

Learning to navigate a volatile world

What Belgian organizations are learning from
working with the SDGs in practice

A follow-up study of the SDG Barometer 2024

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Foreword by the Belgian Minister of Sustainable Development

Dear reader,

I am proud to present the fifth edition of the SDG Barometer, our biannual report examining how Belgian organizations integrate the Sustainable Development Goals into their daily practices. Adopted in September 2015 with the unanimous endorsement of all 193 UN member states, these 17 goals remain our shared roadmap. Eleven years later, we are now two-thirds of the way through the 2030 Agenda, yet the urgency has never been greater.

Over the past decade, the SDGs have moved beyond abstract aspirations to become embedded in the strategies of many Belgian organizations. As this report demonstrates, they serve as a vital compass for guiding strategic decisions, identifying societal value and organizational impact, setting priorities, and reporting on evidence-based progress. For some, they have even become a north star, fundamentally guiding the contributions an organization seeks to make.



At the same time, daily news reminds us of the significant work that lies ahead to fully integrate all the goals. Belgium and Europe faced record heatwaves this summer, energy prices continue to weigh on households and businesses, growing social and economic inequality is fueling polarization, and ongoing wars destabilize international partnerships. These realities have a direct impact on how organizations manage their supply chains, take care of their employees, and limit their climate footprint. They underscore that SDG implementation cannot be peripheral but is essential at every level.

According to the 2026 SDG report, only 36% of the 139 SDG targets with sufficient data are either on track or making moderate progress. Nearly half (49%) are advancing too slowly, while 15% have actually moved backwards compared with 2015. Advancing on these goals requires pragmatic, coordinated action from governments, civil society, and businesses alike.

Within the government, the Federal Institute for Sustainable Development has implemented numerous initiatives to accelerate SDG implementation. We have equipped organizations to mitigate supply chain risks through workshops, project calls, and inspiring events. At the same time, we have driven sustainability mainstreaming across governmental institutions by launching a renewed Federal Plan for Sustainable Development, updating guidelines on sustainable procurement, and providing direct support – simplifying processes wherever possible, without compromising on ambition.

Organizations, in turn, can lead the way by not merely being active on the SDGs, but letting the SDGs transform how they think, decide, learn, collaborate, create value, and account for progress. In doing so, the SDGs become not a symbolic exercise, but a strategic tool for measurable and lasting impact towards Sustainable Development.

This SDG Barometer delves exactly into how organizations can bridge that gap. I extend my sincere thanks to everyone who contributed to this edition, as well as to all the organizations leading the way toward a truly sustainable future.

Jean-Luc Crucke

*Minister of Mobility, Climate, and Ecological Transition,
responsible for Sustainable Development*

Preface by the Deans

Learning in times of fragmentation

We are living in a time marked by increasing fragmentation. Geopolitical tensions have risen and have resulted in international conflicts and wars, economic systems are under pressure, social inequalities and polarization are intensifying, and the environmental foundations of our societies continue to erode. At the same time, trust in institutions and multilateral cooperation is weakening, making collective action more difficult precisely when it is most needed. Against this backdrop, the urgency of sustainable development has not diminished. On the contrary, it has intensified.

The SDGs were conceived as a shared global framework to address these interconnected challenges. Yet, as we have moved beyond the midpoint of the 2030 Agenda with insufficient and uneven progress, these challenges are becoming ever more pressing. While awareness has increased and commitments have multiplied, translating ambition into meaningful, systemic impact remains difficult. Moreover, the conditions for achieving such impact are becoming increasingly adverse, shaped by fragmentation, short-term pressures, and weakening cooperation.



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In this context, the role of organizations – businesses, public institutions, and civil society alike – becomes increasingly critical. As educational and research institutions, we recognize our responsibility not only to generate knowledge, but also to help shape the capabilities, mindsets, and practices required for sustainable transformation. This involves equipping current and future leaders with the ability to navigate complexity, engage with uncertainty, and rethink how value is created in relation to society and the planet, in both the short-term and the long-term.

At the same time, organizations themselves are searching for ways to move beyond fragmented initiatives and symbolic commitments toward more integrated and impactful approaches to sustainability. This requires more than new strategies or tools. First and foremost, it calls for continuous, reflective, and practice-based learning that enables organizations to adapt, experiment, and transform. The SDG Barometer therefore approaches sustainability not only as a matter of implementation, but also as an ongoing learning process through which organizations make sense of their experiences, successes, and struggles. By analyzing these experiences across different organizational contexts, this year's SDG Barometer aims to surface patterns that can help others learn faster, avoid common pitfalls, and strengthen their own transition capacity.

It is precisely this perspective that underpins the 2026 edition of the SDG Barometer. Rather than focusing solely on measuring engagement or reporting trends, this report seeks to understand how organizations have learned to work with the SDGs in practice. By adopting a case-based reasoning approach, it captures the

experiences and lessons learned of organizations, identifying patterns, challenges, and insights that can inform practice, policy, education, and research.

This would not have been possible without the openness of the organizations that contributed to this research. We are grateful to them for allowing us, so to speak, a look inside their SDG kitchen: for sharing not only their ambitions and achievements, but also the questions, tensions, experiments, and learning processes that shape SDG implementation in everyday organizational life. Their willingness to make practice visible gives this report its empirical depth and practical relevance.

In doing so, the SDG Barometer aims to contribute to a deeper understanding of what it takes to realize the SDGs in a world characterized by volatility and fragmentation. Ultimately, the question is not only whether we know what needs to be done, but whether we are able to learn how to do it. Together.

Outline of this report

As in previous SDG Barometer reports, the 2026 edition starts with the introductory section “Realizing Agenda 2030: sustainable development in volatile times”. This section provides an updated overview of the state of play regarding the SDGs against the background of a changing global context. It sets the scene for this year’s report by discussing global risks, weakened multilateralism, and recent research on planetary boundaries as ecological thresholds within which social and economic life takes place. Against this background, the section discusses the main sustainability challenges that countries and organizations face, both now and in the future.

As an integral part of Section 1, several vignettes further illustrate important issues and developments within this context. These vignettes address themes such as climate change as a risk multiplier for the SDGs, the role of food production in planetary health, expert views on extending Agenda 2030 towards 2050, and recent research showing how the SDGs have gradually emerged as business norms. Together, these vignettes provide a rich kaleidoscopic view of the current context in which the SDGs and organizations operate.

Section 2, “Organizational learning and case-based reasoning”, introduces the main focal lens of this year’s SDG Barometer. The first part explains why organizational learning matters for achieving



the SDGs. Learning is identified as a key SDG driver, and its role is briefly explored in relation to themes such as behavioral change, wicked problems, path dependency, and innovation. The section then introduces case-based reasoning (CBR), which is central to the SDG Barometer 2026. CBR enables a systematic analysis of real-world experiences and lessons learned from Belgian organizations, making it possible to identify recurring patterns, context-sensitive insights, and transferable practices that can inform SDG implementation in both theory and practice.

Section 3, "Learning from SDG practice", presents the insights based on the new and original data collected through the CBR approach among Belgian organizations. In this respect, the 2026 SDG Barometer takes a different approach from earlier editions, as it does not report results from the extensive survey instrument used up to and including the 2024 edition. Instead, the CBR findings are presented in a condensed and narrative form, larded with practical lenses, with the aim of generating insights that are useful for practitioners and, ultimately, informative for policy makers and intermediary organizations as well.

As in previous SDG Barometer reports, this year's report ends with a section containing conclusions and recommendations (Section 4). This section brings together the findings from the CBR approach and the broader insights developed throughout the report. The recommendations aim to provide practical guidance for organizations and sustainability professionals, while also offering relevant insights for policymakers and intermediary organizations, to accelerate SDG efforts and strengthen impact towards 2030 and beyond.

In addition to these four sections, the 2026 SDG Barometer includes three topical dossiers that add to the kaleidoscopic perspective of the report. Dossier I provides a compact overview of recent themes in academic research on the SDGs and identifies several emerging research avenues. Dossier II contains three brief but thought-provoking contributions by international academic experts on the question: "What's next for the SDGs?" Dossier III presents findings from SDG Barometer-like initiatives in other countries.

Section 1.

Realizing Agenda 2030

Sustainable development
in volatile times

Section 1 situates the SDG Barometer in the final, turbulent years of Agenda 2030. It shows how sustainable development is now being pursued in a world marked by geopolitical fragmentation, weakening multilateralism, accelerating ecological breakdown, social polarization, and disruptive technologies. Against this backdrop, SDG progress appears both more urgent and more fragile: globally off-track, uneven in Europe, and marked in Belgium by relatively strong social performance but persistent spillovers and ecological pressures. This section therefore asks whether prevailing notions of progress still capture what matters for human and planetary well-being. It then turns to business, where the SDGs are increasingly embedded in governance, standards, reporting, and stakeholder expectations, but where symbolic alignment, selectivity, and impact gaps remain. The central challenge is no longer simply whether organizations commit to the SDGs, but whether they can learn, adapt, and translate them into credible systemic change.

1.1 An unsettling international order

The international order has entered a period of profound disruption. In many Western societies, political forces favoring the dismantling of existing institutions over gradual reform are gaining momentum. This “wrecking-ball politics” is fueled by declining trust in democratic systems, frustration over perceived stagnation, and widespread pessimism about governments’ ability to improve the prospects of future generations (Bunde & Eisentraut, 2026). The United States – long the principal architect and guarantor of the post-1945 order – plays a pivotal role in this shift as it distances itself from multilateral commitments in security, trade, and development. Moreover, the United States is not merely retreating from parts of the multilateral order, but has also shown a growing willingness to use coercive diplomacy and direct military action to shape international outcomes. This reflects a broader paradox in the current global order: the states formally entrusted with safeguarding international peace and security are themselves increasingly entangled in, aligned with, or constrained by major international conflicts.

The consequences are being felt globally. In Europe, uncertainty about security guarantees has increased, while countries in the Indo-Pacific are hedging between continued engagement of the United States and rising Chinese influence. At the same time, the multilateral trade system and international development cooperation are under severe strain, further undermining progress toward the SDGs.

Although many actors are attempting to forge new partnerships and forms of cooperation, the emerging landscape is increasingly shaped by power politics and transactional deals rather than shared norms and collective problem-solving. For sustainable development, this means that progress can no longer be assumed; it must be actively pursued in a fragmented geopolitical environment marked by declining trust, weakening institutions, and reduced international solidarity.

1.2 Realizing Agenda 2030 amid global turbulence and international conflict

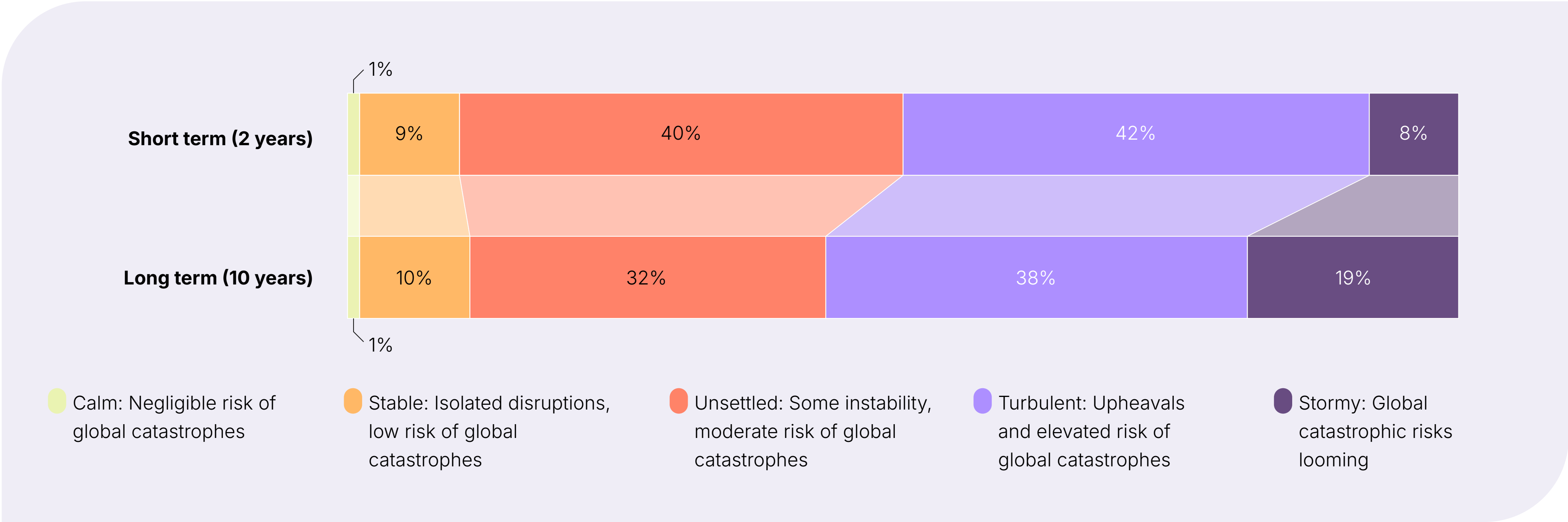
Against this rather grim geopolitical background, the final years of the realization of Agenda 2030 will be spent in a time of great volatility. When assessing the current state of sustainable development, it becomes increasingly clear that progress is unfolding in a world marked by rising instability. Global risks and conflict are no longer distant backdrops but direct and imminent forces shaping the conditions under which sustainable development must be pursued. The 2025 and 2026 World Economic Forum's Global Risks Reports (WEF, 2025, 2026) illustrate this shifting and turbulent landscape, highlighting how geopolitical, environmental, societal and technological threats are converging in ways that challenge collective action toward the SDGs.

Synthesizing the risk perceptions of global leaders across academia, business, government, international organizations and civil society, these reports show that concerns about interstate armed conflict and geoeconomic tensions have generally remained elevated over the past two decades. At present, geopolitical instability – especially the expectation that existing conflicts may further intensify or expand – ranks as the most pressing short-term worries. Anxiety and uncertainty shape the outlook in multiple regions, including Ukraine, the Middle East, and Sudan, while multilateral institutions face increasing difficulty in mediating effectively and advancing durable solutions. As global risks continue to intensify in scale, interconnectivity and velocity, 2026 marks what the World Economic Forum describes as an ‘age of competition’. As cooperative mechanisms erode and governments retreat from multilateral frameworks, global stability comes under increasing pressure. A contested multipolar landscape is emerging in which confrontation is replacing collaboration, while declining trust undermines transparency, respect for the international rule of law, and openness in trade and investment. Rising protectionism further weakens the multilateral system and increases the likelihood of geopolitical conflict.

At the same time, risks are manifesting themselves across environmental, societal, economic, and technological domains. A multitude of extreme weather events amplified by climate change, widespread societal and political polarization, and continued technological advancements accelerating the spread of false or misleading information. In fact, we seem to be living in one of the most divided times since the Cold War, revealing a bleak outlook across current, short-term and long-term horizons.

As Exhibit 1  shows, global leaders are notably more pessimistic about the short-term than they were in 2025, with a 14-percentage-point increase in those expecting a turbulent or stormy outlook over the next two years. For the longer term (10 years), the picture is slightly less negative: the share of global leaders holding these pessimistic expectations has decreased by 5 percentage points (from 62% to 57%). At the same time, there is a modest rise in both more optimistic outlooks (calm or stable, up 3 percentage points) and moderately uncertain expectations (unsettled, up 2 percentage points).

Exhibit 1. Short-term and long-term global outlook



Source: WEF (2026: 7)

When it comes to technological risks, the rise of artificial intelligence (AI) has raised far-reaching questions about its implications for economic, environmental, and societal systems. While AI holds the potential to generate both significant benefits and considerable harms across these domains, growing attention is being directed toward the environmental footprint of the broader AI infrastructure and ecosystem. In this context,

it is interesting to note that the Human Development Report 2025 by the United Nations Development Programme (UNDP, 2025) is dedicated completely to the possibilities and perils of AI. Previous editions of the SDG Barometer already pointed at the fact that several decades of advancement in global health, education, and living standards, as captured by the Human Development Index (HDI), have stalled, with no evident rebound

from the setbacks caused by the Covid-19 pandemic and the crises that followed. Not long ago, projections suggested that the world would reach very high HDI levels by 2030. Based on trends from 2021-2024, that milestone had already been pushed back by several years. Now, current forecasts indicate that it may even be postponed by decades (ibid., p. 5).

Although the global HDI was expected to reach a new peak in 2024, the rate of improvement appears to be the weakest recorded in the 35 years since the index was introduced. After decades of convergence, the gap between very high and low HDI countries has begun to widen again over the past four years. This sharp deceleration in human development affects all developing regions (see Exhibit 2 →). At the same time, traditional development pathways – which generated large-scale employment and reduced poverty through manufacturing growth and export-led strategies – are becoming increasingly constrained. A so-called triple squeeze is emerging: insufficient external financing, reduced manufacturing opportunities linked partly to automation, and growing trade tensions that limit export prospects.

AI, emerging as a disruptive systemic technology, may become a decisive factor in this context. However, its effects on human progress are still uncertain. This partly has to do with the uneven distribution of AI use globally, although this is rapidly picking up almost everywhere. As Achim Steiner, UNDP administrator, puts

it somewhat ominously: “We are at a crossroads: while AI promises to redefine our future, it also risks deepening the divides of a world already off balance. Are we on the verge of an AI-powered renaissance – or sleepwalking into a future ruled by inequality and eroded freedoms?” (UNDP, 2025: v).

Exhibit 2. The post-2020 slowdown in human development



Source: UNDP (2025: 5)



VIGNETTE 1

The double-edged sword of AI and sustainability

From classrooms and hospitals to farms and boardrooms – AI is everywhere. It is hailed as “the new electricity”, a general-purpose technology with the potential to reshape how people and societies live, work, and organize themselves. For sustainable development, the possibilities are dazzling. AI can detect patterns in massive climate datasets, model extreme weather events, and guide early-warning systems that save lives. It can help farmers adapt to droughts with precision irrigation, optimize supply chains to reduce food waste, or match renewable energy flows with shifting demand in real time. Such capacities could, in principle, accelerate progress towards a world that is both more prosperous and more sustainable.

However, the story is more complicated, as shown by the 2025 *Human Development Report* (UNDP, 2025). It warns against techno-determinism – the belief that technology alone will deliver solutions. Training large AI models consumes extraordinary amounts of energy and water. Concentration of computing power, data, and expertise in a handful of countries risks exacerbating global inequalities.

Biases embedded in algorithms can replicate and amplify social injustices. And in the labor market, so-called “so-so AI” threatens to displace workers without generating real productivity gains. The same tools that could power a green transition might just as easily accelerate environmental degradation, deepen divides between high- and low-income countries, and weaken human agency.

AI, in other words, acts as a mirror: it reflects and magnifies the choices societies make. Ethically and politically speaking, AI cannot frame problems or decide what is worth solving, but it can amplify the values and priorities we set. The 2025 *Human Development Report* underscores that the future of AI will not be decided by technical capacity alone, but by deliberate choices about access, governance, and intent. Will AI be harnessed to augment human creativity, complement workers, and serve collective goals? Or will it entrench concentration of wealth and power and create influential corporate empires, pushing development further off balance?

What makes this moment decisive is not AI’s inevitability but its contingency. Unlike past waves of industrial change, AI is unfolding in a world already marked by climate urgency, fragile democracies, and widening inequalities. It offers new, as yet undefined, pages in the sustainable development playbook – their contents will take shape only through human decisions.

SDG TAKEAWAY:

AI could accelerate progress across multiple goals, but without equity and sustainability as guiding principles, it risks undermining the foundations of the 2030 Agenda.

1.3 The greening of global risks

Interestingly, while the risk of state-based armed conflict has risen sharply – and geoeconomic confrontation, misinformation and disinformation, and societal polarization continue to be viewed as

major sources of acute crisis – the overall global risk landscape is increasingly ‘turning green’. Over the next decade, five of the 10 risks expected to generate the most severe impacts are environmental in nature. Extreme weather events, biodiversity loss and ecosystem collapse, critical shifts in Earth systems, natural resource shortages and pollution together account for half of the world’s most consequential risks (see Exhibit 3 .

This outlook should be seen against the background of the Planetary Health Check report (Kitzmann et al., 2025) which

Exhibit 3. Ranking of global risk severity over the long term

Short term (2 years)

1. Geoeconomic confrontation
2. Misinformation and disinformation
3. Societal polarization
4. Extreme weather events
5. State-based armed conflict
6. Cyber insecurity
7. Inequality
8. Erosion of human rights and/or civic freedoms
9. Pollution
10. Involuntary migration or displacement

Risk categories

 Economic  Environmental  Geopolitical  Societal  Technological

Long term (10 years)

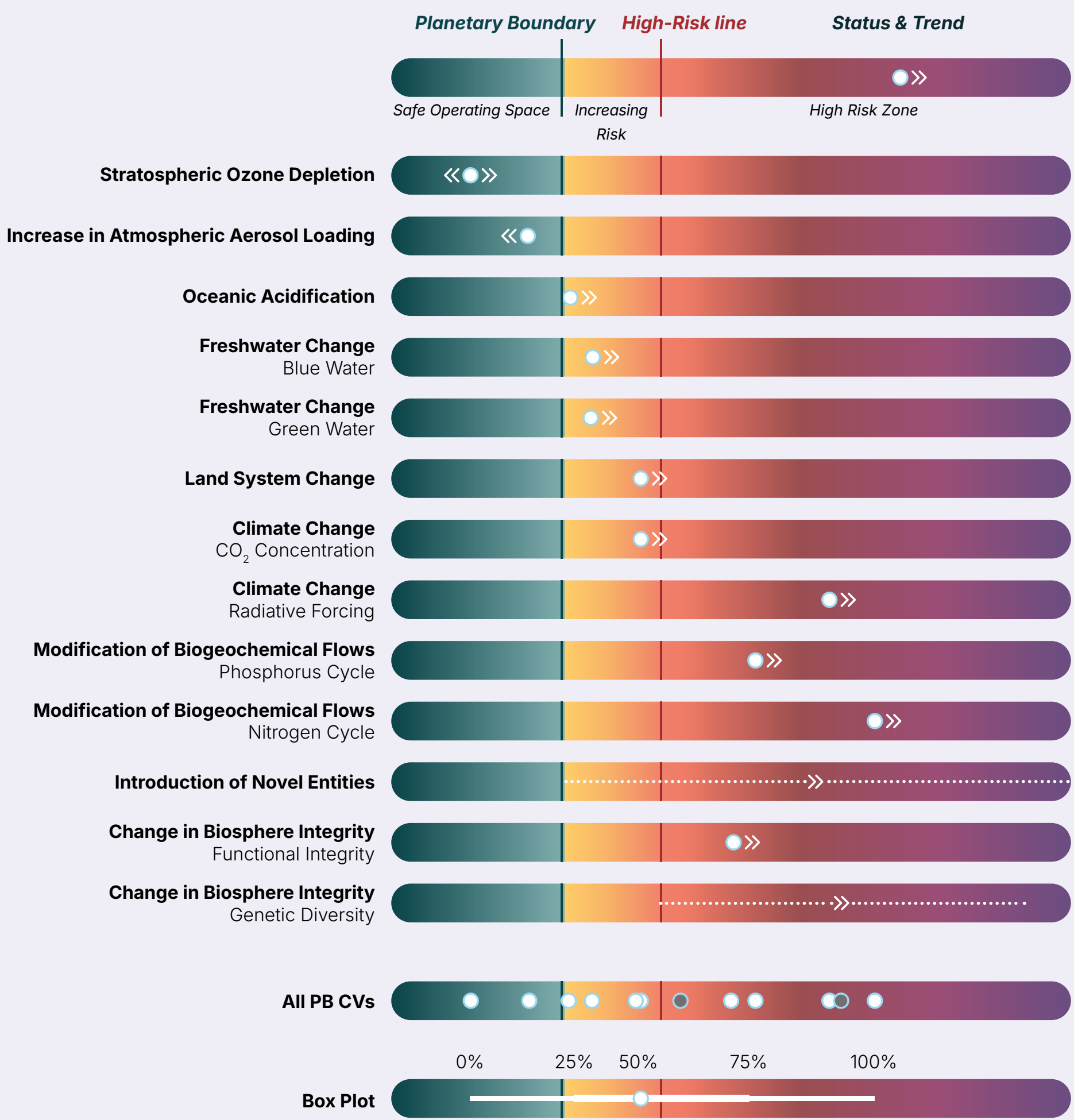
1. Extreme weather events
2. Biodiversity loss and ecosystem collapse
3. Critical change to Earth systems
4. Misinformation and disinformation
5. Adverse outcomes of AI technologies
6. Natural resource shortages
7. Inequality
8. Cyber insecurity
9. Societal polarization
10. Pollution

Source: WEF (2026: 9)

examines the so-called Planetary Boundaries – the nine processes known to regulate the stability, resilience, and life-support functions of our planet. In 2025, seven out of these nine Planetary Boundaries had been breached, with all of those seven showing trends of increasing pressure, suggesting further deterioration and destabilization of planetary health in the near future (Exhibit 4 ➡). This effectively means that humanity has pushed Earth beyond its so-called safe operating space, driven by interconnected stressors such as fossil fuel combustion, land-use changes, and pollution.

The report highlights how these processes compound one another, with climate change accelerating the decline of biodiversity and land degradation contributing to more extreme drought and heat episodes. Of particular concern is that such mounting pressures raise the likelihood of surpassing critical tipping points – moments when key Earth systems may shift permanently into far less stable conditions, including the potential collapse of major ice sheets, major disruptions to ocean circulation patterns, or the breakdown of essential ecosystems such as the Amazon. Kitzmann et al. (ibid., 12) conclude that “[u]nderstanding these interconnected drivers and their tipping potential through a systems-based approach reveals leverage points where targeted interventions can yield broad, systemic improvements. Effective solutions must therefore recognize and address these interconnections and tipping risks, integrating local, regional, and global efforts, supported by robust measurement and monitoring, to return humanity safely within Earth’s planetary boundaries.”

Exhibit 4. Breaching Planetary Boundaries



Source: Kitzmann et al. (2025: 30)

1.4 Reinforcing instabilities and vulnerabilities

Of course, breaching Planetary Boundaries, and the inherent continued environmental degradation and catastrophes, does not only wreak havoc on ecosystems, infrastructure, and economic stability. There are destructive feedback loops at play here. Breaching Planetary Boundaries also amplifies existing environmental vulnerabilities, for instance through reactivating microbes in a warming cryosphere and remobilizing legacy pollutants by flood events (UNEP, 2025), as well as social vulnerabilities, driving inequality and deepening societal polarization. This latter combination in particular creates fertile ground for a vicious circle, accelerated by technological advances, including social media and AI. As the WEF (2025: 8) notes: “This is an important pair of risks to watch, given how related they can be to bouts of social instability, and in turn to domestic political and to geostrategic volatility.” In many contexts, these dynamics reinforce one another: environmental pressures heighten social tensions, which in turn erode political capacity to respond effectively, thereby increasing exposure to further environmental and societal shocks.

The World Meteorological Organization points to these self-reinforcing dynamics, too, noting for example that extreme weather events in 2024 (ranging from floods to heatwaves) resulted in the highest number of newly displaced people in any year since 2008. Both new and prolonged displacement have affected large populations, particularly in fragile and conflict-affected settings. Beyond the immediate destruction of homes, essential infrastructure, forests, farmland, and biodiversity, such events erode community resilience and create substantial risks for people already displaced as well as those forced to move (WMO, 2025: 19).

VIGNETTE 2

Climate change as a risk multiplier for the SDGs

The past decade was the hottest on record since systematic observations began, with global average temperatures in 2024 reaching 1.55 °C above the pre-industrial baseline. This figure signals how tightly bound the fate of human development is to the stability of the Earth's climate. Oceans absorbed vast amounts of excess heat, glaciers endured their most negative balance in decades, and Antarctic sea ice shrank to near-historic lows. What might appear as distant physical shifts are in fact disruptions reverberating across every dimension of sustainable development.

In the report *State of the Global Climate 2024* the World Meteorological Organization (2025) shows how these climate shocks act as a risk multiplier. Rising sea levels are salinizing groundwater and are threatening coastal infrastructure, striking at the resilience of SDG 11 (Sustainable Cities and Communities). In parallel, ocean acidification, warming, and deoxygenation are destabilizing marine ecosystems, undermining SDG 14 (Life Below Water). On land, glacier retreat and shifting rainfall patterns intensify water scarcity, leaving SDG 6 (Clean Water and Sanitation) increasingly out of reach for millions of people.



Food systems sit squarely in this chain reaction and are heavily impacted. Prolonged droughts in the Horn of Africa, destructive floods in South Asia, and shifting rainfall patterns tied to El Niño all conspired to reduce yields, drive up prices, and deepen food insecurity. These trends unravel progress on SDG 2 (Zero Hunger) and SDG 1 (No Poverty) simultaneously. When crops fail, households lose income, nutrition declines, and social safety nets are strained to breaking.

The health toll is equally visible. Heatwaves have become longer and more intense, contributing to excess mortality and straining health systems, putting SDG 3 (Good Health and Well-being) further under pressure. At the same time, extreme weather events are displacing already vulnerable populations from their homes each year. These humanitarian crises spill over into governance and security challenges, in turn jeopardizing SDG 16 (Peace, Justice, and Strong Institutions).

Taken together, the evidence paints a sobering picture: climate change is not confined to SDG 13 (Climate Action), but has evident and severe cascading effects. As such, it is a structural driver of regression across the entire 2030 Agenda. The World Meteorological Organization warns that unless mitigation and adaptation are accelerated, the climate system will continue to erode resilience, reverse development gains, and compromise global cooperation itself (SDG 17).

SDG TAKEAWAY:

Climate change is the ultimate risk multiplier, destabilizing progress across water, food, health, cities, ecosystems, and governance. Meeting the SDGs depends on integrated strategies that address climate and development as inseparable.

These dynamics also have severe ramifications for global food systems and levels of hunger. By mid-2024, the combined impact of escalating conflict, prolonged drought and surging domestic food prices had pushed food crises to new heights in 18 countries. In eight of these, at least one million additional people faced acute food insecurity compared to the peak levels recorded in 2023. The downturn in global cereal production reflects the broad reach of drought conditions, which in regions such as Southern Africa were further intensified by El Niño.

The ways in which food is produced, the choices people make about what they eat, and the scale of losses and waste across the supply chain all have profound effects on human and planetary health. Findings from the EAT-Lancet Commission (2025) indicate that a global shift toward a planetary health diet could significantly reduce environmental damage and prevent millions of premature deaths each year. Yet, safeguarding the natural systems that support human life – and that ultimately influence the stability of the Earth system – will require nothing less than a fundamental transformation of how food systems operate. In sum, “[a]n unprecedented opportunity exists to develop food systems as a common thread between many international, national, and business policy frameworks aiming for improved human health and environmental sustainability. Establishing clear, scientific targets to guide food system transformation is an important step in realizing this opportunity” (ibid., p. 26).



VIGNETTE 3

Food and (planetary) health

Food is both sustainer and saboteur: it is the single most powerful lever for improving human health and securing environmental sustainability. And yet, the current food system undermines both. The report by the EAT-Lancet Commission calls for nothing less than a 'Great Food Transformation', a radical shift in how we produce, distribute, and consume food to feed nearly 10 billion people within planetary boundaries by 2050.

Unhealthy diets now contribute more to global morbidity and mortality than alcohol, tobacco, and unsafe sex combined. More than 820 million people remain undernourished, while others consume diets so imbalanced that obesity, diabetes, and cardiovascular diseases surge. At the same time, agriculture drives climate instability, biodiversity loss, nitrogen and phosphorus overload, and freshwater depletion. The food system is hence breaching multiple planetary boundaries.

To realign people and planet, the report proposes a planetary health diet: largely plant-based, rich in fruits, vegetables, legumes, nuts, and whole grains, accompanied by modest amounts of fish,

poultry, and dairy, and a sharply reduced intake of red meat and sugar. Adopting such diets worldwide could prevent up to 11 million premature deaths annually, while also easing pressure on land, water, and ecosystems. The 'planetary health plate' – half filled with fruits and vegetables, the other half consisting of whole grains and plant proteins – becomes a symbol of balancing nutrition and sustainability.

The report of the EAT-Lancet Commission (2025) sets two scientific targets. First, healthy diets that optimize human well-being. Second, sustainable food production that remains within safe operating limits for climate, biodiversity, water, and nutrient cycles. Together, they define a safe operating space for humanity's food future. Achieving this requires five strategies: shifting consumption toward healthy diets, reorienting agriculture from volume to diversity, sustainably intensifying production, governing land and oceans with a zero-expansion principle, and halving food loss and waste.

Of course, none of these shifts will be easy. They demand coordinated action across governments, businesses, civil society, and consumers. But delay only deepens the crisis. As scientist Johan Rockström warns: food is the defining issue of the 21st century. If transformed, it can catalyze progress across health, climate, and development goals. If neglected, it risks locking in systemic collapse.

The background image shows a person wearing a black jacket and a black cap, crouching in a field of harvested corn stalks. The stalks are dry and yellow, with some green leaves still attached. The person is looking down at the ground. The sky is blue with some light clouds. The overall scene is a rural landscape during harvest time.

Section 1

Realizing
Agenda
2030

SDG TAKEAWAY:

Transforming food systems is central to achieving the SDGs. The planetary health diet offers a pathway to align SDG 2 (Zero Hunger), SDG 3 (Good Health and Well-being), and SDG 12 (Sustainable Consumption and Production) with SDG 13 (Climate Action) and SDG 15 (Life on Land). Food sits at the nexus where human and planetary health either rise together, or fall apart.

1.5 Taking the pulse of the SDGs

The above global sustainable development risk assessment serves as an important backdrop for taking stock of the SDGs, underscoring the volatile conditions under which progress must now be measured. Without a doubt, realizing Agenda 2030 will be ever more complex in such an environment.

At the same time, institutional developments surrounding the SDG framework reveal that, despite widespread endorsement (e.g., 190 out of 193 countries have presented national action plans for advancing sustainable development), its influence on national policies and investment decisions has been more limited than initially hoped. With the 2030 deadline rapidly approaching and global risks compromising desired development pathways, there is momentum to extend Agenda 2030 beyond its original horizon. This may manifest in a revised form that is more attuned to systemic crises, embedded in governance processes, and better equipped to drive transformative change.

VIGNETTE 4

Discursive success, fragmented governance, limited impact

When the UN adopted the 2030 Agenda in 2015, it was celebrated as the most ambitious roadmap ever created for global progress: 17 goals, 169 targets, and the promise of integrating ecological, social, and economic priorities. Yet, academic research into the political impact of the SDGs has highlighted that there is a sharp contrast between discursive success and transformative impact (Biermann et al., 2022).

As previous SDG Barometer reports have argued and demonstrated, the SDGs have reshaped the way sustainability is talked about and institutionalized. Governments reference them in national development plans, companies use them in sustainability policy and reporting, and NGOs employ them to frame campaigns. This 'discursive shift' has created a shared vocabulary for sustainability across diverse actors and sectors. In that sense, the SDGs have altered how problems are understood, even if they have not resolved them.

However, recent research stresses that there is little evidence that the SDGs have decisively steered policy or redirected incentives. Growth-first economic models persist, ecological limits continue to be breached, and inequalities remain entrenched. The voluntary and non-binding design of the SDGs has maximized legitimacy but limited enforcement power and hence impact. The result is a broad uptake in rhetoric, without equivalent realignment of economic and political systems.

Part of the explanation lies in the institutional architecture that has emerged around the SDGs. Scholars describe this as a 'Hybrid Institutional Complex' (Taggart & Faude, 2025), consisting of a sprawling mix of UN agencies, informal forums such as the G20, multistakeholder platforms, corporate initiatives, and local partnerships. Such institutional diversity can be an asset, since complex problems require varied solutions. But it also introduces risks of fragmentation and cherry-picking. Powerful actors may embrace 'soft' initiatives that suit their interests while sidelining more demanding goals. Coordination across this hybrid governance landscape unfortunately remains weak.

The paradox is clear: the SDGs have influenced the discourse and architecture of global governance, embedding sustainability into international institutions and everyday politics. Yet, their transformative capacity is undermined both by their voluntary design and by the fragmented institutional ecosystem that has grown around them.

SDG TAKEAWAY

The SDGs' enduring legacy may lie less in concrete target achievement and more in the discursive and institutional landscape they have created. They have changed the way the world talks about sustainability, but uneven governance and weak enforcement continue to hold back the systemic transformations they were meant to inspire.

VIGNETTE 5

From Agenda 2030 to Agenda 2050

As the 2030 deadline for the SDGs draws near, it is increasingly clear that most targets will not be achieved. The Covid-19 pandemic, geopolitical conflicts, debt crises, and short-sighted recovery measures have slowed progress, often reinforcing carbon-intensive pathways rather than accelerating sustainable ones.

A group of leading scholars, including Mariana Mazzucato and Jeffrey Sachs, argue that the world must extend and adapt the SDGs to 2050 (Nerini et al., 2024). Their proposal rests on several pillars. First, governments should establish clear interim targets for 2030 and 2040, with final 2050 goals aligned with science. This includes net-zero carbon dioxide emissions by mid-century and halting biodiversity loss within the next decade. Second, the framework must embed planetary boundaries, ensuring that development operates within Earth's safe operating space.

Finance emerges as a decisive factor: low- and middle-income countries remain unable to fund long-term investments in education, health, and infrastructure. Reforming the global financial architecture, increasing access to low-cost finance while making sustainable investments safer and more attractive

are therefore essential. So too is a mission-oriented approach, where governments and development banks mobilize resources around well-defined goals, such as closing the digital divide or restoring ecosystems. Emerging technologies, including AI, must be governed to support inclusion rather than deepen inequalities.

Of course, extending the timeline alone is not enough. To avoid repeating the pitfalls of fragmented and siloed implementation, science-policy interfaces should be strengthened. Recent work by a consortium of international scholars identifies three focal points that could accelerate progress systemically (Pradhan et al., 2024). First, mapping SDG interactions to harness synergies and manage trade-offs across goals. Second, advancing SDG modeling, using integrated scenarios to explore pathways that combine economic, social, and ecological dimensions. And third, developing more actionable SDG tools – accessible, updated, and co-designed with policymakers, businesses, and civil society – so evidence can guide real-time decision-making.

The SDGs should remain at the heart of global cooperation. However, to stay credible, the agenda needs a longer horizon, sharper scientific grounding, and stronger enforcement. The choice is not between abandoning the SDGs or chasing the impossible – it is to extend the horizon to 2050 and use the coming decades to align human development with the stability and health of planet Earth.

SDG TAKEAWAY

A 2050 roadmap may rescue the SDGs, but only if interim milestones, financial reforms, and planetary boundaries are placed at the core of a renewed global pact. This should be accompanied by robust science-policy interfaces that connect SDG interactions, models, and tools.

Section 1

Realizing Agenda 2030



A global review through the lens of the Sustainable Development Report 2025 (Sachs et al., 2025) shows that East and South Asia have, on average, made the fastest progress toward the SDGs since 2015, largely due to strong gains on socioeconomic targets. Several other countries stand out for advancing more quickly than their regional peers, including Benin, Nepal, Peru, the United Arab Emirates, Uzbekistan, Costa Rica, and Saudi Arabia. European countries continue to lead the SDG Index overall, but even these high performers struggle to deliver on at least two goals, particularly those related to climate action and biodiversity conservation.

On a global scale, the SDGs remain significantly off-track. Based on progress since their adoption in 2015, none of the 17 goals is currently on course to be achieved by 2030, and only 16.7 percent of targets are globally on track. Conflict, structural weaknesses, and constrained fiscal capacity continue to hinder progress in many regions. At the same time, most UN member states have made gains in basic services and essential infrastructure, including mobile broadband and internet use (SDG 9), access to electricity (SDG 7), and reductions in under-five and neonatal mortality (SDG 3). By contrast, many countries are stagnating or backsliding on obesity, press freedom, sustainable nitrogen management, biodiversity loss, and corruption perceptions. Taken together, the global dashboard shows major challenges for six SDGs and significant challenges for all others, underscoring the scale of acceleration required in the final years to 2030 (see Exhibits 5  and 6 .

Exhibit 5. World SDG global dashboard 2025



Source: Sachs et al. (2025: 11)

Exhibit 6. SDG progress by target

1 NO POVERTY	2 ZERO HUNGER	3 GOOD HEALTH AND WELL-BEING	4 QUALITY EDUCATION	5 GENDER EQUALITY
1.1 International poverty	2.1 Undernourishment and food security	3.1 Maternal mortality	4.1 Effective learning outcomes	5.1 Legal frameworks on gender equality
1.2 National poverty	2.2 Malnutrition	3.2 Child mortality	4.2 Early childhood education	5.2 Violence against women and girls
1.3 Social protection	2.3 Small-scale food producers	3.3 Communicable diseases	4.3 TVET and tertiary education	5.3 Child marriage
1.4 Access to basic services	2.4 Productive and sustainable agriculture	3.4 NCD and mental health	4.4 Skills for employment	5.4 Unpaid care and domestic work
1.5 Resilience to disasters	2.5 Genetic resources for agriculture	3.5 Substance abuse and treatment	4.5 Equal access to education	5.5 Women in leadership
1.a Government spending on essential services	2.a Investment in agriculture	3.6 Road traffic accidents	4.6 Adult literacy and numeracy	5.6 Reproductive health access and rights
1.b Poverty eradication policies	2.b Agricultural export subsidies	3.7 Sexual and reproductive health	4.7 Sustainable development education	5.a Equal economic rights for women
	2.c Food price anomalies	3.8 Universal health coverage	4.a Education facilities	5.b Technology for women empowerment
		3.9 Health impact of pollution	4.b ODA for scholarships	5.c Gender-responsive budgeting
		3.a Tobacco control	4.c Qualified teachers	
		3.b Immunization coverage		
		3.c Health workforce		
		3.d Management of health risks		

Legend

- On track or target met ● Moderate progress, but acceleration needed ● Marginal progress, and significant acceleration needed ● Stagnation ● Regression ● Insufficient data

Exhibit 6. SDG progress by target (continued)

6 CLEAN WATER AND SANITATION	7 AFFORDABLE AND CLEAN ENERGY	8 DECENT WORK AND ECONOMIC GROWTH	9 INDUSTRY, INNOVATION AND INFRASTRUCTURE	10 REDUCED INEQUALITIES
6.1 Safe drinking water	7.1 Access to energy services	8.1 Economic growth	9.1 Infrastructure development	10.1 Income growth of bottom 40 per cent
6.2 Access to sanitation and hygiene	7.2 Share of renewable energy	8.2 Economic productivity	9.2 Sustainable/inclusive industrialization	10.2 Income distribution
6.3 Water quality	7.3 Energy efficiency	8.3 Formalization of SMEs	9.3 Small-scale industries' access to finance	10.3 Eliminate discrimination
6.4 Water-use efficiency	7.a International cooperation on energy	8.4 Material resource efficiency	9.4 Sustainable and clean industries	10.4 Fiscal and social protection policies
6.5 Transboundary water cooperation	7.b Investing in energy infrastructure	8.5 Full employment and decent work	9.5 Research and development	10.5 Regulation of financial markets
6.6 Water-related ecosystems		8.6 Youth NEET	9.a ODA for infrastructure	10.6 Inclusive global governance
6.a International cooperation on water and sanitation		8.7 Child and forced labour	9.b Domestic technology development	10.7 Safe migration and mobility
6.b Participatory water and sanitation management		8.8 Labour rights and safe working environment	9.c Access to ICT and the Internet	10.a Special and differential treatment (WTO)
		8.9 Sustainable tourism		10.b Resource flows for development
		8.10 Access to financial services		10.c Remittance costs
		8.a Aid for Trade		
		8.b Strategy for youth employment		

Legend

● On track or target met ● Moderate progress, but acceleration needed ● Marginal progress, and significant acceleration needed ● Stagnation ● Regression ● Insufficient data

Exhibit 6. SDG progress by target (continued)

11 SUSTAINABLE CITIES AND COMMUNITIES	12 RESPONSIBLE CONSUMPTION AND PRODUCTION	13 CLIMATE ACTION	14 LIFE BELOW WATER	15 LIFE ON LAND
11.1 Housing and basic services	12.1 Programmes on sustainable consumption and production	13.1 Resilience and adaptive capacity	14.1 Marine pollution	15.1 Terrestrial and freshwater ecosystems
11.2 Public transport systems	12.2 Sustainable use of natural resources	13.2 Climate change policies	14.2 Marine and coastal ecosystems	15.2 Sustainable forests management
11.3 Sustainable urbanization	12.3 Food waste and losses	13.3 Climate change awareness	14.3 Ocean acidification	15.3 Desertification and land degradation
11.4 Cultural and natural heritage	12.4 Managing chemicals and wastes	13.a UNFCCC commitments	14.4 Sustainable fishing	15.4 Conservation of mountain ecosystems
11.5 Human and economic losses to disasters	12.5 Reduction in waste generation	13.b Climate change planning and management	14.5 Conservation of coastal and marine areas	15.5 Loss of biodiversity
11.6 Urban air quality and waste management	12.6 Corporate sustainable practices		14.6 Fisheries subsidies	15.6 Utilization of genetic resources
11.7 Urban green and public spaces	12.7 Public procurement practices		14.7 Marine resources for SIDS and LDCs	15.7 Protected species trafficking
11.a Urban planning policies	12.8 Sustainable development awareness		14.a Research capacity and marine technology	15.8 Invasive alien species
11.b Disaster risk management policies	12.a Support for R&D capacity for sustainable development		14.b Small-scale artisanal fishing	15.9 Biodiversity in national and local planning
11.c Sustainable and resilient buildings	12.b Sustainable tourism monitoring		14.c Implementing UNCLOS	15.a Resources for biodiversity and ecosystems
	12.c Fossil fuel subsidies			15.b Resources for forest management
				15.c Protected species trafficking (global)

Legend

● On track or target met ● Moderate progress, but acceleration needed ● Marginal progress, and significant acceleration needed ● Stagnation ● Regression ● Insufficient data

Exhibit 6. SDG progress by target (continued)

16 PEACE, JUSTICE AND STRONG INSTITUTIONS		17 PARTNERSHIPS FOR THE GOALS			
16.1	Reduction of violence and related deaths		17.1	Tax and other revenue collection	
16.2	Human trafficking		17.2	ODA commitment by developed countries	
16.3	Justice for all		17.3	Additional financial resources for development	
16.4	Illicit financial and arms flows		17.4	Debt sustainability	
16.5	Corruption and bribery		17.5	Investment promotion for LDCs	
16.6	Effective institutions		17.6	Access to technology	
16.7	Inclusive decision-making		17.7	Transfer of technologies	
16.8	Inclusive global governance		17.8	Use of the Internet	
16.9	Legal identity		17.9	Capacity-building for SDGs	
16.10	Public access to information		17.10	Multilateral trading system (WTO)	
16.a	National human rights institutions		17.11	Exports of developing countries	
16.b	Non-discriminatory laws		17.12	Duty-free market access for LDCs	
			17.13	Global macroeconomic stability	
			17.14	Policy coherence for sustainable development	
			17.15	Respect country's policy space	
			17.16	Global partnership for sustainable development	
			17.17	Partnerships (public, private, CSO)	
			17.18	National statistics availability	
			17.19	Statistical capacity	

Legend

- On track or target met
- Moderate progress, but acceleration needed
- Marginal progress, and significant acceleration needed
- Stagnation
- Regression
- Insufficient data

List of acronyms and abbreviations

CSO: Civil society organization
ICT: Information and communications technology
NCD: Non-communicable disease
NEET: Not in employment, education or training
ODA: Official development assistance
R&D: Research and development
SME: Small and medium enterprise
TVET: Technical and vocational education and training
UNCLOS: United Nations Convention on the Law of the Sea
UNFCCC: United Nations Framework Convention on Climate Change
WTO: World Trade Organization

For further details, please see the SDG Progress Chart 2025. Technical note at: <https://unstats.un.org/sdgs/report/2025/>

Source: Sachs et al. (2025: 11)

In the global SDG Index country ranking (Sachs et al., 2025), 19 out of the top-20 countries are European, with the only exception being Japan (rank 19 out of 167). Finland tops the list and, together with Sweden and Denmark, achieves a score above 85.0. While Finland also holds the top spot on the *World Happiness Report* rankings (Helliwell et al., 2026), these high-performing countries also face substantial challenges, notably in achieving SDG 2 (Zero Hunger), SDG 12 (Responsible Consumption and Production), SDG 13 (Climate Action) and SDG 15 (Life on Land). This is partly driven by unsustainable consumption patterns and, as illustrated by previous editions of the SDG Barometer, negative international spillover effects. Belgium ranks as number 18, with a score of 80.7 – which is well under Germany (rank 4, score 83.7) and above the Netherlands (rank 23, score 80.0). The bottom 10 countries are largely African countries, with a score of 51.0 or less, and are affected by conflict, security issues, political and socioeconomic instability, and limited fiscal space. South Sudan, perhaps the most troubled country on the planet, closes the list with a score of 41.6.

The Europe Sustainable Development Report 2026 (Lafortune & Fuller, 2026) adds a more specifically European perspective to this global picture. While it also shows that European countries continue to be among the world's strongest performers on the SDGs, progress within Europe is increasingly marked by stagnation, uneven convergence, and persistent environmental challenges. No European country has fully achieved, or is on track to achieve, all 17 SDGs. This suggests that Europe's relative leadership should not be confused with transformative success: high overall SDG scores

often coexist with unresolved structural pressures on planetary systems, consumption patterns and international supply chains. The report therefore reinforces the need to assess SDG performance not only through domestic indicators, but also through spillover effects and the broader social and ecological consequences of European prosperity.

Both European and non-European countries that began with higher SDG baseline levels in 2015 have generally advanced more slowly than those starting from lower baselines, though outcomes vary across regions and income groups. OECD members and other high-income countries entered the SDG era with the strongest starting positions – largely due to their performance on socioeconomic goals – but have made only modest progress on the SDG Index since 2015. In contrast, East and South Asian countries, the BRICS+ group, and lower-middle-income countries (LMICs), all of which had lower initial baselines, have moved forward at a much faster pace. Small Island Developing States (SIDS) and countries in the Middle East and North Africa (MENA), despite starting from levels similar to the BRICS and East and South Asia, have seen far slower advancement. And although Sub-Saharan African countries and low-income countries (LICs) began with the lowest baselines, several regions with stronger starting points have nonetheless progressed more rapidly. Differences in conflict exposure, structural vulnerabilities, institutional effectiveness, and fiscal capacity likely contribute to these divergent trajectories.

Although Belgium ranks with the top-20 countries worldwide, significant challenges remain when it comes to achieving the SDGs (Exhibit 7 ⬇️). Since 2015, Belgium has increased its score with 2.7

percentage points. In terms of spillovers, Belgium scores notably worse than the OECD average. Examples of specific SDG targets that appear problematic for Belgium (negative trend) are Prevalence

⬇️ Exhibit 7. 2025 SDG dashboard for Belgium



● SDG achievement ● SDG achievement ● Significant challenges remain ● Major challenges remain
↑ On track ↗ Moderately increasing → Stagnating ↓ Decreasing

Source: Sachs et al. (2025),
Lafortune & Fuller (2026)

of obesity, Sustainable nitrogen management, Underachievers in mathematics, Freshwater withdrawal, Exports of plastic waste, Greenhouse gases embodied in imports, Unsentenced detainees, and Shifted profits of multinationals (Sachs et al., 2025).

The mixed picture for Belgium's 2026 SDG profile is also clear from the Europe Sustainable Development Report 2026 (Lafortune & Fuller, 2026). Here, Belgium ranks 15th out of 35 ranked European countries, with an SDG Index score of 72.3. Its Leave-No-One-Behind score is comparatively strong: Belgium ranks 8th, with a score of 81.1, indicating relatively good performance on within-country inequalities compared with most European peers. Belgium's spillover score is only 50.4, acknowledging the significant negative transboundary impacts linked to consumption, trade, financial flows and supply chains. The dashboard also suggests that Belgium is not uniformly progressing across the goals, with many goals stagnating.

1.6 Beyond GDP: The need for a new compass of progress

The growing volatility surrounding Agenda 2030 also exposes a deeper problem: the dominant ways of defining and measuring progress are no longer sufficient. For decades, GDP growth has functioned as the closest thing to a universal shorthand for progress. Yet, economic expansion can coexist with widening inequalities, ecological degradation, declining institutional trust and growing social insecurity. The report *Counting What Counts: A Compass of Progress for People and Planet* (UN, 2026) therefore argues that GDP should not be abandoned, but complemented by a broader framework capable of capturing what actually sustains human and planetary well-being.

Its central proposition is that progress in the 21st century should be understood as equitable, inclusive and sustainable well-being. This means looking beyond aggregate economic output toward the conditions that allow societies to function today and remain viable tomorrow: peace, human rights, respect for the planet, material conditions, health, education, security, subjective well-being, social cohesion, institutional quality, environmental quality, equity, and the

preservation of produced, human, social, institutional and natural capital. In this sense, the Beyond GDP agenda does not replace the SDGs, but strengthens their underlying logic. It makes explicit that sustainable development is not only a matter of achieving targets, but of safeguarding the social, institutional, and ecological foundations on which future progress depends.

The *World Happiness Report 2026* (Helliwell et al., 2026) reinforces this point by showing why subjective well-being should be treated as a core dimension of progress rather than as a residual outcome of economic or technological development. While digital connectivity is often counted as a marker of modernization, the report shows a more ambivalent picture. In North America and Western Europe, young people are considerably less happy than 15 years ago, a period in which social media use has greatly increased. Heavy social media use is associated with lower well-being, especially among adolescents in English-speaking countries and Western Europe. At the same time, the report stresses that the effects of digital technologies depend strongly on how they are used and on the broader social context: communication-oriented use and strong school belonging are associated with higher life satisfaction, whereas very high levels of passive or algorithmically driven use are more problematic. This underlines a central lesson for the Beyond GDP agenda: progress cannot be inferred from access, activity, or growth alone, but must be assessed in terms of whether people's lives, relationships, and social foundations are actually strengthened.

This perspective is especially relevant in the final years of Agenda 2030. A narrow focus on growth or short-term economic resilience risks producing what the report calls a “sustainability mirage”: situations in which economic or human capital accumulation appears to signal progress while natural capital, social cohesion, and institutional trust are being eroded. The challenge is therefore not only to accelerate SDG implementation, but to ensure that progress is measured in ways that reflect lived experience, planetary boundaries, distributional effects, and intergenerational resilience.

1.7 Business and the SDGs

For companies, the Beyond GDP agenda implies that credible SDG engagement cannot be limited to economic value creation, financial materiality, or selective SDG alignment. It requires attention to how business activities affect well-being, equity, natural capital, institutional trust, and cross-border spillovers. Against this backdrop and that of escalating global risks and stagnating progress on the SDGs, the role of business is becoming both more critical and more contested. Over the past decade, companies have moved from peripheral engagement with sustainability toward more

structured integration into governance, strategy, and reporting. What once began as a largely voluntary and reputational exercise has increasingly become embedded in core business functions. Globally, a substantial share of listed companies now disclose sustainability-related information, driven by investor expectations, regulatory developments, and perceived strategic benefits (OECD, 2024). Organizations are simultaneously strengthening internal ESG capabilities, with cross-functional governance structures, dedicated sustainability roles, and board-level oversight becoming more common (Deloitte, 2024). Even amid economic uncertainty and geopolitical fragmentation, ESG considerations continue to gain importance in areas such as investment decision-making and due diligence, where they are increasingly linked to value creation rather than purely reputational concerns (KPMG, 2024). This growing institutionalization suggests that sustainability is no longer peripheral to business – it is becoming part of how business defines risk, opportunity, and long-term value.

This apparent momentum masks a more complex and ambivalent reality. As with many transitions, progress is uneven and often ambiguous. On an organizational level, a growing body of evidence points to a persistent gap between SDG-related communication and actual corporate performance. Large-scale analyses of corporate reporting reveal that companies often select and report on specific SDGs in ways that are only weakly connected to their real sustainability impacts, raising concerns about symbolic adoption and so-called SDG-washing (Thammaraksa et al., 2024). Rather than reflecting a comprehensive assessment of impacts, SDG

engagement is frequently selective, emphasizing areas of strength while ignoring negative externalities or trade-offs. This selective alignment risks fragmenting the inherently interconnected nature of the SDGs and undermining their systemic intent.

This reflects a broader pattern in corporate sustainability, where communication can function as a tool for legitimacy rather than transformation. The distinction between symbolic and substantive engagement is therefore critical: while both may generate positive stakeholder responses, only substantive engagement – embedded in strategy, operations, and decision-making – leads to stronger credibility and reduced perceptions of hypocrisy (Troy et al., 2025). In this sense, the central challenge is not only whether companies engage with the SDGs, but whether they move from ‘talking about the SDGs’ to genuinely ‘walking the SDGs’.



VIGNETTE 6

Talking and walking the SDGs

How much does ‘talking SDGs’ matter? Can referencing the SDGs in reports actually improve how companies perform on environmental, social, and governance (ESG) issues? A study of 60 large Italian firms between 2019 and 2022 offers some striking insights (Beretta et al., 2025).

Italy, with its strong industrial base and early adoption of mandatory sustainability disclosure rules, is a useful testbed for whether SDG alignment in reporting translates into real impact. For this research, sustainability reports were reviewed and compared with ESG performance data. The findings show both the potential and the limits of SDG reporting.

When companies reference the SDGs in their disclosures, they tend to achieve stronger environmental and social performance. Firms that highlight climate action, water use, circular economy, or social inclusion often take concrete steps that lead to better results. This supports the ‘talking to walk’ perspective: communication about the SDGs can help shape action and create impact.

Still, the effect does not extend evenly: in the area of governance, the link breaks down. Simply citing governance-related SDGs

does not automatically lead to improvements in board diversity, shareholder rights, or anti-corruption practices. Governance performance apparently requires deeper structural reforms that go beyond reporting.

The study also shows that larger companies, those in environmentally sensitive industries, and firms on the Italian stock exchange index generally perform better. Interestingly, companies with weaker financial results sometimes do better on sustainability, suggesting that social and environmental engagement can be pursued even under economic pressure.

SDG TAKEAWAY

Aligning disclosures with the SDGs can catalyze environmental and social improvements, especially when linked to strategy and performance metrics. For practitioners, the lesson is clear: use SDG reporting as a lever to connect talk with walk.

At the same time, the institutional context in which companies operate is shifting in ways that complicate this transition. In Europe, the initial ambition of the Green Deal has been recalibrated, with elements of the Corporate Sustainability Reporting Directive (CSRD) and the Corporate Sustainability Due Diligence Directive (CSDDD) being softened, delayed, or politically contested. This reflects broader tensions between sustainability ambitions and economic competitiveness, particularly in a context of rising energy costs, geopolitical instability, and shifting global power dynamics. More broadly, the erosion of multilateral cooperation and the rise of protectionism contribute to a fragmented global landscape in which companies must navigate diverging regulatory regimes and expectations.

Within this context, the narrative of an ESG backlash has gained traction. However, while companies may appear to be stepping back from certain climate or broader sustainability commitments, the reality is more nuanced: rather than a broad retreat, most firms are becoming more selective in how they prioritize, implement, and communicate sustainability efforts, shifting from expansive ambition toward more focused, strategically grounded action. Recent research suggests that only a relatively small share of companies is actually scaling back climate commitments, while the majority are maintaining or even expanding them – often with less public visibility (Hawkins & Cooper, 2025). This phenomenon, sometimes described as ‘greenhushing’, reflects a strategic shift in how companies communicate about sustainability rather than demonstrating an actual retreat from it. Companies continue to invest in

climate action and the broader sustainability agenda, but are increasingly cautious in how and when they communicate these efforts, partly in response to political scrutiny and reputational risks.

Rather than a rollback, a more selective and strategic approach seems to emerge. Firms are prioritizing initiatives that align closely with core business value, operational resilience, and risk management. So, in a sense, sustainability is neither retreating nor fading away – it is being reframed. The shift is from expansive, sometimes aspirational commitments toward more focused, economically grounded interventions. This reframing may enhance the credibility of corporate sustainability commitments by anchoring sustainability more firmly in business models, but it also risks narrowing the scope of engagement to what is immediately material or financially relevant.

Emerging developments further illustrate this transition. Efforts to standardize sustainable development – such as the ISO/UNDP guidelines – signal a move from voluntary alignment toward more systematic integration of the SDGs into business strategy and operations. By encouraging practices such as impact mapping, stakeholder engagement, and performance monitoring, these initiatives aim to translate the SDGs from abstract goals into operational business frameworks. In doing so, they respond to a key limitation of the first decade of SDG adoption: the absence of shared methodologies for assessing and managing corporate contributions. At the same time, the European Commission has adopted the delegated act on both the revised European Sustainability Reporting Standards (ESRS) and the Voluntary Standard (VS; formerly VSME), for all companies outside the CSRD.

VIGNETTE 7

Standardizing sustainable development?

In 2024, the International Organization for Standardization (ISO) and the UN Development Programme (UNDP) unveiled new guidelines to help organizations move from simply aligning with the SDGs to embedding them at the core of their strategies and operations. These ISO/UNDP guidelines represent the first formal step toward a potential international standard for contributing to the SDGs – a blueprint for translating them into organizational practices (ISO & UNDP, 2024).

Until now, there has been no standard dedicated exclusively to the SDGs, although many existing ISO standards (e.g., ISO 14001 on environmental management and ISO 26000 on social responsibility) and other standards intersect with and support various SDGs. The new guidelines are intended to complement those, offering guidance on how an organization can systematically assess its contribution across all SDGs.

The standard encourages and guides practices including stakeholder engagement, due diligence, mapping of impacts

and interdependencies among SDG targets, and monitoring and reporting performance over time. Because they are publicly available and consensus-driven, they allow organizations large and small to adopt common methods for defining, measuring, and communicating SDG contributions.

These guidelines are not binding. Therefore, their impact will depend on whether they evolve into a fully ratified standard and whether uptake becomes widespread. Implementation will likely depend on incentives, regulatory push, and peer pressure in supply chains.

SDG TAKEAWAY

The ISO/UNDP SDG guidelines mark a new step from voluntary rhetoric to systematic practice. Their real power will depend on uptake and evolution into a widely accepted standard driving credible SDG integration in organizations worldwide.

At the same time, evidence suggests that ‘talking about the SDGs’ can indeed support ‘walking the SDGs’. Companies that explicitly reference the SDGs in their disclosures often show stronger environmental and social performance, particularly when such communication is embedded in strategy and linked to measurable outcomes. Communication, in this sense, can act as a catalyst for action – helping to align internal priorities, mobilize resources, and signal commitment to stakeholders. However, this effect is uneven and does not automatically extend to all domains, particularly governance, where deeper structural changes are required.

Finally, the SDGs are increasingly functioning as business norms. They are becoming part of the implicit expectations that stakeholders, ranging from consumers and employees to investors and regulators, use to evaluate corporate behavior. Alignment with the SDGs can enhance legitimacy, strengthen employer branding, and attract capital. At the same time, misalignments between corporate priorities and stakeholder expectations remain a source of tension, highlighting the importance of transparency and dialogue. Awareness also plays a critical role: as stakeholders become more informed about the SDGs, their expectations of business tend to increase.

VIGNETTE 8

The SDGs as emerging business norms

The litmus test of the impact of the SDGs is to what extent they can become a lens through which stakeholders evaluate corporate behavior. A study based on a large-scale survey experiment in Japan sheds light on this (Yamane & Kaneko, 2022).

With over 6,000 respondents, this study examined how consumers, investors, and jobseekers respond to companies that align with the SDGs. The findings are promising: people prefer companies pursuing SDG alignment. Roughly four out of five respondents favored businesses that visibly contribute to the goals, whether through products, investments, or employment. Importantly, the support did not diminish when firms also profited from SDG-related activities, suggesting that 'doing well by doing good' is a credible and legitimate path forward.

Yet a mismatch emerged: while stakeholders appear to prioritize goals like Zero Hunger (SDG 2) and Clean Water and Sanitation (SDG 6), many companies focus on Decent Work and Economic Growth (SDG 8) and Climate Action (SDG 13). This discrepancy risks eroding trust and highlights the need for better alignment between corporate strategies and stakeholder expectations.

The study also tested whether awareness matters. When participants were provided with simple, targeted information about the SDGs, their support for companies' sustainability efforts increased. Awareness narrowed the gap between business priorities and stakeholder preferences.

For practitioners, the message is twofold. First, stakeholder pressure is real and measurable in the context of the SDGs. Integrating the SDGs into strategy can strengthen brand, recruitment, and investor appeal. Second, awareness-building is catalytic: acting on the SDGs is only part of the task. Companies must also show transparently how such actions benefit both business and society.

SDG TAKEAWAY

The SDGs are evolving into business norms, shaping competitive advantage. Firms that align their priorities with stakeholder expectations, and actively raise awareness, will be best positioned to turn the SDGs into both legitimacy and long-term value creation.

While much of the SDG discourse focuses on large corporations, small and medium-sized enterprises (SMEs) represent both a critical and underexamined dimension of business engagement with the SDGs. SMEs often lack the resources, expertise, and regulatory pressure that drive formal sustainability integration in larger firms. At the same time, they are increasingly drawn into SDG-related practices through supply chain requirements, procurement standards, and sectoral norms set by larger companies and regulators. In this sense, SDG adoption in SMEs is less driven by formal strategy and more by relational and institutional dynamics. This creates both opportunities and risks: while SMEs can act as agile innovators in sustainability, they may also experience the SDGs as compliance-driven obligations rather than as a source of strategic value.

Taken together, these developments suggest that business engagement with the SDGs is entering a new phase. The initial era of broad commitment and narrative alignment is giving way to an era characterized by greater scrutiny, selectivity, and strategic integration. The SDG challenge is no longer about engagement, but about the depth and selectivity of that engagement. The SDGs are no longer merely a language of aspiration; they are increasingly embedded in standards, procurement requirements, and the broader sustainability discourse, becoming a framework against which performance is defined and judged.

This transition raises a fundamental question for the years ahead: can companies move beyond symbolic alignment toward demonstrable, systemic impact, while operating in a world that

is becoming more fragmented, competitive, and uncertain? The answer will depend not only on the ambitions of organizations, but also on the evolving interplay between regulation, markets, and societal expectations. In that sense, the future of the SDGs is not only a question of global governance, but also of organizational practice.

Taken together, these developments point to a fundamental tension at the heart of business engagement with the SDGs. While sustainability is becoming increasingly embedded in corporate structures, standards, and expectations, its translation into consistent, systemic impact remains uneven and often superficial. The challenge is therefore no longer primarily one of commitment or alignment, but of how organizations can learn to navigate complexity, deal with trade-offs, and embed sustainability into their core practices over time. In other words, the SDGs do not only require organizations to act differently, but to learn differently. Understanding how organizations develop such learning capacities – and how they translate experience into actionable insights – becomes critical. It is precisely this perspective that underpins the approach taken in this edition of the SDG Barometer, which turns to organizational learning as a lens to capture and analyze how organizations engage with the SDGs in practice.

Dossier I.

From mapping to making change

A next generation
SDG research agenda

Over the past decade, SDG scholarship has primarily mapped patterns of activity, evidence gaps, and the persistent misalignment between ambition and implementation. As the global community approaches 2030 under intensifying geopolitical tensions, climate shocks, technological disruptions, and widening social inequalities, SDG research needs to evolve from observation to orchestration. Building on recent academic syntheses, including Berrone et al. (2023), the next-generation research agenda can be articulated around six interconnected priorities that together reflect the growing complexity and political economy of sustainable development.

1. Beyond silos: Deep integration and trade-off governance across the SDGs

A first priority is to deepen the integration of the SDGs by developing robust approaches for understanding interlinkages, trade-offs, and clustered transition trajectories. Early research advanced goal-by-goal assessments, with strong attention to SDG 3 and SDG 13 and limited coverage of biodiversity, water, and urban systems. Yet even climate action remains insufficiently examined in mainstream management scholarship despite its central role in reshaping institutional and economic structures. Future research must illuminate not only synergies, but also contradictions, rebound effects, and intertemporal tensions. As public opinion becomes increasingly volatile, shaping priorities and political feasibility, scholars must develop dynamic frameworks capable of anticipating cross-goal interactions and guiding coherent sequencing of reforms under uncertainty.

2. Contextualizing transformation: Local realities, sector dynamics, and polycrisis adaptation

A second priority concerns anchoring SDG strategies in the social, ecological, and institutional contexts where transformation unfolds. Implementation cannot rely on generic templates: it must reflect local expectations, community pressures, and the structural conditions of energy, food, manufacturing, or mobility systems. Research shows that firms' embeddedness in local contexts shapes legitimacy, resilience, and the likelihood of substantive rather than symbolic action. As conflicts, climate extremes, pandemics, and supply chain disruptions redefine operating environments, scholars must analyze how SDG commitments evolve under stress and how early warning capacities, adaptive financing, and humanitarian-development-peace coordination can sustain progress in turbulent contexts.

3. Multistakeholder orchestration: Coalitions, coordination, and the politics of collaboration

A third priority focuses on the coordination of heterogeneous actors whose incentives and worldviews often diverge. While the SDGs promote partnerships, research is only beginning to unpack the governance mechanisms that make collaboration effective or durable. Multi-actor coalitions often confront power asymmetries, fragmented cognitive frames, and high coordination costs. Understanding these dynamics requires moving past celebratory narratives to examine the governance arrangements, accountability tools, and trust-building processes that underpin cooperation. The political dimensions of collaboration – shaped by polarization, shifting state-market relations, and public opinion – are equally critical. Comparative work across governance regimes, especially in the Global South, is essential to identify architectures suited to fragile or resource-constrained contexts.

4. Embedding SDGs within organizations: From signaling to capabilities and accountability

A fourth priority is to understand how SDGs become embedded in organizational systems. Despite widespread commitments at the symbolic level, a persistent gap remains between macro-level aspirations and micro-level routines. Research highlights the need for redesigning strategy cycles, integrating SDG targets into budgeting and procurement, developing new skills, and aligning incentives with long-term sustainability outcomes. Regulatory developments – such as taxonomies, due diligence obligations, and assurance requirements – reshape expectations and constrain the space for merely communicative action. Integrity issues – including corruption, fraud, discrimination, and greenwashing – should be treated as intrinsic design constraints rather than peripheral concerns. A central challenge is to illuminate the “missing middle”: the organizational capabilities and governance routines that convert ambition into verifiable and repeatable performance.

5. Financing transformation: Aligning capital and technology with SDG impact

A fifth and increasingly central priority concerns the role of finance and technology as enablers of systemic SDG progress. Sustainable finance has moved from niche to mainstream, yet questions persist regarding its effectiveness, fairness, and alignment with real economy transitions. Research is needed to understand when green bonds, sustainability-linked instruments, blended finance, or public development banks produce verifiable impact – and when they merely reclassify existing funding flows. The design of taxonomies, prudential regulation, and disclosure frameworks shapes capital allocation, particularly for SMEs and actors in emerging economies. Technological innovations such as AI-based risk modelling, blockchain traceability, satellite monitoring, and industrial digitalization offer new possibilities while raising concerns around energy use, e-waste, data governance, and skills displacement. Understanding how these tools can be integrated into SDG governance without generating unintended inequalities or rebound effects constitutes a major frontier.

6. Rethinking the SDG framework: Post-2030 governance and the critique of the agenda itself

A final priority is to engage critically with the SDG framework and to consider what a post-2030 governance regime should look like. While the SDGs have mobilized global attention, they also face limits: technocratic framing, insufficient representation of Global South voices, lack of enforceability, and underdeveloped integration of Indigenous and decolonial knowledge systems. As 2030 approaches, scholars must interrogate the normative assumptions of the SDG project and explore how future global governance can better integrate planetary boundaries, distributive justice, political legitimacy, and flexibility for innovation. Designing the next generation of sustainability governance requires not only evaluating progress but also reconsidering the architecture of global coordination itself.

Conclusion: From mapping to orchestration

Together, these six priorities outline a shift from mapping problems to orchestrating change. They call for a systemic, contextual, and politically informed research agenda capable of designing the coalitions, capabilities, and governance structures needed to advance sustainable development in a fragmented and turbulent world.

For references to the sources used in this overview, see the reference list at the end of this report.

Section 2.

Organizational learning and case-based reasoning

From narratives of SDG practice
to transferable insights

This section first explains why organizational learning is important for sustainable development and SDG implementation. It then introduces case-based reasoning (CBR) as the primary methodological approach used in this edition of the SDG Barometer to learn from concrete organizational experiences. The section also describes the structured narrative data collection, the selection of participating organizations, and the main characteristics of the dataset, including organizational type, size, region, SDG maturity stage, and experience with the SDGs.

2.1 Organizational learning for the SDGs

Sustainability transitions lie at the core of the 2030 Agenda. Progress depends not only on policy frameworks, governance structures, or technological breakthroughs, but also on how organizations rethink their role and the ways in which they create value. As previous SDG Barometer reports have noted, contributing meaningfully to the SDGs requires moving beyond a narrow focus on financial returns towards forms of value creation that respect planetary boundaries, address social needs, foster innovation within ecological and societal limits, and involve collaboration with a broad range of stakeholders. Integrated value creation therefore extends across organizational functions, from strategy and operations to human resources, innovation, procurement, reporting, and stakeholder engagement.

Such a shift requires organizations to realign their strategies with the constraints and opportunities of the world they operate in. For companies, educational institutions, non-governmental organizations, and public bodies alike, this means developing greater sensitivity to societal challenges, overcoming short-term thinking, connecting ecological, social, and economic dimensions, and strengthening reflexive capacity. Organizational learning is

a key lever in this process because it enables organizations to question assumptions, experiment, adapt practices, and embed new ways of working that support lasting change. This central role of learning in sustainability transitions is well established in the literature. As Van Mierlo and Beers (2020: 256) put it: "Learning is widely seen as essential for sustainability transitions because it enables actors to reflect on and reframe persistent problems, explore alternative practices, and adapt institutions accordingly."

2.2 Learning as a hidden key SDG driver

The SDGs indicate what needs to be achieved, but a central question is how organizations learn to translate the global goals into decisions, routines, capabilities, and sustained change. This edition of the SDG Barometer therefore pays particular attention to organizational learning as a driver of SDG implementation and transformation. The following sections examine this role from several complementary perspectives: behavioral change, wicked problems, internal transformation, system-level change, path dependency and short-termism, and innovation, legitimacy, and collaboration.

2.2.1 Transition requires behavioral change (and behavioral change demands learning)

Transitions, and sustainability transitions in particular, require organizations to disrupt entrenched routines, established ways of organizing, and dominant logics such as conventional production models, narrow profit maximization, cost minimization, and a limited focus on immediate stakeholders. Without the capacity to learn, organizations tend to default to incremental adjustments that leave underlying trajectories largely unchanged.

Learning enables organizations to question assumptions, recognize unintended consequences, and reconsider their role in the wider system. Argyris and Schön's (1978) concept of double-loop learning captures this well: organizations must not only refine existing practices, but also challenge the frameworks, assumptions, and norms that guide them. It is precisely these deeper organizational and behavioral frameworks that meaningful SDG implementation may require organizations to reconsider.

2.2.2 Sustainability involves wicked problems

As the SDGs encompass challenges such as climate change, biodiversity loss, inequality, and circular resource use, organizations working with them inevitably encounter wicked problems. These are characterized by uncertainty, conflicting values, long time horizons, and interdependencies across themes, sectors, and regions.

Addressing them requires the individual and collective capacity to act under ambiguity, experiment, and revise assumptions and practices along the way (cf. Van Mierlo & Beers, 2020).

SDG implementation therefore cannot be reduced to selecting goals and reporting activities. Organizations must engage with interdependencies, trade-offs, contextual meanings, and unintended consequences, gradually developing the capacity to act responsibly within complexity.

2.2.3 Learning enables transformation from within

External pressures from regulators, consumers, citizens, non-governmental organizations, investors, students, and other stakeholders are important, but they are not sufficient to drive deeper and lasting sustainability change. Organizations also need to transform from within.

This requires them to reflect on and re-evaluate their values, reshape cultures around what is valued, shared, and rewarded, and build competences such as systems thinking, ethical judgment, and integrated value creation. Leadership development is an important part of this process: cultivating leaders capable of moral imagination, emotional resilience, reflective decision-making, and navigating uncertainty, tension, and paradox.

When learning becomes embedded in organizational culture and strategy, external pressures can be translated into meaningful organizational change. Internal transformation is therefore not an alternative to regulation, stakeholder pressure, or systemic reform, but an important condition for responding to them effectively.

2.2.4 Organizational learning as a lever for system-level change

An organizational focus on sustainability can appear overly inward-looking if it neglects the wider systems in which organizations operate. Yet organizations are embedded in networks of value-chain partners, sectors, communities, and institutions, and changes within organizations can therefore extend beyond their own boundaries.

When organizations learn, experiment, and adapt, new practices can diffuse across supply chains, influence expectations, and create demonstration effects for others. Organizations that make progress on sustainability can help normalize new practices, strengthen sustainable value logics, and contribute to broader transition dynamics.

Organizational learning therefore matters not only for internal change, but also for how organizations participate in and influence the wider systems of which they are part (cf. Köhler et al., 2019).

2.2.5 Overcoming path dependency and short-termism

One of the main barriers to sustainability – and to progress on the SDGs more broadly – is path dependency. Economic and business systems remain largely locked into fossil-based energy, linear ‘take-make-dispose’ models, and short-term horizons. These forms of systemic lock-in can prevent organizations from changing course even when they recognize the risks of staying on the current path. Organizational learning can help expose and challenge such dependencies, creating space for experimentation with alternative logics and pathways (Köhler et al., 2019).

Learning can also help organizations extend their time horizon. Short-termism often constrains the ability to take intergenerational responsibilities seriously, while SDG-related learning processes can support reflection on longer-term risks, opportunities, and consequences (Slawinski & Bansal, 2015).

2.2.6 Building innovation, legitimacy, and collaboration

Organizational learning can also foster innovation, legitimacy, and multi-actor collaboration. Sustainability transitions require not only technical innovation but also social innovation: new business models, novel governance arrangements, and new stakeholder relationships that support integrated value creation. Organizations that learn effectively are better positioned to generate, adopt, and scale such innovations.

Organizational legitimacy also increasingly depends on visible responsiveness to sustainability concerns. Stakeholders, including regulators, investors, employees, customers, and communities, expect not only commitment but also transparency and accountability. Learning and adapting in response to stakeholder expectations and feedback can therefore strengthen trust and legitimacy (Suchman, 1995).

Finally, learning supports the partnerships that the SDGs explicitly call for. Cross-sectoral, cross-disciplinary, and multi-actor collaboration is difficult because actors often differ in interests, vocabularies, cultures, and time horizons. Learning processes can help build the relational capacity, communication, trust, and openness needed to make such collaborations work (Ansell & Gash, 2008).

2.3 Case-based reasoning: Principles, value, and application

To understand how such learning takes shape in practice, this edition of the SDG Barometer turns to case-based reasoning (CBR) as a way of deriving transferable insights from organizations' concrete experiences with the SDGs. CBR draws on knowledge embedded in previously encountered cases and operates on the principle that comparable challenges may call for comparable responses. In this way, experiential and practice-oriented knowledge can support context-sensitive learning, decision-making, problem-solving, and adaptation.

In line with this approach, the analysis in this SDG Barometer is deliberately practice-oriented and interpretive. The insights presented in the report should therefore not be read as categories or propositions derived mechanically from the 2026 cases alone. They combine recurring patterns identified across the cases with insights developed in earlier editions of the SDG Barometer, relevant research and conceptual perspectives, and an analytical synthesis of organizational practice. Concepts and practice lenses introduced in the report are used to synthesize, deepen, and make

sense of this material rather than as formally measured constructs. Accordingly, the report distinguishes between empirical patterns emerging from the cases and the broader interpretations and practical implications developed from them, while recognizing that these levels necessarily interact in a practice-based study.

The following sections discuss why CBR is particularly relevant for learning about organizations' SDG processes and explain how it was applied in this edition of the SDG Barometer, including the approach to data collection and the selection of participating organizations.

2.3.1 Why CBR is relevant in an SDG context

First, CBR bridges abstract goals and concrete organizational experience. The SDGs are universal, but SDG processes are always context-dependent and organizationally embedded. CBR therefore focuses on the challenges, tensions, dilemmas, and defining moments organizations encounter as they translate broad ambitions into practice and learn from that process.

Second, organizations often learn most effectively from concrete experiences that are relevant to their own situation. Comparability may lie in organizational type, SDG maturity, sectoral context, or implementation challenges. CBR builds on this principle by comparing cases and identifying patterns that make experiential knowledge more transferable and practically useful.

Third, CBR makes organizational learning more systematic and traceable. It allows organizations to be understood in their action context while still enabling structured comparison across cases. In this way, practice-based insights can be translated into transferable lessons, guidance, and inspiration without reducing organizations to data points or overgeneralizing from individual cases.

Fourth, CBR supports collective learning across organizations, sectors, and networks. Although organizational contexts differ, many organizations encounter comparable sustainability challenges. By comparing experiences, identifying patterns and anomalies, and reflecting on what works, what does not, for whom, and under what conditions, CBR can strengthen learning beyond the boundaries of individual organizations.

Against the backdrop of previous editions of the SDG Barometer, which were primarily based on large-scale survey data, CBR adds a complementary practice-based perspective. Rather than treating cases as illustrations, it enables concrete learning experiences to be documented, compared, and translated into transferable insights. In doing so, it connects monitoring with organizational learning and provides a richer understanding of how sustainability challenges are interpreted, acted upon, and learned from in practice. The findings in this report should therefore be read as a complement to the insights generated by previous SDG Barometer reports.

Principles of CBR

Originating in cognitive science and artificial intelligence, CBR has been applied in management research as a method for addressing complex, ill-structured problems by drawing on insights from prior cases (Kolodner, 1993). Sustainability transitions represent such problems: they are context-dependent, shaped by uncertainty, competing values, and path dependencies, and therefore resist standardized solutions.

A key principle of this approach is that knowledge is most meaningful when grounded in direct experience. By allowing organizations to select the domains in which they report their lessons learned, the SDG Barometer enhances ecological validity and avoids speculative responses. Reflective questions on challenges, failures, and success factors further enable both first-order learning (improving existing practices) and second-order learning (reconsidering underlying assumptions) (cf. Argyris & Schön, 1978).

The methodology balances structure and openness: standardized elements enable comparability across cases, while open responses preserve context-specific insights and tacit knowledge. In line with qualitative case-based research, the aim is not statistical generalization, but analytical generalization – identifying patterns, mechanisms, and lessons that are transferable across contexts (Yin, 2018).



2.3.2 A narrative approach to CBR

To gain insight into organizations' SDG processes, a group of Belgian organizations with relevant experience in SDG implementation was invited to participate. The Flemish and Walloon chambers of commerce, Voka and AKT-CCI Wallonie, together with CIFAL Brussels, a UNITAR-affiliated SDG expertise center, supported the identification of participating organizations. These partners are involved in the PCA2030 Sustainability Trajectory, which supports organizations through the CIFAL Brussels, VCDO, and CCIW programs, structured around different ambition levels and maturity stages of SDG implementation.

Rather than using interview-based data collection or case studies involving extensive triangulation of multiple data sources, this edition of the SDG Barometer adopts a structured narrative approach. Data were collected through a standardized questionnaire designed to capture practice-based experiences and lessons learned from organizations working with the SDGs. The instrument combined descriptive and reflective elements. Its first part gathered contextual information on the organization and its SDG engagement, including organizational characteristics, SDG focus, maturity stage, and the perceived strategic role and value of the SDGs. This provided a baseline for interpreting the experiences reported.

The core of the data collection focused on lessons learned. Respondents were invited to select up to three themes in which they had gained significant experience, such as strategy and prioritization, governance and leadership, culture and internal engagement, partnerships, measurement and reporting, business model innovation, communication, or dealing with dilemmas and trade-offs. For each selected theme, respondents addressed a consistent set of guiding questions covering the actions undertaken, obstacles or dilemmas encountered, lessons learned, assessment of outcomes, and advice for comparable organizations.

This design combines structure with flexibility. Allowing respondents to select the domains on which they reported captures areas in which meaningful experience is concentrated, while standardized categories and guiding questions enable comparison across cases.

Respondents were also invited to reflect more openly on overarching issues, including their biggest misconception or mistake in working with the SDGs and the factors they considered critical to a successful SDG process. These questions helped surface tacit knowledge, critical incidents, and learning moments that are difficult to capture through more structured questions alone.

Taken together, this approach provides an empirical basis for applying CBR. It enables systematic comparison and interpretation across cases while preserving the contextual richness of individual experiences, making it possible to identify recurring patterns, divergences, and transferable lessons.

ChatGPT (OpenAI) was used as an AI-assisted research and editing tool. In the analysis, it supported initial coding, clustering, comparison of recurring patterns, and thematic synthesis of the qualitative case material, and it was also used for language editing and restructuring of draft text. AI-generated outputs were treated as provisional analytical aids rather than as findings in their own right: interpretations were checked against the original case material and reviewed, revised, or rejected by the research team. To reduce the risks of bias and hallucination, no factual claim or analytical conclusion was accepted solely on the basis of AI output, and final interpretation and editorial responsibility remained with the research team. AI was not used to generate, modify, or supplement the primary case data.

2.4 Selection and respondent criteria

Organizations were selected based on their active engagement with SDG implementation through the PCA2030 Trajectory and their ability to contribute sufficiently detailed practice-based experiences for meaningful case comparison. A selection of Belgian organizations participating in PCA2030 Trajectory was invited in March 2026 to contribute to the 2026 edition of the SDG Barometer.

Twenty organizations participated, providing generally elaborate responses. The sample is diverse in terms of region, organizational type, size, and stage of SDG engagement. It should not be interpreted as statistically representative of Belgian organizations, but as a purposeful sample designed to generate case-based learning from organizations with practical SDG experience. As a result, the findings are likely to reflect the experiences and learning processes of relatively engaged organizations rather than the full spectrum of SDG engagement among Belgian organizations.

The sample includes 14 for-profit and six not-for-profit organizations. Eighteen are private organizations and two are public organizations. Geographically, the sample is relatively balanced between the two Belgian regions represented, with 11 organizations based in Flanders and nine in Wallonia.

The participating organizations also vary in size. Four have fewer than 50 employees, three have between 50 and 250 employees, eight have between 250 and 1,000 employees, and five have more than 1,000 employees. Medium-sized and large organizations are therefore relatively strongly represented.

The sample also reflects different stages of SDG engagement: eight organizations are identified as SDG Pioneers, seven as SDG Ambassadors, and five as SDG Champions within the PCA2030 Trajectory. These designations provide an existing indication of organizations' level of SDG engagement, but they are not treated in the analysis as a direct measure of SDG maturity. Rather, maturity is used as an analytical concept to describe how developed

Section 2

Organizational learning and case-based reasoning

SDG practice appears across the cases, for example in terms of prioritization, organizational embedding, evidence-building, strategic coherence, and continuity. These dimensions may develop unevenly within the same organization. In terms of experience, more than half of the participating organizations have worked with the SDGs for over five years, while five have between one and three years of experience, two between three and five years, and two less than one year.

Taken together, the dataset captures a range of organizational situations while clearly focusing on organizations that already have experience working with the SDGs. Their engagement differs in duration, intensity, and maturity, but all have engaged with the goals in practice. The purpose of the case-based approach is therefore not to generalize to all Belgian organizations, including those with little or no SDG engagement, but to identify patterns, tensions, capabilities, and lessons from organizations that have already attempted to translate the SDGs into practice.

This makes the dataset particularly suitable for exploring how SDG engagement evolves once organizations begin working with the goals seriously: from initial mapping, prioritization, and implementation to more mature challenges involving evidence-building, credible communication, impact, strategic coherence, and long-term organizational embedding.

Dossier II (a).

Learning to navigate complexities and entanglements of the SDGs

Dr. Wim Lambrechts
(Open Universiteit & Hasselt University)

The SDGs present a set of clearly articulated objectives, with well-defined targets and indicators. Given this goal-oriented nature, learning is often assumed to play an instrumental role in achieving the 2030 Agenda. And of course it does, as the quality of education is an important goal in and of itself. In this context, the role of learning – whether formal, non-formal or informal – can thus be interpreted as relatively clear-cut, straightforward, and aligned with predefined learning outcomes.

The question of whether we need to learn ‘about’, ‘for’ or ‘as’ sustainability has been food for thought and debate in the past decades. For some, it is both possible and desirable to define learning outcomes as precise expectations for sustainability outcomes. For others, however, such approaches risk fostering reductionist forms of learning, particularly in light of the complexity, unpredictability, and uncertainty of sustainability challenges. Regardless of the perspective, we should at least be able to highlight the interconnected nature of the goals, as illustrated by the Stockholm Resilience Centre’s ‘wedding cake’ model of the SDGs.

Such reflections inevitably raise critical questions regarding the type and role of learning – and knowledge – required to achieve the SDGs. Should learning be approached in a prescriptive manner, organized around individual SDGs and aligned with their specific targets? Or should greater emphasis be placed on holistic and systemic perspectives that situate social, economic, and governance initiatives within the broader biospheric boundary conditions?

This tension is also reflected in ongoing debates surrounding individual sustainability competencies, often including solution-oriented approaches. However, presenting them as clearly delineated, goal-oriented competencies risks overlooking the inherent uncertainty of sustainability challenges, as well as the crucial role of critical thinking. The latter is essential for clarifying and challenging underlying assumptions and deeply rooted unsustainable practices.

Navigating the complexities and entanglements inherent in the SDGs thus calls for a tripartite approach to learning: (i) specialized, often discipline-specific knowledge, (ii) an integrative understanding capable of addressing holistic and systemic interlinkages between SDGs; and (iii) critical thinking and the capacity to engage with uncertainty, risks, and resilience.

Dossier II (b).

The role of HRM in advancing the SDGs

Prof.dr. Ina Aust
(Louvain School of Management)

Over the past decade, the SDGs have inspired benchmarks, purpose-driven business development, and the rethinking of strategies, practices, and processes. Yet global progress remains insufficient, partly because not all business functions have been fully involved in implementation.

Our research (Aust et al., 2024, 2025) shows that human resource management (HRM) can both support and hinder progress toward the ambitious and sometimes contradictory 17 SDGs. We refer to the direct and indirect connections between HRM strategies, practices, and the SDGs as the SDG-HRM nexus. Starting from global challenges, we asked how HRM can contribute to achieving the SDGs while also creating value for employees and organizations. Together with 57 authors from five continents, we explored this nexus from a holistic, systemic, and context-sensitive perspective.

First, we found that the SDGs are broadly connected to managing people in organizations, extending beyond the usual focus on SDGs 3, 4, 5, and 8. HRM can also contribute to SDG 1 (No poverty) and SDG 2 (Zero hunger) through employment practices such as fair wages and inclusive hiring. At the nexus with SDG 16 (Peace, justice and strong institutions), HRM can support peacebuilding and the reintegration of refugees or ex-combatants, for example through conflict-sensitive HRM and non-violent communication.

Second, the SDG-HRM nexus varies significantly across regions. Empirical research remains limited, especially outside Europe, while locally relevant challenges such as poverty, crime, or climate

risks strongly shape priorities. In some contexts, HRM contributes through workplace access to clean water and sanitation, sustainable transport solutions, climate-resilient work design, or support for employees affected by extreme weather or climate-related trauma.

Third, the interconnected ecological, social, and economic challenges behind the SDGs generate sustainability paradoxes relevant for HRM, such as short-term versus long-term decision-making or efficiency versus regeneration. Climate impacts already affect employee health, well-being, and organizational continuity. Extreme weather events and broader macro shocks shift attention toward short-term survival rather than long-term SDG progress.

Finally, while institutional frameworks shape SDG implementation, everyday organizational decisions also shape the context in which sustainability becomes possible. HRM can proactively design practices that create positive ripple effects, such as reskilling employees in sustainability competencies or supporting leaders' and employees' inner development. Addressing the paradoxical nature of the SDGs requires collaboration across levels and attention to collective benefits and the common good.

Overall, our research shows that HRM can act as a catalyst within the SDG-HRM nexus. The most important step is to begin now, co-creating practical pathways toward more sustainable and inclusive employment relations.

Dossier II (c).

Higher education and the SDGs: From commitment to transformation

Prof.dr. Myriam Degrave
(IESEG School of Management)

Higher education occupies a paradoxical position in advancing the SDGs: universities are both key enablers of systemic transformation and institutions themselves deeply affected by the current polycrisis. Demographic decline in Europe, geopolitical instability, deep educational and job market transformations driven by AI, and intensifying environmental pressures are reshaping universities' traditional models (Matthews, 2026; European University Association, 2019).

The question is no longer whether universities should contribute to the SDGs, but how deeply they are prepared to transform to do so. Over the past decade, the sector has made tangible progress. Initiatives such as UN PRME have moved SDGs from peripheral electives to institutional priorities. Research output on sustainability has expanded significantly, faculty expertise is strengthening, and institutions are developing dedicated courses and programmes (Saisana & Sivapalan, 2022).

Yet important challenges remain. First, the systemic integration of SDGs across disciplines is still uneven. Sustainability is transforming every discipline and job. Yet it often remains compartmentalized rather than embedded across teaching and research (Shift Project, 2022).

Second, in order to remain impactful, pedagogy will need to evolve beyond cognitive learning. Approaches mobilizing "head, heart, and hands" illustrate how immersive experiences, emotional engagement and collective action can foster deeper behavioral change among students, as exemplified by UN PRME's "Impactful 5" model.

Finally, the scale of transformation facing universities may be greater than initially anticipated. Should dominant academic concepts be revisited when they conflict with SDGs? How might corporate partnerships encourage purpose-driven career pathways? How can academic research inform the decisions of policymakers and practitioners? And how can internationalization preserve intercultural learning while reducing climate impacts?

Many companies are beginning to recognize that their business models cannot endure in a world where the SDGs are not achieved: climate-destabilized, socially fragmented, and resource-constrained.

Higher education must equally confront questions about its own model. Can we continue to operate with twentieth-century fundamentals while preparing students for a radically different world? The coming decade will determine whether universities become peripheral to the deep economic, technological and social transformations they were meant to guide, or remain central actors in guiding sustainable and resilient societies.

Section 3.

Learning from SDG practice

What the data reveal about
how organizations work with the SDGs

Where earlier editions of the SDG Barometer provided a broader picture of how Belgian organizations relate to the SDGs based on surveys, the CBR approach of this 2026 edition generates more practice-oriented insights by collecting concrete experiences, obstacles, lessons learned, signals of progress, and advice for comparable organizations. Its added value therefore lies in practical deepening and pattern recognition: it reveals recurring choices, tensions, routines, bottlenecks, and learning processes behind SDG implementation. In this sense, the 2026 edition builds on earlier SDG Barometers by exploring actual SDG practice. This results section discusses how the new data deepen previous insights through 14 'from/to' shifts that move the emphasis from SDG adoption as such to the organizational capacities that make SDG use more focused, credible, and actionable. In addition, it develops nine focus lenses that show how organizations work with, translate, and learn from the SDGs in practice.

3.1 From SDG attention to differentiated SDG use

Previous editions of the SDG Barometer have shown that many organizations are aware of the SDGs and, to varying degrees, refer to them in their efforts to become more sustainable. This remains an important starting point, both for monitoring the evolution of organizations' SDG engagement and SDG process over time and for understanding how organizations frame, structure, and communicate their sustainability efforts. However, the new data show that attention to the SDGs is not a uniform phenomenon. The same external claim "we work with the SDGs" can refer to very different organizational realities.

A first pattern can be observed in less developed forms of SDG practice, where the SDGs often function as a broad mapping and communication framework. The SDGs help them name the societal relevance of existing activities, create internal awareness, and show that their organization contributes to a wider sustainability agenda (cf. impact materiality). In these cases, SDG attention is valuable, but often remains relatively descriptive: the SDGs help organizations explain what they already do.

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A second pattern appears among organizations that are more experienced in working with the SDGs. Here, the SDGs tend to become more selective or focused, operational, and evidence-oriented. Rather than linking many activities to many SDGs, these organizations use the SDGs to structure activity portfolios and reporting, define priorities, engage employees, shape partnerships, or connect sustainability ambitions to operational processes. The SDGs hence no longer function only as a language of recognition, but increasingly as a framework for practical choices, routines, decision-making, and accountability.

This suggests an important deepening of earlier findings from the SDG Barometer. SDG maturity is not simply a matter of paying more attention to the SDGs. It is visible in the changing quality of that attention: from recognition to prioritization, from communication to embedding, and from broad alignment to credible evidence. The 2026 data therefore shift the focus from SDG attention and adoption to differentiated SDG use. What matters is not only whether organizations refer to the SDGs, but what kind of organizational work the SDGs actually perform. The focus is therefore not on generating separate findings for individual SDGs, but on understanding the organizational processes through which the SDGs are interpreted, translated, and embedded in practice.

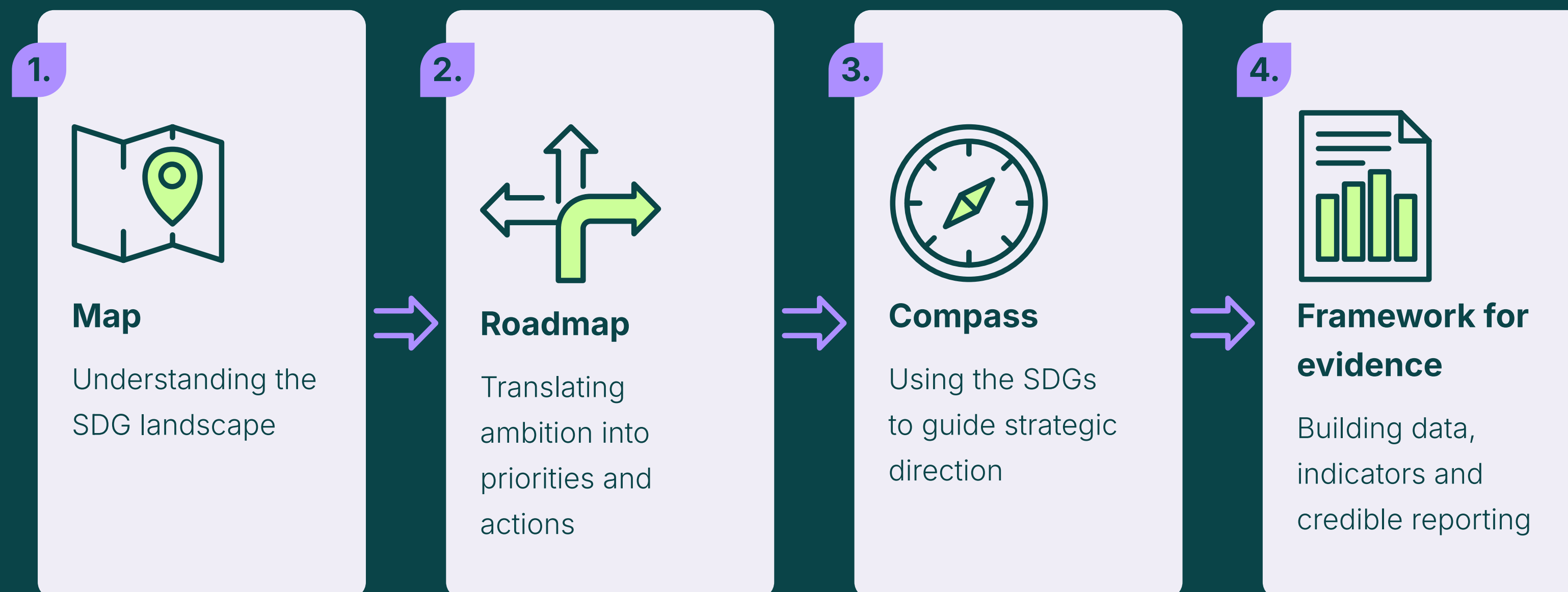


FOCUS LENS 1

The SDG learning curve: from map to roadmap to compass to evidence

One way of interpreting the recurring patterns in the cases is as a learning curve in how organizations use the SDGs. In an early phase, the SDGs often function as a map: they help organizations recognize the broad sustainability relevance of their activities. The next step is to turn this map into a roadmap, by selecting priorities, identifying gaps, and defining first actions. As organizations mature, the SDGs may become a compass for strategic direction and decision-making, and eventually a framework for evidence, reporting, and credibility (see Exhibit 8 ). SDG implementation is therefore not a simple move from awareness to action, but a gradual learning process in which organizations move from recognition to prioritization, from prioritization to direction, and from direction to proof.

Exhibit 8. The SDG learning curve



3.2 From SDG fatigue to translation fatigue

The 2024 SDG Barometer – and perhaps already the 2022 edition – pointed to signs of some SDG fatigue. Indeed, it has been well-documented over the years that organizations may experience the SDGs as distant, abstract, complex, or insufficiently practical. The 2026 data confirm that this challenge remains relevant, but they also nuance the diagnosis. What appears as SDG fatigue is not always a loss of interest in sustainable development, nor necessarily a rejection of the SDGs. In several cases, the fatigue seems to be related to the difficulty of translating a broad global agenda into concrete organizational action.

This suggests that the problem is less about whether the SDGs are conceptually legitimate (“fit for purpose”) and more about their usability (“fit for practice”). While the SDGs are powerful as a universal language, they are relatively weak as a direct instruction manual. This has been recognized and myriad tools and frameworks have been developed to address this. Organizations often recognize the value of the SDGs as an inspiring and meaningful horizon, but struggle to turn them into decisions about purchasing, HR, product development, stakeholder dialogue, carbon accounting, reporting, or operational routines.

This makes operationalization and translation capacity a central SDG capability. The key figure is not always the sustainability manager as such, but the SDG translator: someone who can move between strategy and operations, data and narrative, external frameworks and internal culture, ambition and feasibility. The SDG translator makes global goals actionable in local organizational contexts. In this sense, organizations do not necessarily grow tired of the SDGs; they grow tired of the unresolved work of translation. SDG fatigue is real, but it is often a fatigue of translation rather than a fatigue of purpose.



The lost common language

The SDGs are often described as a shared or common language, both by policymakers and by business actors. The data collected for this edition of the SDG Barometer show, however, that such a language does not remain alive automatically. Organizations may introduce the SDGs once and assume that the framework is understood, while in practice employees, teams, and partners continue to interpret and reinterpret them differently. The SDGs only become a real common language when they are repeatedly discussed, translated, and connected to concrete work. A shared language is not installed once and for all; it is maintained, practiced, and developed in interaction with all stakeholders.

3.3 From the SDGs as supporting framework to the SDGs as learning instrument

While earlier SDG Barometers have described the SDGs as a shared language, legitimacy tool, broad reference framework, or springboard for sustainability action, the new data suggest that this supporting role should not be dismissed as merely secondary, decorative, informal, or symbolic – let alone as a weakness. It is true that the SDGs may not always function as the primary organizing framework or management system for sustainability, especially in a context where CSRD, double materiality, sectoral frameworks, B Corp, SBTi, and other instruments have become more prominent over the years. Yet, this does not mean that the SDGs have lost their usefulness.

Based on the data, the value of the SDGs in this regard may lie precisely in their ability to support organizational learning. As a learning instrument, the SDGs help organizations ask broader questions, such as the following: Where do our activities touch societal challenges? Which impacts are we overlooking? Which stakeholders are affected by our choices? Which trade-offs are hidden behind our sustainability claims? Where are we making progress? And where are we merely communicating existing activities in SDG language?

In this reading, the SDGs are less a checklist and more a reflective framework. They invite organizations to connect their own practices to wider societal transitions. The data therefore allow for a more precise interpretation of the SDGs: even when they are not the dominant framework, they can still structure reflection, comparison, and learning. In that sense, their relevance may be indirect but still meaningful: the SDGs help organizations keep sight of the wider societal agenda behind more technical or regulatory instruments and provide a framework to guide analyses of both impact materiality and, in a more indirect or generic way, financial materiality.

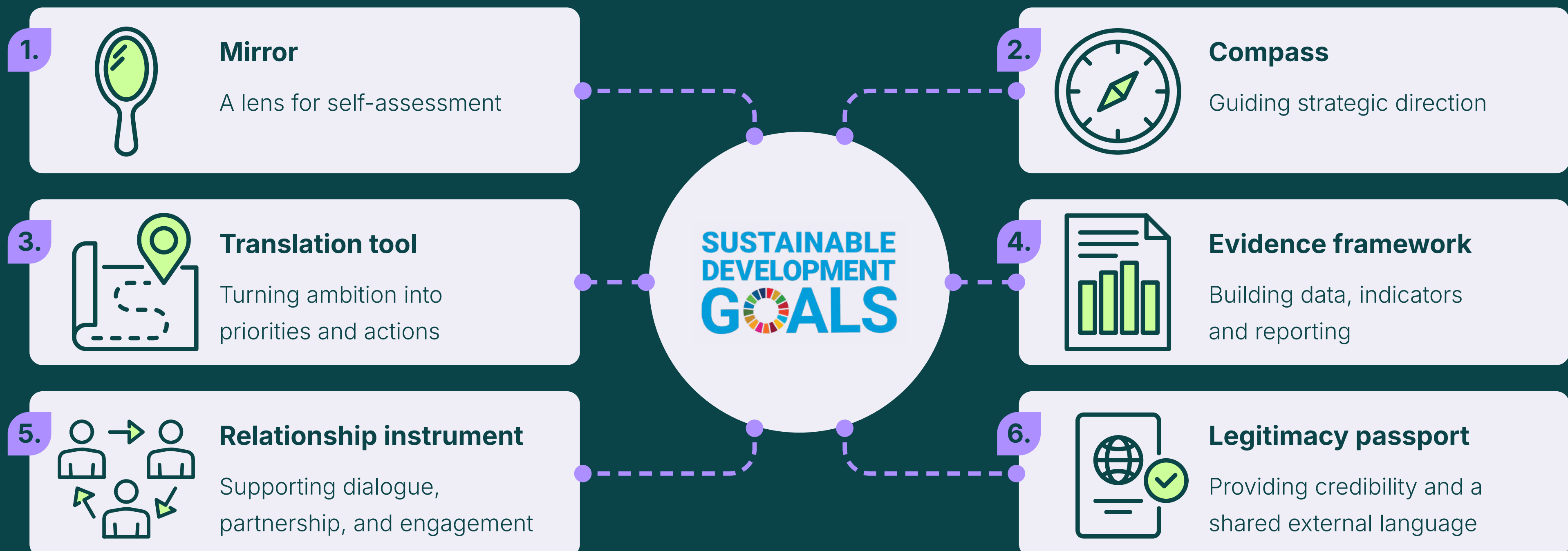
FOCUS LENS 3

Six functions of the SDGs

A practical way to make sense of the findings is to distinguish the different functions the SDGs fulfill within organizations. In some organizations, they act as a mirror for self-assessment. In others, they function as a compass, translation tool, evidence framework, relationship instrument, or legitimacy passport (Exhibit 9 ↓). These functions often reflect different stages or needs: organizations may first use the SDGs to understand their relevance, then to set

direction, and later to substantiate progress or build trust with stakeholders. An organization may also use the SDGs in several ways at once, depending on the audience, the coordinating department for sustainability strategy, or phase of its SDG process. This typology helps move beyond the question of whether organizations “use” the SDGs. The more relevant question is how they use them: to create direction, structure action, connect stakeholders, or substantiate claims. This distinction matters because each function points to a different kind of SDG practice, with different implications for strategy, implementation, stakeholder engagement, and accountability.

Exhibit 9. Functions
of the SDGs within
organizations



3.4 From measuring integration to understanding integration

The 2024 edition of the SDG Barometer provided insight into the extent to which the SDGs are integrated into organizations. Such measurement is useful because it shows whether the SDGs remain peripheral or are becoming an integral part of strategy, governance, reporting, decision-making, and operations. However, a scale of integration cannot fully explain how integration happens. The CBR approach employed for this year's report adds value by examining the organizational processes behind integration in greater detail.

The data suggest that SDG integration is rarely the result of one formal decision – it tends to emerge through a combination of practices. These include internal champions who keep the agenda alive, management support, recurring reporting cycles, data routines, employee engagement, stakeholder expectations, and links to existing strategic priorities. Integration also requires commitment and repetition. In other words, organizations do not become SDG-oriented by mentioning the SDGs once in a strategy

document. They become more mature when SDG-related choices return in meetings, dashboards, investment decisions, partnerships, HR practices, and communication routines.

This points to a practical insight: integration is not only a matter of formal alignment, but of organizational embedding. The SDGs become meaningful when they are connected to the places where and moments when decisions are actually made. The data therefore help move the discussion from “are the SDGs integrated?” to “what makes SDG integration robust, repeatable, and actionable?” This shifts attention from formal adoption to the organizational conditions that allow the SDGs to influence decisions over time. In that sense, integration becomes less a matter of whether the SDGs are present and more a question of how they are translated into routines, responsibilities, learning processes, and strategic choices.

FOCUS LENS 4

Levels of SDG practice

The data suggest four levels of SDG practice: symbolic, operational, strategic, and transformative. These levels should not be read as a rigid maturity ladder, but as different depths at which the SDGs can function within organizations. In symbolic practices, the SDGs mainly serve as language, recognition, or external positioning. In operational practices, they are connected to actions, processes, indicators, or departmental routines. In strategic practices, they influence priorities, investments, governance, and long-term decision-making. In transformative practices, they change how an organization understands its role in value chains, society, and ecological systems. The distinction between SDG Pioneer, SDG Ambassador, and SDG Champion as used in the PCA2030 Trajectory that the organizations in the dataset are participating in helps position organizations in terms of SDG engagement, while the four levels of practice help interpret how deeply the SDGs are embedded in concrete organizational activities. These two perspectives are related, but not mechanically: an SDG Pioneer, SDG Ambassador, or SDG Champion may show different levels of practice depending on the issue or initiative. Symbolic use is therefore not meaningless, but it becomes vulnerable when it remains disconnected from operational, strategic, or transformative follow-through.

3.5 From prioritizing SDGs to unpacking the logic behind prioritization

One of the recurring questions in SDG practice is which goals an organization chooses to focus on. Previous editions of the SDG Barometer showed which SDGs tend to receive the most attention, but the new data make it possible to ask a more profound question: why are these SDGs selected, and what does this reveal about an organization's approach to SDG prioritization and, perhaps, its SDG maturity?

It seems that SDG prioritization can follow different logics. Some organizations begin broadly and connect their activities to several SDGs at once. This can be useful in an early phase, because it helps create awareness of the broad scope of sustainability and helps organizations in their first orientation on what matters. However, even though the SDGs represent an inclusive and interdependent agenda, broader is not always better – especially not in practice. More mature organizations often seem to move toward a narrower, more materiality-oriented, and more

strategically grounded selection. They focus on those SDGs where they have the strongest responsibility, the greatest potential impact, or the clearest link to their core activities.

This creates an important insight: the number of SDGs mentioned is not a reliable indicator of ambition per se, nor is it a straightforward proxy for impact. In some cases, referring to a broad set of SDGs may reflect a genuinely systemic view of sustainability, in which multiple goals are deliberately connected because of their interdependence. In other cases, however, it may signal a lack of focus or an insufficiently developed prioritization logic and even low maturity. Conversely, selecting only one or two SDGs may indicate strategic maturity rather than limited ambition. The quality of prioritization therefore depends on the logic behind the choice organizations make: materiality, impact, stakeholder relevance, organizational capacity, and strategic fit. The data suggest that more mature SDG practice is not characterized by covering more goals, but by making clearer choices about where the organization can contribute most meaningfully and credibly and about what it can realistically organize, measure, and sustain.

The focus paradox

The data collected for this edition of the SDG Barometer suggest a paradox: the more sustained and developed an organization's engagement with the SDGs becomes, the fewer SDGs they may explicitly prioritize. In earlier phases, organizations often seem eager to demonstrate that they contribute to multiple goals, partly because the SDGs help reveal and interpret the broad societal relevance of their activities. A broad SDG focus can be meaningful when it reflects a systemic understanding of sustainability and the interdependence between goals. However, it becomes vulnerable when it mainly signals an inability to choose. In more mature SDG practices, organizations hence often seem to become more selective: they identify where their impact, responsibility, capabilities, and stakeholder relevance are strongest. SDG maturity is therefore not visible in the number of icons used, but in the quality of prioritization. The key question is of course whether selected SDGs genuinely guide strategy, processes, resource allocation, value creation, and follow-up. Only then does prioritization become more than a narrowing of focus: it becomes a way of turning broad SDG ambition into organized action.

3.6 From elusive impact to a ladder of evidence

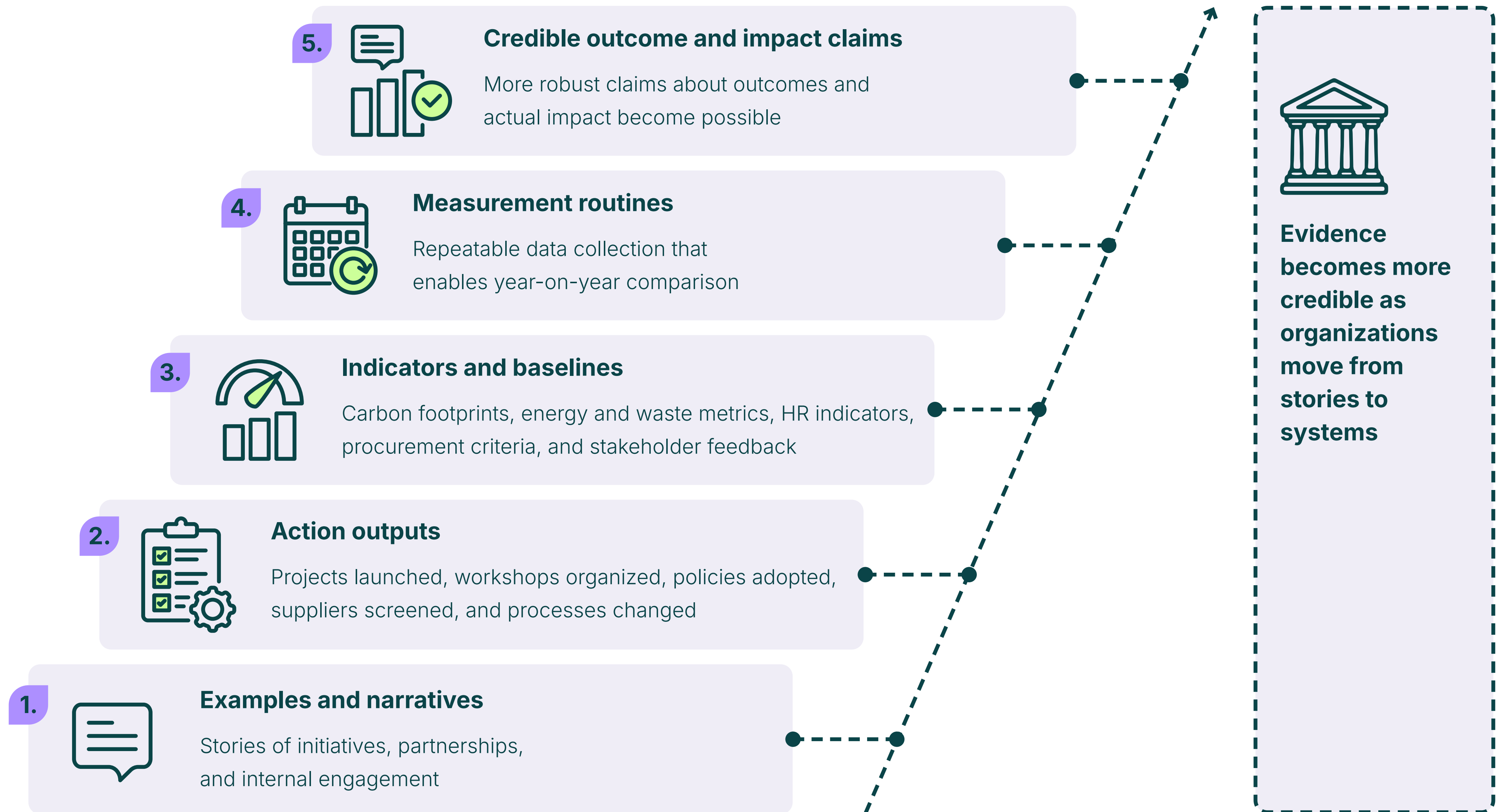
Earlier editions of the SDG Barometer have shown that the actual impact of SDG processes often remains difficult to establish. In fact, advanced impact analyses are yet to become widespread. The 2026 data confirm this, but add a more granular understanding of what impact means in practice. They suggest that the path from SDG ambition to demonstrable societal impact is usually gradual rather than direct. Organizations build evidence through different forms of measurement, documentation, and interpretation – from day-to-day examples and concrete action outputs to baselines, KPIs, recurring data routines, and more credible impact claims.

This gradual progression can be synthesized as an SDG evidence ladder (Exhibit 10 ). Evidence can be understood as cumulative: organizations move from documenting activities to developing indicators, routines, and eventually more credible claims about outcomes and impact. At the first level, organizations seem to rely on examples and narratives: stories of initiatives, partnerships, or internal engagement. At the second level, they track action outputs: projects launched, workshops organized, policies adopted, suppliers screened, or processes changed. At the third level, they define indicators and baselines, such as carbon footprints, metrics

for energy use and waste streams, HR indicators, procurement criteria, or stakeholder feedback. At the fourth level, they create repeatable measurement routines that allow year-on-year comparison. Only then does it become possible to make more credible claims about outcomes and actual impact.

Of course, such a ladder does not solve the impact challenge, but it may make it more manageable. It also prevents two opposite mistakes. First, claiming impact too quickly. Second, waiting so long for perfect evidence that no learning takes place. The data show that impact measurement is not a one-off proof exercise. It is a disciplined learning process in which organizations gradually improve the quality, consistency, and credibility of their evidence.

Exhibit 10. The SDG
evidence ladder



Pragmatism over perfection

A recurring practical lesson is that organizations cannot wait until sustainability data are perfect. Carbon footprints, scope 3 estimates, baselines, and KPIs are often incomplete at first, especially when organizations are still building internal data routines or depend on information from suppliers, partners, or different departments. However, imperfect data can still be useful when they are transparent, consistent, and of sufficient quality to guide action. The first measurement should therefore not be treated as definitive proof, but as a starting point for learning, comparison, and improvement – both in terms of what the measurement reveals and in terms of how the organization learns to measure more consistently over time. The question is not whether the first measurement is perfect, but whether it creates enthusiasm, real insight, and direction and can be repeated over time. In SDG practice, disciplined pragmatism often matters more than methodological purity: progress depends on starting, reviewing assumptions, and improving the quality of evidence step by step.



3.7 From barriers to implementation struggles

Previous studies, including earlier SDG Barometer reports, have identified a range of barriers that prevent organizations from embracing the SDGs more fully and putting them into practice. These include a lack of time, resources, knowledge, perceived relevance, practical guidance, market incentives, or stakeholder response. The current data confirm that many of these barriers remain relevant. However, they also allow for a more practice-oriented interpretation: barriers do not only explain why organizations hesitate to engage with the SDGs; they also show where organizations get stuck once they try to turn SDG ambition into practice.

The data suggest that these barriers often appear as recurring implementation struggles. Organizations struggle to move from broad SDG relevance to clear priorities, from global SDG language to concrete organizational action, from fragmented sustainability data to credible evidence, from abstract support to real ownership, and from communication ambition to substantiated claims. These struggles are partly connected or intertwined. For example, weak

prioritization makes translation more difficult; poor data make credible communication harder; limited ownership undermines continuity. The value of the approach this report takes is that it makes these patterns recognizable as practical tensions rather than isolated obstacles.

In addition to these struggles, the continuity struggle deserves specific attention. Many SDG initiatives start with considerable energy but remain dependent on temporary conditions, such as project funding, subsidies, external pressure, individual champions, or one-off reporting moments. While such conditions may accelerate sustainability work, they can also make organizations' SDG process vulnerable. The deeper question is how temporary momentum can become structural capacity. The data suggest that SDG work risks remaining episodic when it depends mainly on temporary projects, subsidies, or individual champions. To become embedded, it needs governance, ownership, recurring routines, budgetary attention, and follow-up mechanisms.

The broader insight is that SDG implementation is not only limited by a lack of resources or knowledge. It is often limited by the absence of an implementation architecture: a set of priorities, roles, data routines, decision points, communication principles, and continuity mechanisms that allow SDG work to survive beyond the initial moment of enthusiasm and accelerate the SDG process.

FOCUS LENS 7

SDG struggles as diagnostic questions

The data point to six recurring SDG struggles organizations experience: focus, translation, data, support, credibility, and continuity. These struggles should not only be seen as implementation problems, but also as diagnostic entry points for organizational learning. The focus struggle asks whether the organization has chosen where it can contribute most meaningfully. The translation struggle asks whether global goals have been turned into concrete practices, responsibilities, and decisions. The data struggle asks whether the available evidence is good enough to guide action and improve over time. The support struggle asks who owns the work beyond the sustainability team. The credibility struggle asks whether communication can be substantiated without overclaiming. The continuity struggle asks what remains when the project, subsidy, reporting cycle, or internal champion disappears. Read in this way, struggles become more than barriers: they function as an early-warning system for weak embedding and as a practical checklist for strengthening SDG implementation.

3.8 From abstract support to the support trap

At an abstract level, sustainability often receives broad support within organizations. Few employees, managers, or stakeholders will openly argue against sustainability as a general value. Yet the data suggest that this abstract support can be misleading and may create what can be described as a support trap: the assumption that broad agreement with sustainability automatically translates into ownership, resources, behavioral change, and organizational follow-through.

The real test begins when sustainability starts to affect tasks, budgets, routines, procurement decisions, reporting requirements, investment choices, or individual responsibilities. This is the moment where support can become more fragile. Organizations may discover that employees support the idea of embracing the SDGs, but are less prepared for additional workload, new data requests, changed procedures, or the need to justify choices differently. Similarly, managers may endorse the SDGs in strategy documents and mention them in external reports, while hesitating when trade-offs become concrete. This does not mean that support

is false or insincere. It means that support has to be better organized, channeled, and translated into concrete conditions for action.

The data suggest that internal engagement cannot rely on communication alone. Awareness campaigns, SDG workshops, and inspirational narratives may help, but they are insufficient if people do not understand what sustainability in general, and the SDGs in particular, mean for their own role. Support becomes more robust when employees can see the connection between SDG ambitions and their daily work, when responsibilities are clear, and when sustainability is treated as part of organizational practice rather than an additional layer on top of existing work. In this sense, avoiding the support trap requires moving from general endorsement to practical enablement: time, mandate, role clarity, data routines, leadership backing, and the capacity to act.

3.9 From framework competition to framework ecology

The 2024 edition of the SDG Barometer noted that other frameworks and regulatory developments, such as CSRD (including double materiality), CSDDD, B Corp, and SBTi may push the

SDGs into the background. However, the current data suggest a more nuanced interpretation. It is true that the SDGs are not always the dominant or most practical framework for sustainability management in practice. However, this does not necessarily mean that they are being replaced, disappearing, or losing relevance. Instead, it seems that organizations operate within a broader ecology of sustainability frameworks, each fulfilling a different function.

In this framework ecology, the SDGs often provide the broad societal horizon. They help organizations connect their activities to global challenges (cf. double materiality) and communicate their relevance in a recognizable language. Regulatory and reporting frameworks, by contrast, tend to provide discipline, structure, and operational detail. CSRD and double materiality may help organizations define what is material, collect data, build governance, and make claims more accountable and credible. In that sense, these frameworks do not only compete with the SDGs; they may also operationalize them and enable organizations to substantiate their claims.

This reframes the question of how organizations should position the SDGs in relation to other sustainability frameworks. The issue is not whether the SDGs or CSRD, or any other framework for that matter, can 'win'. The more relevant question is how organizations combine different frameworks into a coherent sustainability architecture. The future of the SDGs may not lie in being the dominant framework, not even in a discursive sense, but in remaining a broad, shared orienting language within a more demanding landscape of data, compliance, strategy, and accountability. This is reflected in the

data, where organizations often do not present the SDGs as a stand-alone framework, but connect them to materiality processes, reporting requirements, carbon measurements, stakeholder expectations, certification schemes, or broader ESG strategies. The pattern that emerges is therefore not one of simple replacement, but of functional differentiation: the SDGs provide orientation and societal meaning, while other frameworks provide operational detail, data discipline, or compliance pressure.

3.10 From business case categories to value pathways

A recurring question in sustainability practice is whether working with the SDGs creates value for organizations. This question is often framed in terms of recognizable value categories: cost reduction, risk management, innovation, reputation, employee engagement, partnerships, access to finance, or business model development. These categories are useful, but the data suggest that they do not entirely capture the most interesting issue. The key question is not only what type of value organizations associate with the SDGs, but how such value is converted into organizational traction

– the practical capacity to turn their SDG ambitions into priorities, resources, ownership, routines, partnerships, and decisions.

This dynamic can be understood in terms of value pathways: the ways in which different forms of SDG-related value are converted into organizational traction. Value pathways refer to the ways in which different forms of SDG-related value help create the conditions for further action, by building trust, motivation, partnerships, innovation capacity, or preparedness for future risks. The pattern that emerges is that such value is often indirect, relational, and cumulative. It does not always appear as a direct financial return or as a clearly measurable business case. Instead, it often works by making the SDG process easier to organize: by legitimizing priorities, mobilizing people, structuring partnerships, supporting evidence-building, or connecting sustainability to decision-making. In other words, the value of the SDGs lies not only in what they produce, but in what they make possible inside and around the organization.

This also helps explain why some organizations may struggle to identify a clear business case for the SDGs while still finding them useful. The SDGs may not always generate immediate returns, but they can help build the conditions under which sustainability becomes more engaging, actionable, credible, and durable. Their value is therefore best understood as a set of pathways through which ambition and implementation gains traction: from language to ownership, from reputation to trust, from partnerships to implementation capacity, and from broad societal goals to concrete organizational movement.

FOCUS LENS 8

Value pathways and organizational traction

The value of the SDGs is often described in familiar categories such as reputation, innovation, HR, risk, efficiency, or partnerships. The findings of this report suggest a more practical question: does this value create traction? Reputational value matters when it builds trust and gives sustainability choices legitimacy. HR value matters when it strengthens ownership and connects SDG ambitions to people's roles. Chain value matters when it opens collaboration with suppliers, customers, or partners. Data value matters when it supports better decisions and makes progress visible over time. Innovation value matters when it changes what the organization develops, offers, or does. The key insight is that these forms of value only become relevant for implementation when they are converted into organizational capacity: priorities, resources, routines, partnerships, decisions, and follow-up. In this sense, SDG value is not simply something organizations gain; it is something they activate. Value becomes traction when it helps sustainability move from intention to organized action.

3.11 From SDG communication to credible claims

The SDGs have always had communicative power. Their icons, language, and global recognition make them attractive for organizations that want to show how their activities contribute to sustainable development. Earlier editions of the SDG Barometer have also pointed to the risks of symbolic use, selective communication, and greenwashing or SDG-washing. The 2026 data deepen this issue by showing that communication is not only a problem for organizations that overclaim. It is also a dilemma for organizations that are becoming more mature.

The more organizations understand the complexity of sustainability, the more careful they often become in communicating about it. They recognize that claims need evidence, that progress is partial, that trade-offs exist, and that good intentions are not enough. This creates a credible communication dilemma. Organizations need to be visible, because silence can make sustainability work invisible and reduce stakeholder engagement. At the same time, they need to avoid overstating their impact, because unsupported claims can damage trust.

This suggests a shift from SDG storytelling to SDG accountability. Credible SDG communication is not about using more SDG icons nor necessarily about making stronger claims. It is about linking claims to concrete actions, evidence, limitations, and learning. The most credible organizations are not necessarily those that communicate the loudest, but those that communicate with proportionality: enough to be transparent and inspiring, but not so much that the message becomes detached from reality. That also implies that an organization's communication efforts vary along the lines of SDG maturity.

3.12 From action portfolios to transition portfolios

Many organizations can point to a growing number of sustainability actions: from energy measures and awareness campaigns to reporting initiatives and stakeholder partnerships. These actions matter as they show that sustainability is not merely rhetorical and that organizations are taking concrete steps towards having a

positive impact on society. Yet the data also point to an important limitation: a collection of good actions, even when guided by and coordinated within the SDG framework, is not automatically a transformation strategy.

A useful analytical distinction emerging from this pattern is between an action portfolio and a transition portfolio. An action portfolio consists of multiple initiatives that may be valuable in themselves, but are not always strongly connected, let alone strategically embedded within an organization's sustainability framework. They may depend on individual enthusiasm, temporary project funding, specific departments, or external pressure. A transition portfolio, by contrast, links actions to governance, investment decisions, business models, culture, reporting cycles, and long-term direction. It asks not only what an organization does, but how individual actions reinforce each other and contribute to systemic change.

This insight deepens previous discussions and findings about SDG implementation, including those of earlier SDG Barometer reports. The issue is not simply whether organizations undertake SDG-related actions. The more strategic question is whether these actions accumulate into organizational learning and contribute to what can be understood as SDG transition capacity: the capacity for coherent, embedded, and sustained organizational change. The analysis therefore points to a shift from activity to coherence: from doing many things to building a portfolio in which individual actions reinforce one another and contribute to longer-term organizational change.



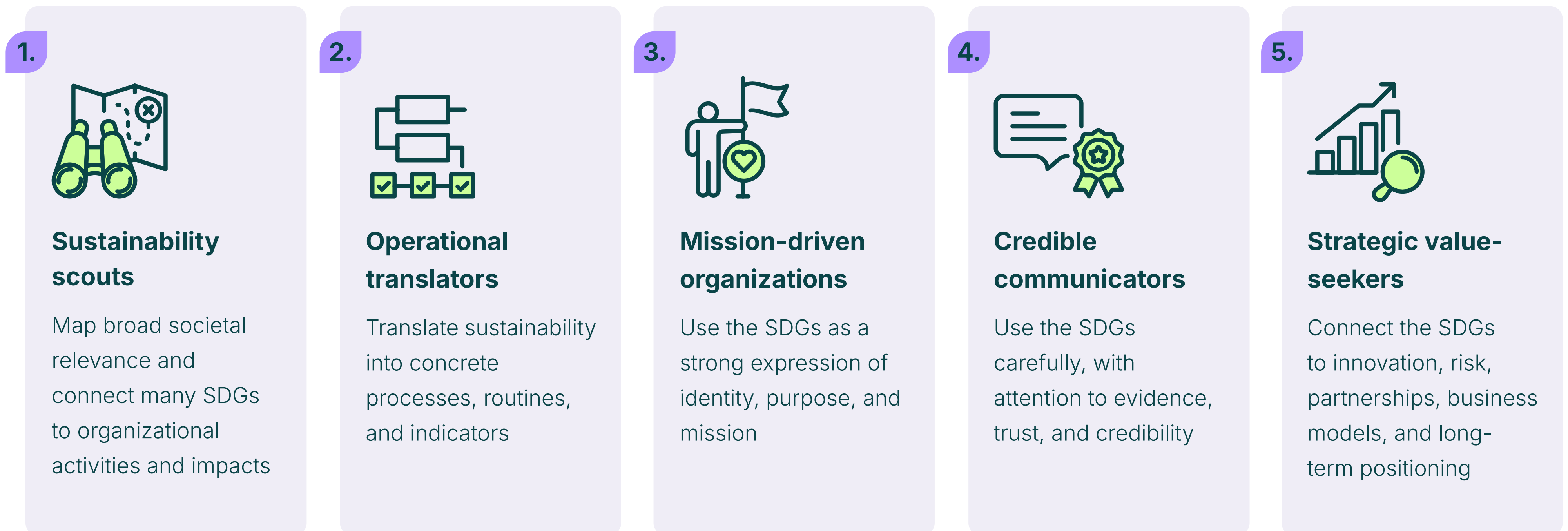
The connective tissue of SDG action

The 2026 data suggest that the next step in SDG maturity is not necessarily to do more, but to make actions work together. Many organizations already have a portfolio of sustainability initiatives, but these initiatives do not always add up to transition capacity. The key test is whether actions remain separate projects or whether they start changing the organization's routines, choices, and learning loops. A transition portfolio creates connective tissue: between projects and strategy, between reporting and decision-making, between stakeholder engagement and business model innovation, between ambition and resource allocation. For organizations, the practical question is therefore not how many SDG actions they have or are able to take, but what these actions make possible together.

3.13 From organization types to SDG personas

Earlier survey-based SDG Barometers have distinguished organizations by sector, size, maturity, role, or level of SDG attention. While such distinctions remain useful, the CBR approach this SDG Barometer takes makes another type of classification possible. Because the 2026 data contain more narrative and practice-oriented material, organizations can also be understood as recognizable SDG characters. These are not rigid categories, but interpretive profiles that help readers recognize different ways of working with the SDGs.

Exhibit 11. SDG personas



For example, some organizations act as sustainability scouts. They connect many SDGs to their activities and use the framework to map their broad societal relevance and sustainability impacts. Others function as operational translators: they focus less on broad SDG language and more on turning sustainability into concrete processes, routines, and indicators. Some organizations are mission-driven: the SDGs resonate strongly with their identity and purpose. Others are credible communicators: they use the SDGs carefully, with attention to evidence and trust. Finally, some are strategic value-seekers: they use the SDGs to connect sustainability to innovation, risk, partnerships, business models, or long-term positioning (Exhibit 11 ). It should be noted that these personas are not mutually exclusive. Organizations may combine elements of several personas, and the profile that is most salient may vary across issues, contexts, or stages of their SDG process.

Organizations often recognize themselves more easily in a character than in an abstract category. The value of such a typology lies not in labeling organizations, but in helping them ask: what kind of SDG organization are we becoming, and what would a next step look like? The 2026 data support this shift because they reveal recurring patterns in how organizations give meaning to the SDGs in practice: as a map, a language, an operational tool, an identity marker, a credibility framework, or a strategic value lens. These patterns make it possible to move beyond formal categories and describe more recognizable SDG characters or personas.

3.14 From declining SDG attention to maturity shifts

One possible reading of recent developments is that explicit attention to the SDGs is declining. This is what the previous edition of the SDG Barometer hinted at. With the rise of new standards and regulatory frameworks, the SDGs may indeed appear less central than before. Lower visibility can have different explanations: it may reflect reduced attention to the SDGs, but it may also result from their increasing integration into other sustainability frameworks, processes, and organizational routines. The current data therefore caution against equating lower SDG visibility automatically with declining relevance.

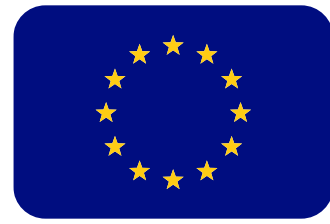
In more mature sustainability practices, such integration may be one explanation. Organizations may no longer use the SDGs as the primary label for all sustainability activities, but the goals can still function as an underlying horizon, impact framework, reference language, or organizing logic. In fact, declining visibility can sometimes indicate maturity rather than disappearance: organizations no longer need to attach every action to an SDG icon, because sustainability has become connected to materiality, governance, reporting, data, and strategy.

This may be an important nuance. SDG relevance should not only be measured by how often organizations mention the goals. It should also be assessed by how the underlying concerns of the SDGs continue to shape decisions, priorities, and accountability. The future of the SDGs may therefore be less about central visibility and more about silent integration.

Dossier III.

The global goals beyond Belgium

International perspectives
on SDG implementation



Europe

The European SDG Barometer 2024, coordinated by the French network of the UN Global Compact, provides a useful contextual benchmark for the Belgian SDG Barometer. While it should be noted that this is not a study of French companies only and that it does not include Belgian organizations, it brings together responses from 1,422 companies across 10 European countries: Bulgaria, Spain, France, Greece, Ireland, Italy, Serbia, Switzerland and Liechtenstein, Turkey, and the United Kingdom. The findings offer a broader European reference point against which Belgian developments can be interpreted.

The report shows that the SDGs are now widely recognized in the European business community, but that implementation remains uneven. A majority of companies report either in-depth or basic knowledge of the SDGs, and 59% have a sustainability strategy that integrates them. This confirms that the SDGs have clearly moved beyond awareness-raising and are increasingly used as a strategic reference framework.

At the same time, the findings point to a familiar implementation gap. Companies most often act on Gender equality (SDG 5), Decent work and economic growth (SDG 8), Climate action (SDG 13), Good health and well-being (SDG 3), and Responsible consumption and production (SDG 12). By contrast, fewer companies report action on Life below water (SDG 14), Zero hunger (SDG 2), Sustainable

cities and communities (SDG 11), and Clean water and sanitation (SDG 6). This suggests that companies still tend to prioritize SDGs that are closer to internal operations, workforce policies, customer expectations, or regulatory pressure.

The report is especially relevant because it shows that SDG integration is increasingly connected to regulation and reporting. Almost one third of companies engage with the SDGs to better respond to sustainability regulation, and 87% of companies affected by the CSRD expect to refer explicitly to the SDGs in their reporting. However, measurement remains the weak point: only one third of companies have defined specific, measurable, time-bound targets, and just 21% have both identified priority SDGs and assessed positive and negative impacts.

The overall message is therefore not that European companies lack SDG awareness, but that they still struggle to convert SDG engagement into robust evidence, impact measurement, supplier involvement, and strategic decision-making.



The Netherlands

The Dutch SDG Barometer 2026 shows that awareness is no longer the main challenge. Almost all participating organizations pay attention to sustainability, while familiarity with the SDGs has reached near-universal levels. Strategic integration is also increasing: only 5% of organizations no longer take the SDGs into account in their strategy, compared with 14% in 2022. However, most organizations still integrate them only to a moderate extent, suggesting that progress is stronger in breadth than in depth.

At the same time, the Dutch results point to a shift from expansion towards consolidation. Most organizations expect to maintain rather than increase their current level of SDG engagement. The SDGs remain the most widely used sustainability framework, but increasingly coexist with more specific frameworks such as the CSRD, the CO₂ Performance Ladder, ISO 14001, and Science Based Targets. This suggests that the role of the SDGs is gradually changing: from a relatively stand-alone framework towards an overarching reference point alongside more operational reporting, management and target-setting instruments.

The remaining challenges are increasingly organizational rather than informational. Knowledge gaps have declined considerably, while limited resources, organizational capacity and insufficient government support have become more prominent barriers.

Responsibility for sustainability is increasingly anchored in senior management, and environmental priorities such as climate action are more clearly being translated into organizational action. Yet impact measurement remains mostly limited or moderate, and cross-sector collaboration is still comparatively weak. The Dutch picture therefore points to a maturing SDG agenda in which the central challenge is no longer awareness, but deeper strategic integration, measurable impact, and effective collaboration.





Spain

Recent reports from Spain offer two complementary perspectives on business engagement with the SDGs. A broader report provides a national survey-based picture of Spanish companies. Based on more than 2,300 responses, it shows that SDG awareness is high: 88% of Spanish companies know the SDGs, while 71% identify priority SDGs. The report also shows growing organizational integration, with 76% having a person or department working on sustainability and 84% seeing sustainability and the SDGs as a source of competitive advantage. However, only 30% report having a sustainability strategy aligned with the SDGs, while only 19% have established commitments, pointing to a gap between awareness, strategic integration, and measurable action.

A second report zooms in on Spanish listed companies and therefore reflects a more advanced corporate segment. Here, SDG integration is much more widespread: no less than 97% of IBEX 35 companies, Spain's benchmark stock market index comprising 35 of the country's largest and most liquid listed companies, have incorporated the SDGs into their business strategy. Moreover, 91% identify priority SDGs and 89% explain their contribution to the goals. The most prioritized SDGs are Climate action (SDG 13), Decent work and economic growth (SDG 8), and Industry, innovation and infrastructure (SDG 9). At the same time, the report also identifies important weaknesses: only 66% set measurable and

quantifiable commitments and employee training on the SDGs is still low at 14%.

Taken together, these two reports suggest that Spanish business engagement with the SDGs is broadening and maturing, but unevenly. Awareness and strategic reference to the SDGs are relatively strong, especially among large companies. Measurable targets, internal training, and deeper organizational embedding, on the other hand, remain key areas for improvement.





United Arab Emirates

The report of the UN Global Compact Network of the United Arab Emirates (UAE) and PwC offers an interesting non-European reference point for the Belgian SDG Barometer because it focuses less on awareness and more on how private sector engagement can be mobilized around specific SDG priorities. The report is based on a survey among more than 100 companies across 24 sectors, complemented by roundtable discussions with leaders from more than 80 private sector companies and case studies. It therefore reads as a practice-oriented snapshot rather than a broad national benchmark.

The report focuses on five SDGs reviewed at the 2024 High-Level Political Forum: No poverty (SDG 1), Zero hunger (SDG 2), Climate action (SDG 13), Peace, justice and strong institutions (SDG 16), and Partnerships for the goals (SDG 17). Across these themes, the central message is that the private sector can contribute through employment, fair labor practices, responsible sourcing, food waste reduction, climate risk assessment, emissions management, governance, transparency, and cross-sector collaboration.

Several findings resonate with the Belgian SDG Barometer. First, companies increasingly link SDG engagement to business strategy and national policy priorities. Second, the report shows that partnerships are not an add-on but a condition for implementation: 69% of responding companies collaborate with other businesses, government, or civil society to pursue one or more SDGs. Third, the findings point to a familiar gap between activity and maturity. Many companies take relevant actions, but stronger targets, better data, supplier engagement, and clearer accountability remain necessary.

For Belgium, the UAE report is not a direct comparator, but it reinforces a broader systemic lesson: SDG progress depends on the ability to turn ambition into coordinated, measurable, and collaborative action.



Section 4.

Conclusions and recommendations

Adding texture and nuance
to SDG practice

This concluding section brings together the main lessons from the 2026 SDG Barometer and translates them into implications for organizations, policymakers, and intermediary organizations. Its central argument is that the next phase of SDG practice is less about visibility, alignment, or activity alone, and more about transition capacity: the ability to turn SDG engagement into credible contributions, organizational learning, and sustained change. The section synthesizes the key insights from the case-based analysis and concludes with recommendations for strengthening the organizational and policy conditions under which SDG practice can generate real traction towards 2030 – and beyond.

4.1 Silent integration: From SDG use to transition capacity

This year's edition of the SDG Barometer took a different route from earlier editions by using a case-based reasoning (CBR) approach to examine how organizations work with the SDGs in practice. The value of this approach lies not in statistical generalization, but in identifying recognizable patterns, recurring struggles, practical lessons, and transferable insights.

Across the cases, a recurring pattern is that SDG practice is rarely linear. Organizations move between enthusiasm and discipline, broad mapping and sharper focus, symbolic SDG use and substantiated claims, meaningful initiatives and operational embedding, ambition and feasibility. They do not simply implement the SDGs or manage the SDG process. They translate them, struggle with them, reinterpret them, combine them with other frameworks, and gradually build routines around them.

One broader interpretation suggested by the cases is that the SDGs have not become irrelevant, but that their role is changing. In a sustainability landscape increasingly shaped by CSRD, double materiality, ESG reporting, climate targets, due diligence

requirements, and impact measurement, the SDGs are no longer always the main organizing framework. Yet, they may still function as an underlying language, horizon, learning framework, and reference point for societal value and organizational impact. Their future may therefore be less about central visibility and more about silent integration.

Lower SDG visibility should not, however, automatically be interpreted as evidence of deeper integration. In some cases, it may reflect silent integration; in others, it may also reflect shifting strategic priorities, the growing dominance of compliance frameworks, sustainability fatigue, or organizational resource constraints. Within organizations' SDG process, the use of SDGs can remain fragmented, symbolic, selective, or weakly connected to strategy and decision-making. The key question is therefore no longer simply whether organizations use the SDGs or even how they use them. The more important question is what the SDGs help organizations become capable of doing.

The interpretations that follow should therefore be read as practice-based and context-sensitive insights derived from the cases, rather than as universally applicable conclusions about SDG practice.

4.2 Making patterns visible: Six insights

The contribution of this SDG Barometer lies in making the aforementioned patterns visible. Earlier editions showed how Belgian organizations relate to the SDGs: whether they know them, prioritize them, connect them to strategy, use them in reporting, or experience them as relevant. This year's methodology adds a more practice-oriented layer. The insights presented below combine recurring patterns identified across the cases with interpretations informed by earlier editions of the SDG Barometer and the broader practice-based perspective of the study. Taken together, they suggest that the SDG process is not a simple movement from awareness to action, but a learning process in which organizations discover what the SDGs can and cannot do for them, how they make sense in their own context, and which capabilities are needed to turn broad ambitions into meaningful practice.

INSIGHT 1:

SDG attention is not uniform

A first insight is that SDG attention is not uniform. One way of interpreting the differences across organizations is to consider the different roles the SDGs appear to play in practice. For some organizations, the SDGs function mainly as a map: they help identify the broad societal relevance of existing activities. For others, they become a roadmap, helping to select priorities and identify first actions. In more mature practices, they may function as a compass for strategic direction or as a framework for evidence, reporting, and credibility. In the most mission-driven cases, the SDGs become something closer to a north star: a normative reference point that helps define not only what the organization does, but why it exists and what kind of contribution it seeks to make. Seen through this lens, SDG maturity and identity are not primarily visible in the number of SDGs mentioned, nor necessarily in a specific goal selection, but in the quality of the organizational work that the SDGs perform and in the extent to which they become embedded in the organization's priorities, capabilities, routines, and sense of purpose.

INSIGHT 2:

SDG fatigue is actually translation fatigue

A second insight concerns translation. What is often described as SDG fatigue appears, in many cases, to be translation fatigue. Organizations do not necessarily grow tired of the purpose behind the SDGs, nor of the broad sustainability lens the goals provide. They grow tired of the unresolved work of turning global goals into concrete organizational choices. The SDGs are powerful as a universal language and normative horizon, but relatively weak as a direct instruction manual. They do not tell an organization how to redesign procurement, measure social impact in a value chain, engage employees, change a business model, or make investment decisions. This makes translation capacity one of the central capabilities of mature SDG practice.

Importantly, organizations do not have to perform this translation from scratch. Established management, assessment, and reporting frameworks can function as translation infrastructures by connecting the broad SDG agenda to more specific organizational practices, indicators, and requirements. Several standards and instruments (including EcoVadis, GRI, and ISO standards) already provide explicit mappings or reference tables linking their criteria or disclosures to the SDGs. Where such links do not yet exist,

developing them could significantly reduce the translation burden and help organizations connect SDG ambitions more directly to the systems and tools they already use.

INSIGHT 3:

Integration is a routine, not a status

A third insight is that integration is not a status, but a routine. Organizations do not become SDG-oriented by mentioning the goals once in a strategy document or by including them in a sustainability report. Integration becomes meaningful when SDG-related considerations return in recurring places where decisions are actually made: in management meetings, dashboards, investment processes, HR policies, supplier conversations, stakeholder dialogues, innovation pipelines, risk assessments, and reporting cycles. The question is therefore not only whether the SDGs are integrated, but whether the SDG process is robust, repeatable, and actionable.

INSIGHT 4:

SDG impact and SDG learning are interlinked

A fourth insight is that impact remains difficult, but that this difficulty should lead neither to overclaiming nor to paralysis. The findings point to the usefulness of an evidence ladder. Organizations often move from examples and narratives to action outputs, from action outputs to indicators and baselines, from indicators and baselines to recurring measurement and data routines, and only then to stronger claims about outcomes and impact. This gradual approach matters because it changes how the SDG process should be understood and evaluated: not as a linear implementation pathway, but as an iterative learning process in which organizations gradually build focus, capabilities, routines, and evidence.

Impact may also take a more organizational form. Because the SDGs cut across functional and disciplinary boundaries, engaging seriously with them can help break down organizational silos and bring together perspectives, expertise, and departments that would otherwise remain relatively separate. This can strengthen an organization's ability to address sustainability challenges in a more integrated way.

This gradual approach prevents organizations from claiming impact too quickly, but it also prevents them from waiting for perfect data before learning can begin. In this sense, SDG impact and SDG learning are closely connected: organizations build credible impact not by measuring everything from the start, but by gradually developing the capabilities to understand, assess, and improve their contribution.

INSIGHT 5:

Organizational traction is a key value of the SDGs

A fifth insight is that the value of the SDGs is often indirect and cumulative. The SDGs do not always produce a clear or immediate business case, nor do they provide a ready-made management pathway. Their value lies more often in how they help organizations create a shared language, sharpen priorities, connect initiatives, and gradually build the capabilities needed to turn ambition into credible practice. This shared language can also have external value, providing a widely recognized and legitimate frame of reference across organizations, institutions, and international contexts. What matters, therefore, is organizational traction: the extent to which SDG-related value is converted into priorities, resources, routines, decisions, collaborations, and sustained action.

INSIGHT 6:

SDG personas add nuance to maturity thinking

Finally, one way of interpreting the recurring patterns across the cases is to understand organizations not only by sector, size, or maturity level, but also through recognizable SDG personas. Some organizations act as broad frontrunners or sustainability scouts, using the SDGs to map their societal relevance. Others are operational translators, turning sustainability ambitions into concrete processes and indicators. Some are mission-driven organizations for which the SDGs resonate with their identity and purpose. Others are credible communicators, careful to link claims to evidence. Still others are strategic value-seekers, using the SDGs to connect sustainability to innovation, risk, partnerships, business models, or long-term positioning. These personas should not be read as fixed categories or as a new maturity typology. Their value lies in recognition: they help organizations reflect not only on how far they have progressed, but also on the kind of SDG practice they are developing and the role the SDGs are beginning to play in their organizational identity. In this sense, they add texture and nuance to our understanding of how organizations engage with the SDGs in practice.

4.3 From mature use to SDG transition capacity

Taken together, the analysis suggests a broader conclusion: the next phase of SDG practice is increasingly about transition capacity. The SDGs do not become meaningful simply because organizations refer to them or implement them as a set of predefined goals. They become meaningful when organizations learn to organize around them: by translating them into priorities, routines, evidence, collaborations, and decisions that strengthen their ability to contribute to sustainable development.

SDG transition capacity can be defined as the ability of an organization to translate the SDGs into coherent priorities, routines, evidence, decisions, partnerships, and value-creation pathways, including business models, that endure over time. It is the capacity to move from SDG language to SDG practice, from SDG practice to organizational learning, from organizational learning to sustainability impact, and from sustainability impact to sustained change.

The data from the cases that have been analyzed suggest that organizations that move furthest are not necessarily those that communicate the SDGs most visibly, but those in which SDG-related choices begin to influence routines, priorities, evidence practices, collaboration, and decision-making. This capacity

consists of several connected elements that organizations need to develop if they want SDG engagement to move beyond alignment and activity towards credible contribution and sustained change:

- ✓ **Translation capacity:** The ability to turn the SDGs from universal ambitions into situated organizational choices. This requires more than matching existing activities to SDG symbols. It means asking what the SDGs imply for concrete decisions, operational routines, stakeholder responsibilities, value-chain relationships, and unavoidable trade-offs. Without such translation, the SDGs remain relevant in principle but distant in practice: they may inspire commitment, but they do not yet shape how the organization actually works to create impact.
- ✓ **Prioritization capacity:** The ability to make clear and credible choices about where their impact, responsibility, stakeholder relevance, capabilities, and strategic fit are strongest. Covering multiple SDGs may be useful in an early mapping phase, but maturity often requires sharper focus.
- ✓ **Embedding capacity:** the ability to make SDG-related choices part of the organization's ordinary ways of working. This goes beyond adding sustainability to strategies, reports, or project portfolios. It means connecting SDG priorities to governance structures, resource allocation, management routines, performance conversations, investment decisions, and accountability mechanisms. Embedding prevents SDG practice from remaining dependent on enthusiastic individuals, temporary funding, or

isolated initiatives. It turns sustainability from something the organization occasionally works on into something that increasingly shapes how the organization works.

✔ **Evidence capacity:** the ability to document progress, develop indicators, build baselines, organize recurring data routines, and communicate claims proportionally. Evidence is not only a reporting requirement or a legitimacy tool. It functions as a learning infrastructure for the SDGs: it invites organizations to confront the gap between intention and effect, between what is claimed and what can be shown, and between stakeholder expectations and organizational practice. In this sense, evidence capacity does not simply support accountability; it strengthens the organization's ability to learn what credible SDG contribution actually means.

✔ **Coherence capacity:** the ability to make separate actions reinforce each other. A collection of good initiatives that support an organization's SDG process is not yet a transition strategy. Actions become more powerful when they are connected to governance, investment decisions, business models, culture, stakeholder engagement, reporting cycles, and long-term strategic direction.

✔ **Continuity capacity:** the ability to sustain SDG work beyond individual champions, changing priorities, project cycles, and external pressure. Continuity is essential because sustainability transitions require persistence, repetition, institutional memory, and adaptive learning. Without continuity, SDG practice risks becoming episodic: visible in moments of enthusiasm or pressure, but too fragile to shape long-term organizational change.

These capacities should not be read as a universal maturity model or as a fixed sequence that all organizations are expected to follow. Their relative importance, form, and combination will depend on organizational context, including size, sector, mission, resources, stakeholder environment, and stage of SDG engagement. Transition capacity may therefore take different organizational forms, with different configurations of capabilities proving relevant in different settings. Together, these capacities shift the discussion from whether organizations are active on the SDGs to whether their SDG work changes how they think, decide, learn, collaborate, create value, and account for progress. The question is not whether organizations can show that they are doing something, but whether what they do accumulates into a stronger capacity to contribute to sustainable development over time.

4.4 Recommendations

If the next phase of SDG practice is about transition capacity, the implications are relevant not only for organizations, but also for the policymakers and intermediary organizations that help shape the conditions under which organizations learn, collaborate, act, and create impact. The recommendations below focus on three connected tasks: making SDG engagement consequential, strengthening impact and evidence capacity, and organizing learning and continuity. From this perspective, the following recommendations are formulated for organizations, and for policymakers and intermediary organizations, respectively.

4.4.1 Recommendations for organizations

RECOMMENDATION I

Move from SDG alignment to SDG consequences

Based on this year's findings, the practical question for organizations is not just which SDGs they are contributing to. A more mature question is: "What do these SDGs require us to change, strengthen, stop, scale, or organize differently?" This shifts the SDGs from a retrospective and "as is" mapping exercise to a more valuable diagnostic and strategic tool. They help organizations identify gaps, tensions, dependencies, responsibilities, and trade-offs that may otherwise remain invisible.

This is where organizational traction becomes crucial. SDG alignment only matters when it starts to affect priorities, resources, routines, decisions, partnerships, and accountability. The recommendation is therefore not simply to connect existing work to the SDGs, but to use the SDGs as a consequence test: if a selected SDG does not substantially influence what the organization pays attention to, invests in, measures, or decides, its role remains largely symbolic. This can also help connect increasingly formalized sustainability reporting and compliance requirements to the organization's broader sustainability ambitions, rather than allowing them to develop as separate tracks.

RECOMMENDATION II

Develop SDG translators inside the organization

Translation appears to be one of the most important missing capabilities. Organizations therefore need people who can move between strategy and operations, data and narrative, external frameworks and internal culture, and ambition and feasibility. This does not necessarily require a new job title, but it does require a recognizable role.

SDG translators help align the goals with the organization's identity and make them actionable. They connect the SDGs to procurement, HR, finance, operations, communication, innovation, risk management, reporting, and organizational culture. They prevent the SDGs from remaining at the margins or within a small sustainability team. For organizations, a practical step is to identify where translation work already happens and to strengthen it through training, mandate, cross-functional collaboration, and management support.

RECOMMENDATION III

Prioritize fewer SDGs, but explain the logic better

A broad SDG focus can be useful, especially when organizations are mapping their societal relevance or building internal and external awareness. However, broader is not always better. Mature SDG practice often requires more selective prioritization. To be clear, this does not mean that organizations cannot embrace the full SDG agenda. It means that credible SDG practice requires clarity about which goals are most material, where the organization can have the greatest impact, and how broad commitment is translated into focused action.

Organizations should therefore make their prioritization logic explicit. Why are these SDGs selected? How are they connected to material impacts? Do they reflect the organization's responsibility, capabilities, stakeholder expectations, and strategic direction? Can progress be organized, measured, and sustained? Such questions make prioritization more credible. The point is not to mention fewer SDGs for the sake of focus. The point is to ensure that selected SDGs genuinely guide decisions, resources, routines, and accountability, while remaining connected to the broader sustainability agenda the goals represent.

RECOMMENDATION IV

Build an evidence ladder before making strong impact claims

Organizations should avoid two opposite mistakes: claiming impact too quickly and waiting for perfect evidence before acting. A practical way forward is to build an evidence ladder.

At the first level, organizations can document examples, stories, and initiatives. At the second level, they can track outputs, such as projects launched, employees trained, policies adopted, suppliers screened, or processes changed. At the third level, they can develop indicators and baselines. At the fourth level, they can create recurring data routines that allow comparison over time. Only then can stronger claims about outcomes and impact become credible.

This approach turns impact measurement into a disciplined learning process. It allows organizations to communicate progress without overstating certainty, while still learning along the way. Transparency is key: what is measured, what is not yet measured, what has improved, what remains uncertain, and what will be done next.

RECOMMENDATION V

Turn action portfolios into transition portfolios

Many organizations already have a portfolio of sustainability or SDG-related actions. These actions matter: they show commitment, create awareness, mobilize people, and produce concrete improvements. Still, a set of good actions is not yet a transition strategy. Organizations should therefore ask whether these actions reinforce each other: whether they are connected to investment decisions, innovation, management routines, culture, business model development, resources, and long-term direction.

A transition portfolio creates connective tissue between projects and strategy, reporting and decision-making, stakeholder engagement and business model innovation, ambition and resource allocation, evidence and learning. What matters is not how many SDG actions an organization has, but what these actions make possible together.

RECOMMENDATION VI

Communicate progress as evidence-based learning, not as final proof

The findings confirm that the SDGs have strong communicative power, but also that SDG communication has become more delicate. Organizations are increasingly aware that broad claims can create credibility risks when they are not supported by evidence. At the same time, excessive caution can make meaningful work invisible, weaken internal engagement, and reduce opportunities for stakeholder dialogue. Organizations should therefore avoid presenting SDG contribution as a finished achievement. A more credible approach is to communicate SDG progress as evidence-based learning: what the organization is trying to change, what has been done so far, what can already be shown, what remains uncertain, and what will be improved next.

The practical implication is that SDG communication should follow the organization's evidence ladder. Early-stage initiatives can be communicated as commitments, experiments, or emerging practices. More mature initiatives should be linked to indicators, baselines, recurring data, stakeholder feedback, and proportional impact claims. In this way, communication becomes more disciplined: it shows progress, acknowledges limits, and builds trust by making the organization's learning process visible.

RECOMMENDATION VII

Institutionalize continuity

A recurring vulnerability in SDG practice is dependence on individual enthusiasm, temporary project funding, and external pressure. Organizations should therefore treat continuity as a core feature of the SDG process. This means assigning ownership, creating recurring decision moments, integrating SDG-related goals into existing planning and reporting cycles, and ensuring that knowledge is retained when people or priorities change.

Continuity is not only administrative; it is strategic. Sustainability strategies and sustainability transitions both require persistence over time. A particular risk arises when organizations reach a recognized level of maturity or external recognition: achievement can reduce the sense of urgency and lead to declining attention and effort. Organizations should therefore treat milestones not as endpoints, but as moments to reassess what the next phase of SDG practice requires. Without continuity, organizations risk repeatedly starting new initiatives – or allowing earlier progress to plateau – without accumulating learning capacity.

4.4.2 Recommendations for policy-makers and intermediary organizations

RECOMMENDATION I

Strengthen the impact capacity of SDG practice

The findings of this and earlier editions of the SDG Barometer suggest that the policy challenge is not so much to promote the SDGs or stimulate practical engagement with them. The next challenge is to strengthen the impact capacity of SDG practice: the ability to move from relevance and activity to credible contribution, evidence, learning, and eventually measurable impact.

Policymakers and intermediary organizations should therefore consider investing in the conditions that make SDG impact more credible over time: sector-specific guidance, practical evidence frameworks, shared indicators, baseline support, peer-learning settings, proportionate claims, and tools that distinguish activities, outputs, outcomes, and impact. The aim is not to replace existing SDG initiatives, but to deepen them: helping organizations clarify what meaningful contribution looks like, what evidence is needed, and how SDG-related choices become embedded in routines, decisions, collaborations, and accountability. In this way, policy support can help companies move from SDG alignment and activity towards SDG impact pathways: from showing relevance to demonstrating contribution to sustainable development.

RECOMMENDATION II

Support sector-based SDG learning labs

Organizations often face similar translation problems within sectors or value chains. These include scope 3 data, procurement criteria, social impact, circularity, employee engagement, stakeholder dialogue, regulatory complexity, and credible communication. Such challenges are difficult to solve in isolation; organizations should be enabled to learn from comparable cases.

Sector-based SDG learning labs have and can continue to support this learning. They should not only showcase success stories, but also examine struggles, failures, trade-offs, and practical solutions. This fits the logic of case-based reasoning: organizations learn when they recognize their own situation in the experience of others.

RECOMMENDATION III

Build a living SDG case library

The 2026 edition of the SDG Barometer demonstrates the value of examining cases in more detail and treating narrative data as a learning resource. Policymakers and intermediary organizations could build on this by developing a living SDG case library for Belgian organizations. Such a library should include different types of cases, including cases on early-stage mapping, prioritization processes, stakeholder engagement, evidence-building, reporting dilemmas, business model innovation, partnerships, and the development of transition portfolios.

The purpose should not be to create a gallery of best practices only. Best practices can inspire, but they can also create distance when they appear too polished or exceptional. A useful case library should also include common struggles, incomplete solutions, lessons learned, and transferable patterns. Where possible, cases could also include contact points or experienced practitioners, allowing organizations to learn not only from documented examples, but also from the people behind them. It should help organizations ask: Who has faced a similar problem? What did they try? What worked? What did not work? And what can we learn from that?

RECOMMENDATION IV

Fund and support transition portfolios

Public support often flows to specific projects, pilots, or initiatives. While these can be valuable, isolated projects do not automatically build long-term transition capacity. Policymakers should therefore consider funding criteria that reward coherence, continuity, and organizational learning. Support should go to initiatives that connect to governance, investment decisions, data routines, stakeholder collaboration, business model development, culture change, and long-term learning. Funding schemes could ask not only whether a project is sustainable in itself, but also what capabilities it builds, how it connects to previous efforts, and how its lessons will be embedded and shared after the funding period ends.

RECOMMENDATION V

Align the SDGs with other sustainability frameworks

The emergence of related sustainability frameworks creates both an opportunity and a challenge. The opportunity is that sustainability becomes more structured, evidence-based, and connected to governance and reporting. At the same time, the growing formalization of sustainability through reporting and compliance requirements is already creating a risk that sustainability becomes too narrowly defined in terms of what must be reported or complied with.

The SDGs can help counterbalance that narrowing. They keep the broader societal horizon visible behind technical reporting requirements and issue-specific frameworks. Policymakers and intermediary organizations should therefore support approaches that connect the SDGs, double materiality, reporting, due diligence, and transition planning without reducing the SDGs to a reporting annex. The SDGs should help organizations remember why a broad perspective on sustainability impacts, risks, and reporting matters in the first place.

RECOMMENDATION VI

Create lightweight evidence standards for small and medium-sized enterprises

For smaller organizations, advanced impact measurement can be too demanding. However, this does not mean that evidence-building should be postponed or ignored. Policymakers and support organizations can help by developing lightweight evidence standards: practical guidance on what counts as a credible example, a useful output measure, a basic indicator, a baseline, or a recurring measurement routine. Such guidance should include not only good practices, but also illustrative counterexamples that clarify what does not yet constitute credible evidence or meaningful SDG action.

Such standards would help small and medium-sized enterprises avoid both overclaiming and data paralysis. They would also support more credible communication and make it easier for organizations to improve their evidence quality over time.

RECOMMENDATION VII

Reward credible communication, not only positive communication

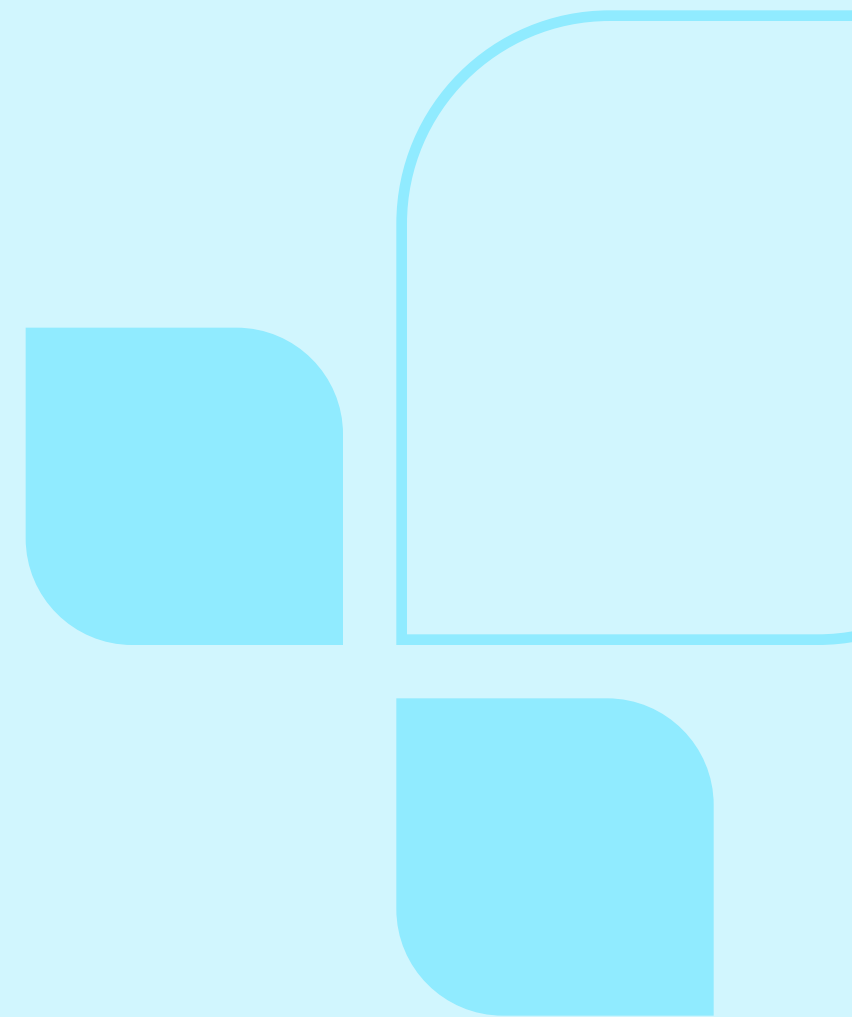
Policy initiatives and awards often highlight ambition and success. While that is understandable, it can unintentionally encourage overly positive communication. The findings suggest that credible SDG practice also requires honesty about limitations, trade-offs, uncertainty, and unfinished work.

Policymakers and intermediary organizations can strengthen the field by rewarding transparent and learning-oriented communication. Organizations should be encouraged to show not only what they achieved, but also what they learned, where evidence is still incomplete, and what dilemmas remain unresolved. This would help shift SDG communication from symbolic image-building to accountability and deep learning.

Ultimately, the future relevance of the SDGs will not depend on how often organizations display the goals, but on whether the goals help them build the capacity to act, learn, collaborate, create impact, and account for progress over time. This is the deeper lesson of the 2026 SDG Barometer. The SDGs may become less visible as a stand-alone framework, but they can become more consequential when embedded in the routines, decisions, evidence practices, and partnerships through which organizations contribute to sustainable development. The next phase of SDG practice is therefore not only about using the goals, but about turning them into credible, sustained impact that supports the transition towards a better world for all.



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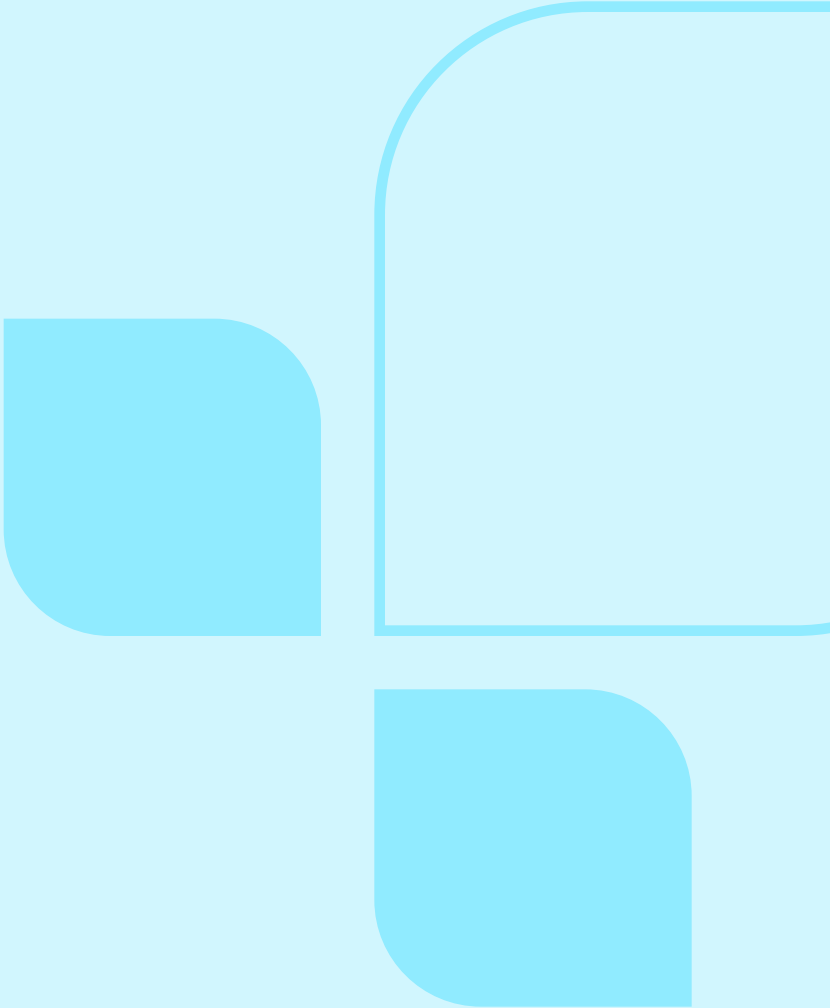
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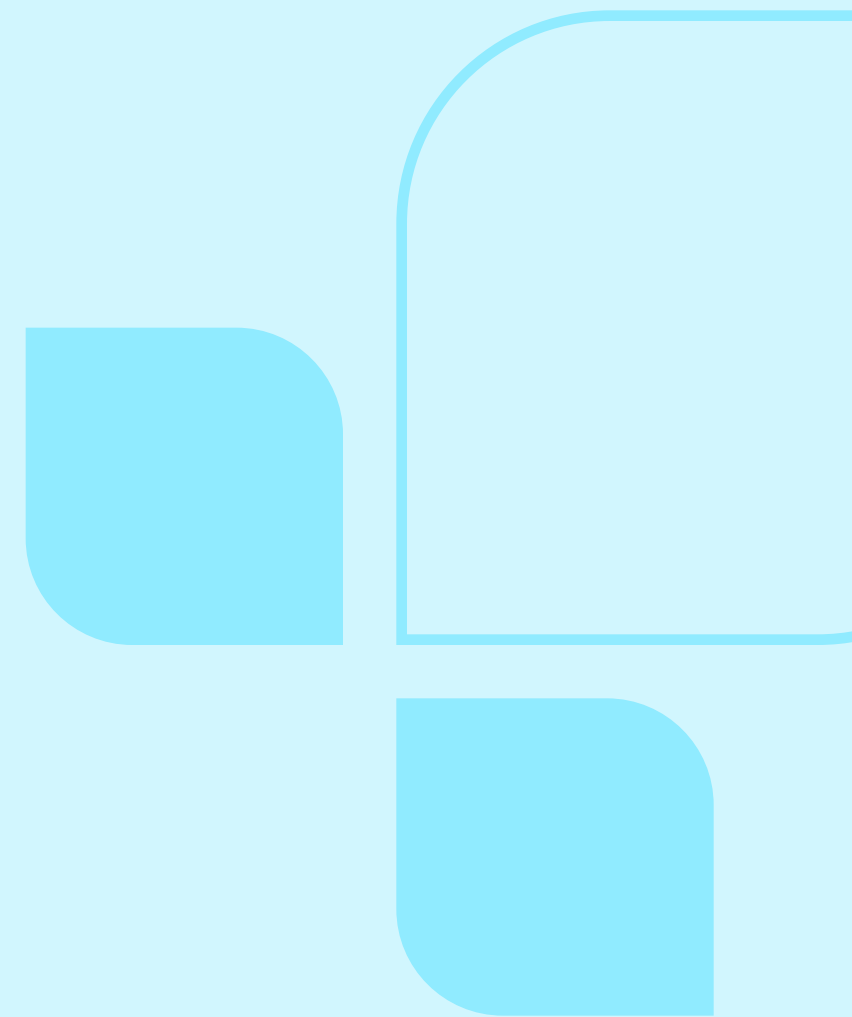
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