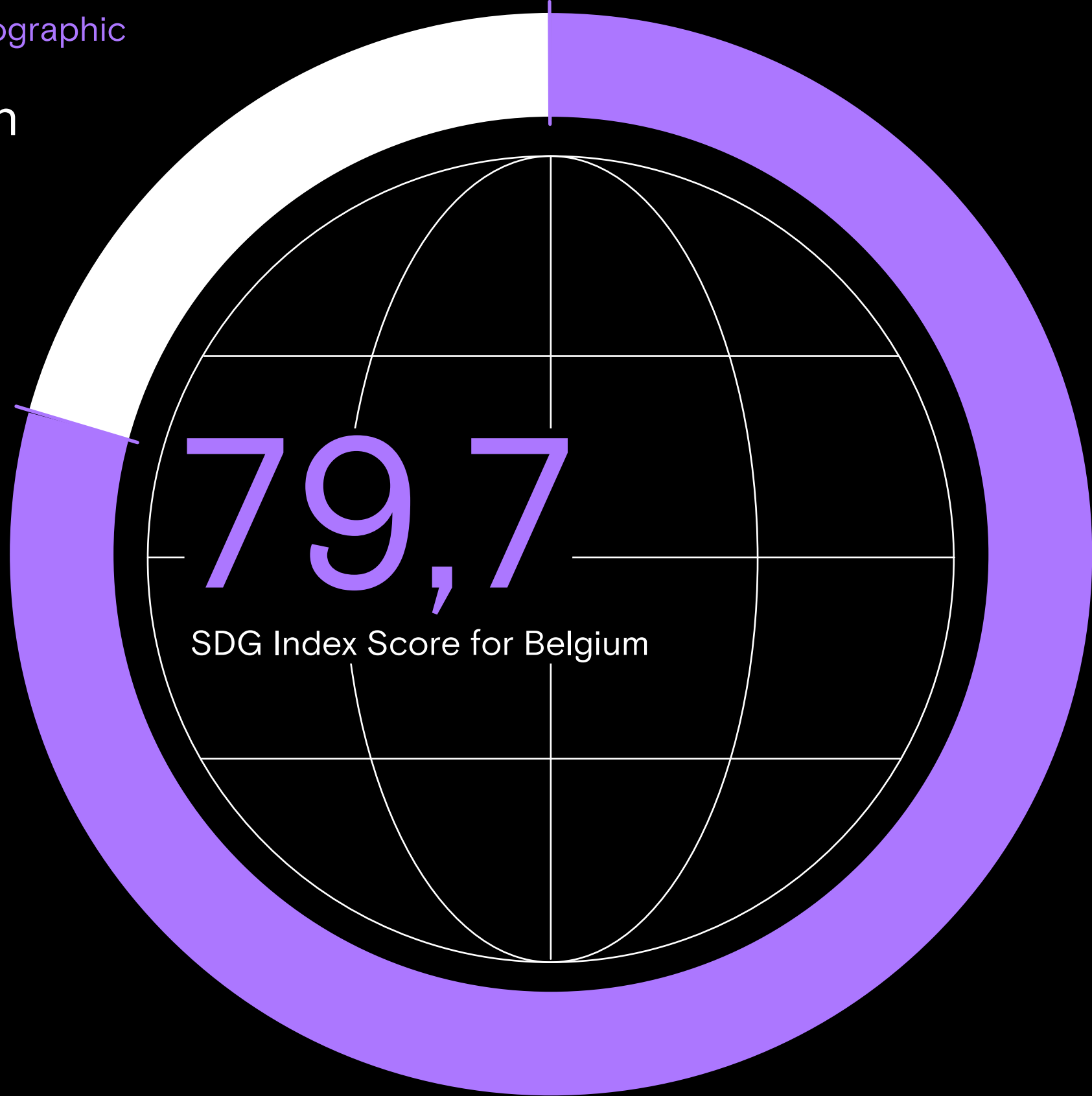


António Guterres, United Nations Secretary-General

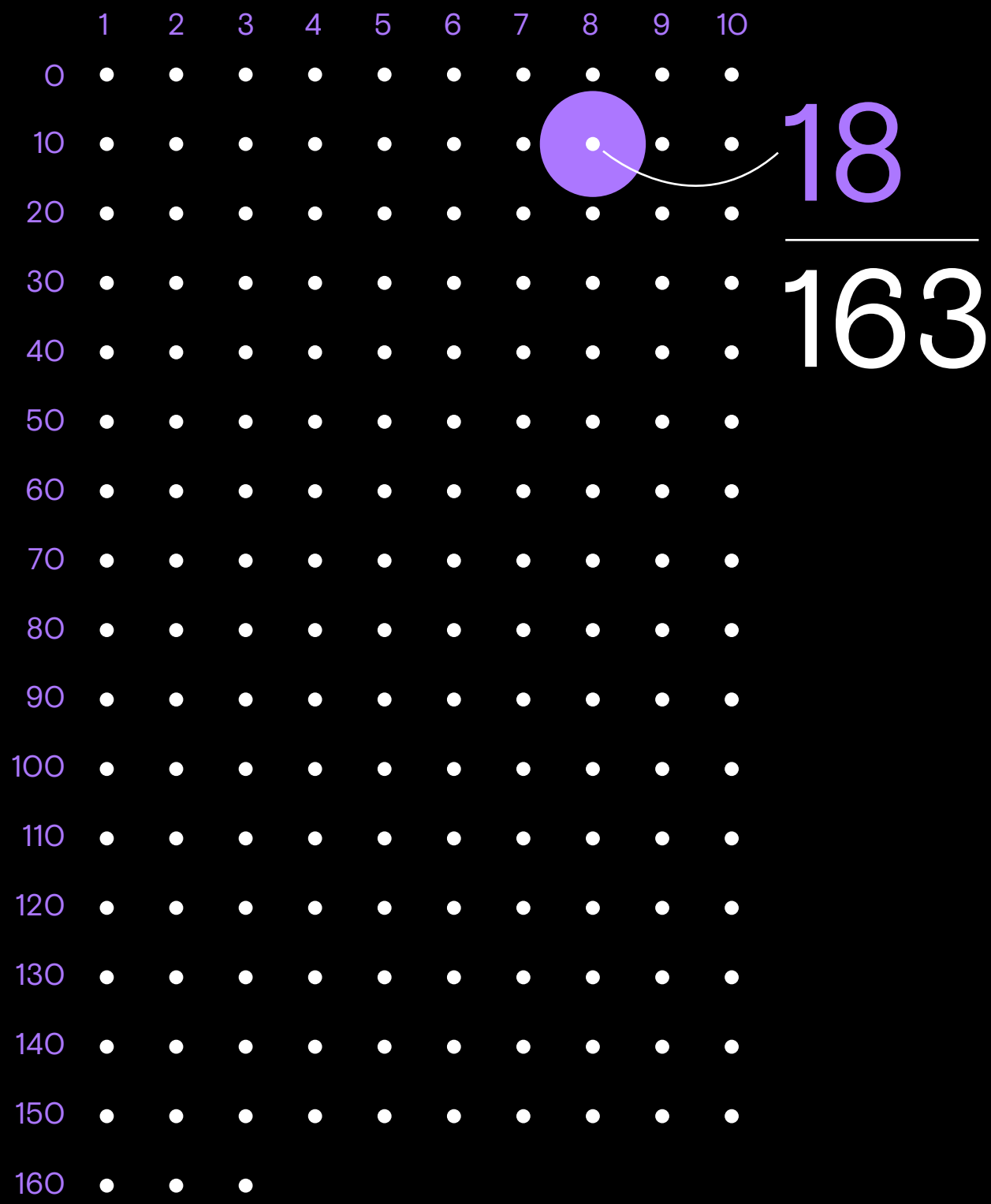
	Page
Executive summary infographic	4
Preface by Minister Zakia Khattabi	7
Preface by the Deans	9
Introduction	11
Background: A world at risk	12
The SDGs	13
The organizational perspective	21
Methodology and structure of the SDG Barometer	22
Dossier 1 – The COVID-19 pandemic	24
Dossier 2 – SDG awareness and integration	28
Dossier 3 – Motivations and barriers	34
Dossier 4 – SDG prioritization	39
Dossier 5 – Impacts	43
Dossier 6 – Education and training	47
Dossier 7 – International perspective	55
Conclusions	58
Epilogue: A mid-term reflection	62
Authors	65
Partners	68
References	70



How are Belgian organizations performing?



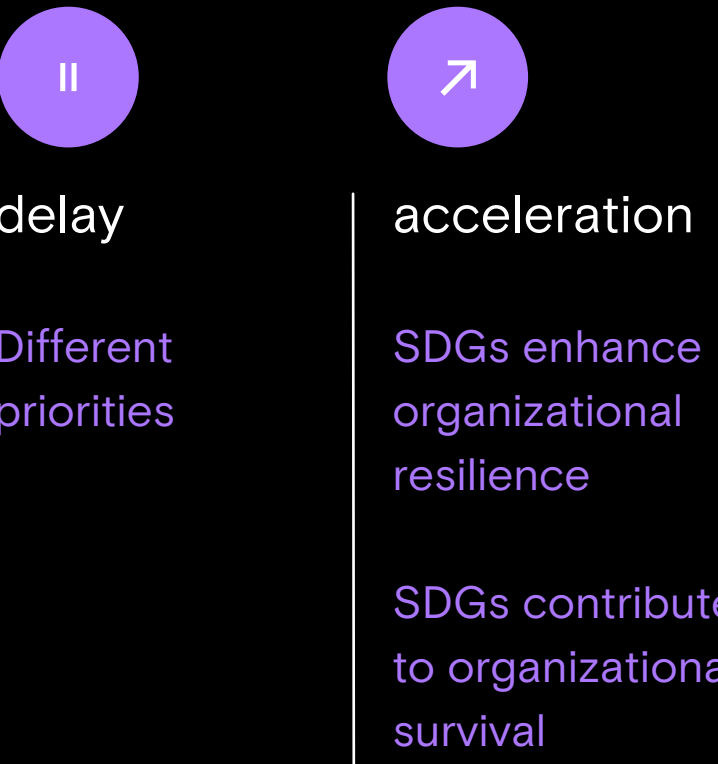
SDG country ranking for Belgium



COVID-19 has had a delaying effect on SDG process



Main reasons for



Main ways of organizational integration

- Integrating the SDGs into organizational strategy
- Translating the SDGs to the organization's own context



25.22%

Organizations that have integrated the SDGs in education and education and training for managers



7.69%

Organizations that have integrated the SDGs in remuneration schemes for managers



72.95%

Organizations that prioritize several SDGs

Organizations that have a lot of attention for sustainability







Society-oriented/  
Moral motivations

Most important category of motivations for organizations to engage with the SDGs



Internal and external stakeholders' knowledge about the SDGs



Intangible/  
Soft impact.

The primary impact of the SDGs are that they have led organizations to look differently to sustainability and to (further) develop a culture of sustainability.

Most relevant SDGs according to organizations



Climate action

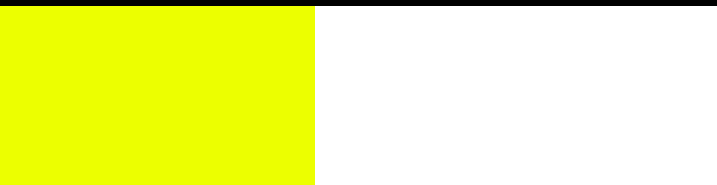
2020: ranked #15 by companies



Good health and well-being

2020: ranked #9 by companies

Least relevant SDGs according to organizations



45.08%

Organizations that use no SDG-related targets or indicators



16.39%

Organizations that have sought formal recognition for their SDG engagement through labels or certifications

Walloon organizations experience **more constraints** by the SDGs in the way they work than Flemish organizations. Also, they innovate more as a result of the SDGs.

**BEL-20 companies are not very specific about their SDG engagements.** None of them mentions specific SDG education and training activities in their sustainability reports (although many of them have made sustainability-related topics part of educating and training employees).

# Preface





# Preface by Minister Zakia Khattabi

Seven years ago, 193 countries adopted the 2030 Agenda for Sustainable Development, an innovative, ambitious, and all-encompassing plan to achieve the future we want.

Halfway along the journey to 2030 our situation is precarious. Coming out of the pandemic, the world is suffering from the repercussions of the war in Ukraine, while humanity is suffering from the devastation caused by climate change.

However, more than ever before, and especially in these incredibly tough circumstances, the SDGs may provide the foundation that the world so desperately needs.

It is therefore extremely encouraging to see how the SDG Barometer shows that there still is a movement making substantial progress, using the SDGs as a compass and making strides to a more sustainable world in 2030.

This year's SDG Barometer mid-way the SDGs arrives at an ideal time for Belgium, as we are in the midst of the process of the preparation of Belgium's second Voluntary National Review (VNR). With the 2030 Agenda having limited accountability mechanisms, we attach great importance to the VNR and want to make this process as inclusive as possible in line with the multi-stakeholder approach of the agenda. The





SDG Barometer will therefore be a significant contribution to the VNR which will be presented at the High-level Political Forum on Sustainable Development in July 2023.

The results of the new SDG Barometer indicate that I am not the only one using the SDGs as a compass. I am therefore pleased to see that so many organizations embrace the SDGs as a strategic compass for their sustainability efforts and that the attention for them remains robust. I am certain that this will result in more sustainable, coherent, and balanced efforts that will put us on the path to achieving our goals by 2030.

One of the greatest assets of the 2030 Agenda is that we have found a common ground through the SDGs – a shared language to discuss sustainability efforts both in the private as well as in the public sector. Nonetheless, the current status of SDG implementation is dismal and we require all stakeholders, each and every one of us, to go further. Let me encourage all organizations to continue on this path and go one or two steps further by for example integrating the SDGs into their training programs or incorporating them into their performance assessments and remuneration schemes.

The adoption of the 2030 Agenda for sustainable development was a watershed milestone that established aspirational goals across all sectors of society. Let us fulfill this aspiration. I will be supportive of everyone who aims to walk the ‘SDG talk’ and put the SDGs into real action.





# Preface by the Deans

Everyone will remember the images from the Summer of 2021 showing us the horrific results of the floods that afflicted Europe. Our country, too, was severely impacted by the effects of the torrential rainfall and its effects reverberate to this day. How different are the pictures of immense forest fires and dried up rivers around the world that we are seeing this year in the media. Bizarrely, these are the symptoms of the same phenomenon that is wreaking havoc.

If only these were our only problems. We can add the myriad other challenges that are on our agendas, including inequality, mental wellbeing, diversity, inclusion, peaceful international relations, and the search for a more sustainable economic system, to the list.

Mami Mizutori, Head of the United Nations Office for Disaster Risk Reduction writes in her office's most recent global assessment report: *"[T]he world finds itself in some of the darkest days in living memory. The war in Ukraine becomes more devastating every day, and COVID-19 has affected every corner of the world. The latest Intergovernmental Panel on Climate Change report warns that without immediate and deep emission reductions across all sectors, keeping global warming below the 1.5°C threshold will be impossible."* The world is in the midst of a systemic crisis that shakes its social, ecological, economic, and political building blocks to its very foundations. Unsurprisingly, the 2022 Sustainable Development Report concludes that *"For the second year in a row, the world is no longer making progress on the SDGs."*

This, in a nutshell, reflects the state of our planet and our civilization – and we should be very clear about that. The challenges are daunting. The title of this SDG Barometer report – ‘Half a World Away’ – therefore strikes us as apt not only as we are halfway through Agenda 2030 ever since its inception in 2015, but also because it clearly signals that we are actually far from attaining its objectives, which are manifested through the SDGs. Yet, the title contains a deeper meaning as it alludes to the metaphor of the glass half full/empty. It is important to understand that this is not a matter of optimism or pessimism – it is a matter of realism. As the famous philosopher, theologian, and doctor Albert Schweitzer has been quoted to say: *"An optimist is a person who sees a green light everywhere, while a pessimist sees only the red stoplight. The truly wise person is color blind."*



As scientists, we prefer looking reality straight in the face and understanding it in the best ways possible. Hope and optimism are cheap when they are not accompanied by engagements and actions that are based on *what is*. Looking forward only has value when we act here and now. That means that we need to shift gears – we need to live up to our commitments of taking responsibility by actively working on sustainable development. As institutions and as a society, we need to harness all the potential we can, from our capacity to innovate and developing new technologies to the power of bottom-up social change and building the right partnerships. It is about ‘together’.

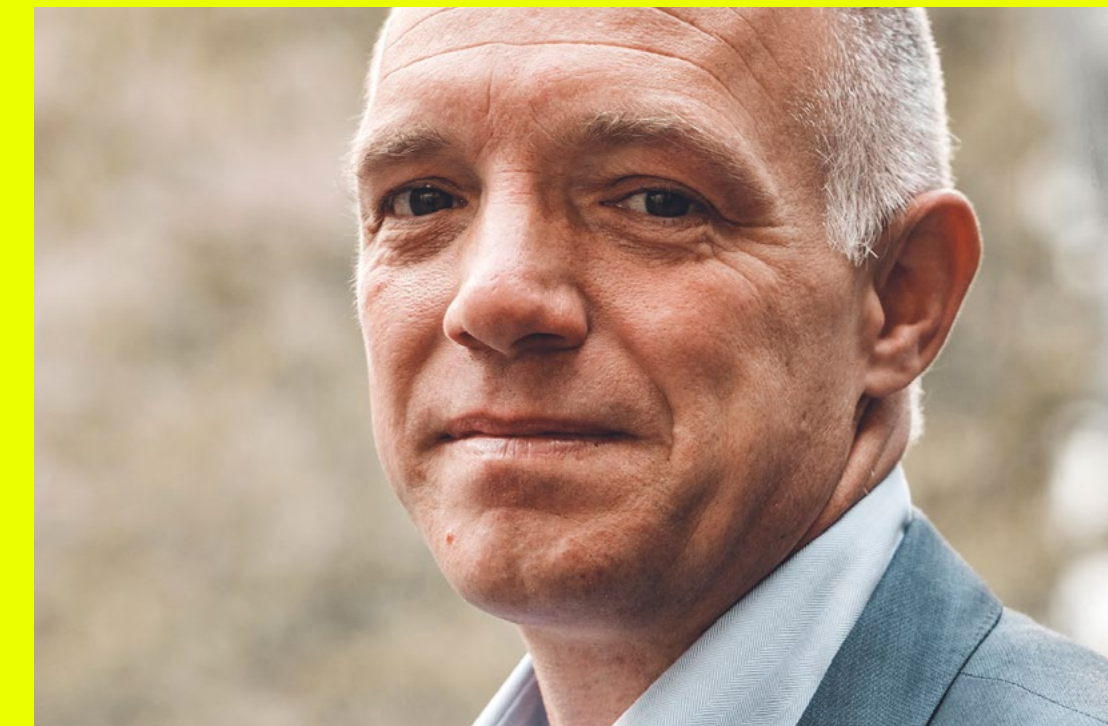
In addition to placing the results of this edition of the SDG Barometer into a broader and international context, the report includes policy recommendations based on the research findings and formulates the contours of a SDG-inspired vision for Belgium. As such, we think the report not only contributes to an advanced understanding of the so-called ‘SDG process’ within organizations, but also sheds light on the dynamics that govern the realization of Agenda 2030 and the courses of action that are and should be taken by business, their stakeholders, and the government.

It is for all these reasons that we welcome the results of the SDG Barometer. We would like to express our thanks to the researchers that have crafted yet again an informative and useful report, the partners that have made the SDG Barometer possible, and all organizations and people that have contributed to the research. It is only through such cooperation that we can really accelerate our efforts towards 2030, capitalize on what we have already achieved, and make sure that we realize the SDGs.

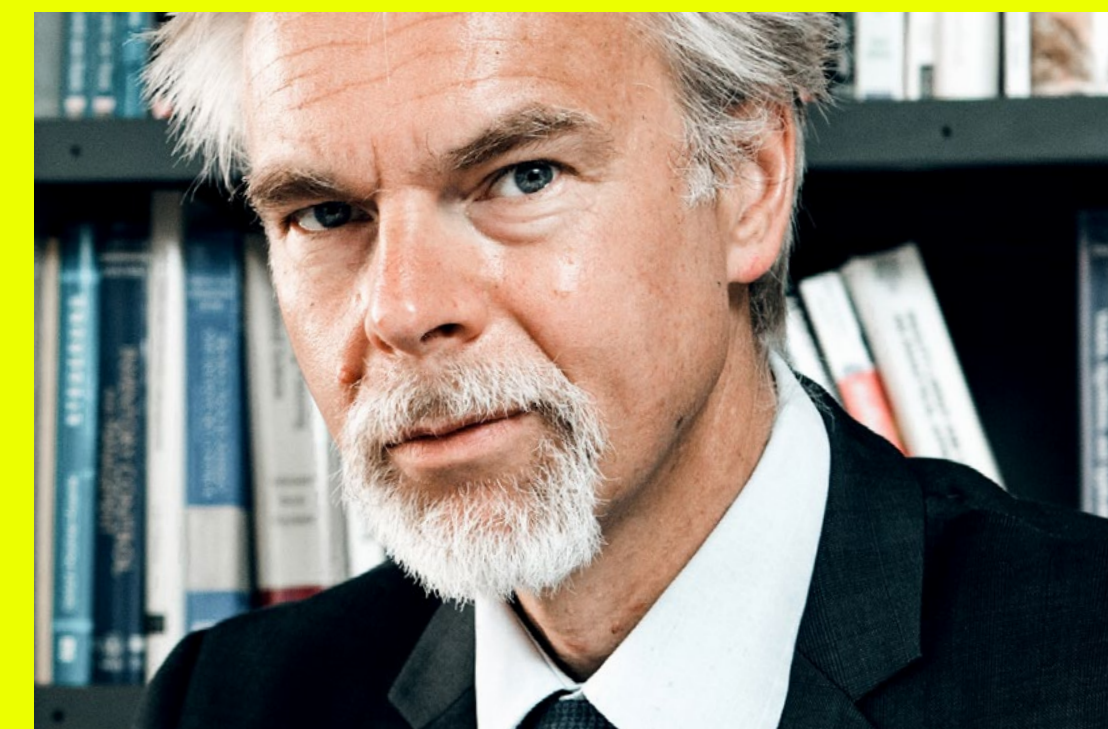
**Only if and when we achieve that, we can raise our glass.**



Steven De Haes,  
Dean Antwerp  
Management School



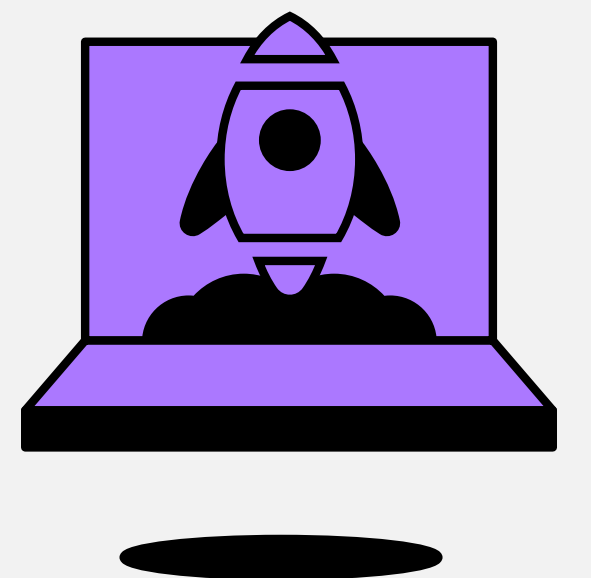
Koen Vandembemt,  
Dean Faculty of  
Business and Economics,  
University of Antwerp



Per Joakim Agrell,  
Dean Louvain School  
of Management



# Introduction



# Background: A world at risk

The halfway mark of Agenda 2030 is characterized by multiple crises, notably COVID-19, the increasingly visible manifestations of the climate crisis, and the Russian invasion of Ukraine. While these crises may strike as independent from each other, they are deeply connected – both in their origins and in their consequences. In a crowded and highly interconnected world, such crises have effects across space and time, impacting everything and anyone. As such, crisis has become systemic, meaning that it touches all sorts of institutions and the architecture of what we call society. It exposes underlying and interacting vulnerabilities of economic systems of production and consumption, social structures (including democratic mechanisms), and natural ecosystems – vulnerabilities that are usually easier to recognize than solve in the short-run. Also, it implies severe and cascading instabilities – again, economic, social, ecological, and political – and could trigger events of collapse. If anything, systemic crisis shows interdependencies, unveils new realities, and urges to look with different eyes to what one has long held as a given. It is not change that it calls for – it requires transformation.

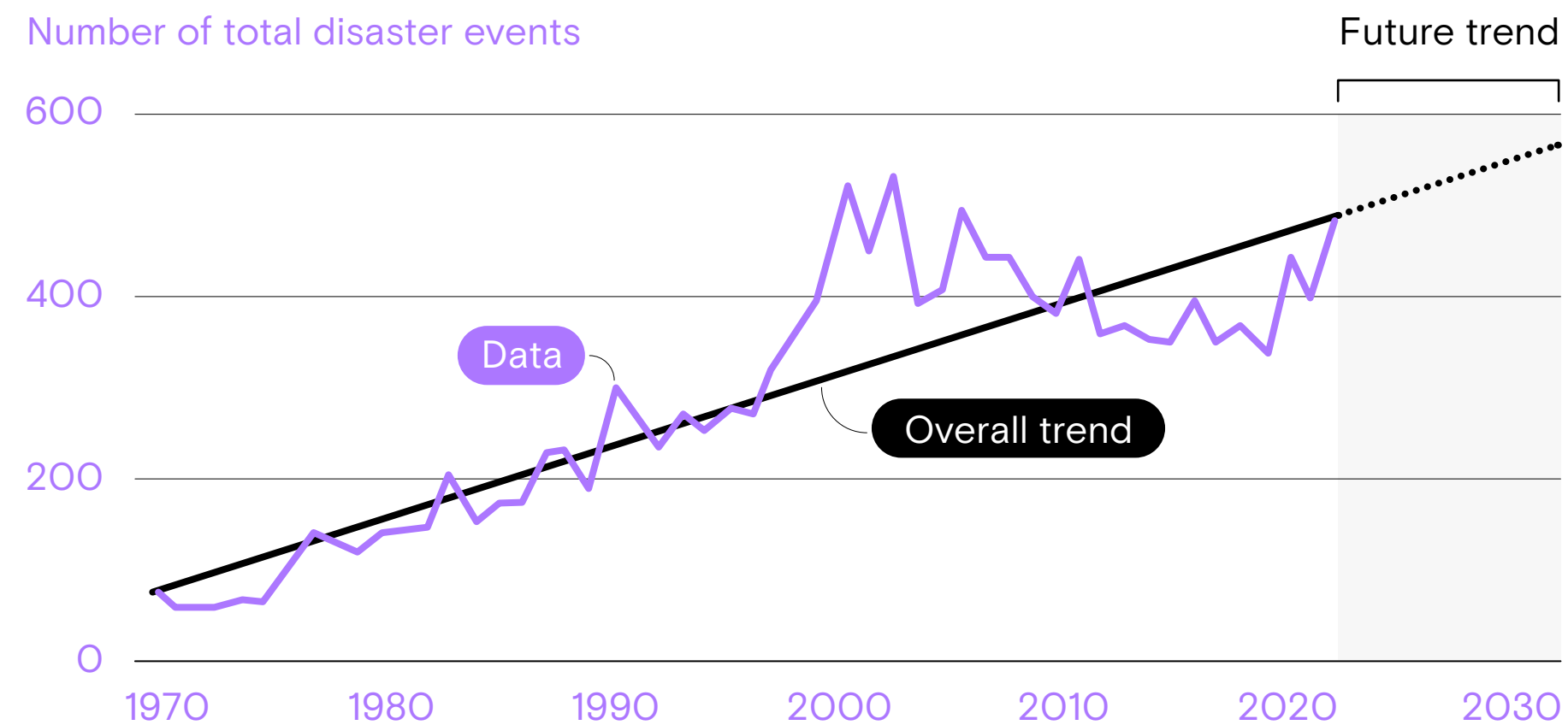
“At no other point in modern history has humankind faced such an array of familiar and unfamiliar risks and hazards, interacting in a hyperconnected and rapidly changing world.”

Global Assessment Report on Disaster Risk Reduction

Looking at the most recent Global Assessment Report on Disaster Risk Reduction (UNDRR, 2022) it quickly becomes clear that global systemic risk is not just a concept, but a dangerous and imminent reality. Our world is characterized by ever more disasters, including geophysical disasters such as earthquakes, tsunamis and volcanoes, climate- and weather-related disasters, and outbreaks of biological hazards including crop pests and epidemics leading to increases in poverty, hunger, and gender inequality (p. 17). Still, despite the fact that global risks have strongly increased over the years and the fact that the overall trend of the number of disaster events shows a clear increase (see exhibit 1), “The prevailing perception of risk – in particular long-term threats – is one of optimism, underestimation and invincibility” (ibid.).



Exhibit 1: Number of disaster events 1970–2020 and projected increase 2021–2030



Source: adapted from UNDRR, 2022: 18

Poverty, it should be noted, is not only a consequence of disaster risk, notably extensive risk, but also a cause. All hazards that lead to disasters compromise sustainable development, with the poorest and most vulnerable people enduring the worst of disasters and disaster losses. An alarming trend in this regard according to the report is the growing economic cost of disasters, averaging approximately U\$170,000,000,000 annually over the period 2010–2020 and spiking in 2011 and 2017 when losses mounted to over U\$300 billion (p. 32). It should be noted that these figures are very likely to be underestimations and that nearly all disasters events are smaller-scale, meaning that they involve fewer than 30 deaths of fewer than 5,000 houses destroyed. Thousands of such smaller-scale events remain unreported as they do not generate high impacts at the (inter)national level, even though they

result in a unrelenting stream of losses at the local level (p. 17).

While countries have made important progress in disaster risk reduction since the adoption of the so-called Sendai Framework for Disaster Risk Reduction in 2015, disaster risk has aggravated due to multiple socioeconomic factors, including poverty, economic inequality, gender inequality, urbanization, conflict and fragility, and choices in the context of human development that are further compromising planetary boundaries. The UNDRR report states that “Ecosystem degradation is a major driver of disaster risk and a key component of vulnerability to disasters. (...) The climate emergency, the COVID-19 pandemic and other systemic risks further threaten global progress towards achievement of the key global commitments to 2030. Transformative action is therefore required to accelerate investment in risk reduction and sustainable development” (p. 41).

## The SDGs

Against this background, it is clear that disasters undermine sustainable development. In fact, their impacts are accelerating and more unpredictable than anticipated. Being halfway in our efforts to achieve the 2030 Agenda and the Sendai Framework targets, both the pace and scale of progress are wanting. The world is not on track to limit global warming to even 2°C above preindustrial levels and failing to meet this goal from the Paris Agreement “will lead to further increases in the intensity and frequency of climatic hazard events, and the compounding and cascading disasters they cause” (UNDRR, 2022: 42).

“Nothing undermines sustainable development like disasters. They can destroy decades of progress in an instant. Understanding and managing disaster risk is essential to achieving the Sustainable Development Goals”.

António Guterres, Secretary-General of the United Nations

It should therefore come as no surprise that, overall, the world has not shown progress on the SDG agenda for two consecutive years now – even though the SDGs may in this light be considered as more important than ever. While the SDGs have become somewhat of an icon of our time, they were never intended to ‘function’ independent to what happens in the world – they were not conceived in a vacuum. In fact, the SDGs are rooted in recognizing and reflecting the reality of today’s world, including social dynamics, planetary boundaries, and economic development and trends. This is clearly visible in paragraph 14 of the original resolution ‘Transforming our World: The 2030 Agenda for Sustainable Development’ (United Nations, 2015: 26–27) that gave birth to the SDGs:

*“We are meeting at a time of immense challenges to sustainable*

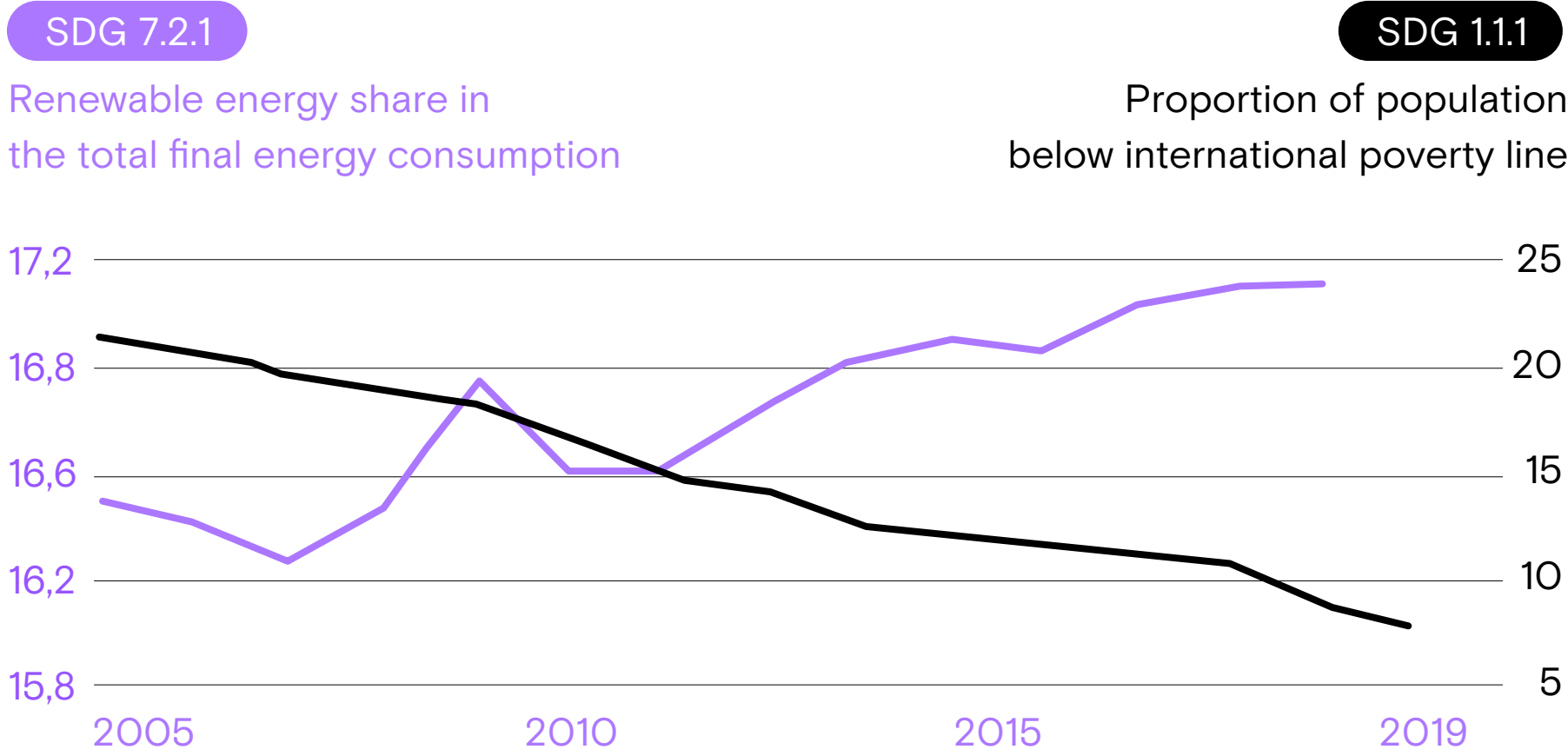
*development. Billions of our citizens continue to live in poverty and are denied a life of dignity. There are rising inequalities within and among countries. There are enormous disparities of opportunity, wealth and power. Gender inequality remains a key challenge. Unemployment, particularly youth unemployment, is a major concern. Global health threats, more frequent and intense natural disasters, spiralling conflict, violent extremism, terrorism and related humanitarian crises and forced displacement of people threaten to reverse much of the development progress made in recent decades. Natural resource depletion and adverse impacts of environmental degradation, including desertification, drought, land degradation, freshwater scarcity and loss of biodiversity, add to and exacerbate the list of challenges which humanity faces. Climate change is one of the greatest challenges of our time and its adverse impacts undermine the ability of all countries to achieve sustainable development. Increases in global temperature, sea level rise, ocean acidification and other climate change impacts are seriously affecting coastal areas and low-lying coastal countries, including many least developed countries and small island developing States. The survival of many societies, and of the biological support systems of the planet, is at risk.”*

Since the SDGs are interconnected, indivisible, and universal, the 2030 Agenda in itself is also systemic in nature. Interactions among the SDGs can therefore lead to positive synergies and policymakers can make smart investments when trying to contribute to realize their politicians’ economic, social, and ecological ambitions. However, the SDGs may also interact in an adverse way – in such cases, either progress in one domain leads to deterioration in others or deterioration in one domain leads to further or accelerated deterioration in other domains (see Exhibit 2 and 3). Synergies, trade-offs, and spillovers are the name of the game. As such, the SDGs may function as an important lever to influence human



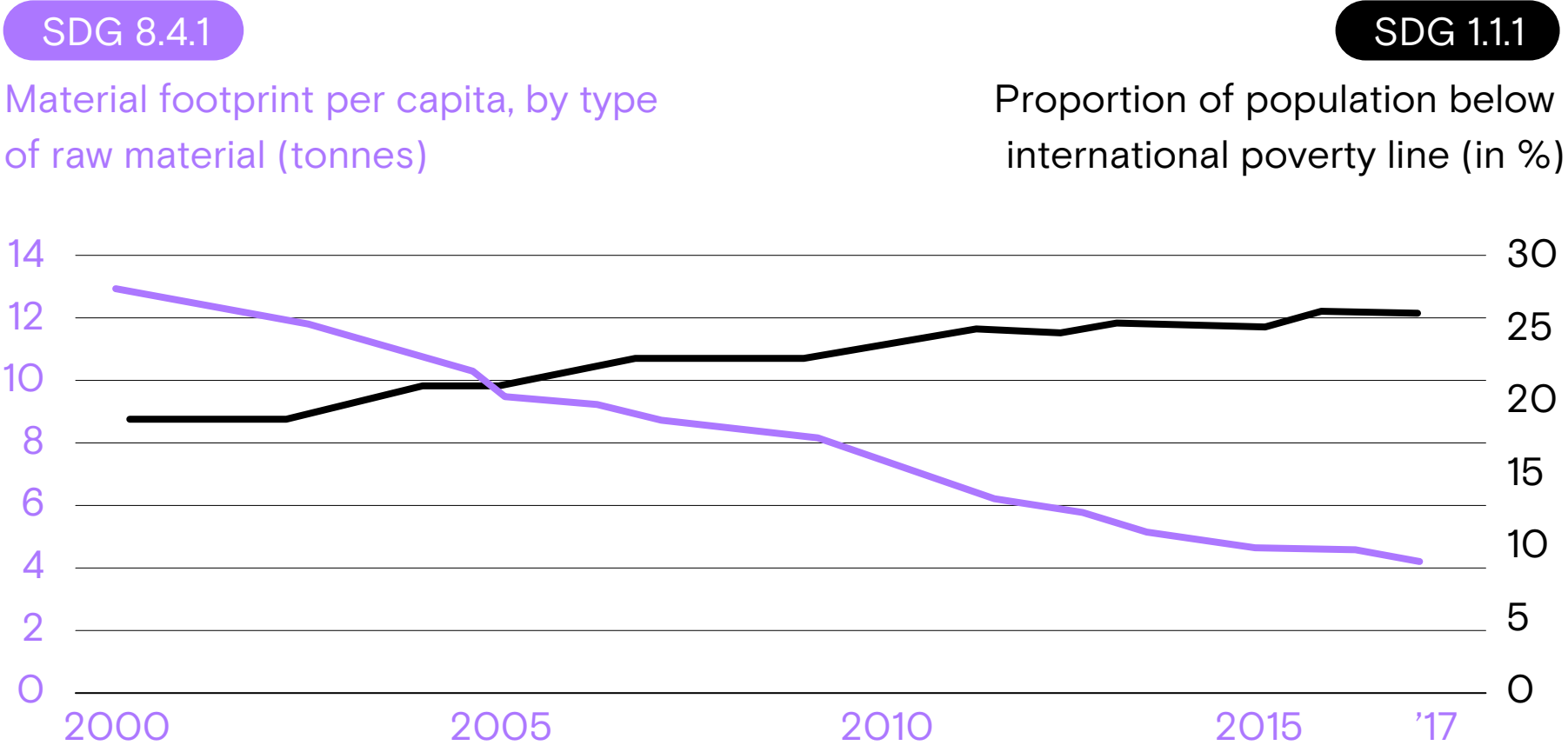
development, ecosystem quality, and economic prosperity – nationally and internationally, now and in the future. Still, as the UNDRR report writes, “Although, historically, economic development has been highly beneficial to human health, life expectancy and living standards, the pressures of population growth, increased consumption of natural resources and industrialization are producing ever greater negative impacts on environmental systems. Current development pathways need to be adjusted. If progress towards poverty reduction is to be sustainable, the global material footprint per capita needs to reduce. To foster sustainable development for all, there is a need for countries to consider how energy and products are produced and consumed, so that sustainable development and climate change targets can be achieved at a global scale” (UNDRR, 2022: 52).

Exhibit 2: Relationship between poverty reduction and share of renewable energy at thvae global level, 2015–2019 (in %)



Source: UNDRR, 2022: 47

Exhibit 3: Relationship between poverty and material footprint per capita at the global level, 2000–2017

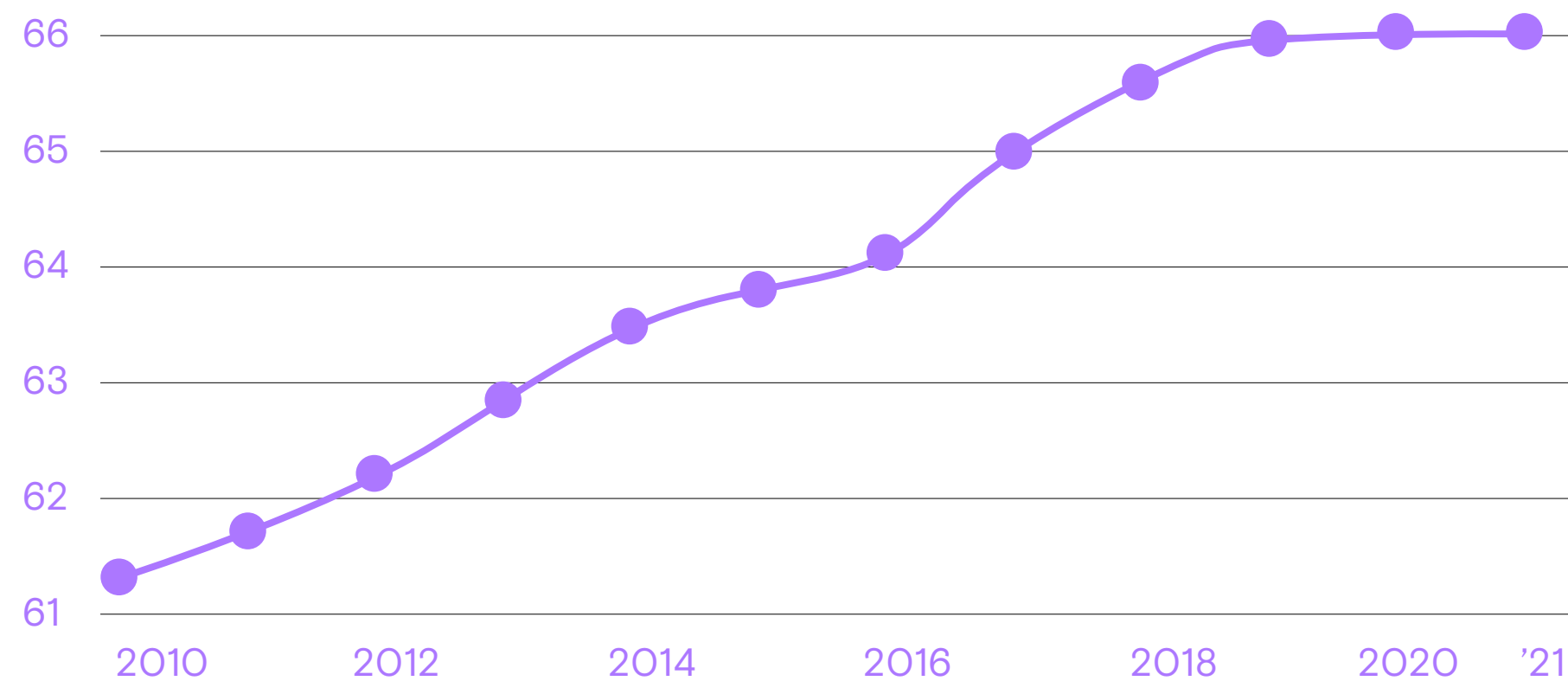


Source: UNDRR, 2022: 47

When one tries to get an overall idea of the most current state of the SDGs, the Sustainable Development Report 2022 (Sachs et al., 2022) provides useful service. However, and despite the fact that the past decades have shown some good progress on many sustainability issues, the results over the last two years are rather sobering (p. vii):

- The average compound SDG Index Score *slightly declined* in 2021, partly due to slow or nonexistent recovery in poor and vulnerable countries (see Exhibit 4);
- Multiple and overlapping health and security crises have led to a reversal in SDG progress;
- Performance on SDG 1 (No Poverty) and SDG 8 (Decent Work and Economic Growth) remains *below pre-pandemic levels* in many low-income countries (LICs) and lower-middle-income countries (LMICs);
- Progress on climate and biodiversity goals is also too slow, especially in rich countries.

Exhibit 4: SDG Index Score over time, world and population-weighted average, 2010-2021



Source: Sachs et al., 2022: vii

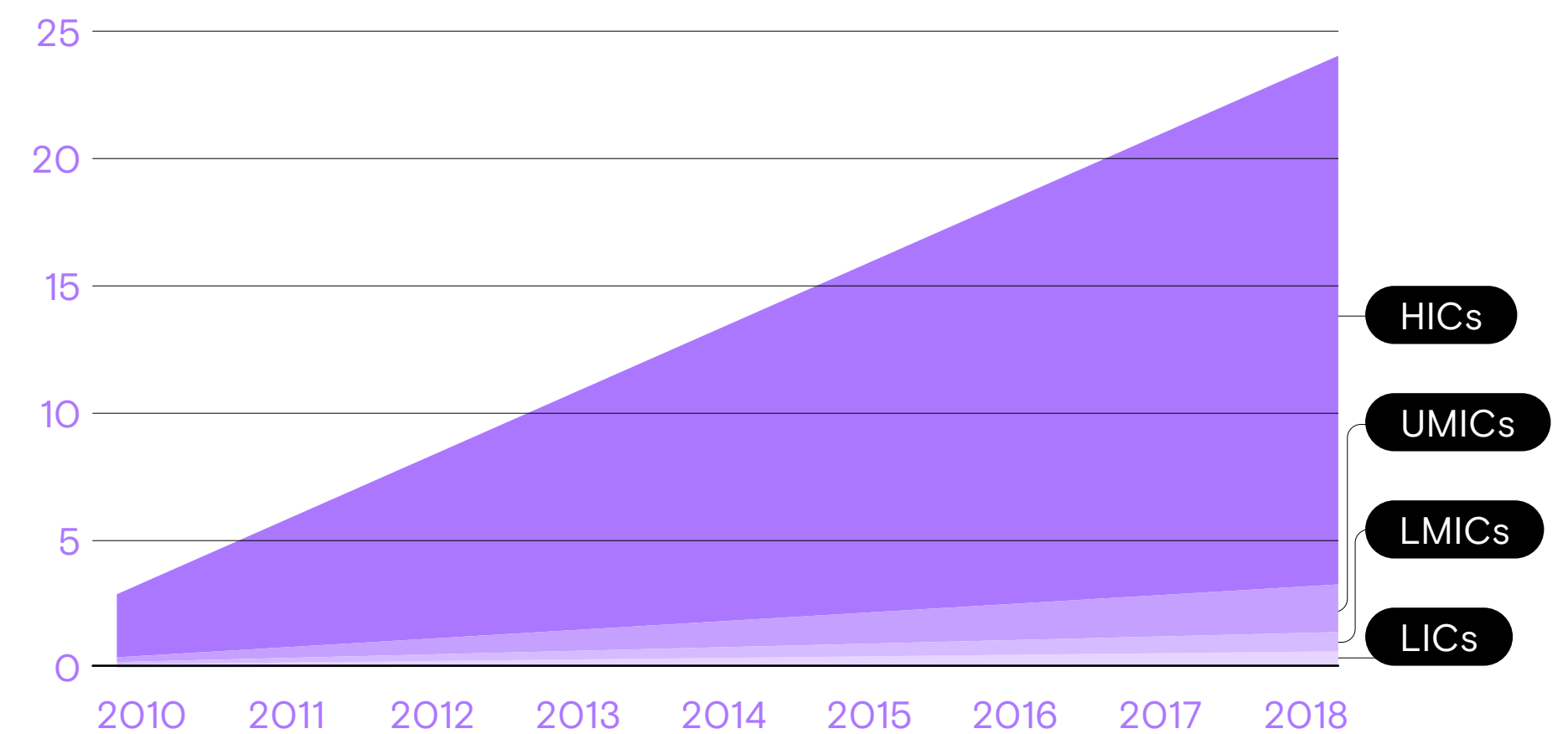
It should be noted that the trend line probably does not show the full impact of the crises on the SDG Index due to time lags in data reporting. It can be expected that COVID-19 will have additional effects on various SDGs, including those related to education and health. Recovery from the pandemic has so far been both unequal and uncertain. Rich countries have been able to pour substantial public funds into emergency and recovery expenditures, putting a large financial burden on future generations. Since low-income countries do not have the same access to financial markets, their emergency and recovery expenditures may not suffice to counter the harm inflicted by the various crises (Sachs et al., 2022: 10-11).

Overall, the largest SDG gaps can be observed for poorer countries as well as Small Island Developing States. High-income and OECD countries need to out in major efforts to accelerate progress towards climate mitigation and biodiversity protection. These countries should also

move towards more sustainable food systems and diets. All high-income and OECD countries generate significant negative socioeconomic and environmental spillovers through their trade activities and consumption patterns. Because of this, they are compromising other countries' SDG efforts, let alone that these countries are historically responsible for the bulk of greenhouse gas emissions and climate change (exhibit 4). Despite this, their progress on SDG 13 (Climate action) and SDG 14 (Life below water) is mostly stagnant or does not live up to the expectations of international agreements (ibid., p. 17).

To provide an overall view of SDG progress worldwide, exhibit 5 shows the SDG dashboard for different regions and income groups.

Exhibit 5: Imported CO2 emissions by country income groups, cumulative average per person per year, 2010-2018














































































































































































































































































































































































































HICs=High-income countries, UMICs= Upper middle-income countries, LMICs=Lower middle-income countries, LICs-Low-income countries

Source: Sachs et al., 2022: 31



Exhibit 6: 2022 SDG dashboards by region and income group (levels and trends)

		East and South Asia	Eastern EU & Central Asia	Latin America & Caribbean	Middle East & North Africa	Oceania	OECD Countries	Small Island Developing States	Sub-Saharan Africa	Income Countries			
										Low	Lower middle	Upper middle	High
	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	 	 	 	 	 	 	 	 	 	 	 	 
	8 Decent Work and Economic Growth	 	 	 	 	 	 	 	 	 	 	 	 
	9 Industry, Innovation and Infrastructure	 	 	 	 	 	 	 	 	 	 	 	 
	10 Reduced Inequality	 	 	 	 	 	 	 	 	 	 	 	 
	11 Sustainable Cities and Communities	 	 	 	 	 	 	 	 	 	 	 	 
	12 Responsible Consumption & Production	 	 	 	 	 	 	 	 	 	 	 	 
	13 Climate Action	 	 	 	 	 	 	 	 	 	 	 	 
	14 Life Below Water	 	 	 	 	 	 	 	 	 	 	 	 
	15 Life on Land	 	 	 	 	 	 	 	 	 	 	 	 
	16 Peace and Justice Strong Institutions	 	 	 	 	 	 	 	 	 			

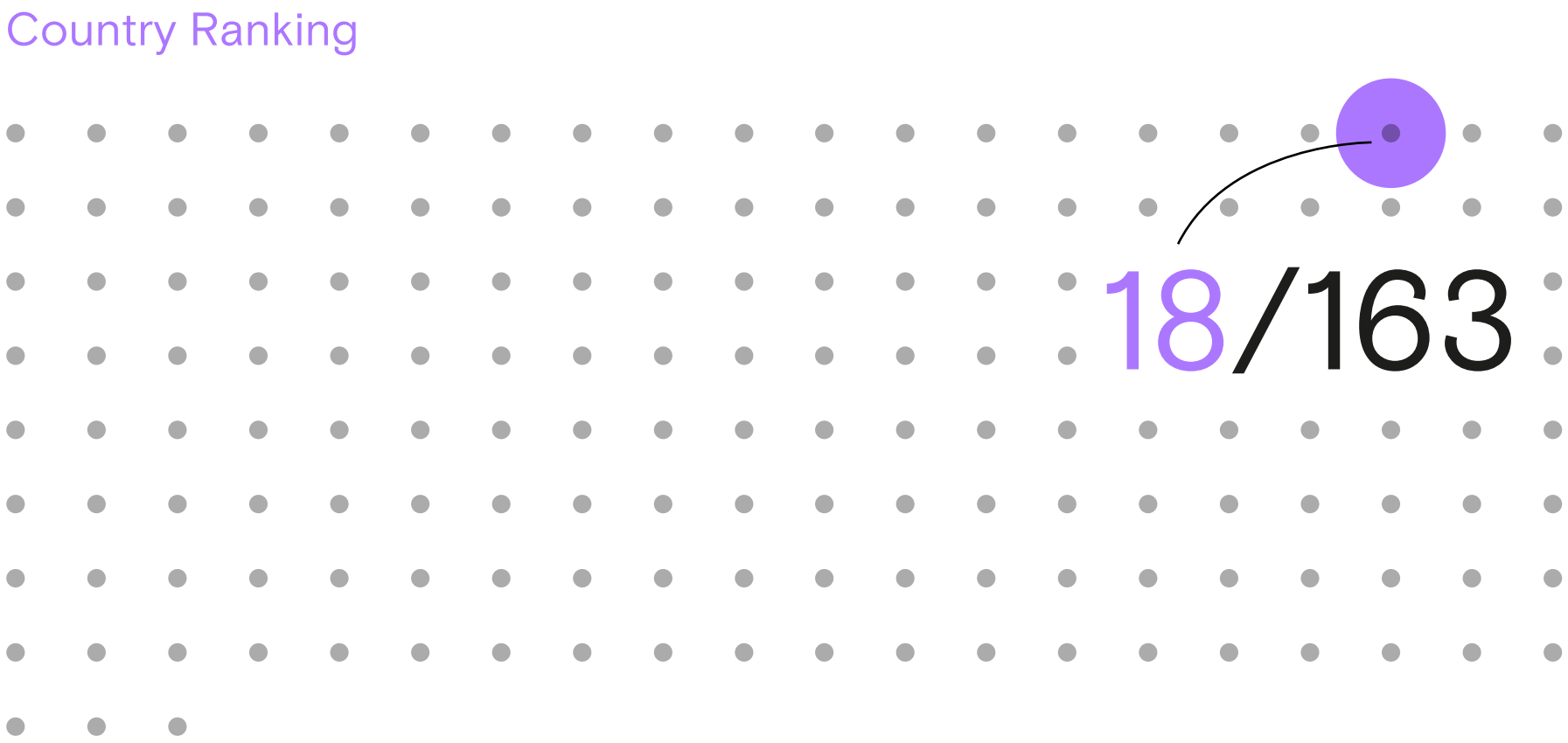
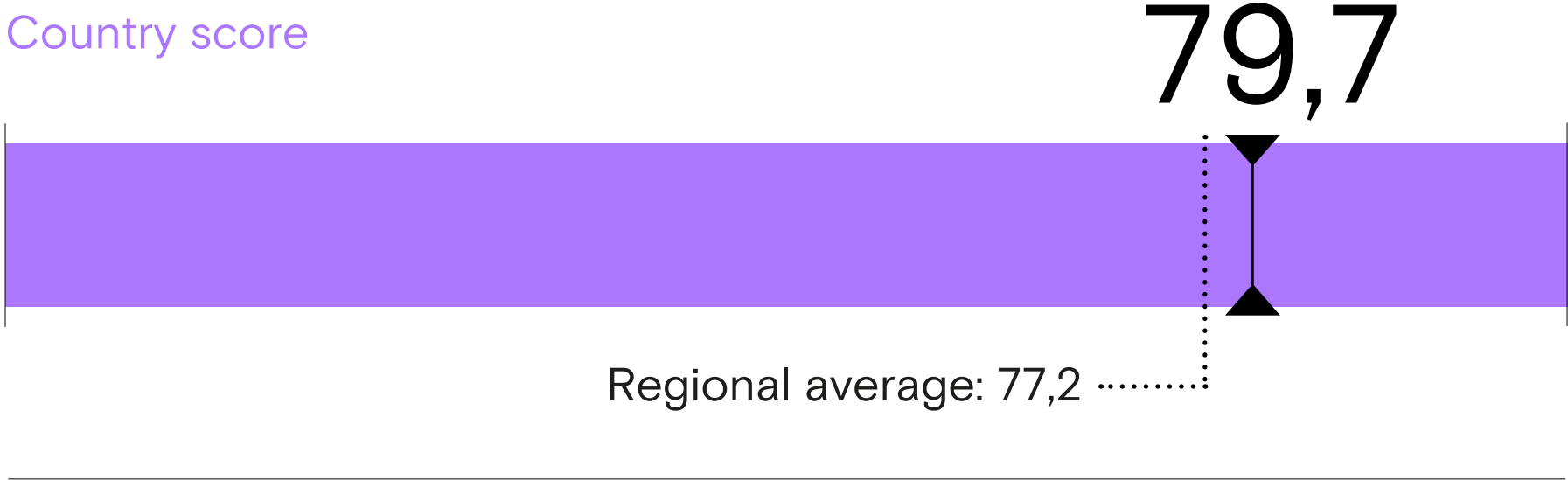
A new feature of the Sustainable Development Report 2022 is the ‘Governments’ Commitment and Efforts for the SDGs Score’, measuring how the SDGs are integrated into official speeches, national plans, budgets and monitoring systems. When this score is plotted against countries’ SDG Index Scores, it becomes clear that many of the world’s largest countries and geopolitical powers (notably G20 countries) are performing substandard, while countries belonging to the so-called Nordic cluster are among the best performers in this regard, including Austria, Switzerland, and Slovenia (Exhibit 7). Belgium can pride itself as a performer within the upper right quadrant, close to Greece, Spain, and Japan, and not far behind the Netherlands. In fact, the main difference in performance between Belgium and the Netherlands appears to be not SDG Index Score, but the Governments’ Commitment and Efforts for the SDGs Score.

It is important to note that rich countries, including those that have received acclaim for their SDG performance, generate negative spillovers as a result of their unsustainable consumption patterns – notably through unsustainable trade and international supply chains. One of the main culprits here are the imported CO2 emissions, a clear area of improvement that Sweden has spearheaded by announcing an intention to formulate a national target to reduce such emissions.

Despite the substantial room for improvement based on its SDG Index Score of 79.7, Belgium ranks 18th out of the 163 countries included in the SDG Index. There is only one SDG for which Belgium has attained a score ‘SDG achieved’: SDG 1 (No poverty). For SDG 5 (Gender equality), SDG 6 (Clean water and sanitation), SDG 8 (Decent work and economic growth), and SDG 10 (Reduced inequalities), Belgium is on track to achieve the goals, even though in these areas (significant) challenges remain. SDG 12 (Responsible consumption and production), SDG 13 (Climate action),

and SDG 14 (Life below water) remain major challenges, with SDG 13 is stagnating. Especially with regard to negative spillovers Belgium is, compared to other countries, underperforming, showing even decreasing performance on indicators related to nitrogen and CO2 emissions embodied in imports. A full overview of Belgium’s performance on the SDGs is depicted in Exhibit 7.

Exhibit 7: Belgium’s 2022 SDG Index Score and related performance



Source: Sachs et al., 2022: 116



SDG Dashboards and trends

- SDG achievement
- ↑ On track
- Challenges remain
- ↗ Moderately Increasing
- Significant challenges remain
- Stagnating
- Major challenges remain
- ↓ Decreasing

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	8 Decent Work and Economic Growth	9 Industry, Innovation and Infrastructure
↗	↑	↗
10 Reduced Inequality	11 Sustainable Cities and Communities	12 Responsible Consumption and Production
↑	↗	↗
13 Climate Action	14 Life Below Water	15 Life on Land
→	↗	↗
16 Peace and Justice Strong Institutions	17 Partnerships to achieve the Goal	
↗	↗	

International Spillover Index

0 (worst) to 100 (best)

	0	50	100
Belgium		54.0	
OECD members		70.7	
Eastern Europe and Central Asia			90.1
Middle East and North Africa			94.2
Latin America and the Caribbean			95.8
East and South Asia			97.7
Sub-Saharan Africa			98.3
Oceania			100.0

# What is the political impact of the SDGs?

While since their inception the SDGs have quickly become an integral part of sustainability discourse and has permeated policy and strategy formulation of all types of organizations, it has been very difficult to gauge the political impact of the SDGs. A recent meta-study (analysis of existing studies) that includes more than 3,000 scientific studies of the SDGs, analysed by a team of 61 lead authors and contributing scholars, sheds light on this. The research concludes that the political impact has been largely discursive, meaning that the SDGs have indeed influenced global and national debates through, for instance, references to the goals and targets or the 2030 Agenda in general. As such, the SDGs have affected the way organizations have developed an understanding and have been communicating about sustainable development. More profound normative impact (changes in legislative and regulatory frameworks and policies) and institutional impact (for instance, the creation of new organizations and programmes and the realignment of existing institutions) is largely absent. Still, as the authors note, “The SDGs have fostered mutual learning among governments about sustainable development policies and strategies. In certain contexts, they have offered new instruments for local political and societal actors to organize around, to gain more support from governments or to mobilize international funding. The SDGs have also enabled non-governmental organizations to hold governments accountable and in some cases to counter the interests of powerful actors.”

Source: Biermann et al. (2022). Scientific evidence on the political impact of the Sustainable Development Goals. *Nature Sustainability*. <https://doi.org/10.1038/s41893-022-00909-5>.

Overall, the study clearly paints a rather critical picture of the political impact of the SDGs. Some notable highlights include:

- There is only little evidence that governments have substantially reallocated funding to implement the SDGs – not through national policies, nor through international cooperation
- Some evidence suggests that sub-national authorities, and especially cities, are often more pioneering and progressive than their central governments in building coalitions for implementing the SDGs
- There is evidence of increased interest and participation from corporate actors in sustainable development through public-private partnerships (notably banks and investors). The effectiveness of such arrangements is however uncertain. Also, such practices are often discursively linked to the SDGs
- There is no strong evidence that the SDGs have had a transformative impact on the mandates, practices or resource allocation of international organizations and institutions within the United Nations system
- Governments still fall short of enhancing policy coherence to implement the SDGs, despite modest advances in some countries
- The SDGs lack ambition and coherence to foster a transformative and focused push towards ecological integrity at the planetary scale

The authors conclude that the SDGs “are incrementally moving political processes forward, with much variation among countries and sectors and across levels of governance” and “that the SDGs thus far have had mainly discursive effects but also have led to some isolated normative and institutional reforms. However, effects are often diffuse, and there is little evidence that goal-setting at the global level leads directly to political impacts in national or local politics.” Overall, their assessment indicates that although there are some limited effects of the SDGs “they are not yet a transformative force in and of themselves.”



# The organizational perspective

Against this backdrop, organizations can play a crucial role in both the acceleration and delay of the realization of the SDGs. Of course, there are entire sectors of corporate activity that account for the larger part of CO<sub>2</sub> (carbon dioxide), NO<sub>x</sub> (nitrogen oxide), and CH<sub>4</sub> (methane) emissions. At the same time, and next to the fact that companies are in the position to reduce these emissions, they can also be seen as important levers for innovation and the creation of value for their stakeholders and broader society. Some of the most promising and already impactful solutions for our world's sustainability challenges as represented by the SDGs originate from the ingenuity of companies large and small, whether or not developed in partnership with governments, universities, or non-governmental organizations. From clean energy technologies and biomimetic production processes to the creation of plant-based fuels and increasing the resilience of communities in disaster-prone areas, there are solutions abound.

Of course, in more general terms, the roles – and interpretations thereof – by organizations may differ widely, even within the same category of organizations. In many companies, irrespective of their size, global sustainability problems are being recognized and practical initiatives are being taken to contribute to resolving these issues. However, they do not see a clear role for themselves in addressing the root causes of these problems for a variety of reasons. This basically boils down to questions



about the boundaries of responsibility and the so-called sphere of influence of organizations. The question they ask themselves is: What is the nature of our responsibility? And how can we use our influence for the better? For the largest part, answers to these questions are voluntary. The adoption of roles and responsibilities within a sustainability context also depends on the ambition level of the leadership within an organization, on its purpose and values, and on institutional constraints and leeway, including the demands of shareholders, market opportunities, or preferences of the electorate. This leads to a diverse range of positions and orientations organizations may take towards the SDGs, ranging from those who resist any call for taking the first steps to become more sustainable to radical corporate activists. It should be noted, though, that organizations may address multiple roles and responsibilities at the same



time: educational organizations that address the SDGs throughout their curriculums may also integrate the SDGs into organizational processes, such as procurement, marketing, and human resource policies. For governmental organizations – a category of organizations that obviously have a rather specific responsibility in realizing the SDGs – roles may include anything from enthusing and supporting local citizen-led organizations to mandating their subcontractors to address the SDGs and developing the institutional environments that organizations can flourish in.

As such, organizations – interpreted as entities that experience and understand the urgency of the global sustainability challenges as represented by the SDGs and that have agency to actually work on the realization of the SDGs – are central to realizing the 2030 Agenda. It is from this perspective, and the backgrounds described earlier in this part of the report, that the initiative to conduct the SDG Barometer should be seen. The objective of the SDG Barometer, hence, is to shed light on patterns of organizational action, self-perceptions, barriers, priorities, and impacts, among other things, and inspire organizations to step up their efforts in these troubled times. For those reasons, the SDG Barometer aspires to aid organizations in navigating the breadth and depth of the 2030 Agenda and enable them to take the initiatives needed to realize the SDGs.

# Methodology and structure of the SDG Barometer

This third edition of the SDG Barometer follows a different methodology than those of 2018 and 2020. The SDG Barometer still relies on original data collected from Belgian organizations through a questionnaire that ran in the months June and July of 2022. A total of 129 full responses were collected, distributed nearly equally among Flemish and Walloon organizations (48.84% vs. 51.16%). Of these responses, 51.16% were companies, 19.38% were governmental organizations, 12.40% were non-governmental organizations, 4.65% were educational organizations, and 9.30% were organizations in the category ‘other’. While this means that half of the respondents represent other types of organizations than businesses, the data are reported as the results from ‘Belgian organizations’. In cases of substantial differences in responses – be it between Flemish and Walloon organizations or business and non-business entities – this is noted in the text.

In addition to the original dataset collected for this edition of the SDG Barometer, this edition also integrates additional data sources in various parts of the report. Specifically, these data sources are the 2018 and 2020 editions of the SDG Barometer, the first edition of the Dutch version of the SDG Barometer, several standalone SDG-related reports from partners of the SDG Barometer (surveys by the University of Antwerp held in 2021 among VOKA and VVSG members and a survey by UWE among Walloon companies), an analysis of BEL-20 companies, and several international



reports. Whereas these different reports do not follow the exact set-up of the SDG Barometer, they tend to address similar subjects and thus provide interesting data points for making some comparisons (see References for an overview of the reports used). In addition to these data sources, three semi-structured interviews were held to obtain practice-oriented insights on the topic of SDG-related education and training within organizations. This topic was specifically chosen for this report as insight into SDG-related education and training within organizations was expected to shed additional on organizations’ initiatives to embed the SDGs and how they work on SDG-related competency development in practice.

The combined analysis and interpretation of these data sources through a process of triangulation is thought to offer enriched insights and robust conclusions, potentially shedding light on patterns, developments, and trends that would otherwise remain invisible. Taken together, the data allow for a more comprehensive understanding and detailed storyline that is emerging around the SDGs and the engagement of organizations to the SDGs.

Therefore, and following a general topical introduction, each ‘Dossier’ within this SDG Barometer report provides information on the current situation regarding the SDGs, their implementation, and related topics and offers one or several additional perspectives, be it longitudinal perspectives, geographical perspectives, or sectoral perspectives.

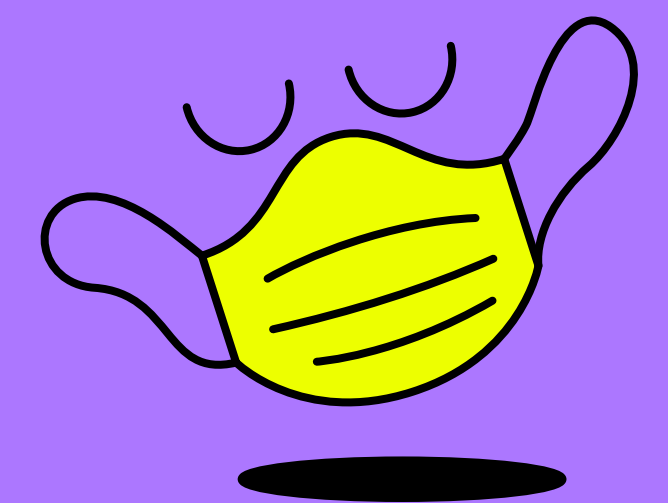
At the end of this report, the findings are woven together into an overall emerging story from this third edition of the SDG Barometer. This includes a vision that can both inform and inspire organizations and professionals and offers recommendations that can be used for the development of public policy, corporate strategy, and other SDG-related initiatives taken by a myriad of organizations.

**This SDG Barometer contains the following dossiers respectively:**

- Dossier 1 The COVID-19 pandemic
- Dossier 2 SDG awareness and integration
- Dossier 3 Motivations and barriers
- Dossier 4 SDG prioritization
- Dossier 5 Impacts
- Dossier 6 Education and training
- Dossier 7 International perspective

Dossier 1

# The COVID-19 pandemic





The COVID-19 pandemic has disrupted society and economic life for over two years. It has changed the world significantly; commentators speak of a pre-COVID and a post-COVID world. The UN have said that COVID-19 has reversed decades of progress on poverty, healthcare, and education. While its consequences still reverberate in nearly all spheres of organizational life, it seems at the same time that a lot has returned to ‘normal’ again. This dossier explores to what extent the pandemic has impacted organizations’ SDG engagements and what organizations expect for the coming years.

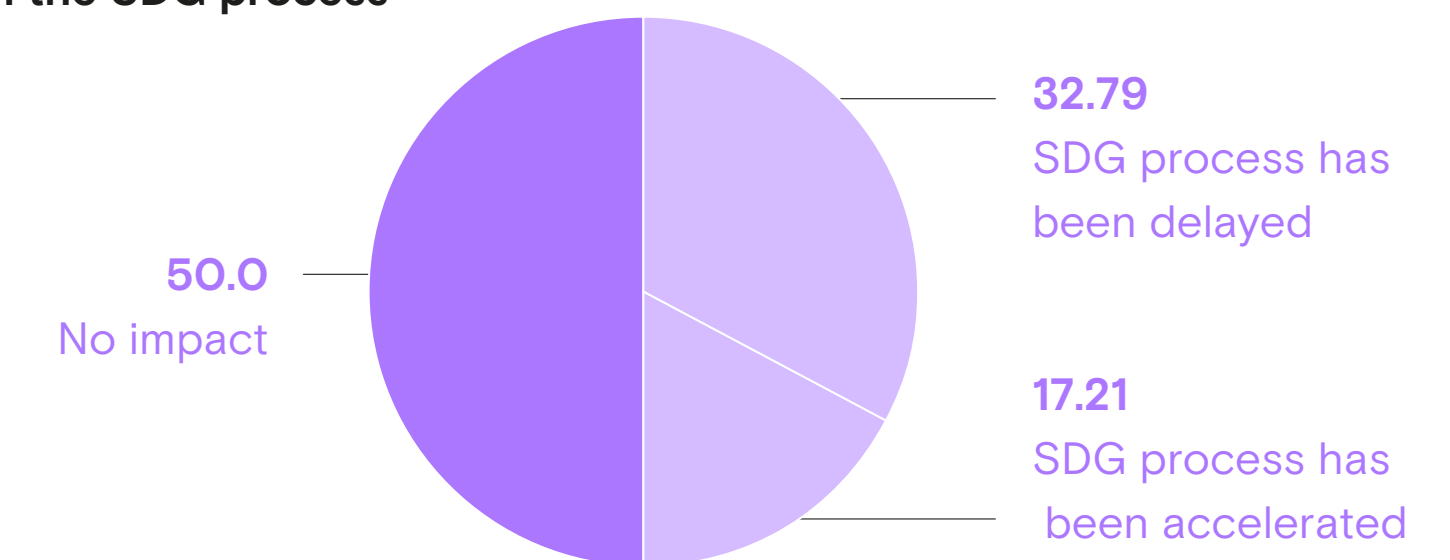
As the results of the SDG Barometer 2020 showed, organizations indicated that the COVID-19 pandemic highlights that the SDGs are more important than ever, with around 22% saying that the pandemic illustrates the need to shift to different sustainability priorities. At the same time, many organizations expected the realization of the SDGs to be delayed. Less than 10% indicated that they expect an acceleration of the realization of the SDGs.

This edition of the SDG Barometer asked organizations in more detail about the impacts of the COVID-19 pandemic on their SDG process. SDG process was defined as an organization’s full constellation of activities pertaining to the SDGs, including the organization and effects of these activities. Exhibit 8 shows that around in three organizations thinks that

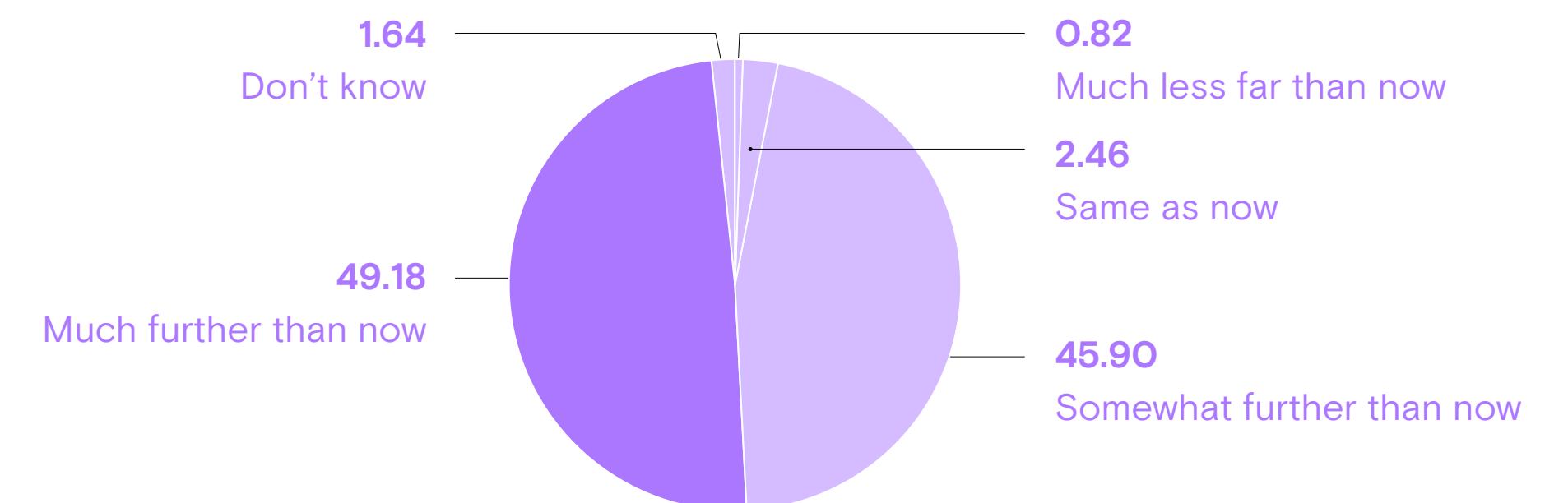
the pandemic has resulted in a delay of their SDG process. Nearly all respondents indicate that their SDG process will have progressed within two years’ time. These results suggest that organizations think that the worst effects of the pandemic, at least regarding their SDG process, are behind them.

Exhibit 8: Effects of the COVID-19 pandemic on organizations’ SDG process (in %)

#### Impact on the SDG process



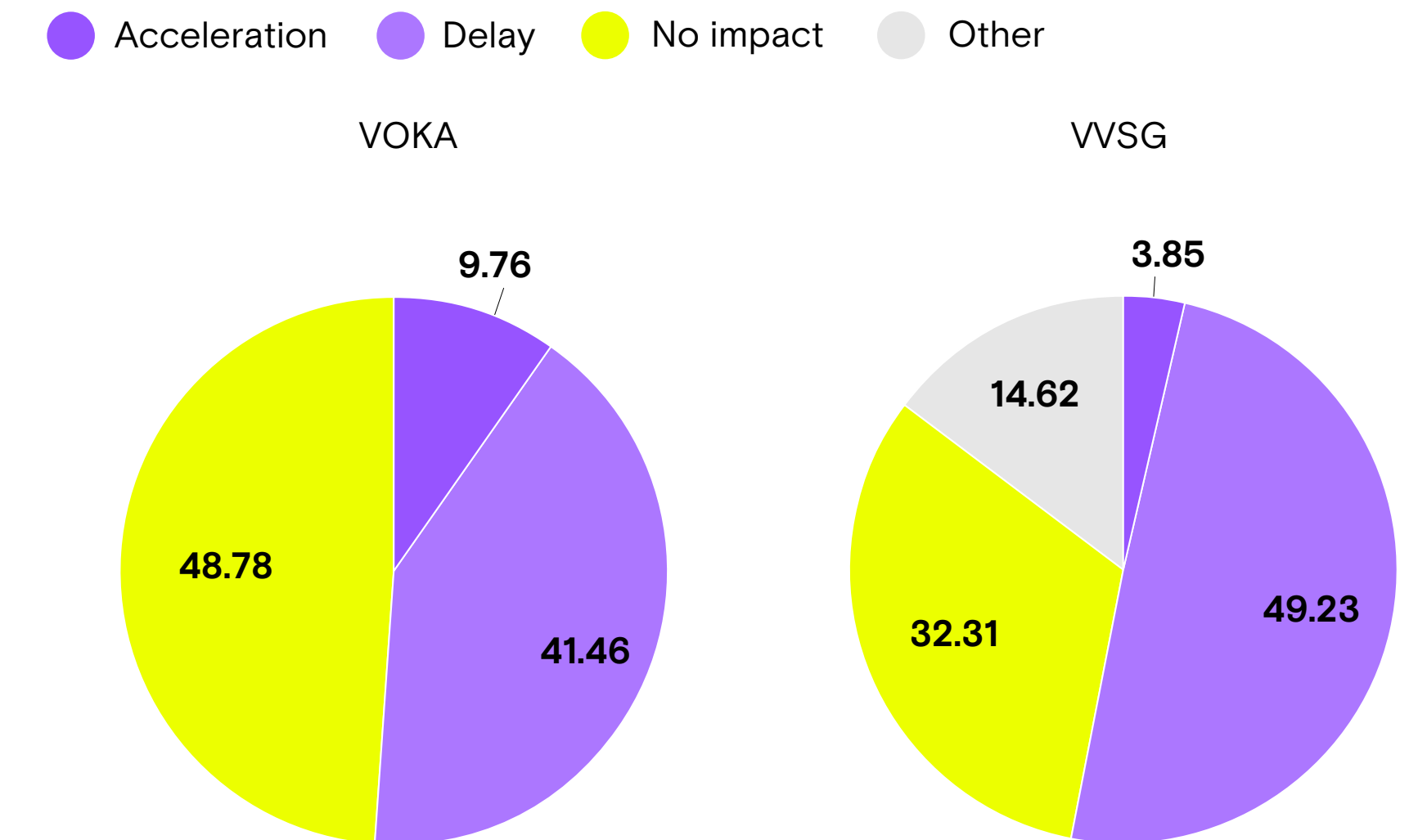
#### Expected state of organization’s SDG process within two years’ time



## The COVID-19 pandemic

While it is difficult to gauge to exact impact of the COVID-19 pandemic on organizations' SDG process, a survey among VOKA member companies and VVSG member organizations by the University of Antwerp suggests that these companies' SDG process has been impacted. Over four out of ten (41.46%) VOKA members indicate that their SDG process has been delayed due to the COVID-19 pandemic. For VVSG members, this percentage mounts to 49.23%. The effects, however, do not seem disastrous as 48.78% and 32.31% organizations respectively indicate that there has been no positive or negative impact (Exhibit 9). It does seem the case that less advanced or less intensive parts of an organizations' SDG process (SDG knowledge, priority-setting, and formulation of objectives and monitoring – according to the SDG Compass) have been prioritized over actual SDG integration and reporting and communication activities. Also, results from this study suggest that this would not have been very different in case of there being no COVID-19 pandemic, despite the earlier indicated delay of the SDG process. This suggests that the COVID-19 pandemic has hampered the SDG process for some organizations, but did not lead to any change in the type of activities they are undertaking. Similar observations can be made based on the VVSG member survey. Still, VVSG members appear to indicate that they would have been more active with their SDG process in case of no COVID-19 pandemic. Overall, the results from these studies indicate that COVID-19 has not led to an acceleration of the SDG process of organizations.

**Exhibit 9:** Impact of the COVID-19 pandemic on the SDG process of VOKA and VVSG members (in %)

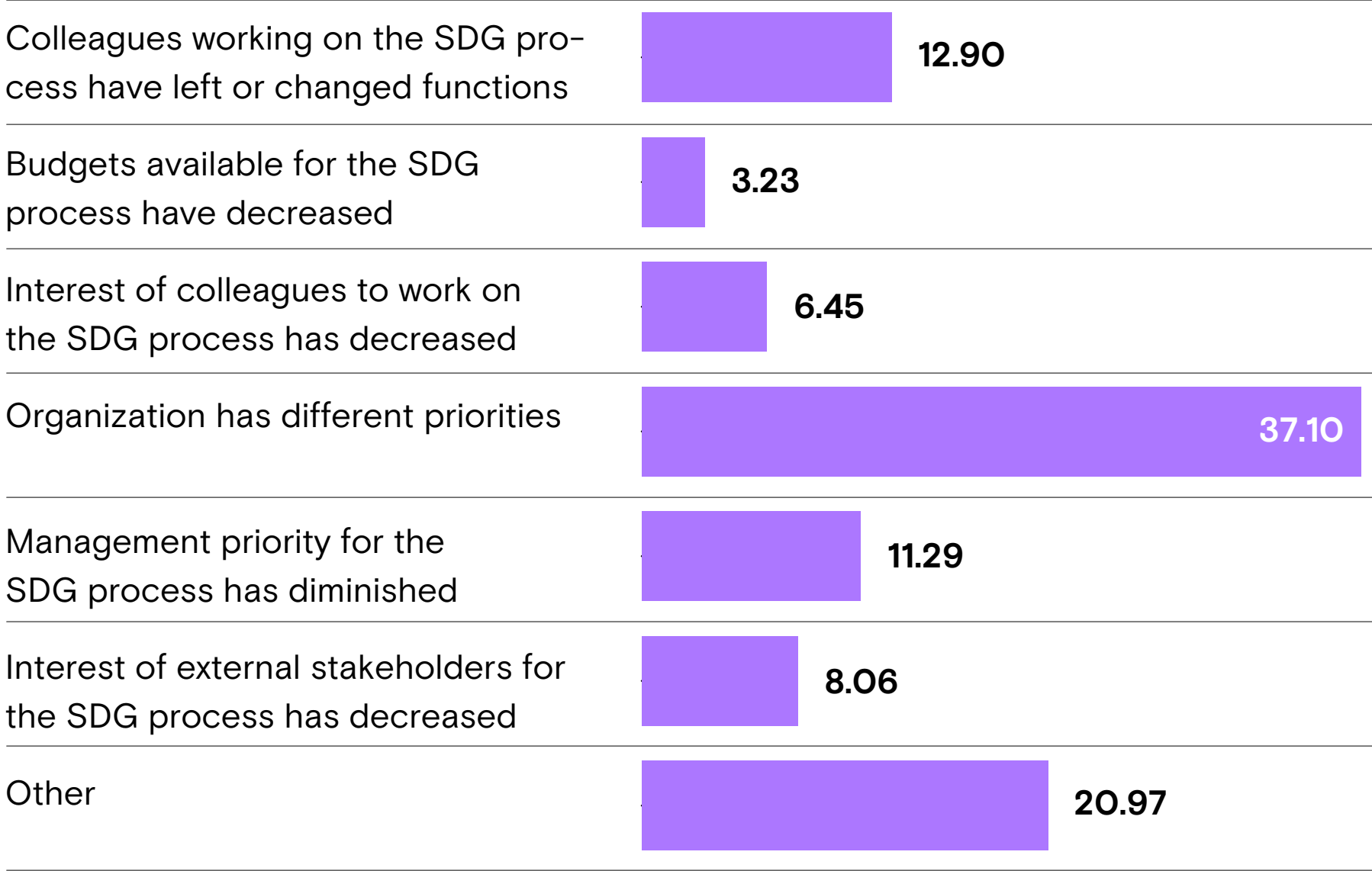


When the SDG Barometer asked what reasons organizations see for the pandemic-related delay of their SDG process, most of them (37.10%) indicate they have set different priorities. Also, employees that have been working on the organization's SDG process having left the organization or have been assigned to different work (12.90%) and reduced management priority for the SDG process (11.29%) appear to be important factors in this delay. The most important reasons for the acceleration of organizations' SDG process, according to respondents, are that organizations see that the SDGs enhance their resilience (30.43%) and that the SDGs enhance stakeholder trust and/or loyalty (26.09%). These results are shown in Exhibit 10.

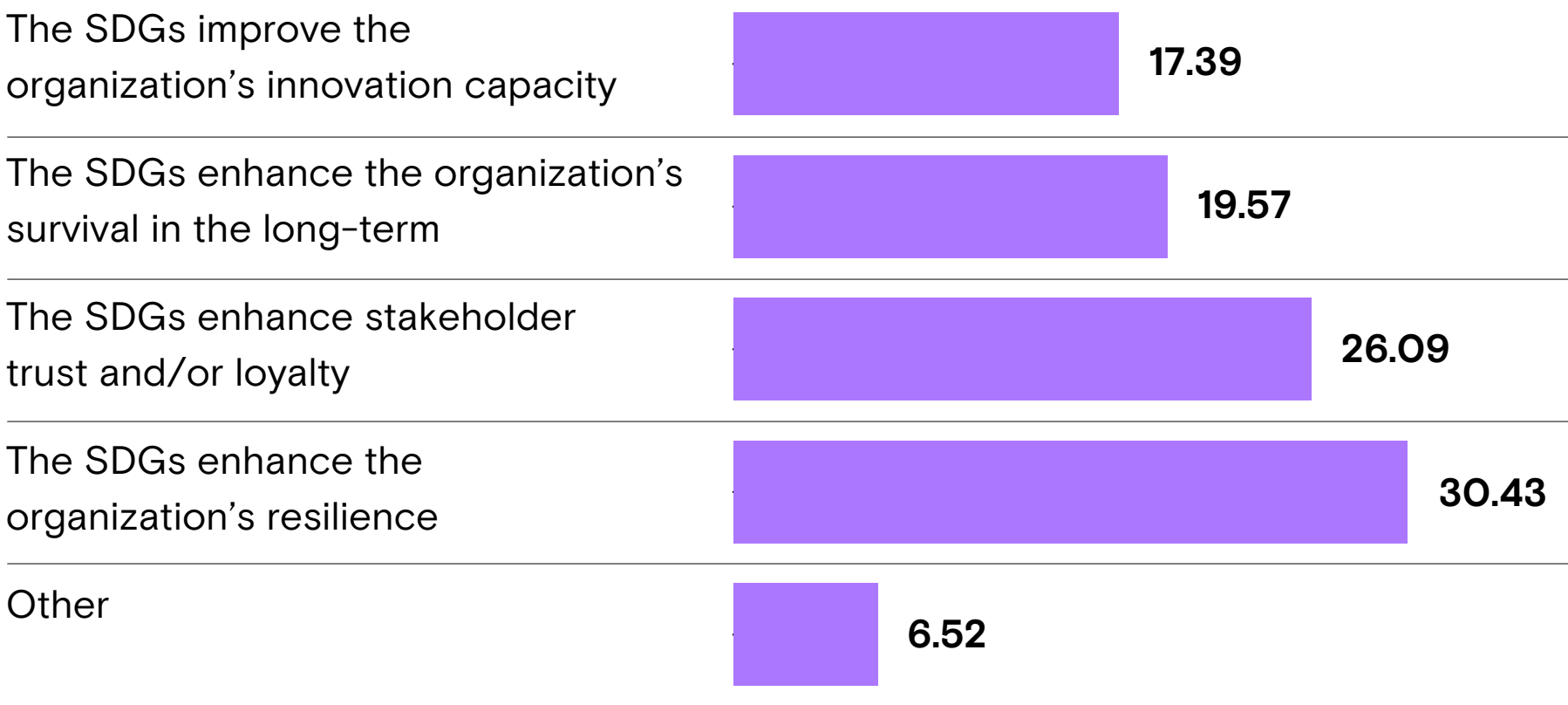


Exhibit 10: Reasons for the delay and acceleration of organizations' SDG process.

Reasons for delay of the SDG process



Reasons for acceleration of the SDG process

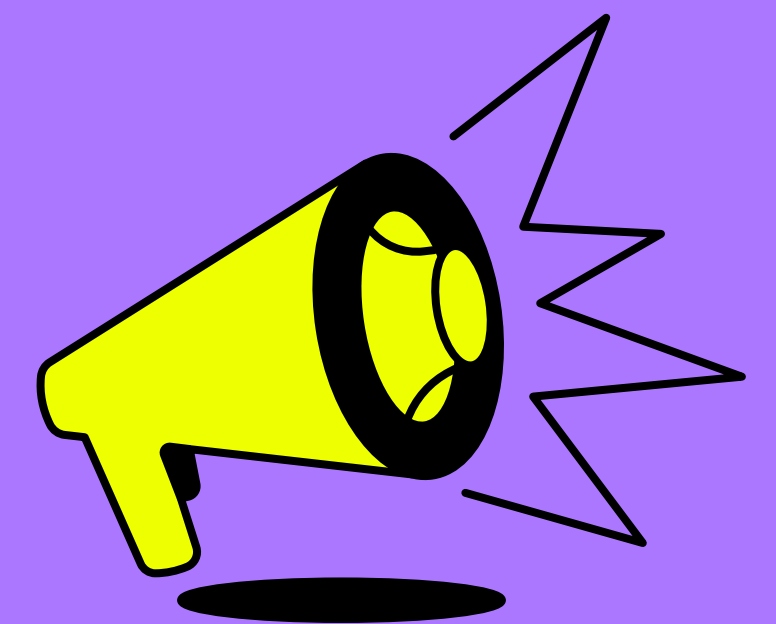


The SDG Barometer also asked organizations about their expectations towards the impact of the COVID-19 pandemic on their SDG process within two years from now. The results show that most organizations (59.02%) expect there will be no impact on their SDG process, with around one in five respondents indicating they don't know. By far most organizations that expect their SDG process will be delayed. Note that the most important reason for this will probably be that their organization will have different priorities (53.33%). Organizations that expect their SDG process will be accelerated by the COVID-19 pandemic (13.93%) within two years from now indicate that this will most probably be the case because of them expecting that the SDGs will have enhanced their resilience (30.30%) or that the SDGs will have contributed to the organization's survival in the long-term (24.24%).

From the VOKA member survey it appears that companies are likely to continue with more advanced and intensive parts of the SDG process in the near future. Compared to current advancement levels of their SDG process, a substantially higher percentage of companies expect their SDG process to be in an advanced or very advanced stage (34.15% vs. 57.32%). A similar observation can be made for local governmental organizations: from the VVSG member survey these percentages are 11.54% and 30.77% respectively. While most of these business and governmental organizations think that they would have progressed more without the COVID-19 pandemic, the results suggest a clear engagement to the SDGs, irrespective of the COVID-19 pandemic.

Dossier 2

# SDG awareness and integration



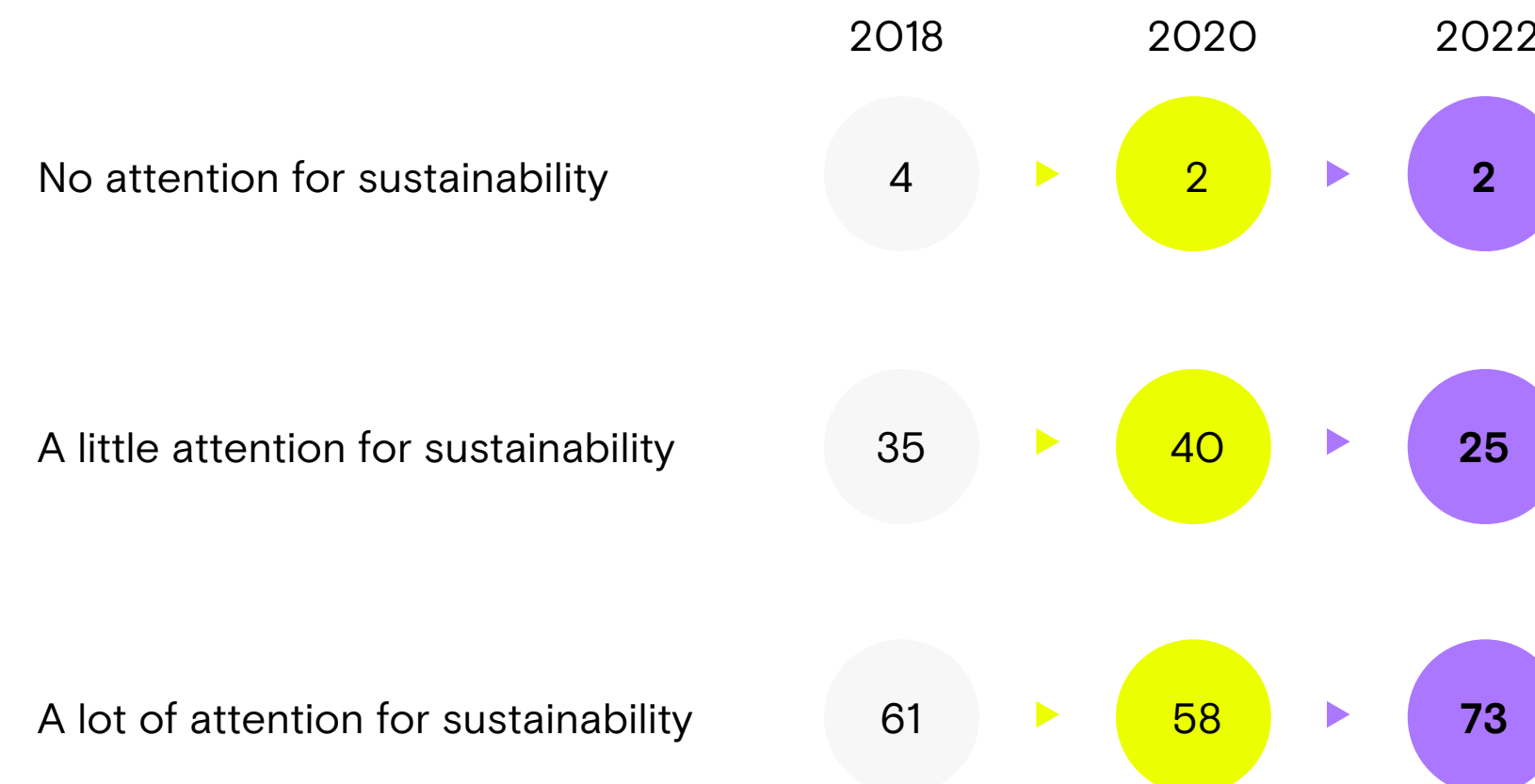


A look at organizations' SDG process may reveal to what extent they have actually progressed with their SDG engagements and the implementation thereof. Starting with several observations pertaining to organizations' attention for sustainability in general, this dossier explores the current state and the evolution of organizations' SDG awareness as well as how and the extent to which they have integrated their SDG engagements and the tools they use for this.

## Attention for the SDGs

The 2018 and 2020 editions of the SDG Barometer showed that nearly all responding organizations had at least some attention for sustainability. In this SDG Barometer organizations were specifically asked to what extent they have attention for the SDGs. Taking this as a reliable proxy for organizations' attention for sustainability, this suggests that the overall trend is stable, with the percentage of organizations indicating that they have a lot of attention for sustainability having increased substantially (to 72.80%) compared to the findings from the 2018 and 2020 editions of the SDG Barometer. It seems that this increase has come at the expense of organizations indicating they have a little attention for sustainability (Exhibit 11). This, again relating specifically to the SDGs, is particularly the case for Walloon organizations when compared to Flemish organizations (78.79% vs. 66.10%).

Exhibit 11: Attention for sustainability/the SDGs over the years



According to the UWE study, most companies have attention for sustainability for reasons pertaining to the protection of the natural environment (84.01% of companies indicates this is very important), improving the social context (58.21%), and rethinking how organizations and institutions should function (53.23%). This research also shows that the SDGs are well-known within the Walloon business community: some 70% of the respondents of this survey indicates that they have either informed themselves about the SDGs or are already using the SDGs within their organization.

When looking at the reasons why (the few) organizations do not have any attention for the SDGs, it appears that this has to do with a lack of time and resources available. Also, these few organizations do not seem to be very interested to engage with the SDGs in the near future.

Organizations' perceptions regarding their own maturity of the SDG process differ within this year's dataset (Exhibit 12). A notable difference

between Flemish and Walloon organizations is that while most Walloon organizations (40.63%) indicate that they have an average maturity on the SDG process, most Flemish organizations (29.31%) indicate that they are in a somewhat more advanced phase. In fact, almost double the percentage of Flemish organizations (13.79%) perceives themselves as being very advanced when compared to Walloon organizations (7.81%). While these results clearly show a difference in self-perception regarding organizations' maturity of the SDG process, they do not necessarily imply an actual difference per se.

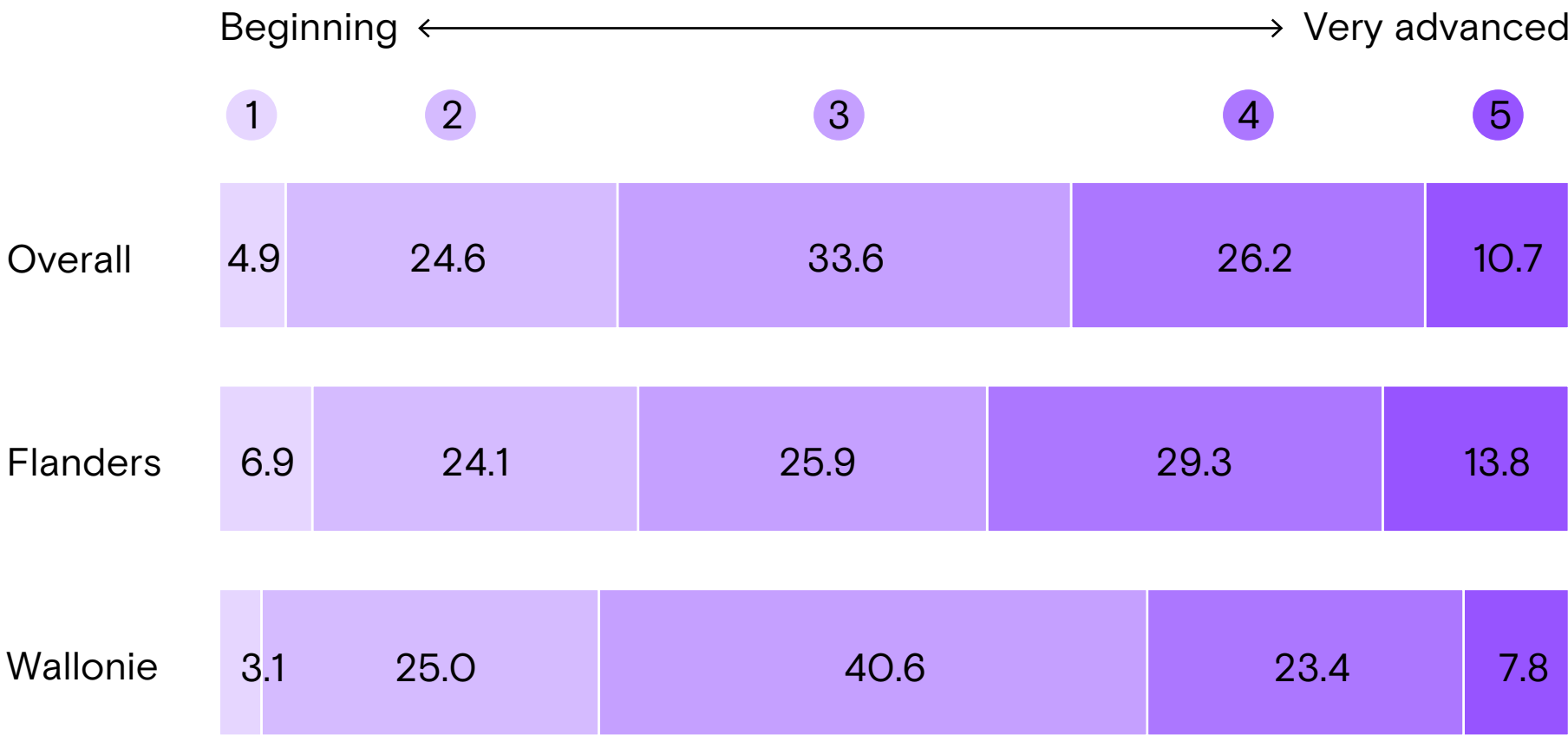
The VOKA member survey shows similar findings with most companies (70.73%) perceiving themselves in a (somewhat) advanced maturity phase when it comes to their SDG process. Within a year from now, double the companies expect to be in a very advanced phase. According to the VVSG member survey, local governmental organizations generally

consider themselves to be in a less advanced maturity phase when it comes to the SDG process: only 35.38% of organizations considers themselves as (somewhat) advanced in this regard. For these organizations, too, more than double of them expect to be in a more advanced phase regarding the SDG process.

Looking at how the SDGs relate to organizations' sustainability strategies, it appears that the SDGs perform a clear function in this regard. Nearly one in three organizations indicate that they consider the SDGs as a source of information for their sustainability strategies, while slightly over one in five organizations indicate that the SDGs either complement their sustainability strategies or have a lot in common with these strategies. These results are in line with earlier results from the SDG Barometer.

From the UWE survey it follows that, with 70% and 55% respectively, the main functions of engaging with the SDGs for companies are that they enable them to identify relevant challenges, prioritize actions and/or grow and that companies use the SDGs for purposes of communicating and sensibilization.

Exhibit 12: Self-perceived maturity on the SDG process





# SDG integration

Belgian organizations appear to engage in various types of SDG integration activities. As the results from the VOKA and VVSG member surveys show, many organizations are taking ever more advanced initiatives (based on the categorization of the SDG Compass) for integrating the SDGs. From this year’s SDG Barometer data, it appears that the integration activities that Belgian organizations engage most in are (1) integrating the SDGs into organizational strategy, (2) translating the SDGs to the organization’s own context, and (3) communicating externally about the SDGs (Exhibit 13).

Looking at organizations’ SDG responsibility structure, most organizations (23.89%) indicate that there are one or several employees within the organization that facilitate the SDG process. More than one in five Belgian

Exhibit 13: Attention for sustainability/the SDGs over the years (2018, 2020, 2022)

	(in %)
Integrating the SDGs into organizational strategy	17.80
Translating the SDGs to the organization’s own context	17.80
Communicating externally about the SDGs	17.15
Implementation of specific SDG strategies or policies	15.21
Partnering with stakeholders on one or more SDGs	15.21
Performing an SDG assessment and determining SDG importance	14.56

1 It should be noted that these results may be somewhat skewed due to the sample size and they may partly be explained through average organizational size and sector.

organizations (21.05%) indicate that one or several members of their organization’s Board of Directors facilitate the SDG process. These results suggest that organizations consider themselves well capable of integrating the SDGs themselves, supported by the fact that only 8.50% of organizations works with an external organization that facilitates the SDG process. These findings are consistent with the findings from the VOKA member survey. Compared with the results from the SDG Barometer 2020 it can be asserted that more organizations have now installed some sort of responsibility structure to support and facilitate the integration of the SDGs.

The SDG Barometer shows that the SDGs appear to have become part and parcel of organizations’ internal education and training activities, something not explored in earlier SDG Barometers. Over one in four (25.22%) respondents notes that the SDGs have integrated in education and training activities for managers. For operational and supporting functions this percentage is 22.61%, while for Boards of Directors it is 20.87%. Only 20.43% of the responding organizations indicate that SDGs are not part of their internal education and training activities.

Compared to education and training activities, the SDGs are to a lesser extent part of formal performance assessments or remuneration schemes within organizations. Still, 16.46% and 10.49% of organizations indicate that this is the case for their Board of Directors. Interestingly, some of the most visible differences between Flemish and Walloon organizations emerge here. Flemish organizations are two to three times more likely to have made the SDGs part of formal performance assessments (63.16% vs. 27.54%). A similar pattern can be observed for the integration of the SDGs in remuneration schemes (40.79% vs. 14.93%)<sup>1</sup>.

The results for these different organizational levels are depicted in Exhibit 14.

Exhibit 14: Integration of the SDGs at different organizational levels  
(in %)

	Education and training	Performance assessments	Remuneration schemes
Operational and supporting functions	22.61	12.80	6.29
Management functions	25.22	12.80	7.69
Board of Directors	20.87	16.46	10.49
Supervisory Board	10.87	6.10	4.20
None of the above	20.43	51.83	71.33

The extent to which the SDGs are part of the agenda of organizations' Supervisory Boards is somewhat comparable for Flemish and Walloon organizations. Overall, nearly half (47.54%) of the organizations with a Supervisory Board indicates that this is the case to some extent. In Flemish organizations with a Supervisory Board the SDGs are part of the board's agenda in 24.14% of the cases, compared to 12.50% in Walloon organizations.

# Which SDG tools do organizations use?

In the context of her Master thesis, Odile Cariaux (UCLouvain) analyzed six different tools that Walloon organizations can use to spur the integration of the SDGs. This analysis was based on the results of 20 interviews with representatives of Walloon companies, consultancy firms, and public service organizations. The research results are depicted in the table on the next page.

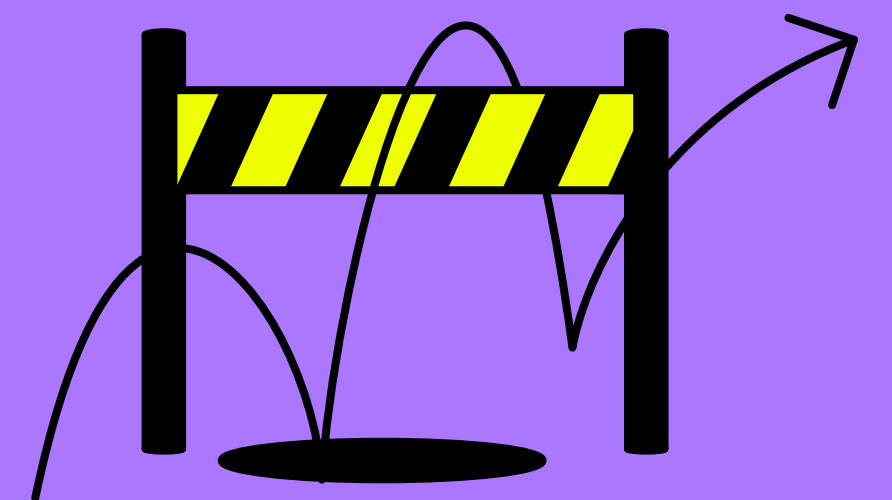
From this research it can be concluded that Walloon companies that are seeking to assess themselves for free can use the SDG Action Manager or the SDG Impact Assessment Tool. Companies with a more advanced SDG maturity level that would like to be recognized for their efforts can turn to the B Impact Assessment (for B Corp certification) or the Certification in sustainable development. In doing so, they will become members of communities in which they can share best practices with others to progress even more. This certification, however, is more accessible than B Corp certification, in particular for companies that are at the beginning stage of their SDG journey.



	Strengths/Benefits	Weaknesses/Drawbacks	Maturity of the organization with respect to the SDGs
SDG Action Manager	<ul style="list-style-type: none"> <li>Free of charge</li> <li>Each SDG is addressed in-depth</li> <li>Benchmark with other organizations possible</li> <li>Adapted based on countries of operation, size and industry</li> <li>Numerous questions linked to the B Impact Assessment (auto-completion)</li> <li>Recommendations for improvement are available</li> </ul>	<ul style="list-style-type: none"> <li>Requires some time for completion</li> <li>No external verification</li> <li>No certification</li> <li>No ‘big picture’ (score is given per SDG)</li> </ul>	Requires a certain level of advancement
B Impact Assessment (to obtain B Corp certification)	<ul style="list-style-type: none"> <li>Self-assessment is free of charge</li> <li>Possible benchmark with other organizations</li> <li>Adapted based on countries of operation, size and industry</li> <li>External verification</li> <li>Being part of a community of companies willing to progress</li> <li>Growing awareness for the certification</li> <li>Requires constant evolution for recertification</li> <li>Recommendations for improvement are available</li> </ul>	<ul style="list-style-type: none"> <li>Fee required to certify (fee is adapted to company size, ranging from 2,000 to 50,000 €/year)</li> <li>Requires some time for completion</li> <li>Not so easy to reach the required minimum level of 80 points on 200 for B Corp certification</li> <li>Only for private sector</li> </ul>	Requires a certain level of advancement to obtain 80 points on 200 for B Corp certification
SDG Impact Assessment Tool	<ul style="list-style-type: none"> <li>Free of charge</li> <li>Quick and easy to complete</li> <li>Visualization of the results</li> </ul>	<ul style="list-style-type: none"> <li>Limited evaluation as there are no specific questions</li> <li>No external verification</li> </ul>	Suitable for all companies, regardless their current SDG maturity level
Certification in sustainable development from the Chamber of Commerce and Industry, Wallonia	<ul style="list-style-type: none"> <li>Possibility of evolution</li> <li>In partnership with the United Nations Institute for Training and Research (UNITAR)</li> </ul>	<ul style="list-style-type: none"> <li>Limited reputation and recognition in Belgium</li> <li>Need for investment in each SDG: actions should cover all 17 SDGs to be certified</li> <li>Fee (from 1,500 to 3,600 €/year)</li> <li>Only for private sector</li> </ul>	Suitable for all companies, regardless their current SDG maturity level
Coaching in sustainable development by SPW	<ul style="list-style-type: none"> <li>Free coaching</li> <li>Follow-up of improvements with a personal coach</li> <li>Very adapted to the organization’s context</li> <li>Community of practice available to all participant organizations</li> </ul>	<ul style="list-style-type: none"> <li>Selection process is required</li> <li>No certification issued</li> <li>Significant time investment and human resource involvement</li> </ul>	Suitable for beginners
SDGs for Walloon companies (website)	<ul style="list-style-type: none"> <li>Concrete examples and testimonials available</li> <li>Multiple entries to the website, based on SDG and function</li> </ul>	<ul style="list-style-type: none"> <li>No external verification or methodology tool available (only a repository of best practices)</li> </ul>	Suitable for all companies, regardless their current SDG maturity level

Dossier 3

# Motivations and barriers





What drives organizations' SDG engagement? What hampers organizations? This dossier explores what factors motivate organizations to engage with the SDGs and what barriers they perceive. The results are differentiated with regard to type of organization, distinguishing the findings for business and non-business organizations.

## Motivations for engaging with the SDGs

When looking at the main motivations for engaging with the SDGs, different types of motivations can be distinguished. The SDG Barometer 2022 has identified four types of motivations, being society-oriented or moral motivations, stakeholder-oriented motivations, business-oriented motivations, and legitimacy-oriented motivations. The results indicate that society-oriented or moral motivations for engaging with the SDGs are, on average, most important to organizations. On a scale from 1 (not important at all) to 5 (very important), two out of the three top motivations come from this category, notably 'Our organization wants to contribute to the quality of society' (4.20) and the fact that 'The SDGs represent (several of) the most important global sustainability challenges' (4.12). The top-3 of motivations is completed by 'The SDGs contribute to the image and reputation of our organization' (4.19).

Looking at the motivations for organizations in more detail, the least important motivations for organizations to engage with the SDGs appear to be within the categories of stakeholder-oriented motivations and legitimacy-oriented motivations: 'Suppliers demand that we engage with the SDGs' (2.53) and 'Our organization sees benefits in linking its activities to the United Nations' (2.88).

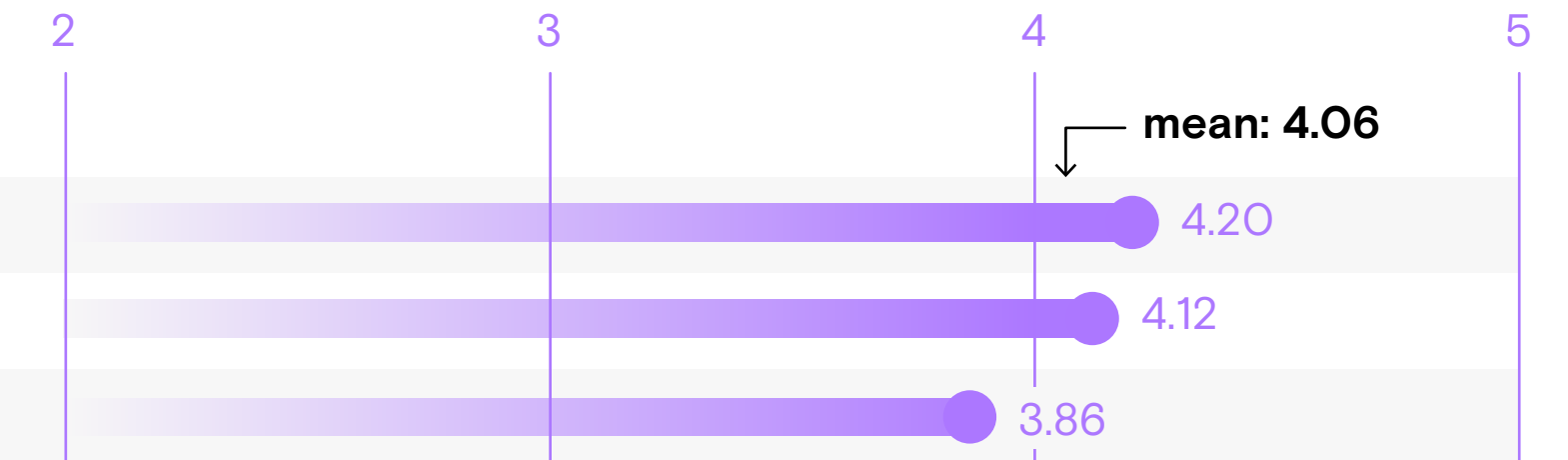
Interestingly, while on average there is hardly any difference between the motivations to engage with the SDGs for Flemish and Walloon organizations, a clear difference can be observed for the motivation 'Because other organizations do it as well'. Here, the importance for Flemish organizations is 2.38, while for Walloon organizations this is 3.48. Additionally, several differences can be observed when looking at business versus non-business organizations when it comes to motivations. For businesses, the following motivations appear considerably higher than for non-business organizations: 'Shareholders demand that our organization engages with the SDGs' (3.65 vs. 2.86), 'Investors demand that our organization engages with the SDGs' (3.38 vs. 2.67), 'The SDGs contribute to good risk management within our organization' (3.69 vs. 3.19), and 'The SDGs contribute to recruiting and retaining employees' (3.92 vs. 3.28).

These results are depicted in Exhibit 15.

Exhibit 15: Motivations for engaging with the SDGs  
(1=not important at all; 5=very important)

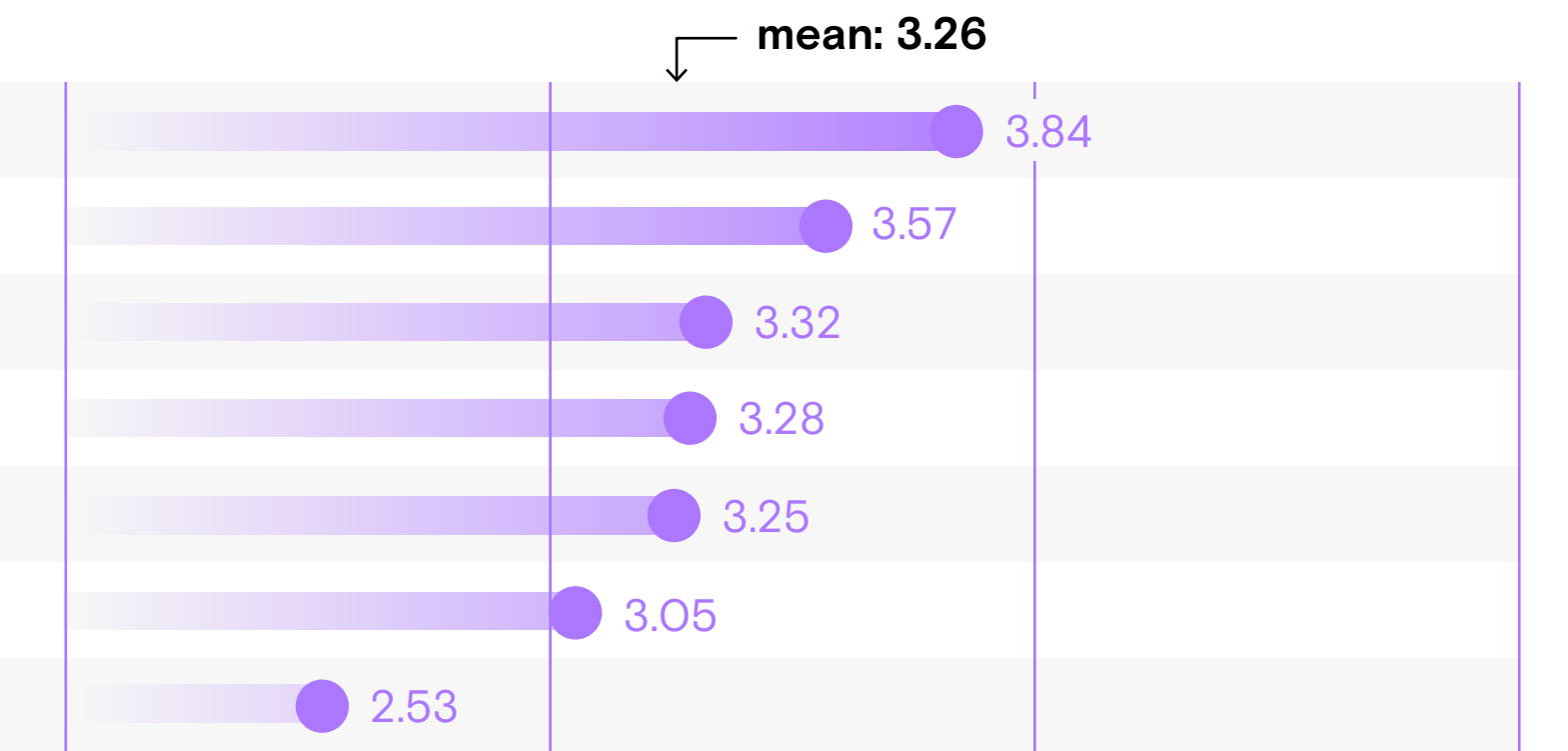
#### Society-oriented or moral motivations

Our organizations wants to contribute to the quality of society through the SDGs  
The SDGs represent (several of) the most important global sustainability challenges  
Our organization considers working on the SDGs as a moral duty



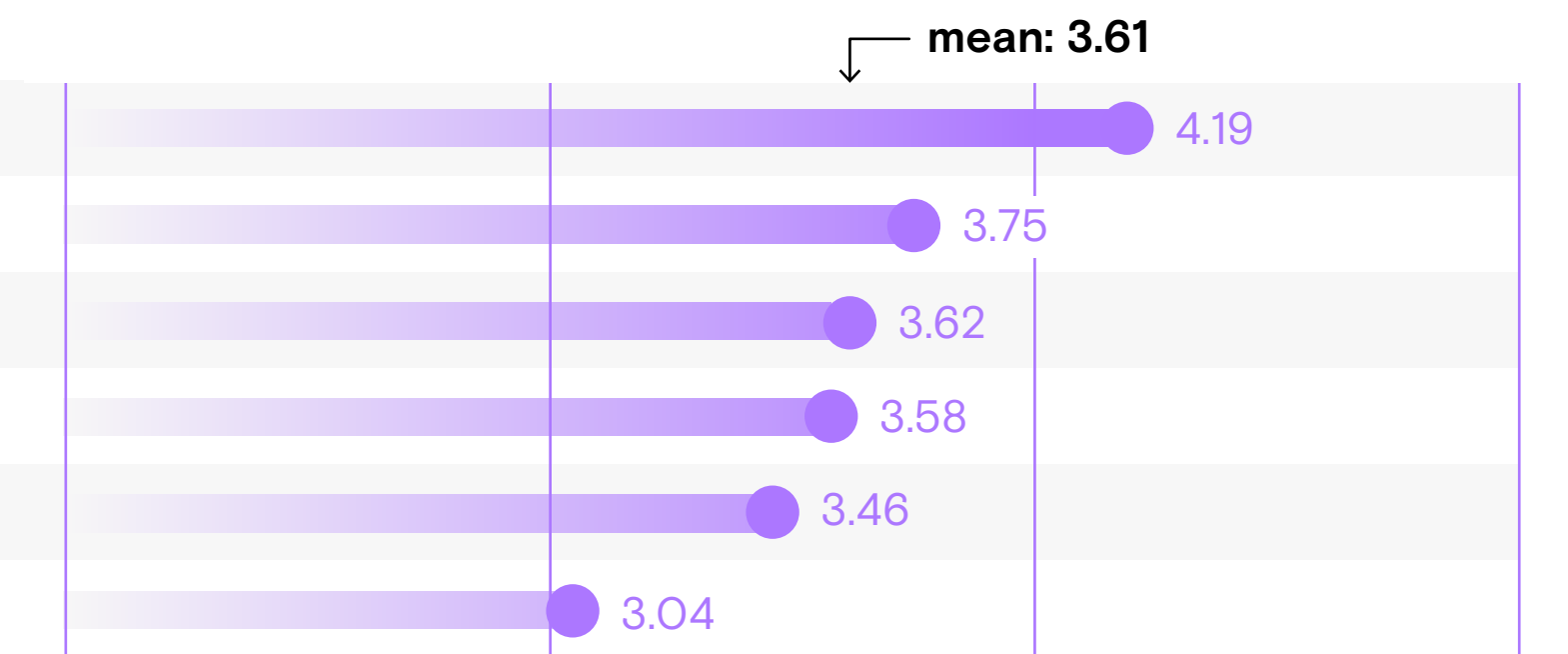
#### Stakeholder-oriented motivations

The Board of Directors demands that our organizations engages with the SDGs  
Governments demand that our organizations engages with the SDGs  
Employees demand that our organizations engages with the SDGs  
Shareholders demand that our organizations engages with the SDGs  
Customers demand that our organizations engages with the SDGs  
Investors demand that our organizations engages with the SDGs  
Suppliers demand that our organizations engages with the SDGs



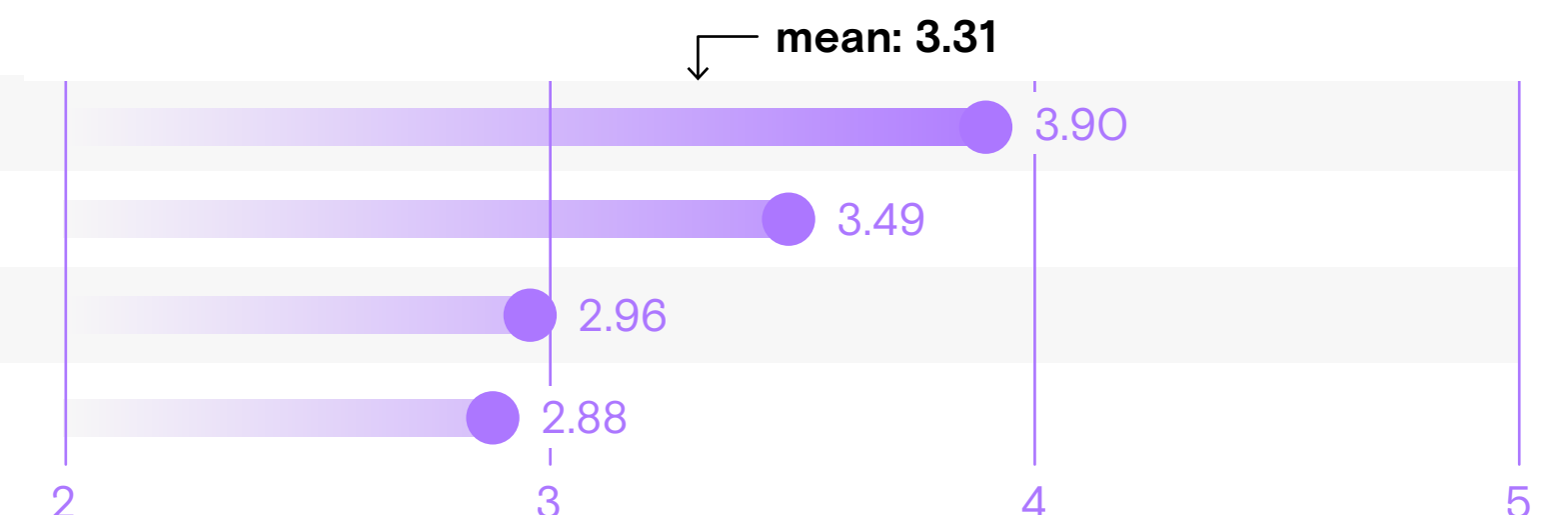
#### Business-oriented motivations

The SDGs contribute to the image and reputation of our organization  
The SDGs are a source of innovation for our organization  
The SDGs contribute to recruiting and retaining employees  
The SDGs offer our organization new (market) opportunities  
The SDGs contribute to good risk management within our organization  
Implementing the SDGs helps to reduce our organization's operational costs



#### Legitimacy-oriented motivations

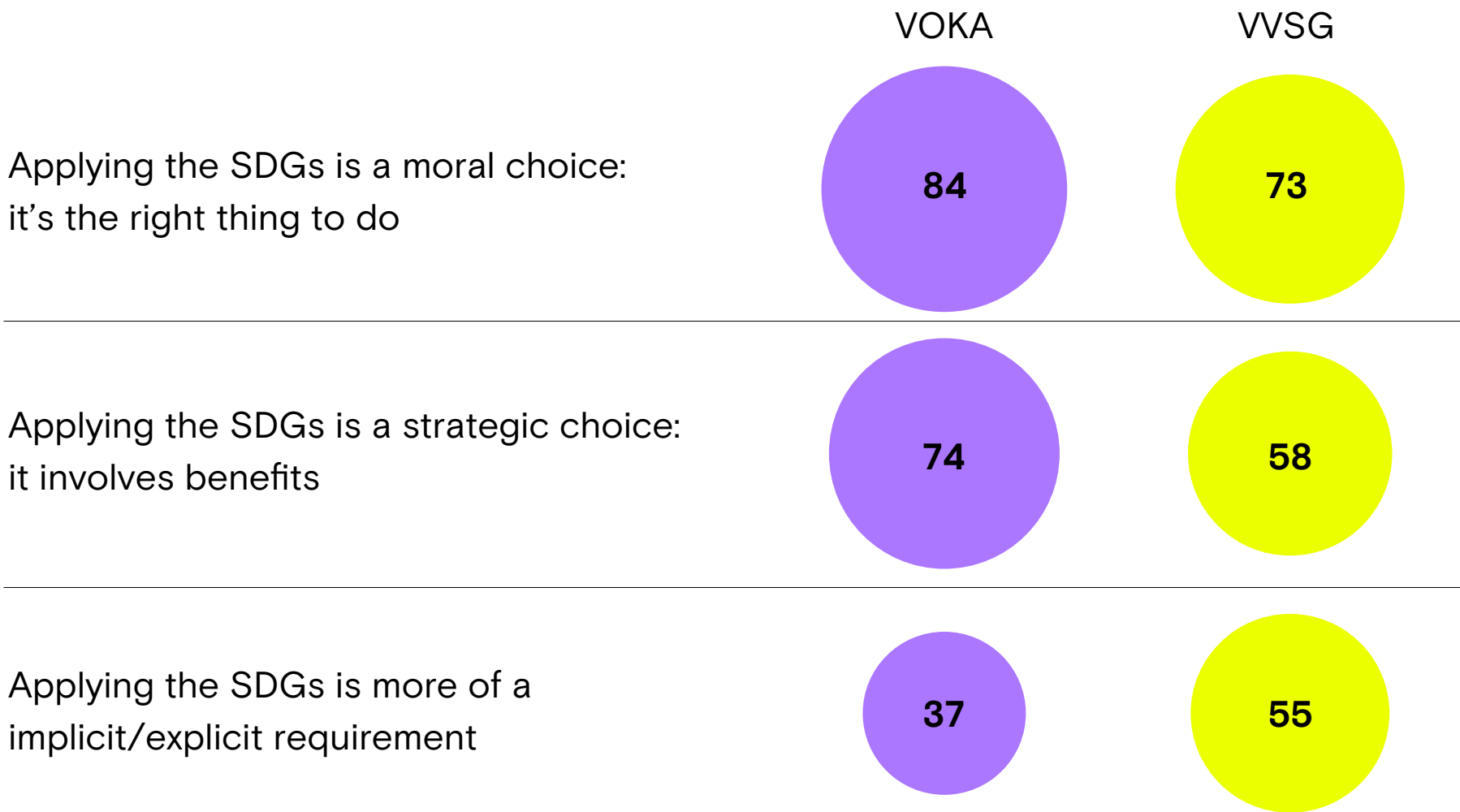
Our organization wants to operate in line with new legislation, guidelines, and frameworks  
Compared to other sustainability frameworks the SDGs are internationally accepted  
Because other organizations do it as well  
Our organization sees benefits in linking its activities to the United Nations





Whereas the total set of motivations included in the edition of the SDG Barometer is more detailed, the overall patterns are similar to those found in earlier versions of the SDG Barometer. Society-oriented or moral motivations also top the list within the VOKA member survey, while the importance of contributing to the image and reputation of the organization is seen as relatively less important. Similar results can be observed from the VVSG member survey, although, interestingly, the fact that the SDGs are expected to contribute creating opportunities and/or stimulates innovation is ranked relatively high, as third in the list motivations. From these surveys it becomes clear that for VOKA member companies the importance of society-oriented or moral motivations to engage with the SDGs is greater than for VVSG member organizations, with a score of 84 out of 100 for the former compared to 73 for the latter (see Exhibit 16).

Exhibit 16: Main motivation categories for VOKA member companies and VVSG member governmental organizations (importance score out of 100)



# Barriers for engaging with the SDGs

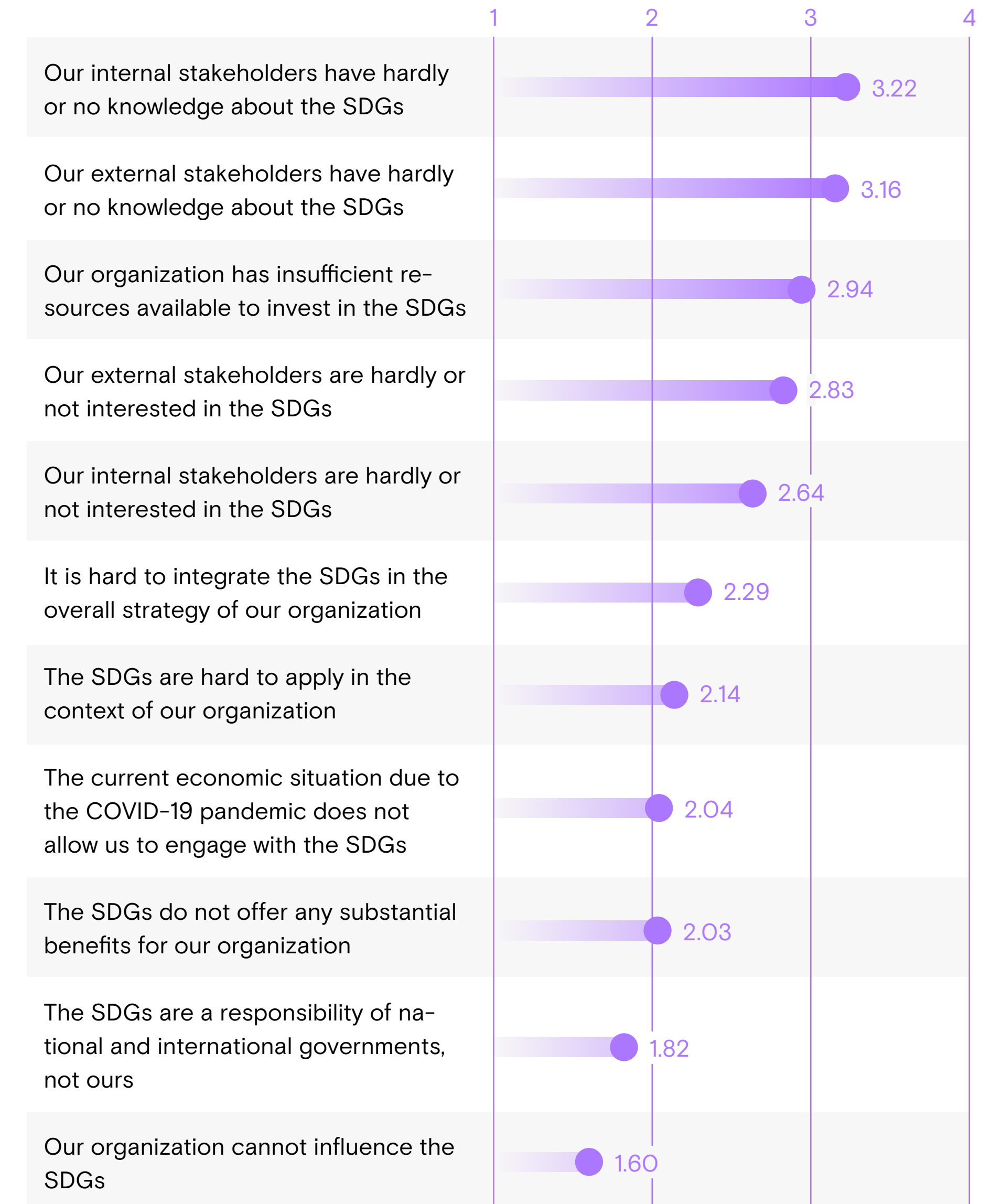
When it comes to the barriers that organizations experience when engaging with the SDGs, two barriers stand out: that organizations' internal stakeholders (e.g., employees, directors, investors, unions) hardly or don't have any knowledge about the SDGs (3.22) and that their external stakeholders (e.g., customers, suppliers, competitors) hardly or don't have any knowledge about the SDGs (3.16). It should be noted that the lack of knowledge constitutes the main problem here for organizations – not internal or external stakeholders' interest in the SDGs. Organizations also indicate that not having sufficient resources available (e.g., money, time) is an important barrier (2.94). The results are fully in line with earlier findings of the SDG Barometer.

For this latter barrier, together with the barriers 'It is hard to integrate the SDGs in the overall strategy of the organization' and 'The SDGs are difficult to apply in the context of our organization' differences for Flemish and Walloon organizations are largest, with Flemish organizations perceiving these as smaller barriers than their Walloon counterparts (respectively 2.67 vs. 3.19, 2.03 vs. 2.53, 1.78 vs. 2.47). These results shed additional light on earlier findings from the SDG Barometer, that showed that around one in four Belgian organizations had taken several concrete steps towards integrating the SDGs in their strategies. Also, the fact the SDGs do not offer direct advantages for organizations appears to be not a barriers for engaging with the SDGs for organizations.

Looking at differences between business and non-business organizations, the results show that for businesses the barrier of not having sufficient resources available is of considerably lesser importance than for non-business organizations.

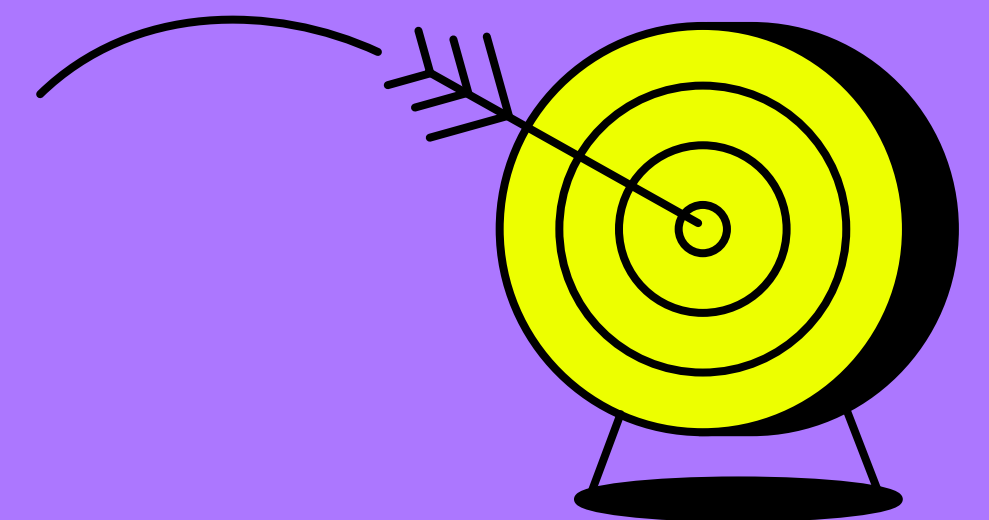
An overview of the findings is displayed in Exhibit 17.

**Exhibit 17: Barriers for engaging with the SDGs**  
(1=not important at all; 5=very important)



Dossier 4

# SDG prioritization



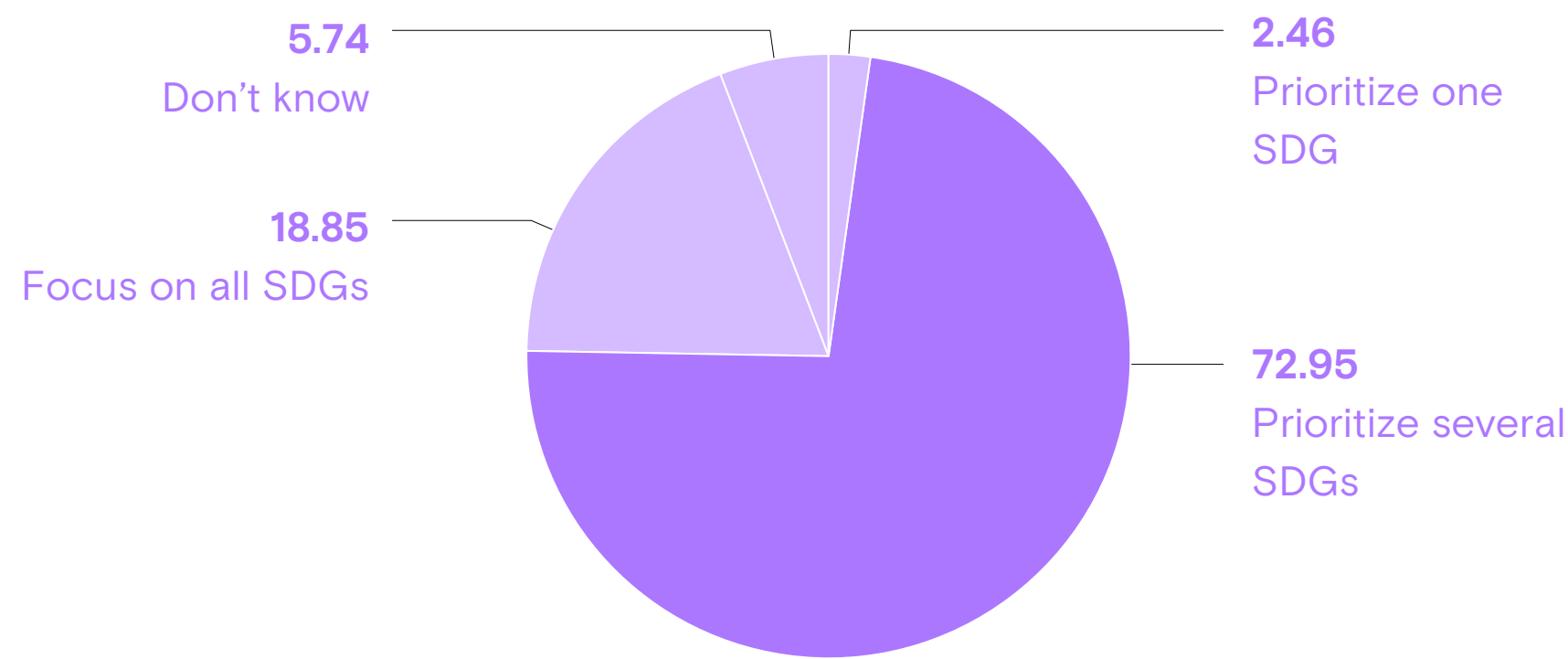


While the SDGs as a systemic framework of sustainability goals are universal, indivisible, and integrated, many organizations have prioritized one or several SDGs. The previous years have shown that organizations have done so because they want to focus their activities, communicate in a clear way, and make efficient use of resources, among other reasons. In this dossier, current patterns of prioritization are investigated and compared in order to shed light on organizations' SDG focus.






The current SDG Barometer shows that by far most organizations (72.95%) appear to prioritize several SDGs, are opposed to focusing on the entire set of SDGs (18.85%). Organizations hardly focus on one SDG (2.46%). Compared to the previous edition of the SDG Barometer, there seems to be a somewhat higher percentage of Belgian organizations that has focused on the entire set of SDGs (18.85% vs. 13.26%), recognizing their universal, indivisible, and integrated nature – either in cause or effect. While the results for Flemish and Walloon organizations do not differ substantially from each other, a higher percentage of Walloon organizations indicates they focus on several SDGs (76.56% vs. 68.97%), while a higher percentage of Flemish organizations indicates they focus on all SDGs (24.14% vs. 14.06%). These results are depicted in Exhibit 18.

2 Note that for SDG 13 (Climate action) the standard error is less than for SDG 3 (Good health and well-being). It is for this reason that SDG 13 is considered to be ranked #1 even though both SDGs have a relevance score of 4.34.

Exhibit 18: SDG prioritization (in %)



Looking at the relevance that organizations attribute to the various SDGs (on a 5-point scale), the results suggest that the top-5 consists of the following SDGs:

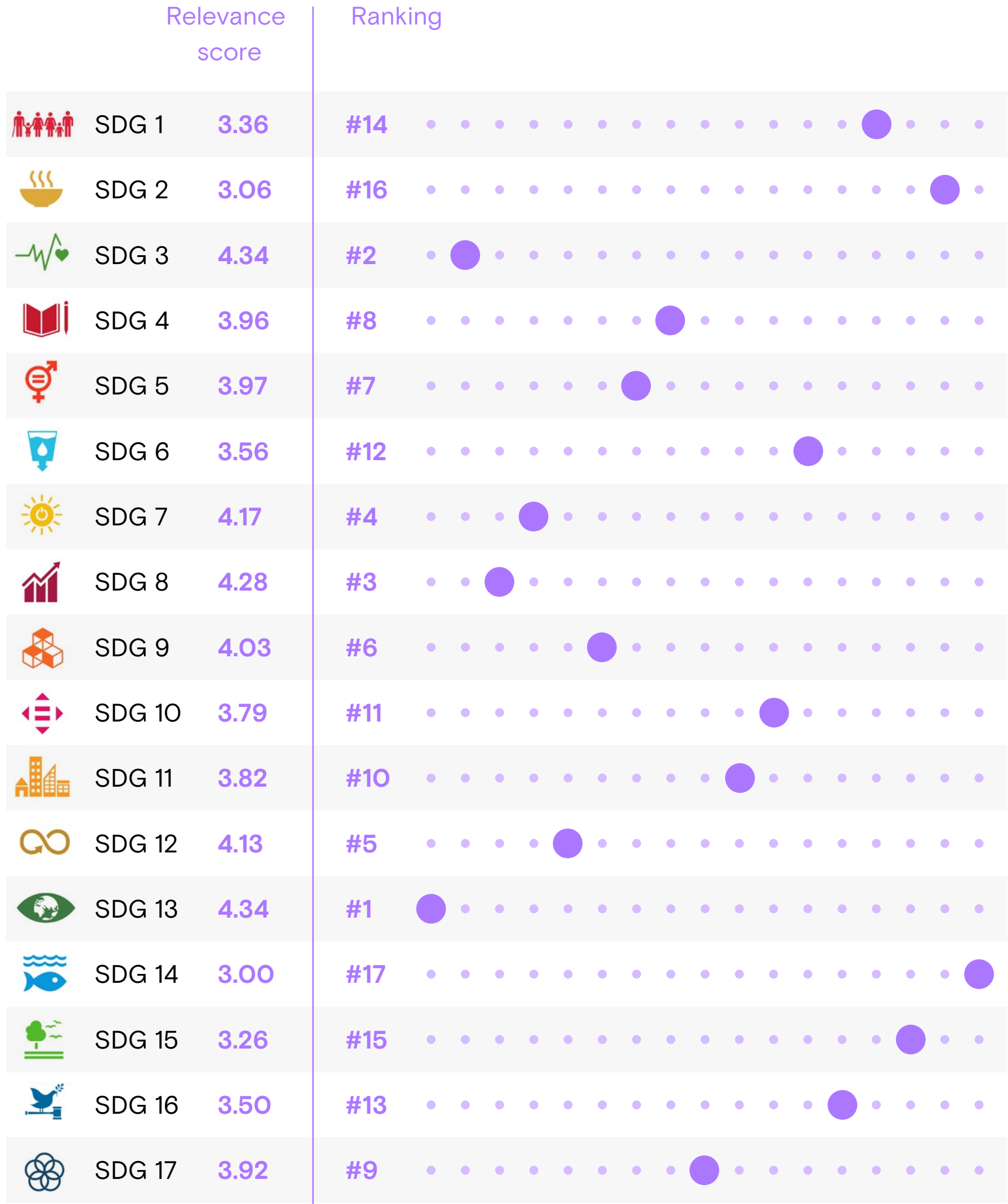
- #1 SDG 13  (Climate action; 4.34)<sup>2</sup>
- #2 SDG 3  (Good health and well-being; 4.34)
- #3 SDG 8  (Decent work and economic growth; 4.28)
- #4 SDG 7  (Affordable and clean energy; 4.17)
- #5 SDG 12  (Responsible consumption and production; 4.13)

It should be noted that, together with this top-5, SDG 9 (Industry, innovation and infrastructure; 4.03) is the only one of the remaining SDGs that is attributed a score above 4.00 (see Exhibit 19). The bottom two SDGs in terms of the self-perceived relevance for organizations are SDG 2 (Zero hunger; 3.06) and SDG 14 (Life below water; 3.00), although it should be noted that their scores still signify that these SDGs are seen as somewhat relevant to Belgian organizations. While there are hardly any substantial differences in attributed relevance to the SDGs between Flemish and Walloon organizations, Walloon organizations appear to find SDG 10 (Reduced inequalities; 4.14 vs. 3.40) and SDG 11 (Sustainable cities and communities; 4.08 vs. 3.53) more relevant than their Flemish counterparts.

Compared to the previous edition of the SDG Barometer, this particularly suggests that SDG 13 (Climate Action) has now really risen to the top of the agenda of organizations. In fact, this SDG previously ranked only 15th (!) for companies in terms of relevance. A similar observation can be made for SDG 3 (Good health and well-being), which previously ranked 9th and 7th for companies and governmental organizations respectively. Clearly, and largely corroborated by the VOKA/University of Antwerp study, both the perceived imminence of the climate catastrophe and effects of COVID-19 have contributed to this trend. For the other SDGs, the differences are less substantial.

From the VOKA member survey similar patterns emerge, with SDG 3 (Good health and well-being), SDG 8 (Decent work and economic growth), and SDG 9 (Industry, innovation and infrastructure) being the most relevant. It should be noted that SDG 13 (Climate action) seems to be more important for organizations in the SDG Barometer. In the near future, this study suggests, companies will continue to find these SDGs the most relevant. The VVSG member survey suggests that for local

Exhibit 19: Overall relevance score for the SDGs by organizations  
(1=not relevant, 5=very relevant)





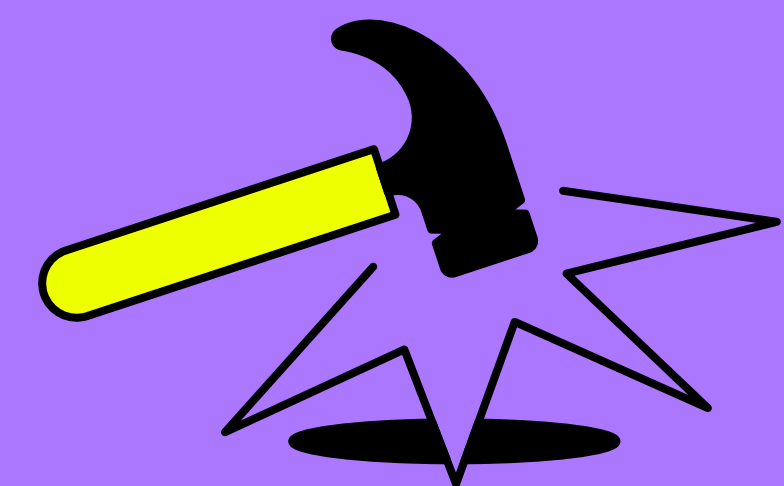
governmental organizations priorities are rather different: notably SDG 1 (No poverty), SDG 4 (Quality education), and SDG 11 (Sustainable cities and communities) are deemed most relevant here, while the importance of SDG 3 (Good health and well-being) is also clear for this type of organization. For local governmental organizations, interestingly, the findings suggest that they have not directed much of their efforts towards SDG 14 (Life below water). In the near future, these organizations indicate, these priorities are not expected to change.





Dossier 5

# Impacts

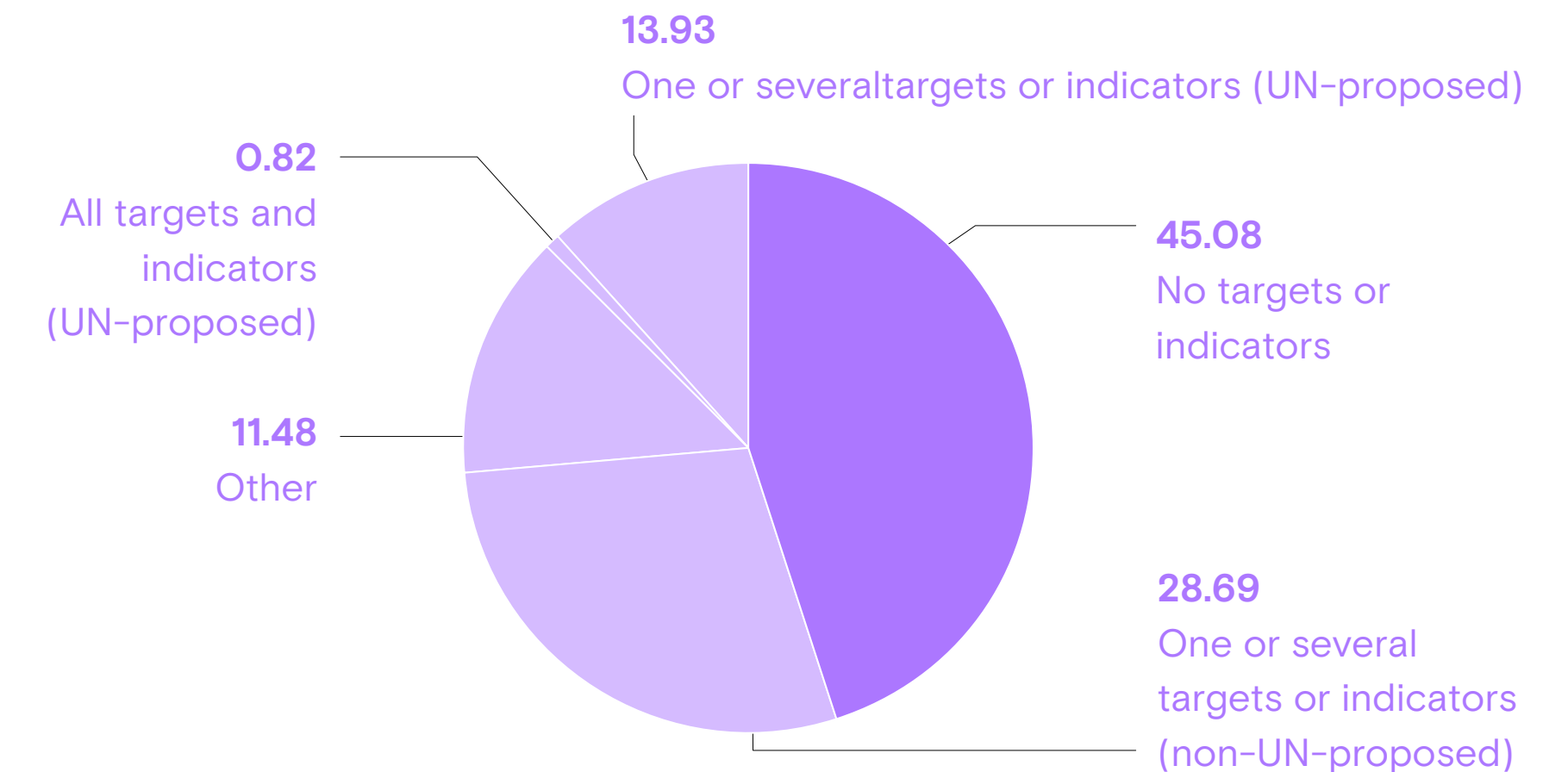


The SDGs have impacts both on society and the organizations that have embraced them. This dossier explores what organizations are doing in practice to increase and manage these impacts, including if and how they track progress. In addition, this dossier looks at how organizations are formalizing their SDG engagements as part of them managing SDG impacts.

## SDG targets and indicators

In total, the 17 SDGs contain 169 targets and 231 indicators that allow organizations to monitor their progress based on the goals. From this edition of the SDG Barometer it appears that most organizations (45.08%) do not use targets or indicators to track their SDG progress (see Exhibit 20). Almost three in 10 organizations (28.69%) indicates that they use one or several targets or indicators to monitor progress, although these are not the targets and indicators suggested by the United Nations. Targets and indicators proposed by the United Nations are used by 13.93% of responding organizations. In the category 'Other', organizations provided myriad examples of tracking progress of their SDG performance, mostly pertaining to self-developed targets and indicators, including practical translations of the 169 targets, key performance indicators that organizations already have in use, and existing actions plans.

Exhibit 20: Use of targets and indicators to track SDG progress (in %)



Of all responding organizations, more than half (56.56%) does not perform impact evaluations to monitor their organization's impacts on the SDGs, while somewhat over one in four organizations (27.05%) do perform such an evaluation. The way in which organizations do so, differs however. From the responses it can be observed that organizations perform assessments of their CO2 emissions, employee surveys, lifecycle analyses, materiality analyses, and use various existing management tools (e.g., Future Fit Business and Sustatool). Interestingly, of the organizations that indicate that they do perform such impact evaluations, 42.42% appears to take into account interaction and spillover effects between the SDGs, suggesting a relatively advanced mode of evaluation impact.



# Formal recognition for SDG engagements

When asked whether or not organizations have sought forms of formal recognitions in the form of labels or certifications for their SDG process, only 16.39% of them indicate they have done so. The vast majority of organizations (77.87%) have not done so. Comparing the results for Flemish and Walloon organizations lead to the observation that one in eight Walloon organizations (12.50%) has sought a form of formal recognition for its SDG process, while for Flemish organizations this is little over one in five (20.69%).

Among the reasons why organizations have not done so are that organizations feel they have not progressed far enough to obtain such recognitions, think their self-developed schemes and plans are superior, do not want to or do not have the resources to hire external support, and because they have already obtained other sustainability-related labels or certifications.

Looking at which form of formal recognition is most prominent for Flemish organizations, it appears that the VOKA Charter Duurzaam Ondernemen and SDG Pioneer recognition from Cifal/Unitar are the most frequently mentioned. Only one organization in the dataset indicated that it has obtained B Corp recognition for these purposes.<sup>3</sup> Most organizations indicate that these formal recognitions have helped them in accelerating or improving their SDG process, with Walloon organizations appearing somewhat more sceptical about the results of formal recognition on improving their SDG process than Flemish ones. Still, a relatively large

percentage of organizations (44.21%) is currently seeking such formal recognition for their SDG process. Here, comparing Flemish and Walloon organizations, a substantially higher percentage of the latter can be observed doing so (53.85% vs. 32.56%). Notably the ODD CCE Wallonie recognition (Certification in sustainable development from the Chamber of Commerce and Industry) appears to be a popular form of formal recognition for Walloon organizations to obtain.

<sup>3</sup> It should be noted that responses to the SDG Barometer questions related to this issue have only received 29 responses. The results should hence be interpreted with caution.



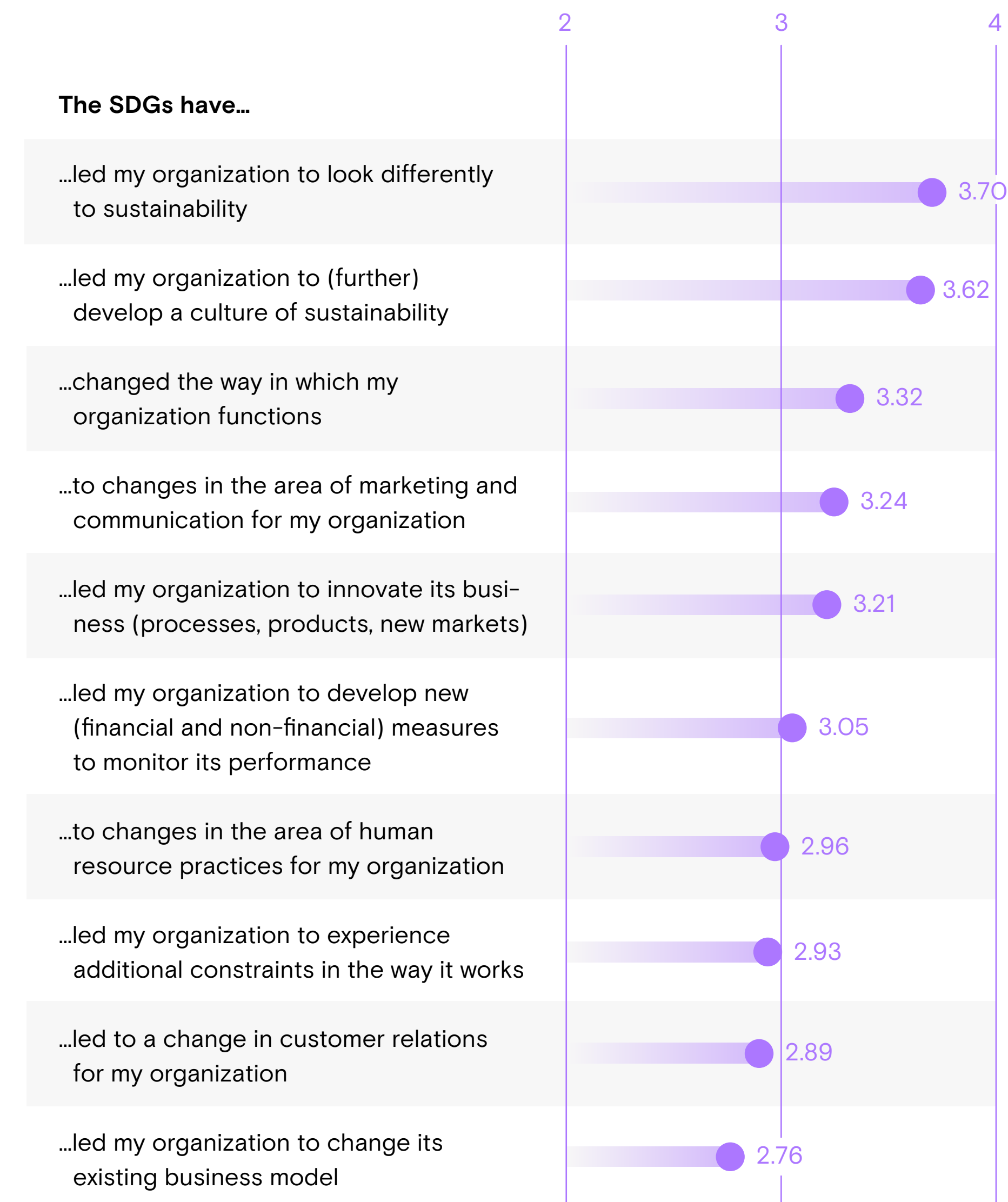


# Organizational impacts of the SDGs

As part of this edition of the SDG Barometer, organizations were asked to rate multiple impact-related propositions (on a 5-point scale). These propositions included the effects of the SDGs on the functioning of organizations, including marketing and communication and human resource practices, but also the effects of the SDGs on organizational culture. The results of the responses to these propositions can be found in Exhibit 21. Interestingly, these results suggest that the primary impact of the SDGs on Belgian organizations is ‘intangible’ or concerns the ‘soft’ side of organizing: the SDGs have led organizations to look differently to sustainability (3.70) and to (further) develop a culture of sustainability (3.62). Although these results should prompt further and more detailed research, they may suggest that organizations have actually broadened their view of sustainability (both in terms of the range of relevant issues and global/local dimensions of sustainability) and that organizations have really embedded sustainability into their value systems. While a lot of discussions concerning the SDGs revolve around implementation, managing, and monitoring, changing views about sustainability and the organizational culture dimension may be among the SDGs most notable impacts.

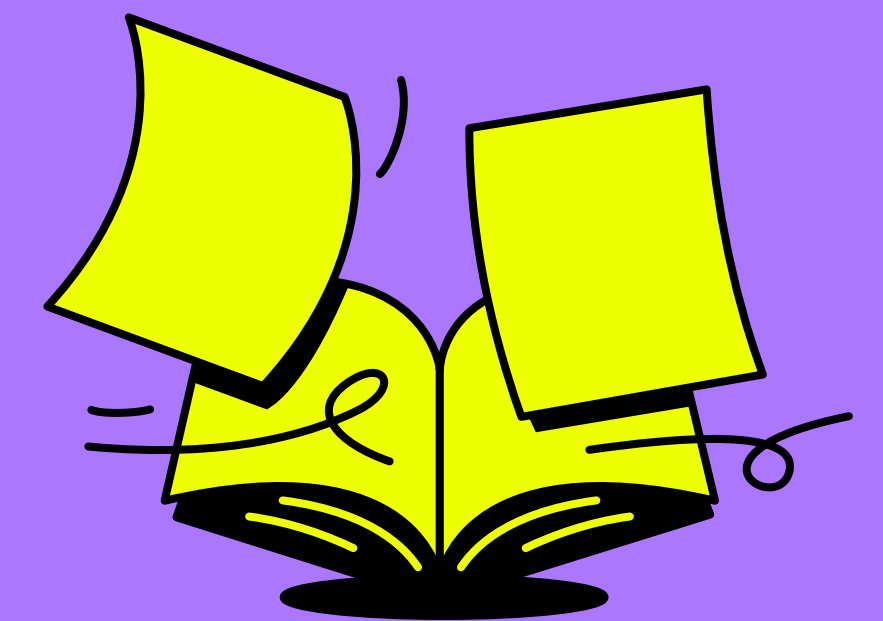
In addition, it should be noted that results between Flemish and Walloon organizations differ most substantially for the proposition related to constraints and innovation, with Walloon organizations indicating that they experience more constraints by the SDGs in the way they work (3.25 vs. 2.57) and innovating more as a result of their SDG engagements (3.42 vs. 2.97).

Exhibit 21: Impacts of the SDGs on organizations  
(1=totally disagree, 5=totally agree)



Dossier 6

# Education and training





This edition of the SDG Barometer has investigated organizations' SDG-related education and training activities. In addition to findings from the questionnaire, three in-depth interviews were conducted and a survey among BEL-20 companies was done. This dossier reports about the findings from these investigative efforts.

As part of their SDG engagements, this SDG Barometer already showed that a large percentage of Belgian companies has integrated the SDGs into their education and training activities, notably for employees in operational and support functions, managers, and members of the Board of Directors. Only 20.43% of the responding organizations indicated that they have not done so (see Dossier 2).

While these overall findings pertain to all types of organizations, independent of their type, size, location, and ownership, publicly available information on such efforts by BEL-20 companies does not reveal a lot. In fact, it seems that reports of BEL-20 companies only provide information sparsely when it comes to their SDG engagements and commitments through their (integrated) sustainability reports – except when it comes to mentioning the SDGs and using the SDG logo, which is done by 90% of them.

Over half of BEL-20 companies provide an overview of those SDGs that they deem most relevant to their strategies. Some companies give specific examples of actions and targets for the future. Also, for specific sections

of their reports (e.g., diversity) most companies specify to which SDGs these pertain.

Interestingly, none of the BEL-20 companies mention SDG education and training activities as part of their reports. Looking a bit broader to sustainability-related education and training, one company mentions 'ESG training' and three other companies have included mentions of "social training and sustainable development as topic for some trainings", "training on skill sustainability for those who want" and "leadership training on climate changes", and "ad hoc trainings to understand environmental management topics".

A closer look at the contents of the BEL-20 reports reveals that companies often have indirect or other means of educating and training employees (or raising awareness and developing knowledge and skills) about more generic or common sustainability topics. Such topics include ethical codes of conduct, health and safety trainings, training on well-being (e.g., mental well-being, good health advice), awareness-raising days (e.g., on diversity, their sustainability strategies, or other specific environmental or social themes). Some BEL-20 companies offer theme-specific sustainability education and training for external stakeholders. Exhibit 22 contains a selection of sustainability-related education and training activities that various BEL-20 companies have organized within their organization.

When it comes to education and training for the upper echelons within BEL-20 companies, only four BEL-20 companies clearly mention that they have invested resources into sustainability education and training activities:

- **GBL** states that *“there are interactions with the Board of Directors on ESG topics, a yearly ESG session is organized for the Board of Directors while GBL’s executives and workforce benefit from periodic training sessions and presentations during their weekly meetings.”*
- **KBC Group** has included a module related to climate (change) and its impacts on KBC as a financial institution, including a Climate Business Game, as part of its management development program in 2021. This company is also focused on building a pipeline of managers – its top talent management – informed on the topic of gender diversity.
- **Solvay** reports that it has strengthened its focus on ESG factors, also as part of its Continuous Training Program and that, each year, its Board of Directors *“dedicates a specific session to receiving updates on various themes, so as to better understand the Group’s strengths and weaknesses, including on ESG topics, and to determine the impacts of emerging trends on the Group’s business and performance.”*
- At **VGP**, senior management members have received *“training about inclusion and how to activate it”* in the context of its ‘Let’s go for zero strategy’ that was launched mid-2021. In addition, e-learning on *“unconscious bias is offered to all hiring managers as part of the recruitment process and on a local level, many diversity & inclusion training sessions are conducted”*.

## Exhibit 22

Selection of SDG- and sustainability-related education and training activities of BEL-20 companies

**ABInBev**

Over 9,800 colleagues trained in 2021 in bias-breaking for online performance review and trained 2,475 leaders in psychological safety; Women’s Leadership Program, investing in 50 female leaders to join an immersive personalized program aiming to enhance leadership capabilities, increase readiness for crucial leadership roles and equip them with the capabilities needed to drive future growth.



ESG workshops with participations engaged in similar activities, with focus on transition to a low-carbon economy and on the challenges facing the management teams in the area of talent, purpose, diversity, equity and inclusion, and HR.

**ageas**

New e-learning program on sustainability launched for Top-800 in 2021; dedicated trainings and deep dives with respect to the new IFRS framework and ESG matters for the Executive Board.

**Cofinimmo**

Carbon-specific training sessions for property and project managers, including best practice LCA guidelines in tender processes; in-house training sessions on water management.



Eco-Score, a visual way of learning about the environmental impact of food products; all employees receive training on values perception and ethics.



Regular trainings on anti-corruption, code of ethics, crisis management, health and safety, waste, and water protection; raising awareness and actively involving employees who are motivated to act in an environmentally conscious and energy-efficient manner through annual briefings and ad hoc training.



Employees receive annual training on ESG policy and supplier code of conduct; ESG integrated into periodic training sessions and weekly meetings for executives.



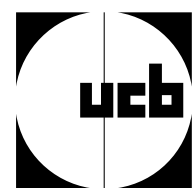
As from mid-2021 general training on sustainability for employees, covering how sustainability is part of the organization's strategy and why it considers the transition towards a greener economy to be essential; relationship managers receive sustainability training to highlight the importance of ESG issues and better understand climate-related risks and opportunities.



Attention for inclusion and related company philosophy in on-boarding tool, welcome days, and in all related training for team leaders, experts, and trainees.



Internal network of sustainability champions informs their respective entities about any changes in the organization's sustainability strategy and objectives, ensuring necessary training is organized.



Training in occupational health and safety, to strengthen culture and leadership, as well as on human rights policies and procedures and anti-corruption; inclusive learning curriculum, urging employees to consider specific behaviors including respect for others, open-mindedness, curiosity, cultural competence, kindness, and empathy, reaching more than 1,500 employees in 2021. (UCB)



Specific training to employees on topics such as inclusion & diversity, business ethics, and sustainable development.



# Testimonies from corporate practice



**Thomas Canon**  
Sustainability Program  
Director, IBA



“In general, we try to be very practical about sustainability, which is why we rely more on B Corp than the SDGs in our approach to sustainability. Of course, the SDGs offer a very inspiring framework, but it is difficult to get sustainability to a concrete level with these goals. Hence, the SDGs are not an integral part of the education and training activities at IBA. How should we, for example, interpret SDG 1 (No poverty) for IBA? People will say that the goals are too far from our business.

B Corp, on the other hand, really is a good tool for us – very practical and concrete. We use the SDGs indirectly to contextualize our sustainability commitments, but we manage sustainability through B Corp. It helps us with measuring our impacts and deciding what courses of actions to follow. It is very actionable.

We do offer our employees different types of education and training

about sustainability, including our sustainability vision, stakeholders, how we measure it, and about B Corp. Sustainability is for instance part of our onboarding program through which we inform and educate people that have chosen to work at IBA. We also have so-called townhall meeting on sustainability. Their meetings increasingly take place virtually and we pay attention to sustainability through these meetings, too. It's a kind of open discussion in which our CEO, myself, and other IBA colleagues participate. You may call it some sort of televised education – very dynamic and didactic, and for everyone.

“In the end, the idea for me is to make myself redundant and that sustainability is at the heart of everyone and everything we do.”

Our directors participate in an Executive Management Program, which contains a strong module on sustainability. This program contains myriad management topics, such as marketing, business development, and sustainability and these are linked with the role our directors have within IBA. In fact, sustainability is part and parcel of nearly all modules in the program. That's important, because the idea is not to have a separate sustainability department. As for the types of education, we use a mixture of lectures, business games, and notably co-creation activities. In the end, the idea for me is to make myself redundant and that sustainability is at the heart of everyone and everything we do. Everyone has a role to play in sustainability and it is my objective to make sure that happens in the best way possible.

We also have people participating in a course on ecodesign that inspires us to reconceive our products from an ecological perspective. This may not lead to new products immediately, but it does influence our thinking and provides us with fresh ideas. In addition, we have subscribed to LinkedIn Learning for all our employees. Through this we have access to all kinds of courses, including sustainability. That will also become a more important part of our toolbox.

Since we have recognized biodiversity as a crucial sustainability topic next to climate, we will be using Fresque de la Biodiversité for employees. Myself, I have participated in a MOOC on communicating about sustainability.

My message would be that it is of crucial importance that every employee, every student should be mandated to learn about sustainability. It should not be something on the side, but the fundamentals that structure our work.”



**Ann Vandenhende**  
CSR manager, Spadel



“The SDGs are not the main point of reference for Spadel – we consider them as a more general framework for checking our sustainability strategy. For practical use, I think the SDGs are too general and too abstract. We have used them as such for four years now. For our sustainability strategy, which relies on stakeholder consultations and materiality analyses, we take B Corp as a central point of reference.

At Spadel, there is an onboarding programme that has sustainability as one of its pillars. As we have aligned ourselves with B Corp, this means that additional training on sustainability is a requirement, notably for marketing and sales. We have an internal working group and an internal communication plan for this as well. The diffusion of knowledge and communication about these topics also takes place through anniversaries and special moments, such as a Royal visit, or annual employee parties and gatherings.

Additionally, we have an online training platform for which we are preparing several sustainability-related training modules. There are already various sustainability-related sales modules on this platform and this platform is developing quickly. The idea is first and foremost to let our employees know that Spadel takes sustainability very serious – not so much to let them reproduce our sustainability strategy. Our approach in these matters is very visual in order to make it as accessible as possible for our people.

We frequently organize update sessions for our employees, including thematic sessions where we focus on current trends and developments. These include sustainability-related topics as well. We also have constant attention for raising awareness – this remains an important aspect, also to make sure that people feel pride for our company. Finally, it is important to offer education and training from the perspective of hiring and attracting new talent.

“One of the interesting impacts of integrating sustainability into our management and leadership development programs is that we have been able to identify inconsistencies in our sustainability strategy.”

When we organize education and training, we mostly do this with our own internal experts. However, we work with external experts, too, for instance on very specific topics such as circular packaging. We already have a lot of experience with marketing and sales-related training and equip our people with making their arguments based on our sustainability efforts. It helps them in identifying opportunities and looking from a broader perspective.

Within our management team there is a lot of attention for education and training on sustainability. I try to feed them through bringing in new perspectives and including benchmarking and trends and developments.

Since our sustainability maturity is high, we often opt for tailor-made solutions when it comes to procuring education and training.

One of the interesting impacts of integrating sustainability into our management and leadership development programs is that we have been able to identify inconsistencies in our sustainability strategy. We do need additional tools, though, for our Board of Directors. Bringing the perspective of our purpose to the table is also important – it helps us to remind ourselves why we do what we do and to keep marketeers aligned.

Due to our high sustainability maturity we are often asked by other companies to share our knowledge and experience. In general, I think that is an excellent way of learning – sometimes better than formal education and training or through conferences – and that it helps in really understanding the complexities of sustainability in practice. Companies need to involve all disciplines in order to really excel with their sustainability strategy.”





**Michel Washer**  
Deputy Chief Sustainability  
Officer, Solvay



“In our approach towards sustainability, we use three models: a stakeholders model, a capitals model, and an impacts model: the SDGs. We aim to talk about sustainability with clients and suppliers, but also with banks and investors, of course, as well as with governmental and non-governmental organizations. The SDGs have an important role in this, since they represent interests that go beyond those of our primary stakeholders. In a way, the SDGs are the expectations of the planet. Their disadvantage is that they have basically been developed for regions, cities, and countries – not for companies.

That means that we cannot really use the targets and indicators that the SDGs offer and we need to adjust them. Also, they are one among many, many models that exist. Still, the SDGs align very nicely with the purpose question – what are we changing in the world? We do not offer specific SDG-related education or training. If people want to know about the SDGs, I refer them to the website of the United Nations – this contains all the explanations one needs. Also, we have an intranet with a lot of information about sustainability. In fact, we communicate a lot about it and our clients expect us to do so, even though not directly related to the SDGs.

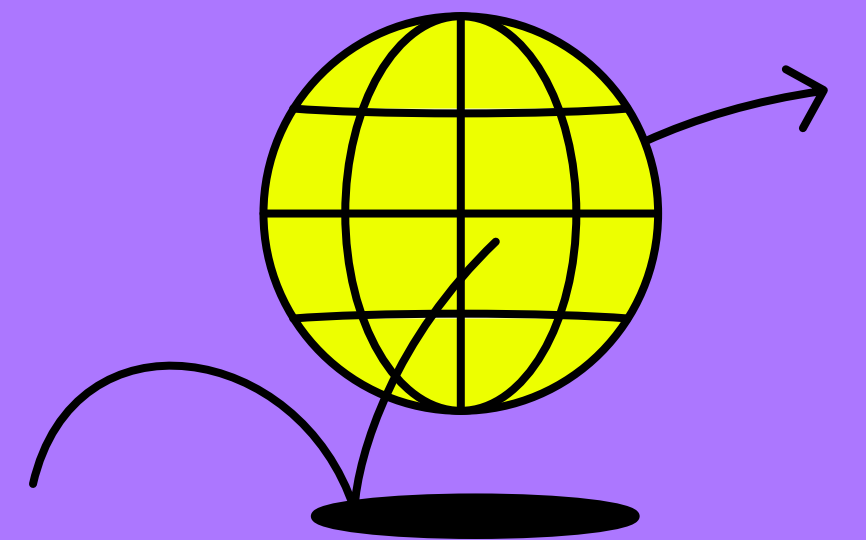
“I think that there is not sufficient dialogue between the corporate and academic world when it comes to sustainability – and not for good reasons.”

Sustainability-related education and training happens at different levels within Solvay. For instance, our Board of directors receives a yearly training on sustainability. This includes general information about changes in stakeholders expectations, and in particular the evolution of legislation and frameworks, but also how this could affect Solvay, and what we are doing about it. It also includes information about Solvay’s sustainability commitments and performance. With our employees, education and training is much more based on what is needed at a certain location or a moment in time. We do have plant-specific education and training that focuses on major impacts. In addition, we use a catalogue of online training, including modules on sustainability. With external stakeholders, notably clients and suppliers, the dialogue focuses on our major impacts, positive or negative.

All in all, I think that there is not sufficient dialogue between the corporate and academic world when it comes to sustainability – and not for good reasons. The academic world has the theory, the corporate world has the practice: we need to combine both.”

Dossier 7

# International perspective



This dossier sheds some light on the state of the SDGs in France and the Netherlands. For this, data from a survey among publicly listed French companies and the first edition of the Dutch SDG Barometer have been used. These findings allow for additional contextualization of the findings of this edition of the Belgian SDG Barometer.

## The SDGs in France

In 2019, a survey among French publicly listed companies was held to assess to what extent they use the SDGs (BL évolution, 2020). While the findings from this research may hold some bias for this reason and do not allow for a full and detailed comparison with the findings of the SDG Barometer, they do shed light on the use of the SDGs in France. Some of the key findings include:

- 81% of the French companies mention the SDGs in their annual reports, with 76% either citing one or several SDGs (46%), SDG targets (19%), or SDG indicators (11%).
- The four SDGs that are mentioned most frequently by French companies are SDG 8 (Decent work and economic growth), SDG 13 (Climate action), SDG 5 (Gender equality), and SDG 12 (Responsible consumption and production). The SDGs least mentioned are SDG 2

(Zero hunger), SDG 14 (Life below water), and SDG 1 (No poverty).

- The main reasons for French companies to use the SDGs are to valorize their societal engagement, to strengthen and structure their corporate social responsibility engagements, to measure their impacts, and to create a dialogue with their stakeholders.
- French companies that do not use the SDGs cite incongruence with their corporate social responsibility engagements, a lack of interest from their clients, and a lack of questions from their other stakeholders as the main reasons for this.
- Still 78% of French companies appear to use the SDGs for strengthening their corporate social responsibility strategies, while 65% indicate that the SDGs facilitate stakeholder dialogue.
- Almost eight in ten French companies (78%) think that their contribution to the SDGs could attract investors, while 65% of them indicate that their SDG performance is assessed by rating agencies.



# The SDGs in the Netherlands

This year, the first edition of the Dutch SDG Barometer was conducted by a consortium of Dutch researchers, mostly affiliated with universities and universities of applied sciences in the Netherlands. The Dutch SDG Barometer was inspired by and partly based on the Belgian SDG Barometers that were held since 2018. It reports on data collected from Dutch organizations (27% of company respondents represent family businesses, while 72% are not publicly listed) and integrates topics similar to those used in the Belgian SDG Barometer. Key findings include:

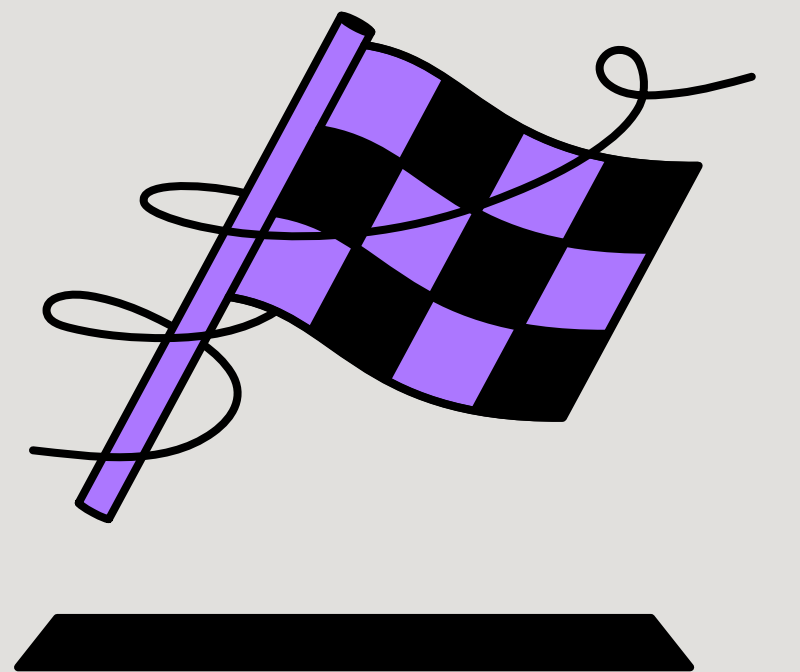
- 17% of Dutch companies use their annual report or sustainability report to report on the SDGs.
- The top-4 SDGs as identified by Dutch companies based on their perceived relevance (defined as to what extent companies contribute to the realization of the SDGs) are: SDG 13 (Climate action), SDG 8 (Decent work and economic growth), SDG 9 (Industry, innovation and infrastructure), and SDG 12 (Responsible consumption and production). These priorities are very consistent among companies. The least important SDGs are SDG 1 (No poverty), SDG 2 (Zero hunger), and SDG 16 (Peace, justice and strong institutions).
- The main motives for engaging with the SDGs for Dutch companies are that it helps strengthen the image and reputation of the organization, that it is a moral obligation, and that it represents market opportunity.

- 16% of Dutch companies do not engage with the SDGs, while 64% expect the level of their SDG engagement to increase within the next two years.
- Investors asking companies to work on the SDGs, the fact that SDGs are an internationally accepted framework, and the SDGs encompassing several of the greatest global challenges concerning sustainability are the top-3 motives for engaging with the SDGs for Dutch companies.





# Conclusions



This edition of the SDG Barometer shows that organizations are undeniably making progress when it comes to their sustainability engagements in general and SDG engagements in particular. In fact, a rise in the percentage of organizations indicating that they have a lot of attention for the SDGs to no less than 72.80%, combined with the prominent role the SDGs play in the sustainability strategies of organizations, must lead to the conclusion that the SDGs have become part and parcel of today's sustainability agendas.

Against the background of the emergence of the COVID-19 pandemic in 2020 and its reverberating effects, this can indeed be labelled as an upbeat finding: despite the disruptions posed by COVID-19, the attention organizations have for the SDGs seems rather robust. However, COVID-19 does appear to have had some negative impact on the progress of organizations' SDG process as they say that they had to reprioritize during the past two years at the expense of the SDGs – even though they consider the SDGs to strengthen the resilience and survival capability of organizations. The current economic situation, starkly characterized by inflation, rising costs of energy, and wage increases, as well as the economic outlook may also have substantial consequences for the progress of the SDG process within organizations.

Looking at the actual integration of the SDGs by organizations, it should be clear that organizations' SDG process still lacks maturity. The results of this SDG Barometer show that organizations are yet to make the SDGs an integral part of their education and training activities for various organizational levels and that the SDGs are hardly part of performance assessments and remuneration schemes. In addition, few organizations perform an SDG impact analysis, suggesting that actual impacts of organizations' SDG process are unknown. Still, respondents indicate that the SDGs do have an impact on their organizations. These impacts

mainly pertain to the 'intangible' or 'soft' side of organizing, enabling them to look differently to sustainability and contributing to (further) developing a culture of sustainability.

Walloon organizations, more than their Flemish counterparts, appear to experience constraints from the SDGs, suggesting they do not find it easy to integrate them or that they consider them an additional burden. It should be noted that this is a problem related to the SDGs in general, more than of the overall sustainability agenda: the SDGs are still considered to be too distant from the context and practice of many organizations. There is a host of other sustainability frameworks available – frameworks that are partly based on the SDGs or (in)directly address the SDGs – that are seen as more concrete and actionable than the SDGs. The main barriers organizations experience in the context of the SDGs, however, are their internal and external stakeholders not having sufficient knowledge about the SDGs. Interestingly, this problematic notion does not seem to translate into organizations' efforts to integrate the SDGs in their education and training activities, although organizations appear to organize awareness-raising and knowledge development activities about and linked to the SDGs.

As such, the findings of this SDG Barometer, which address the organizational context rather than the political context, are in line with the findings from the recent study of Biermann et al. (2022) into the political impact of the SDGs. Indeed, the SDGs have been adopted within sustainability discourse and in fact constitute a very visible, legitimate, and central point of reference for all types of organizations. They have developed into a north star for the strategic orientation of sustainability engagements, whether it be from the perspective of corporate strategy, public policy, educational programs, or cross-sector partnerships. It should be very clear that attributing such a



function to the SDGs has value, too, notably in terms of institutionalizing sustainability: the SDGs offer common ground for conversations about sustainability in public and private spheres alike, offering a shared language and shared ambitions. It is their actual implementation and impact within regular organizational processes (perhaps excluding communication) that remains wanting, even if organizations claim to have made the SDGs part of their strategies or are taking practical sustainability-related actions. Trying to develop a culture of sustainability obviously is not the same as working on structuring and acting on sustainability within an organization – even though they can influence each other and both culture and structure are essential ingredients for organizing.

This, in general, is a problem that should be addressed when promoting the SDGs and assessing performance: talking the SDGs is not walking the SDGs per se – and it is clear that there is more talk than walk among organizations. While talking has a performative functioning in organizing, halfway throughout the 2030 Agenda this is simply not enough – in substance nor in speed. At the same time, the SDGs actually invite ‘talk over walk’ behaviour and perhaps there is even an opportunistic element at play here in the sense of institutions trying to ‘lure’ organizations into the SDGs as a low-threshold framework. Entering, though, should imply integrating. A recent report by Antwerp Management School and Sustenuto investigated the dynamics of SDG-related charters and has identified characteristics of (potentially) successful initiatives in this regard. Perhaps the SDG framework, it may be concluded from this report, is too voluntary in nature and lacks proper accountability mechanisms given the issues that are at stake here. In a sense, it is easy to hijack the SDGs for other purposes, including economic, business, and public policy interests. Additionally, and complicating the matter even further, it cannot be denied that there are inherent problems with

the SDGs – including an overemphasis on social issues compared to ecological issues, trade-offs between goals, and ignoring spillover effects – that hamper it in becoming as effective as it aspires to be. Multiple tools related to the integration of the SDGs are available, though. Against the background of all SDG-related tools and frameworks available to organizations, one may ask: Are the existing tools not good enough? Are they too complex to use? Are organizations capable of finding and using the tools in the first place? Is the lack of knowledge with internal and external stakeholders the main culprit for the lack of SDG integration? Or, perhaps, do we expect too much from the SDGs to really be the main vehicle for working on sustainability in organizational practice? The answer probably is that it is a combination of all of these factors.

Now that the 2030 Agenda is already halfway, and considering prospects for the near future, it is clear that organizations across the board need to step up their efforts. Of course, there is a lot of room for organizations to find their own approach to sustainability and the SDGs. Also, organizations appear to be intrinsically motivated to work on the SDGs and they increasingly feel pressure from stakeholders (depending on their sector they work in and the relations they have with stakeholders) to work on the agenda. But will this be enough? Some of the world’s most authoritative analysts have noted that it is already certain that the world will not have achieved the SDGs by 2030. With climate impacts worsening, global conflicts on the rise, and disasters and risks on the increase, the signs are not very promising. In the end, the SDGs beg the question how sustainable development is best governed and what responsibilities different organizations have in achieving the 2030 Agenda. This is not the question this SDG Barometer has set out to answer, but the findings urge to rethink the approaches towards sustainability and the SDGs that organizations are following.

## Conclusion

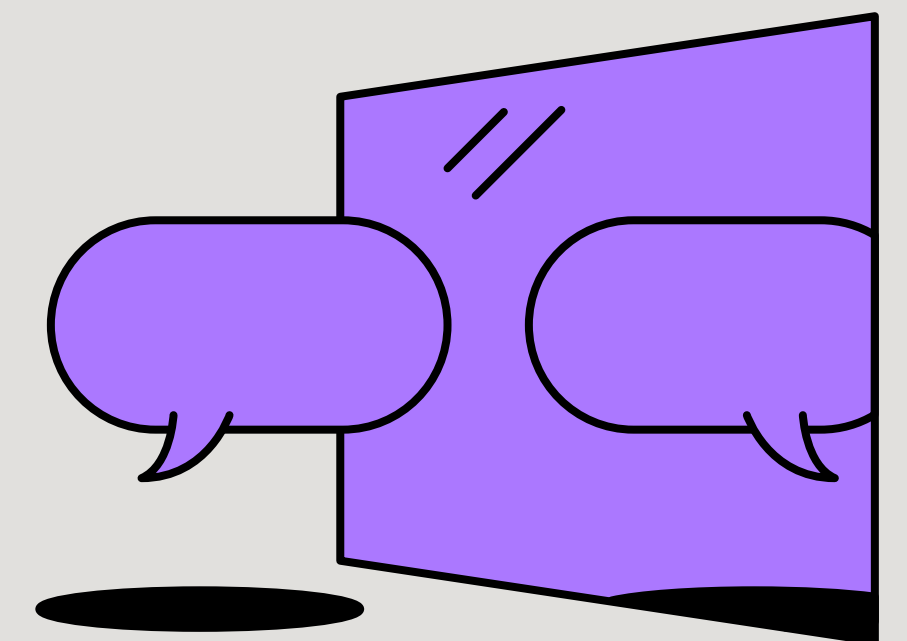
One may ask if the current SDG-related trends and developments provide reason for hope. While it is tempting to answer this question, it is more important to note that it probably addresses the wrong issue. Working on sustainable development, in all its complexity, with all the challenges that it brings with it, with all the stakeholders involved, in all its forms and colours, and considering all the issues that are at stake, is not a question of hope. It is a question of courage. For each and every organization (and person, for that matter) involved in working on sustainability the responsibility that lies ahead is determining what showing courage means in this regard. We should not hope for the SDGs to be realized by 2030, especially not given what has been achieved so far – or, put more bluntly, the lack of achievements so far. Instead, organizations should show the courage to really step up their commitments, put their money where their mouths are, and become part of the change that is so desperately needed to secure a safe and prosperous future for all.

In 2015, the SDGs invited the world to write a story about progress – social, environmental, and economic progress. When we consider the results halfway the 2030 Agenda, we cannot escape the conclusion that another narrative should be developed. A narrative that is bolder, more inclusive, and much more future-oriented.



# Epilogue:

## A mid-term reflection





The SDGs, this edition of the SDG Barometer shows, have not yet seen a massive breakthrough in terms of a deep integration within organizations, even though the various SDG-related initiatives in Flanders and Wallonia have at least some support among organizations. Still, apart from SDG awareness, an acceleration in adopting and working with the SDGs seems largely absent over the years. The proverbial wave has not materialized, let alone that organizations have learned well to surf it.

Upon reflection, this may be explained by several factors.

First, the SDG landscape, fragmented as it is, is characterized by a diversity of initiatives and approaches. While it is clear that sectoral organizations, chambers of commerce, and knowledge institutes in both Flanders and Wallonia play a key role in disseminating knowledge about the SDGs, encouraging organizations to adopt the SDGs, and enabling their integration within organizations, SDG-related actions and initiatives that are taken within the framework of the 2030 Agenda lack coordination. This may also explain the relatively low response rate for this edition of the SDG Barometer: several sectoral organizations appeared to have launched a SDG-related survey among their members and other stakeholders this year. Perhaps now, halfway throughout the 2030 Agenda, is the time to take good stock of the situation through identifying our nation's best practices, proven concepts, and promising approaches – and scale them up in a coordinated, strategic effort. It should be noted that this is not to say that new initiatives should be discouraged or neglected – on the contrary. The value of having a considerable diversity in SDG initiatives should not be underestimated: organizations pick up all sorts of signals that basically emphasize that the SDGs are a de facto norm for guiding sustainability initiatives. This further supports the institutionalization of the SDGs in Belgium: the SDGs become an ever more central part of sustainability discourse

and will be increasingly recognized as a tool-backed framework that organizations should use for making sustainability part and parcel of everything they do. This should also benefit the political institutionalization of the SDGs, with politicians, administrators, and governmental organizations using them more as a policy criterion or a more formal point of orientation rather than paying informal reference to them.

Still, while allowing for innovative initiatives, reinventing the wheel should be avoided. This is in fact unnecessary as the Belgian SDG landscape already has various successful initiatives and organizations that may bring the realization of the 2030 Agenda closer. To avoid redundancy in initiatives, organizations should be enabled to learn from each other and the federal government, as a central coordinating actor, should make sure to increase the learning capacity of organizations when it comes to the SDGs. Indeed, the SDG Forum has served as a sort of coordinating mechanism and a vehicle to stimulate SDG-related learning over the past few years – and it has been successful in what it has achieved. For the coming years, however, other initiatives aimed at coordinating initiatives and increasing organizations' learning capacity in the context of the SDGs may be explored to achieve deep rather than superficial integration of the SDGs. The SDG Academy, a platform of the Sustainable Development Solutions Network that offers free massive open online courses and educational materials on the SDGs, may serve as model to follow.

A second factor explaining the wanting impact of the SDGs is that the SDG framework itself suffers from several flaws. For instance, there are tensions and trade-offs between different SDGs and the existence of spillover effects (as illustrated in the introduction section of this SDG Barometer report) may lead to a distorted picture of the impact

of the SDGs. Perhaps the main tension within the SDG framework is represented by SDG 8 (Decent work and economic growth), which unequivocally propagates economic growth. However, economic growth, in its current forms and despite the (so far fantasmatic) pleas for uncoupling economic growth from resource use, is simply incongruent with other SDGs, notably SDG 13 (Climate action). This observation, it should be clear, has far-reaching implications.

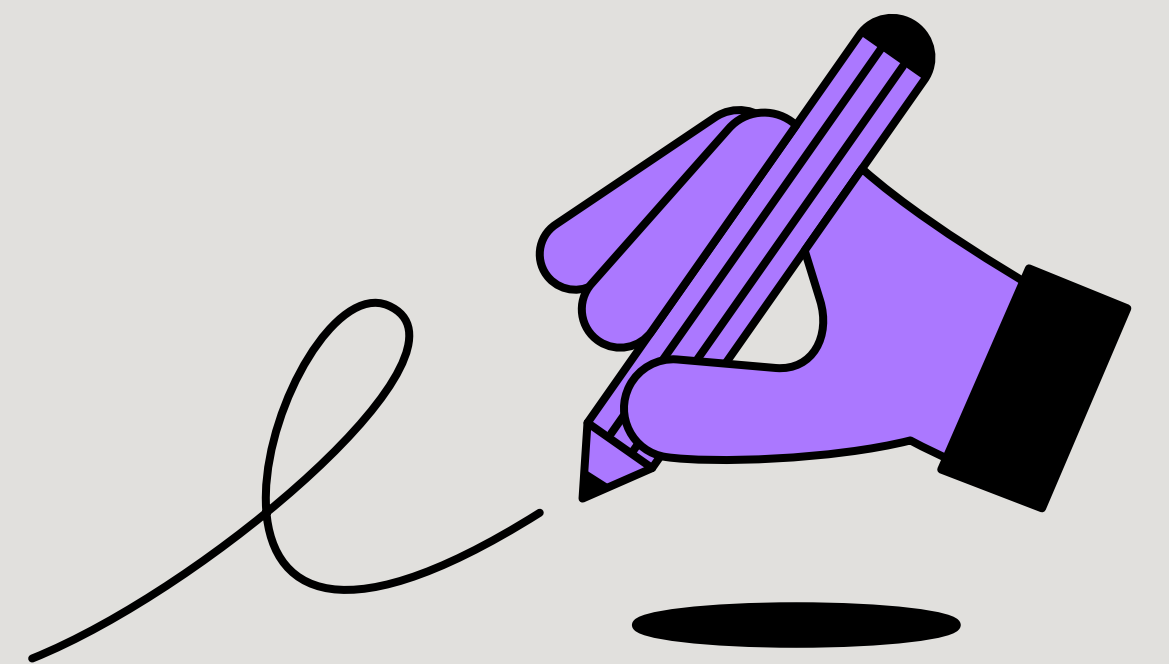
Another problem inherent to the SDGs is that the goals are not very actionable from an organization's perspective. The SDGs, the subsequent editions of the SDG Barometer have found, are rather difficult for organizations to work with in practice and perhaps not the best framework from an sustainability integration point of view. Related, the SDGs are seen as too open and too voluntary a framework, lacking feedback and accountability mechanisms. In a sense, the SDGs are good for talk, not for walk. The SDGs are indeed everywhere, but it is not entirely clear what they have to offer to organizations or, for that matter, citizens. Halfway through 2030, the conclusion is that they have not really changed the goals of organizations.

Against this background, it is somewhat surprising that no non-governmental organizations have so far taken up a role as a critical observer in the context of the SDGs. In other contexts, for instance in the financial sector, non-governmental organizations have campaigned successfully against unsustainable corporate practices. A good example of this is the Dutch initiative Eerlijke Geldwijzer that has investigated the (un)sustainable practices of banks, insurance companies, and pension funds for many years. The institutional SDG landscape may benefit from such critical observers to emerge and hold organizations that make SDG-related claims accountable, both in terms of positive naming and negative shaming.

In the final analysis, and with all benefits and drawbacks that the SDGs come with, they should prompt the development of a new, overarching, and powerful story for Belgium. This is not just a story about how to solve the multiple crisis that the world is witnessing now – there is a need for story about long-term human development. This includes a strong and bold vision about the type of society and the type of economy that Belgium wants and needs to create against the horizon of the looming sustainability challenges represented by the SDGs. It also includes a vision about the way people relate to each other, within and beyond the borders of our nation, and to people's relationship with nature. It includes a vision of the role of technological and social change. It includes a vision about what type of value creation organizations should engage in. It includes a vision about what type of growth is aspired. Growth in Gross National Product? Growth in quality of life? Selective economic growth? Or even degrowth? And it includes a vision of people's relationship to future generations as well.

In the end, this new story is a story about how to live the good life *together*, now and in the future. For such a story to be carried forward, leadership coming from all spheres of society, including businesses, large and small, government, non-governmental organizations, educational institutions, and citizens, is called for. There is still momentum for leaders to step forward, but it should be seized now, at this critically important moment in time.

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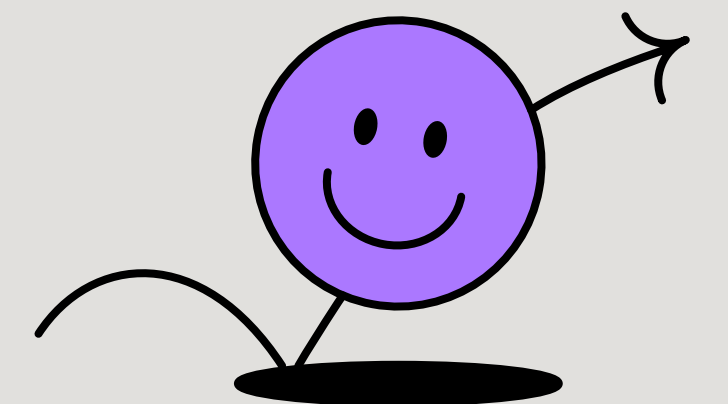
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# Partners



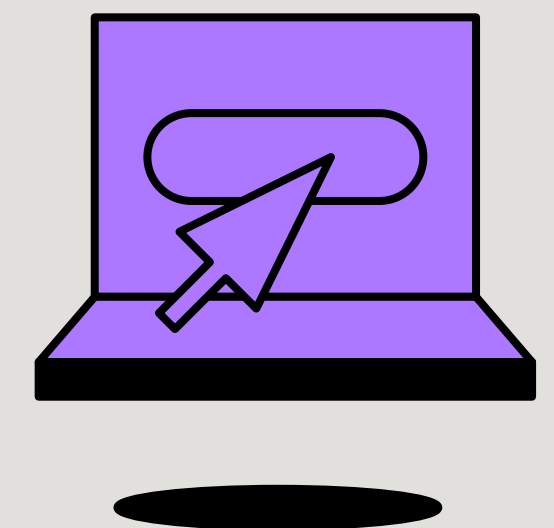


## Partners

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