

Halfway

**SDG
Barometer 2022
The Netherlands**

there?

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

TIAS
SCHOOL FOR
BUSINESS AND SOCIETY

AMSIB

 Amsterdam University
of Applied Sciences

MSM MAASTRICHT
SCHOOL OF
MANAGEMENT

 Maastricht University

Quote ▾

'We don't have a sustainability strategy that is linked to our overall strategy. We approach it more on a project-by-project basis. Hopefully, in a couple of years we can have a strategy that is truly sustainable.'

Quote ▾

'Are we able to play a key role in changing society? Yes, but I think in all fairness that you will always end up with a strong national government as the key to this problem.'

Quote ▾

'We really wanted to choose because we thought the agenda was too broad. The board pushed us. We tried to make it six, but they pushed us to go for three. That was the decision of the board. I think that - in the end - it was a good decision. Focus is good.'

Quote ▾

'Sustainability started with our organization using a CSR management system standard. Later, the SDGs were incorporated. Because the SDGs are very well known, we try to link our existing CSR management system to the SDGs.'

Quote ▾

'Conceptually you can agree with the SDGs, but short-term you will have a hard time managing the trade-offs. Shareholders want a return. Employees want a good work life balance. Clients want to have the best service at the lowest cost. These are some of the mixed messages that you have to deal with.'

Table of contents

Foreword by the SDG Coordinator Netherlands	5		
A word from the Deans	7		
1. Key Takeaways from the Dutch SDG Barometer 2022	9		
2. The Sustainable Development Goals	13		
The SDGs in a global context	14		
The SDGs in the Netherlands	15		
3. About the Dutch SDG Barometer 2022	17		
Background	18		
Partners	18		
Objectives	18		
Methodology	19		
4. Survey Results	22		
Part 1. Sustainability, SDG adoption and engagement	24		
Attention to sustainability	24		
Sustainability orientations	25		
Motivations for engaging with sustainability and the SDGs	26		
Familiarity with SDGs	28		
SDG adoption	29		
Drivers to work with the SDGs	29		
Obstacles to work with the SDGs	31		
Stimulating SDG engagement	33		
Part 2. Strategic alignment of the SDGs	34		
SDGs: a determinant of organizational decision-making?	34		
SDG integration levels	35		
SDG integration in sustainability strategy	36		
Part 3. SDG prioritization, relevance and implementation	37		
SDG prioritization	37		
		Perceived SDG relevance	37
		Implementation of the SDGs	39
		Contribution to the SDGs	41
		Part 4. Managing, monitoring, communicating and partnering	42
		Management responsibility	42
		Communication	43
		SDG Partnerships	44
		Measurement	44
		Part 5. Government's role	47
		Part 6. The impact of COVID-19	49
		Part 7. Sector-specific insights	52
		Educational institutions	52
		Governmental institutions	56
		Not-for-profit organizations	59
5. Conclusion	62		
A Positive Trend	63		
But ... with a lot of variance	64		
Not yet there	64		
6. Recommendations	65		
Balancing Integration and Focus	66		
Sharing of Best Practices	66		
Role of Government	67		
You Get what you Measure	67		
7. References	68		
8. Authors	69		
9. Participating Schools	71		
10. Contact	73		

Foreword by the SDG Coordinator Netherlands



Sandra Pellegrom, Nationaal Coördinator
Duurzame Ontwikkelingsdoelen

The Sustainable Development Goals (SDGs) are our plan for a futureproof world in which every person can live in peace and prosperity. The power of this vision is even more relevant today than it was when the Goals were adopted in 2015. The 17 Goals provide the basis to make our societies and economies resilient against crises, both in the present and in the future.

The adoption of the 2030 Agenda by all 193 Member States of the UN was a unique success. A recognition of the enormous challenges we are facing worldwide, but combined with a bold action plan to lay the foundations for a better world by 2030. A joint effort, in which governments invited all other stakeholders in society to join.

A hopeful message, but also a challenging task even before the corona crisis erupted. Awareness of our ecological and social challenges has grown significantly over the past years. People and organizations in all sectors increasingly look for ways in which they can contribute to solving them. The SDGs provide them with a compass to expand

their positive handprint in society and avoid negative footprints.

The contribution of all organizations in society is crucial for the success of the SDGs. Governments cannot achieve these goals by themselves. Partnerships with and between stakeholders play a central role in the 2030 Agenda. The SDG Barometer provides valuable information about the awareness and contribution of organizations from all sectors: companies, governmental organizations, educational institutions and not-for-profits. What drives these organizations and how do they contribute to implementing the SDGs? What obstacles do they experience and what helps them in their quest? The SDG Barometer provides an opportunity to learn from each other and expand our knowledge.

The Barometer survey also highlights the important role that knowledge institutions play in moving forwards. The SDGs are about connecting goals, as most goals are related in one way or another. We need a systems approach and a partnership approach. Often we do not yet have ready-made solutions for these complex challenges. Research and knowledge exchange give us the insights we need to take the next steps. The three university business schools that jointly produced

this SDG Barometer are an excellent example of a partnership that provides such knowledge to inspire next steps. The SDG Barometer itself underscores the importance that organizations attach to partnerships to enable them to contribute to the SDGs.

With only seven more years to go until 2030, we need to double down on our efforts. The world is not on track, as the UN Secretary General, António Guterres, has warned on multiple occasions. Even in a developed country like the Netherlands we still see many challenges ahead. But the vision of the SDGs stands, and we have the knowledge and capacity to achieve them. Especially if organizations across the board take up their responsibility and use the SDGs as their compass for positive value creation in society.

The SDG Barometer is sure to inspire new organizations to join this movement, as they see how other organizations are already using the SDGs to strengthen their sustainability efforts. The benefits cannot be overstated: if we join hands in working towards realizing the SDGs we will be able to achieve the vision laid down in 2015: a green, inclusive, just world for all, now and for future generations.

A word from the Deans



Dr. Rogier Busser, Dean Amsterdam
School of International Business (AMSIB)



Meinhard Gans, MSc., Director Maastricht
School of Management



Prof.dr. Jenke ter Horst, Dean & Director
TIAS School for Business & Society

A word from the Deans

The world is in turmoil. The Covid-19 pandemic has subsided, albeit lingering in the background. The war in Ukraine is leading to a mass exodus of refugees, soaring oil and gas prices which in turn have impacted inflation and interest rates. Supply chains worldwide are affected and geopolitical tensions have mounted to an alarming level. Climate change is in our midst with weather systems unveiling their unyielding power. The negative impacts on our ecosystems and loss of biodiversity are becoming increasingly visible and tangible.

UN secretary general António Guterres speaking at Cop27 stated that humanity is

on a *'highway to climate hell with its foot on the accelerator'*. The science of three decades has come to pass and whilst once it was perceived as scaremongering, the true reality and need for change has never been more urgent.

In The Netherlands, the energy crisis resulting from the war in Ukraine, together with the impact of Covid-19 is exacerbating latent social inequalities. Intensive and highly efficient farming methods, which have led this tiny country to become the second largest exporter of agricultural produce worldwide, have come under fire as the resulting effects

on the environment become apparent. Water management, a historical thorn in the side of the country, has now gained an additional dimension as we face drought and diminishing levels of ground water on the one hand, and an increasing threat of rising sea levels on the other.

These are some of the most pressing challenges the Netherlands is currently facing. Each of these challenges can be linked directly to several of the SDGs, thus stressing their relevance and their urgency. Today, halfway between the adoption of the Agenda for Sustainable Development in 2015 and the rapidly approaching 2030 'deadline', the realization of the SDGs may seem further away than ever. Collective action and engagement are thus paramount. It is not sufficient to keep the SDGs on the agenda of governmental institutions, companies, and not-for profit organizations. We need to ensure that efforts for achieving the SDGs are stepped up drastically.

This first Dutch SDG Barometer report is therefore not just an overview of how Dutch organizations are currently perceiving and addressing the SDGs, it is also a call to action. It is a call to action on public policy discourse, and it is a call to action to all organizations to deliver

on the SDGs, regardless of size or sector. Having said this, we must stress that despite the need for stronger SDG implementation, this research demonstrates many positive outcomes as well. It clearly shows, among others, that awareness of the SDGs is high and that monitoring and impact assessment of SDG-related activities is increasing.

This report is truly in the spirit of SDG 17. It is a partnership for the Goals between our three schools, AMSIB, MSM and TIAS. This partnership has been inspired by a successful collaborative initiative in Belgium, leading to the Belgian SDG Barometers (2018, 2020 and 2022) and is a spin-off of the France Benelux Chapter of the United Nations Principles for Responsible Management Education (PRME).

Our schools are connected by the shared drive to further responsible management education. We are united in our goal to equip the leaders of today and tomorrow with a global and transformational mindset, with a deep understanding of ethics, and with the competency to develop innovative, future-proof business models. Together, we educate leaders to achieve the SDGs.

Key Takeaways from the Dutch SDG Barometer 2022



Key Takeaways from the Dutch SDG Barometer 2022

Attention

Almost all responding Dutch organizations (98%) pay attention to sustainability. Only 2% of Dutch organizations do not pay any attention at all to sustainability.



7/10

claim to pay much or very much attention to sustainability

Drivers



59%

Almost half of the responding organizations (59%) report that their engagement with sustainability is driven by specific instrumental motives such as creating support among employees, strengthening an organization's image and reputation, creating market opportunities, and reducing operating costs. Clearly, a lot of organizations find that 'doing good' leads to 'doing well'.

SDG Prioritization and Implementation

Most relevant SDGs

Not relevant or slightly relevant



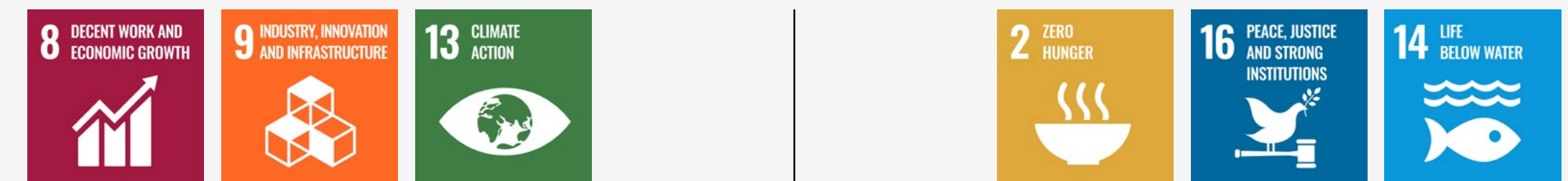
Easy or very easy to implement SDGs

Quite difficult or very difficult to implement



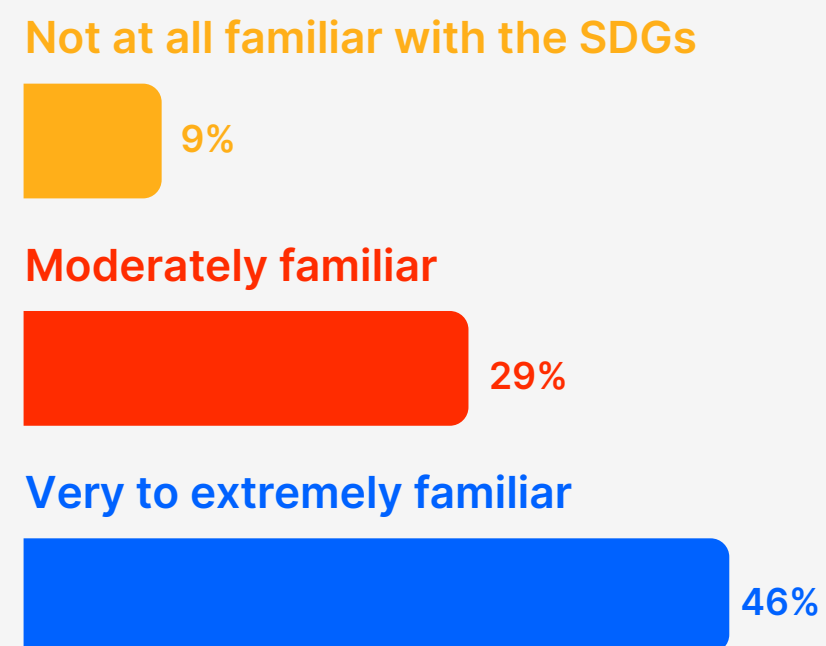
Largest contribution to SDGs

Do not receive any contribution



Awareness

Only 9% of responding Dutch organizations report that they are not at all familiar with the SDGs. Three out of four organizations are at least moderately familiar with the SDGs. Almost half of the responding organizations (46%) claim to be very to extremely familiar with the SDGs.

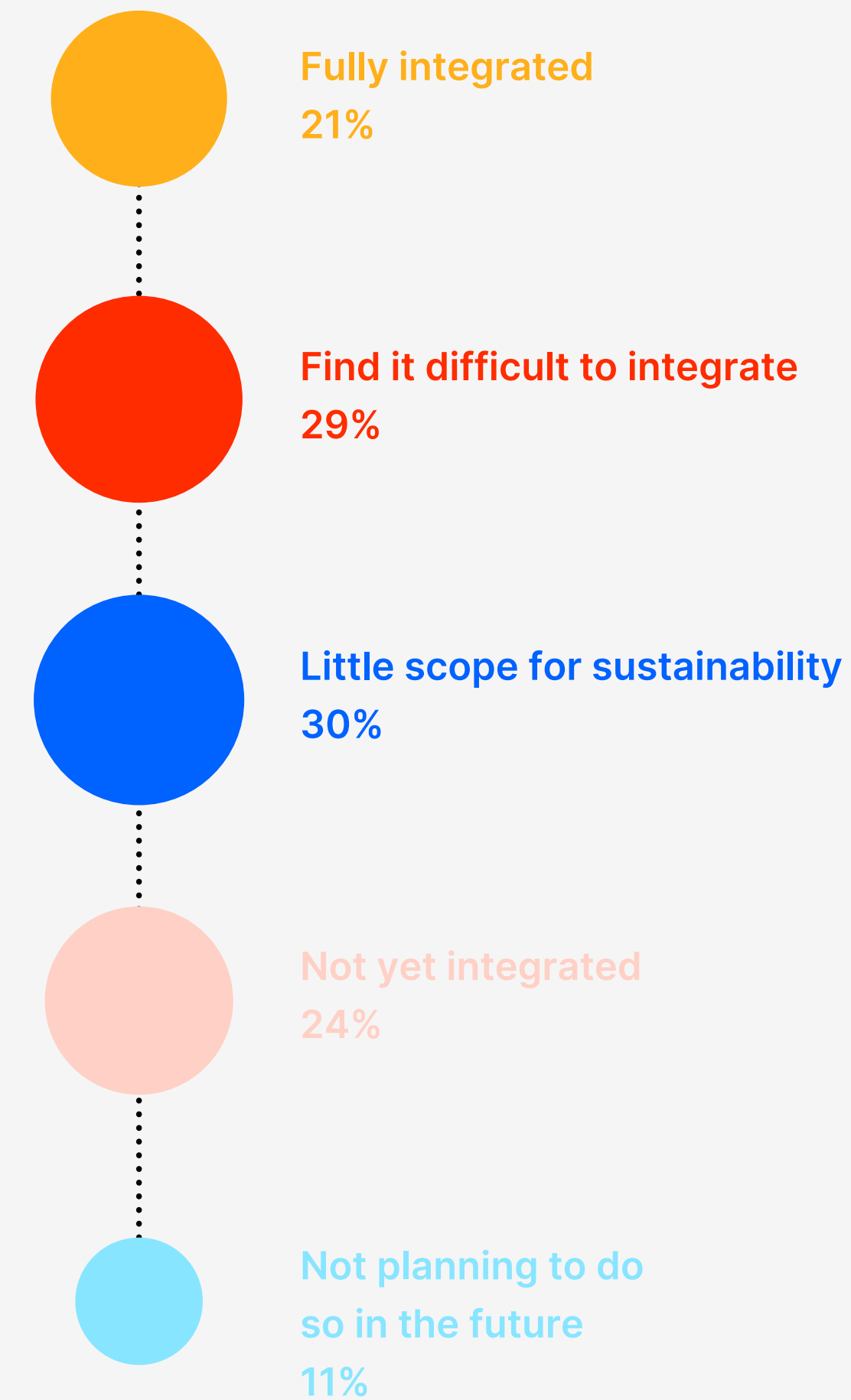


Integration

While almost half of the respondents report that they have integrated the SDGs into their organization's operations, just one fifth (21%) of respondents report that the SDGs were fully integrated into their organization's sustainability strategy. Some 29% of organizations find it difficult to integrate the SDGs in their organization's strategy and 30% of organizations report that their organization's strategy leaves little scope for sustainability.

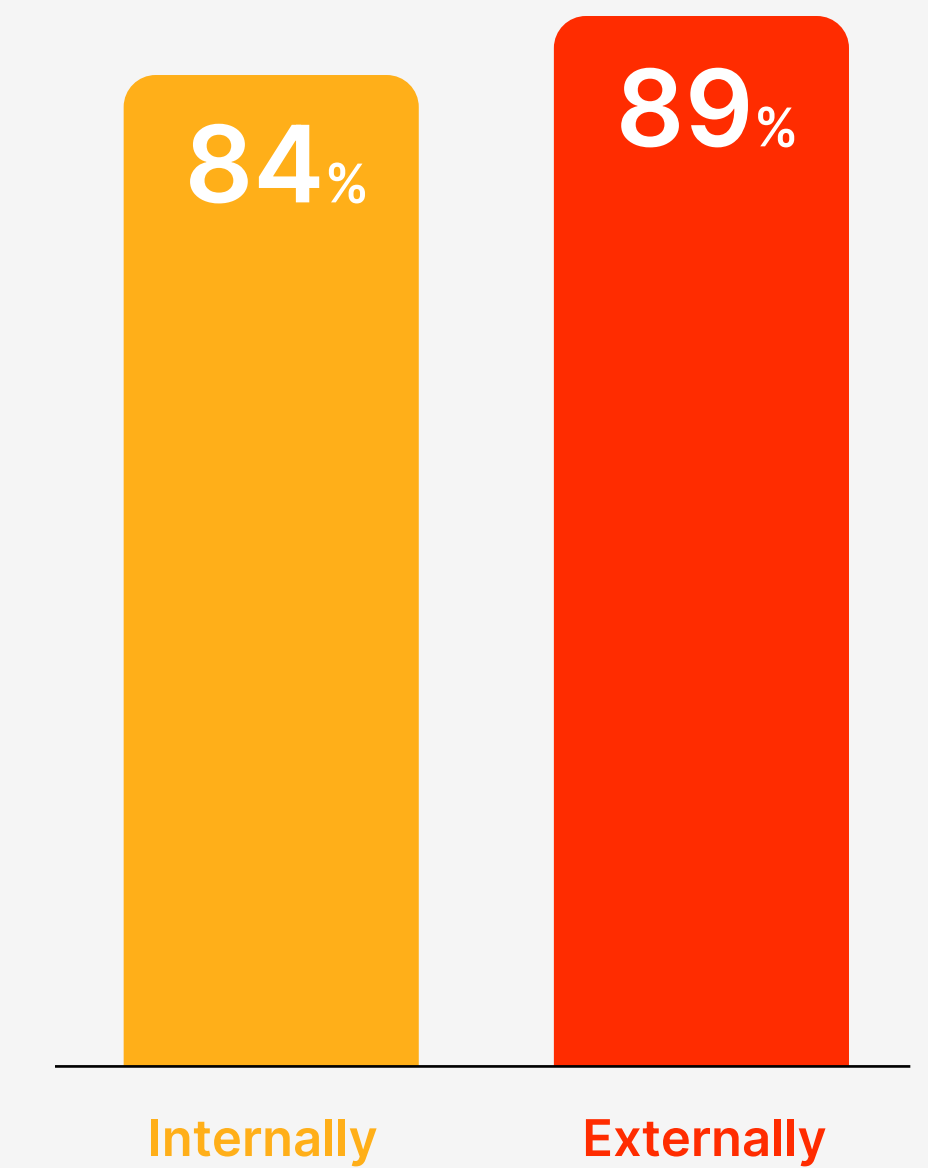
Almost one quarter (24%) of the responding organizations have not yet integrated the SDGs and 11% of organizations are not planning to do so in the future.

At what level are the SDGs integrated into the organization's sustainability strategy?



Communication

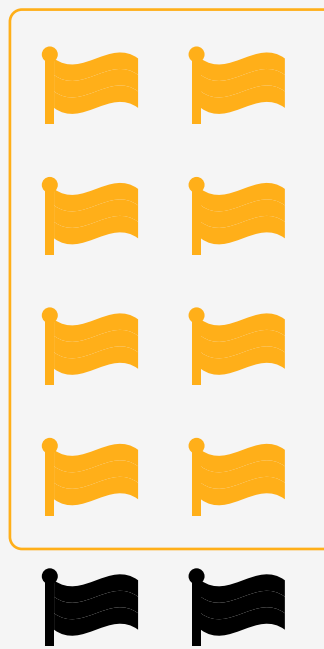
Most of the organizations that have adopted the SDGs communicate both internally (84%) and externally (89%) about the SDGs. Websites, newsletters, or email are used most often (30%) by organizations to communicate internally. The most common form of external communication is through the website of their organization, newsletters or email (19%).



The role of government

Most organizations find that the government should play an active role in achieving the SDG Agenda.

Eight out of ten organizations agree that the government should actively stimulate organizations to adopt the SDGs.



8/10

Partnerships



Nearly all respondents (92%) **have entered into a collaboration with different organizations concerning the SDGs**, while only 8% have not (yet) entered into any collaborative relationship.

The most common type of partnership at 18% is a partnership among industry organizations or a network of companies/organizations. At 58%, most of the collaborations engaged in by respondents are long-term or focusing on key strategic activities.

The impact of COVID-19



The vast majority of organizations (72%) (strongly) **disagrees that the pandemic causes them to pay less attention to the SDGs.**

Most important since the pandemic

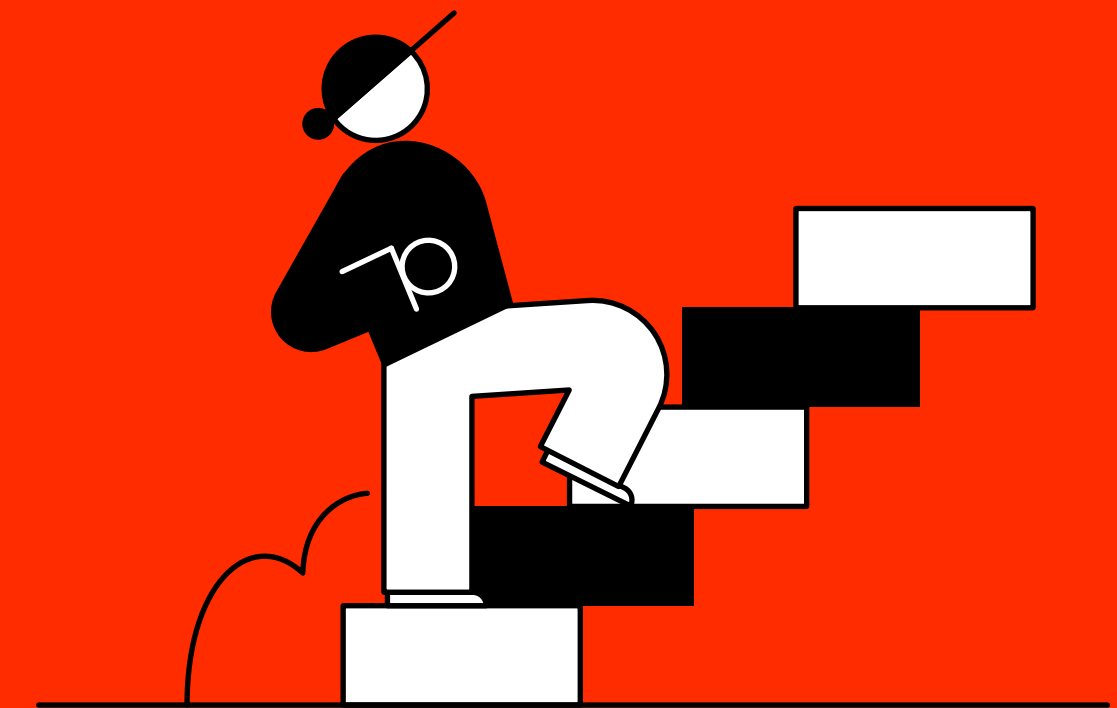
Not so important because of the pandemic



More than 40% of the respondents list SDG 3 (Good Health and Well Being) as the most important since the pandemic. SDG 10 (Reduced Inequalities) and SDG 8 (Decent Work & Economic Growth) are the second and third most important SDGs.

SDGs which did not become more important because of the pandemic are SDG 2 (Zero Hunger), SDG 4 (Quality Education), SDG 6 (Clean Water & Sanitation), SDG 14 (Life Below Water), and SDG 17 (Partnerships for the Goals).

The Sustainable Development Goals



The SDGs in a global context

At the United Nations (UN) General Assembly in September 2015, 193 countries adopted 17 Sustainable Development Goals (SDGs) as part of the 2030 Agenda for Sustainable Development. These SDGs constitute a roadmap towards a more equitable and sustainable way of life and are described along five core themes: People, Planet, Prosperity, Peace, and Partnership. The SDGs, encompassing 169 targets and 231 indicators, involve all stakeholders, including companies, governments, educational institutions, and non-governmental organizations.

Currently, governments around the world are strengthening their focus on sustainable development, encouraging companies and other organizations to

adopt sustainable practices and integrate them into the reporting cycle. However, organizations increasingly anticipate governmental policies and regulations and pro-actively adopt the SDGs by developing resilient, future-proof business models. Embracing the SDGs can increase productivity, drive innovation, reduce costs, create new markets, attract talent and enhance reputation. Beyond this, engagement with the SDGs can help myriad organizations to create awareness, and inspire action among employees, investors, and customers alike.

To ensure progress is being made to meet the 2030 UN Agenda, there is a need to measure the extent to which different organizations are adopting the SDGs, and to monitor their individual progress.



The SDGs in the Netherlands

The Netherlands is among the 193 countries that have ratified the SDGs. In the Sustainable Development Report 2022 (Sachs et al., 2022), which summarizes countries' current performance and trends in relation to the SDGs, the Netherlands is ranked 17 (down from 9 in 2020) out of 163 countries which are included in the data list.

The Netherlands is facing some major challenges to realize several of the SDGs, including SDG 12 (Responsible Consumption and Production), SDG 13 (Climate Action), SDG 14 (Life Below Water), and SDG 17 (Partnerships for the Goals). Surprisingly for a wealthy country like the Netherlands, SDG 2 (Zero Hunger) seems to be a major challenge.

The Dutch government is actively promoting and monitoring the SDGs. In 2017, the

Kingdom of the Netherlands presented its first Voluntary National Review (VNR) on the SDGs to the United Nations. This VNR was repeated in 2022 and serves as a benchmark to support the further implementation of the SDGs in the Netherlands.

Every year, the Dutch Central Bureau of Statistics (CBS), at the request of the Dutch Government, publishes the 'Monitor of Well-being and the SDGs'. This monitor presents the state of well-being and quality of life 'here and now' and how well-being is distributed among the different population groups. It also assesses the effects of the pursuit of well-being on future generations ('later') and people in other countries ('elsewhere').

Overall, several SDG initiatives by different organizations are taking place in the

Netherlands to increase the level of SDG awareness and adoption. All SDG initiatives are bundled, shared and promoted by SDG Nederland¹.

The 2022 Dutch SDG Barometer study differs from existing initiatives because it focuses on a broader group of organizations. The nationwide study includes companies, governmental organizations, educational institutions and not-for-profit organizations. Furthermore, the Dutch SDG Barometer investigates if, and how, organizations are adopting the SDGs into their own strategies. It also seeks to identify the motivations, priorities, and challenges influencing the behavior of organizations towards the SDGs.

¹ More information can be found here: <https://www.sdgnederland.nl/rapporten/>



Sustainable Development Report Netherlands 2022

SDG dashboards:

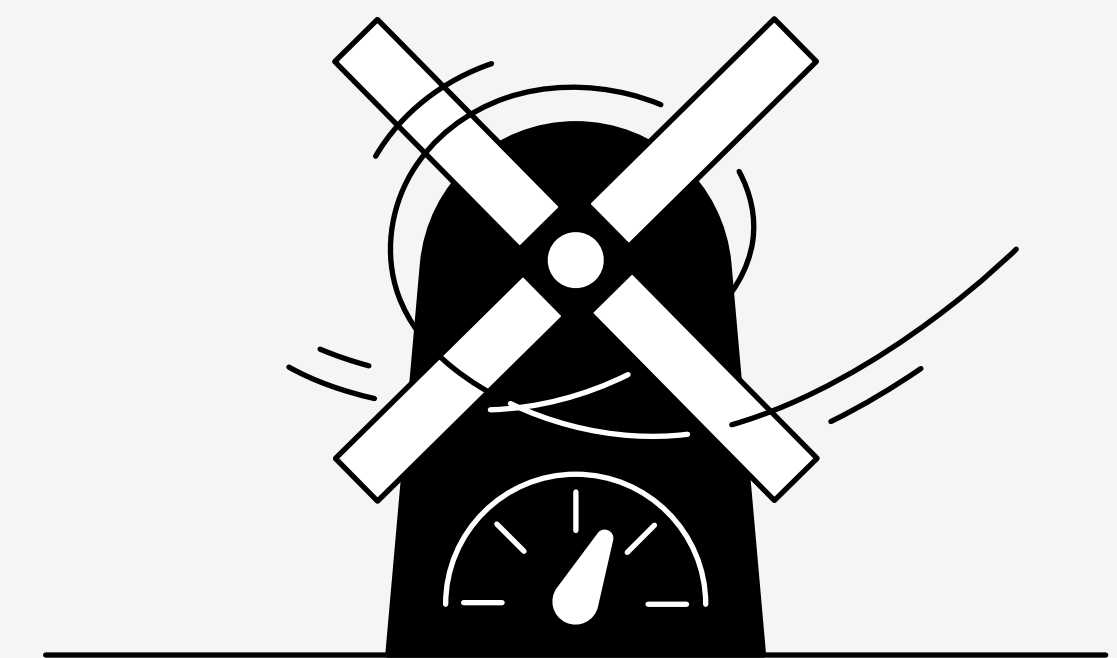
- SDG achieved
- Challenges remain
- Significant challenges remain
- Major challenges remain

Trends:

- ↑ On track or maintaining SDG achievement
- ↗ Moderately improving
- Stagnating
- ↓ Decreasing



About the Dutch SDG Barometer 2022



Background

Originally, the SDG Barometer was a Belgian initiative of Antwerp Management School (Antwerp University), UC Louvain and several public and private partner organizations. The Belgian SDG Barometer was first conceived and executed in 2018 and repeated in 2020 and 2022².

Following a session in January 2020 on the Belgian SDG Barometer at the France-Benelux Chapter meeting of the Principles for Responsible Management Education (PRME), a Dutch research group was formed with the purpose of developing a Dutch version of the SDG Barometer. This report summarizes the findings of the first Dutch SDG Barometer, administered in 2022. It constitutes a baseline measurement of where Dutch organizations currently stand in relation to the SDGs. The survey will be repeated on a biennial basis to continue monitoring progress, or lack thereof.

Partners

The Dutch 2022 SDG Barometer study

is an initiative of Amsterdam School of International Business (AMSIB Amsterdam University of Applied Sciences), Maastricht School of Management (Maastricht University), and TIAS School for Business and Society (Tilburg University). The study also benefited from the support of SDG Nederland, Duurzaam-Ondernemen.nl, Vereniging Hogescholen, and the Ministry of Foreign Affairs.

Objectives

The SDG Barometer serves as a comparative reference point for understanding the temporal evolution of the roles, responsibilities, and actions of organizations in the field of sustainability and the integration of the SDGs into their strategies. Some of the core objectives are to monitor the awareness, adoption, implementation and communication of the SDGs and to provide insights for both policy and practice. The SDG Barometer can also play a role in stimulating organizations to implement the SDGs and measure their impact.

Purpose ▾

The purpose of the 2022 SDG Barometer is to obtain key insights into the SDG landscape in the Netherlands. Concretely, the SDG Barometer seeks to:

- ① **measure the progress that has been made so far with respect to implementing the SDGs,**
- ② **understand the driving forces for adopting the SDGs and**
- ③ **identify key obstacles to implementing the SDGs.**

Following management guru Peter Drucker's statement *'if you can't measure it, you can't manage it'*, the SDG Barometer measures where Dutch organizations currently stand, having reached the halfway mark between the 2015 adoption of the SDGs and the 2030 end point. The 2022 SDG Barometer hopes to contribute to identifying pathways enabling organizations to embed sustainability and the SDGs in their strategies, operating policies and daily practices.



²The Belgian SDG study was supported by the Federal Institute of Sustainable Development and ING Belgium as well as The Shift, Cifal Flanders, VBO/FEB, UWE, VOKA, Essencia, Febelfin, Agoria and Fevia.

The 2018, 2020 and 2022 SDG Barometer reports can be downloaded here:

<https://www.antwerpmanagementschool.be/en/research/sustainable-transformation/research-1/sdg-barometer-belgium-2018>.

<https://www.antwerpmanagementschool.be/en/research/sustainable-transformation/research-1/sdg-barometer-2020>

<https://www.antwerpmanagementschool.be/nl/onderzoek/duurzame-transformatie/research-1/sdg-barometer-2022>

Methodology

Study design and international comparability

In 2018, the partners developing and supporting the Belgian SDG Barometer study had expressed the hope that their initiative would be followed elsewhere: *“Since this research project is the first national survey on the adoption and implementation of the SDGs, these results may serve as a baseline for further investigation, both within Belgium and abroad”*³.

To ensure that the research findings of the Belgian and Dutch SDG Barometer studies can be easily compared, the Dutch SDG Barometer study consciously follows as closely as possible the structure and set-up of the 2020 Belgian SDG Barometer. We therefore explicitly recognize the leadership role of our Belgian colleagues. By replicating the Belgian SDG study in

a different country, this survey hopes to contribute to a better understanding of the SDG landscape.

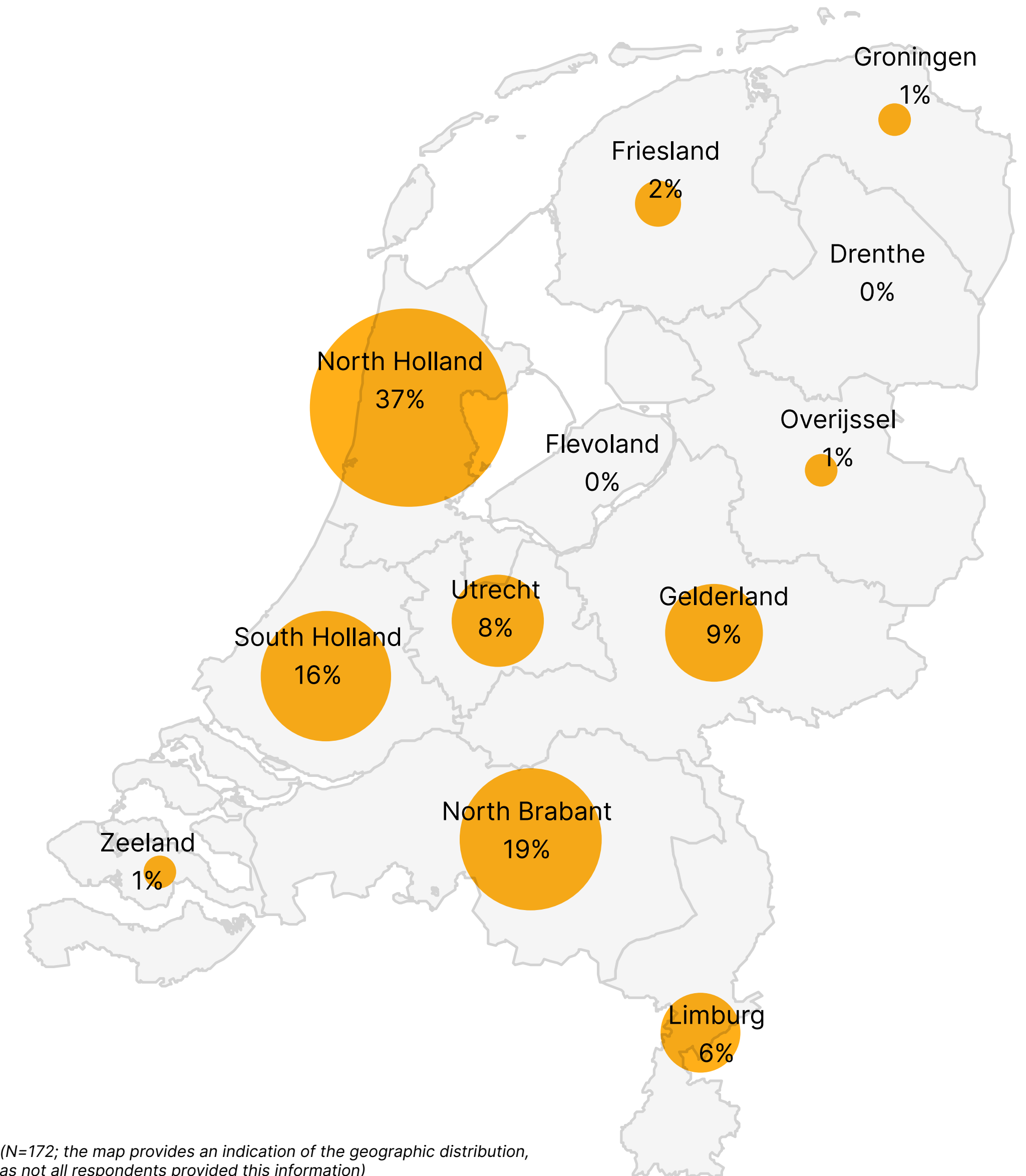
Study Setting

The survey was distributed using the network of contacts (alumni, internship & thesis companies, partner organizations) of the three participating schools. In addition, the survey was also made available via the networks of SDG Nederland, Duurzaam-Ondernemen.nl, Vereniging Hogescholen, and the Ministry of Foreign Affairs. Only organizations with operations in the Netherlands were contacted.

This set-up resulted in the following distribution of participating organizations across the different Dutch provinces (based on the head office of the organization).

³ <https://uclouvain.be/en/faculties/lsm/sdg-barometer-2018.html>

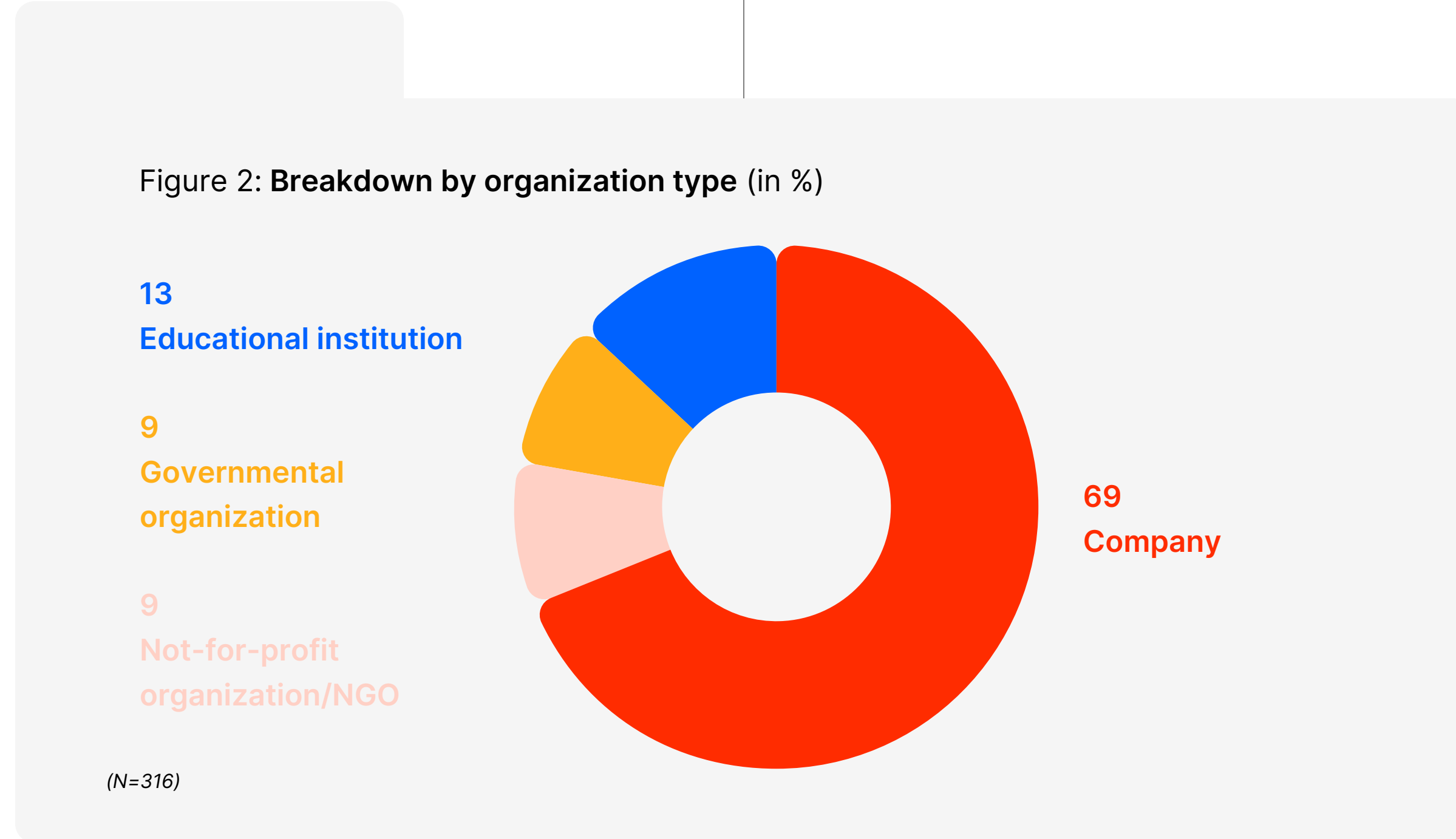
Figure 1: Distribution of participating organizations across Dutch provinces



No external incentives were used (except for offering respondents the opportunity to receive a copy of the final report). Participation was solicited with a prompting that the “survey would be carried out every two years in order to track changes within the Netherlands and would also be used more widely for cross-country comparative analysis”. In all communications, respondents were assured that all survey responses would be anonymized and that only aggregated responses would be reported⁴. The survey design and administration of this study are comparable to those used in the Belgian 2020 SDG Barometer study⁵. However, several modifications were made to tailor the survey to the specific context of the Netherlands.

Survey instrument

The survey was administered using the Qualtrics software (Qualtrics LLC, Provo, Utah). The software allowed respondents to save their responses between sessions. The introduction mail accompanying the survey, explicitly asked that the survey should be completed by the person(s) most knowledgeable about sustainable, environmental, and ethical issues within their organization.



For most of the questions, a 5-point Likert scale was used. While a higher number of response categories (using e.g. a 7-point Likert scale) may generate better measures of discrimination, such a choice would also be cognitively more demanding and ultimately would have a negative effect on the response rate.

At several moments in the survey, respondents were invited to provide a qualitative (written) motivation for how a specific question was answered. This

facilitated a better understanding and interpretation of the quantitative findings of the survey. In addition to the survey, a number of qualitative (semi-structured) interviews were conducted with survey respondents who had agreed to be contacted. The data obtained in the interviews were used to develop additional insights into respondents’ perceptions about: ① the evolution of an organization’s level of maturity, ② driving and restraining forces with respect to implementing sustainability

and the SDGs, and ③ the challenges going forward.

Response Demographics

Respondents could fill out the survey from February 1st to April 10th of 2022. The qualitative interviews took place in the subsequent months.

To increase the response rate for the survey, a reminder was sent out approximately one month after the initial mailings. Respondents were able to ‘exit’ the survey instrument at any point. As a result, the valid number of responses per question may vary.

⁴ Respondents were informed that no personal data would be disseminated in the presentation and publication of the results. The anonymous and identifiable data will only be stored for the duration of the research process, in accordance with the applicable privacy legislation in the Netherlands (including Regulation 2016/679 of the European Parliament and Council dated 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation)).

⁵ https://www.sdgs.be/sites/default/files/content/rv_stl_sdg_barometer_2020_3.pdf

Figure 3: Work experience in the area of sustainability (in %)



A total of 316 organizations responded to the online survey (figure 2). Corporations represent the largest group of respondents (69%). Governmental (9%), not-for-profit organizations (9%) and educational institutions (13%) also completed the survey. Where relevant, the reporting of survey results is differentiated by organizational type. A total of 60% of respondents had three or more years of work experience in the domain of sustainability (figure 3).

Self-selection bias

The survey asked respondents to reflect on their organization's relationship with the SDGs. Methodologically, the possibility of a self-selection (non-response) bias cannot be excluded. A self-selection bias emerges when survey respondents can decide for themselves whether to participate in the survey or not. As a result, the self-selected group of respondents may cause the study to report research findings that are different from those that would have been



observed with the group of organizations that choose not to participate in the survey. Assuming that those responding to the survey were interested in and/or actively involved with sustainability and the SDGs, the survey results may likely be skewed towards the optimistic/positive.

It should also be noted that corporations represent a large percentage of the total number of responses. This may influence the direction of some of the research

findings. With respect to corporations, the possibility of a sector bias is limited as no sector accounts for more than 14% of responding organizations (manufacturing). Two other sectors each account for about 12% of survey responses: finance/insurance and professional, academic, and technical services.

Survey Results

This section presents the results of the SDG Barometer survey for the Netherlands 2022. Part 1 presents and discusses sustainability, SDG adoption and engagement including the associated drivers and obstacles. Part 2 examines the extent to which the SDGs are used by organizations as part of their organizational strategy. In Part 3, the extent to which organizations are contributing to the SDGs using prioritization, relevance and implementation is examined. Part 4 takes a close look at the way in which organizations are measuring, monitoring and communicating about the SDGs. Finally, Parts 5, 6 and 7 examine the Governments' role, the impact of Covid-19 and sectoral specific insights respectively.



Quote ▾

'We believe that sustainability is key for the continuation of our operations. This in terms of our license to operate, attract talent and have a healthy financial business.'

Quote ▾

'Our company has come to realize that sustainability is the only way forward, also from a financial and strategic perspective.'

Quote ▾

'Our sustainability ambitions have increased because of our knowledge and experience. So we started off with some smaller projects, quick wins etc. and are now working on the long-term, big impact projects.'

Part 1

Sustainability, SDG adoption and engagement

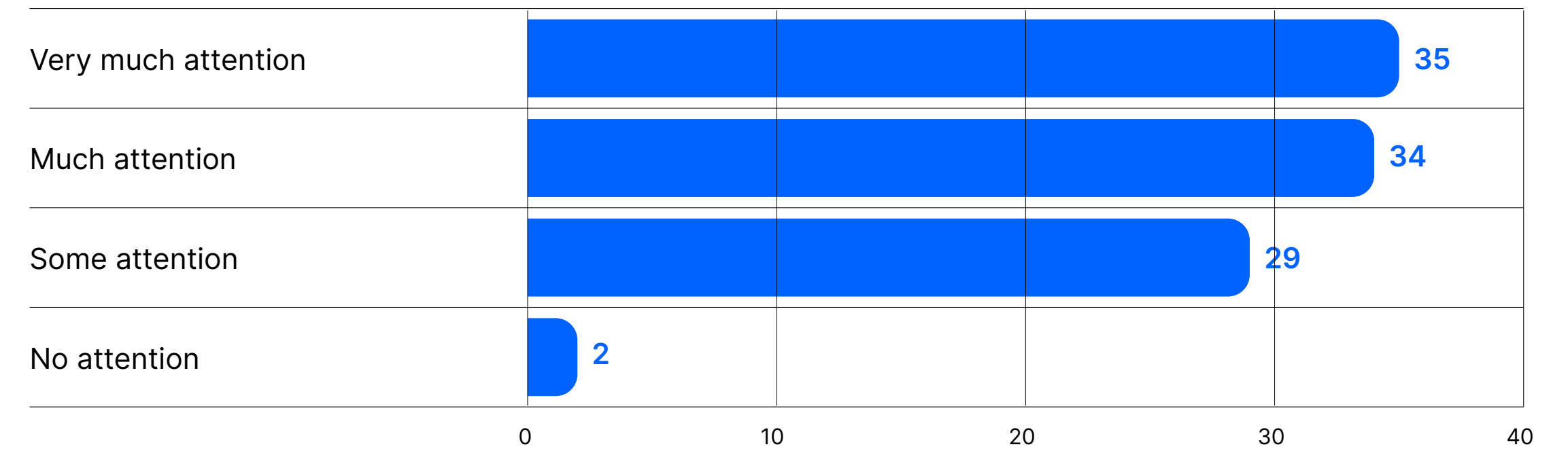
Attention to sustainability

At the halfway mark of the 2030 Agenda for Sustainable Development, the SDG Barometer results show that sustainability is an increasingly important issue for Dutch organizations. Nearly all responding Dutch organizations (98%) pay some to very much attention to sustainability (figure 4)⁶. Seven out of ten Dutch organizations (69%) even claim to pay much or very much attention to sustainability. Only 2%

of Dutch organizations do not pay any attention at all to sustainability. The main reasons for the latter are competing priorities and a short-term focus. Compared to two years ago, organizational attention to sustainability has substantially increased. Three out of four organizations (76%) pay more attention to sustainability, while 23% intend to keep the same amount of attention (figure 5).

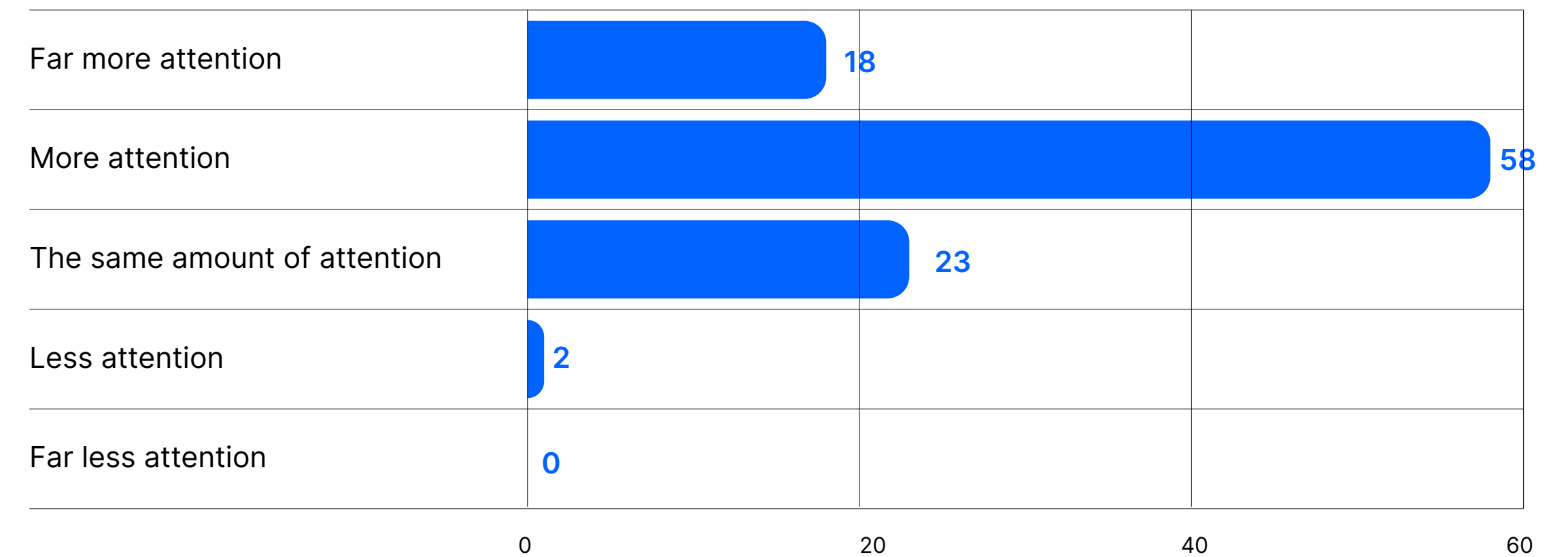
⁶ Exactly the same percentage was reported in the 2020 and 2022 Belgium SDG Barometer study.

Figure 4
Attention to sustainability in 2022 (in %)



To what extent does your organization pay attention to sustainability? (N=316)

Figure 5
Attention to sustainability compared to 2 years ago (in %)



To what extent do you think that your organization pays more or less attention to sustainability compared to two years ago? (N=302)



The SDG Barometer study reveals a multitude of reasons why Dutch organizations are increasing their engagement with sustainability:

- more pressure from society and stakeholders (customers, employees, investors are asking for it);
- an opportunity to tap into sustainability as a source of competitive advantage;
- increased government regulation;
- a heightened sense of urgency triggered by natural disasters and the increasingly visible effects of climate change;
- increased knowledge about and experience with sustainability.

we refer to as sustainability orientations. These sustainability orientations reflect the specific benefits they seek to obtain as well as the underlying goals and objectives. The SDG Barometer results reveal that organizations tend to focus on sustainability for a combination of reasons. The most cited reason at 13%, is that organizations use sustainability to create awareness, educate and spread information inside and outside their organization. The next most cited reason at 12% indicate that they see sustainability as influencing their organization's strategy (figure 6).

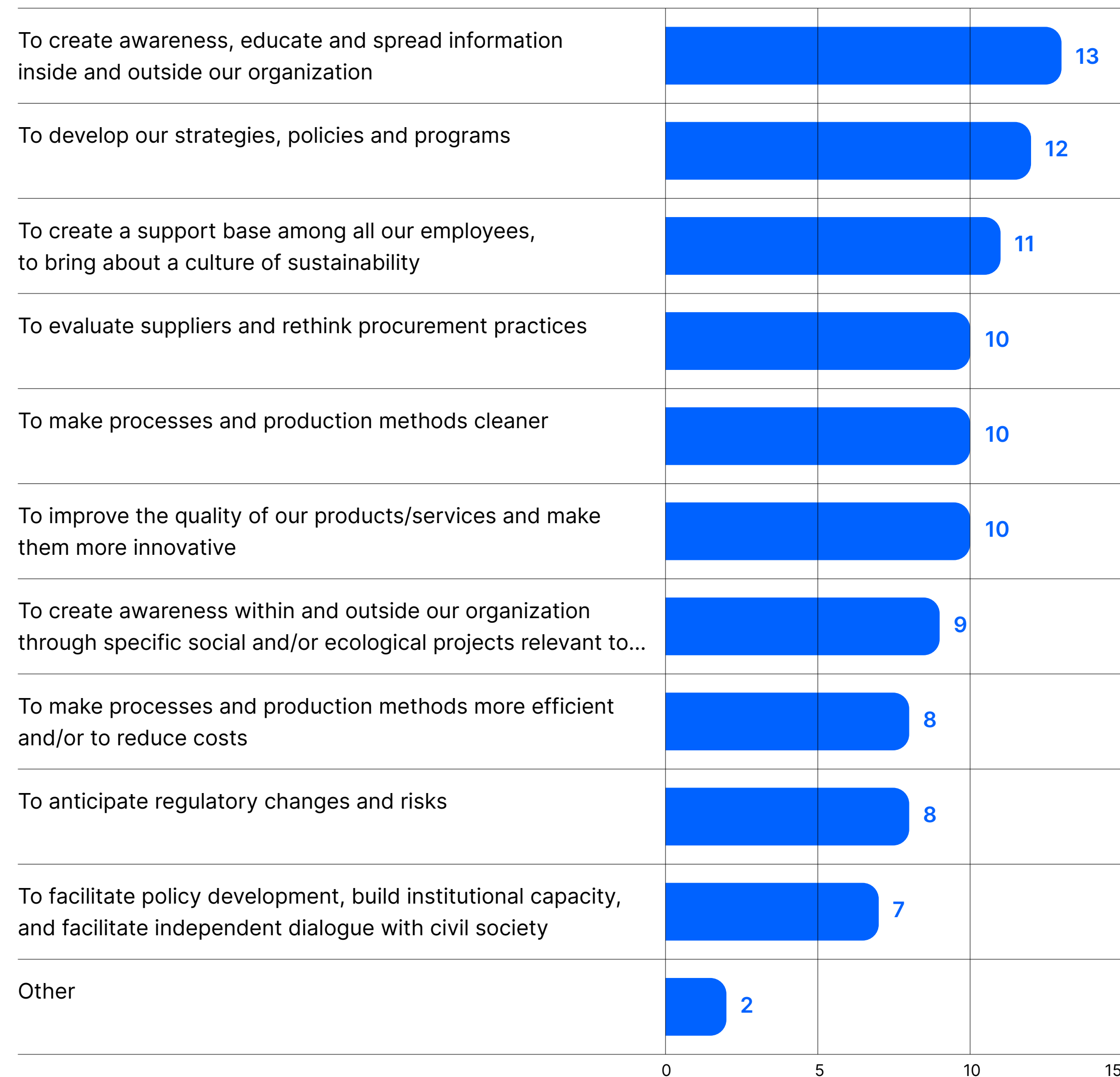
Almost half of the responding organizations (48%) report that their sustainability orientation relates to specific benefits to the organization, such as creating support among employees (11%), evaluating suppliers and rethinking procurement (10%), making production methods cleaner (10%), improving the quality of products/services and innovating them (10%), and making processes more efficient to reduce costs (8%). The predominance of these (instrumental) motives provides some important insights about how the SDGs can or are expected to contribute to organizational success.

Combined, these developments create a strong momentum for Dutch organizations to continue their engagement with sustainability.

Sustainability orientations

Organizations tend to have different approaches towards sustainability, which

Figure 6
Organizational sustainability orientation (in %)



We differentiate between different sustainability orientations i.e. the way in which organizations put sustainability into practice. Please indicate which sustainability orientation(s) applies/apply to your organization. (N=145 answers given)

Motivations for engaging with sustainability and the SDGs

Looking at the motivations for engaging in sustainability (figure 7), the responding organizations point to both an altruistic motive of moral duty (19%), as well as an instrumental motive (a motive that implies a direct (economic) benefit of sustainability for example, strengthening their image and reputation (19%)). Next to these two main motivations, several other instrumental motives are regularly mentioned for investing in sustainability: it is a source of innovation (13%), it offers more (market) opportunities (12%) and it makes it easier to attract and hold on to employees (9%). Clearly, a lot of organizations have realized that *'doing good leads to doing well'*. Currently, sustainability is seen by a limited number of organizations (6%) as a way to reduce operational costs. Organizations that answered 'Other' (2%) referred to stakeholder expectations and the need to care for future generations.

In the Netherlands, compliance with government rules and regulations regarding sustainability is mentioned twice as often compared to the findings of the 2020 Belgian SDG Barometer (11% versus 5%). This could mean that Dutch government sustainability requirements

are (perceived as) more strict than those in Belgium, or that government control with respect to sustainability has tightened in the last two years.

When focusing on organizational engagement with the SDGs, the most important motivations are non-instrumental (figure 8). To illustrate, the number one motive is that *'the SDGs encompass (several of) the most important global challenges concerning sustainability'* which 67% of organizations find very/extremely important. The second most important motive (64%) is that *'compared to other sustainability frameworks, the SDGs are an internationally accepted framework'*. Clearly then, the fact that the SDGs have become an internationally accepted *'common currency'* for addressing sustainability, is beneficial for organizations. The presence of a universally accepted institutional framework creates a common language and enables cross-organizational comparisons as well as the exchanging of best practices.

The first instrumental motive only comes in fourth place, *'Implementing the SDGs offers tangible benefits to our organization'* with 57% of the organization finding this very/extremely important. Customers and higher management asking for the adoption of the SDGs, also appear to be important

Figure 7
Motivations to work on sustainability (in %)



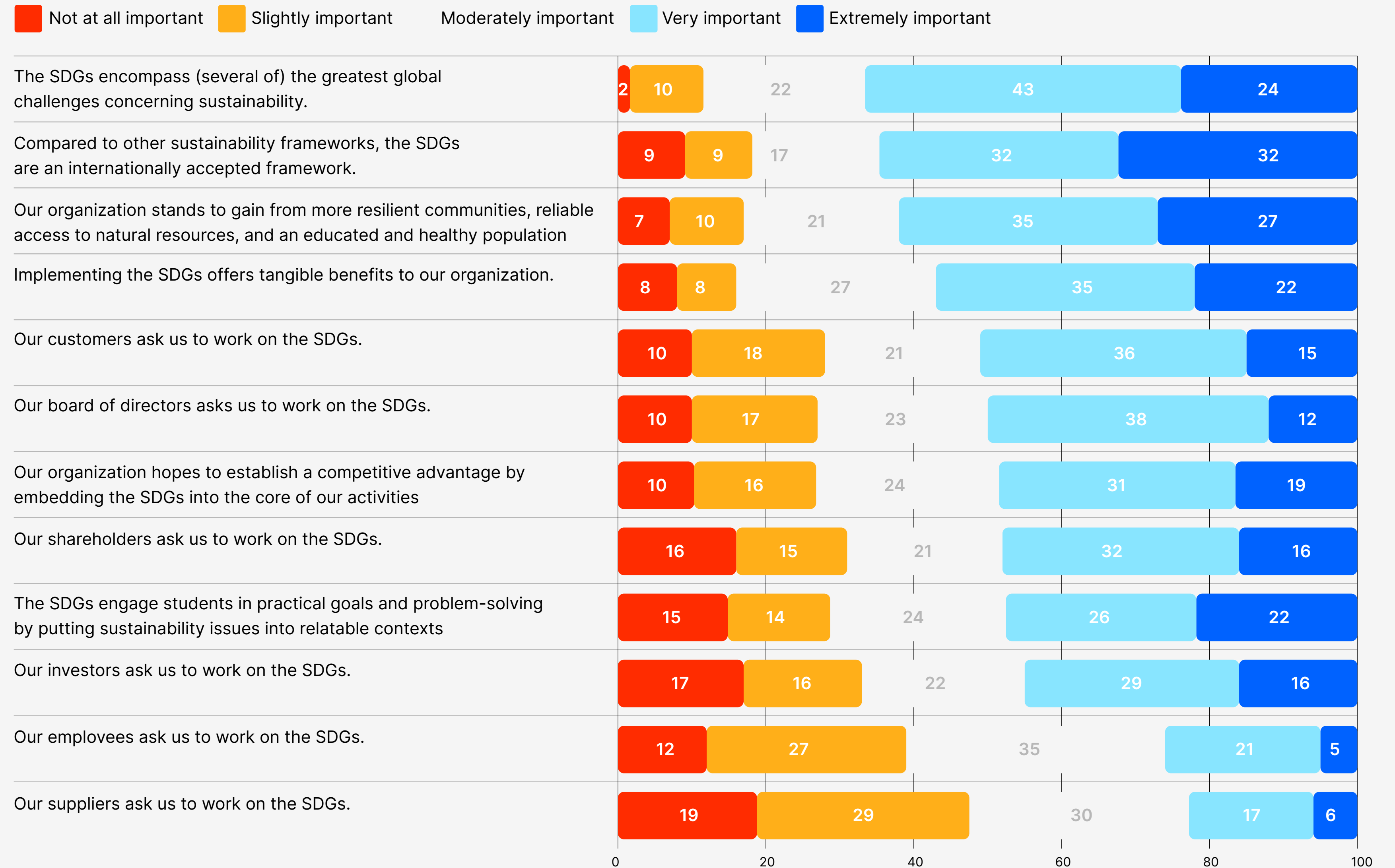
Our organization works on sustainability because: (N=942 answers given)

motivators (51% and 50% respectively). Furthermore, 50% of the organizations are motivated by establishing a competitive advantage by embedding the SDGs into their core activities. Demands from suppliers and employees are among the least important reasons to engage with the SDGs. Almost half of the responding organizations find the demands from investors and shareholders to be very and/or extremely important. Clearly, this suggests an increased demand from investors and shareholders wanting organizations to engage more with the SDGs. In addition, it also demonstrates that the SDG framework is rapidly becoming part of the 'sustainability language' in capital markets.

Quote ▾

'Increasingly seen as important by our stakeholders, i.e. investors and employees.'

Figure 8
Motivations for engaging with the SDGs (in %)



Indicate the extent to which the motivations below are important to your organization for the realization of the SDGs. (N=200)

Familiarity with SDGs

Clearly, awareness of the SDGs is a precondition for embedding them into an organization's strategies and policies. Only 9% of responding Dutch organizations say they are not at all familiar with the SDGs. Three out of four organizations are at least moderately familiar with the SDGs. Almost half of the responding organizations (46%) claim to be very to extremely familiar with the SDGs (figure 9).

It should be noted that the degree of familiarity with the SDGs varies by organizational type. Educational organizations are most familiar with the SDGs (89%)⁷, followed by companies (74%), and not-for-profit and governmental organizations (both 70%). Interestingly, governmental organizations claim least often to be very or extremely familiar with the SDGs (30%), compared to educational institutions and not-for-profit (both 55%) and companies (45%) (figure 10).

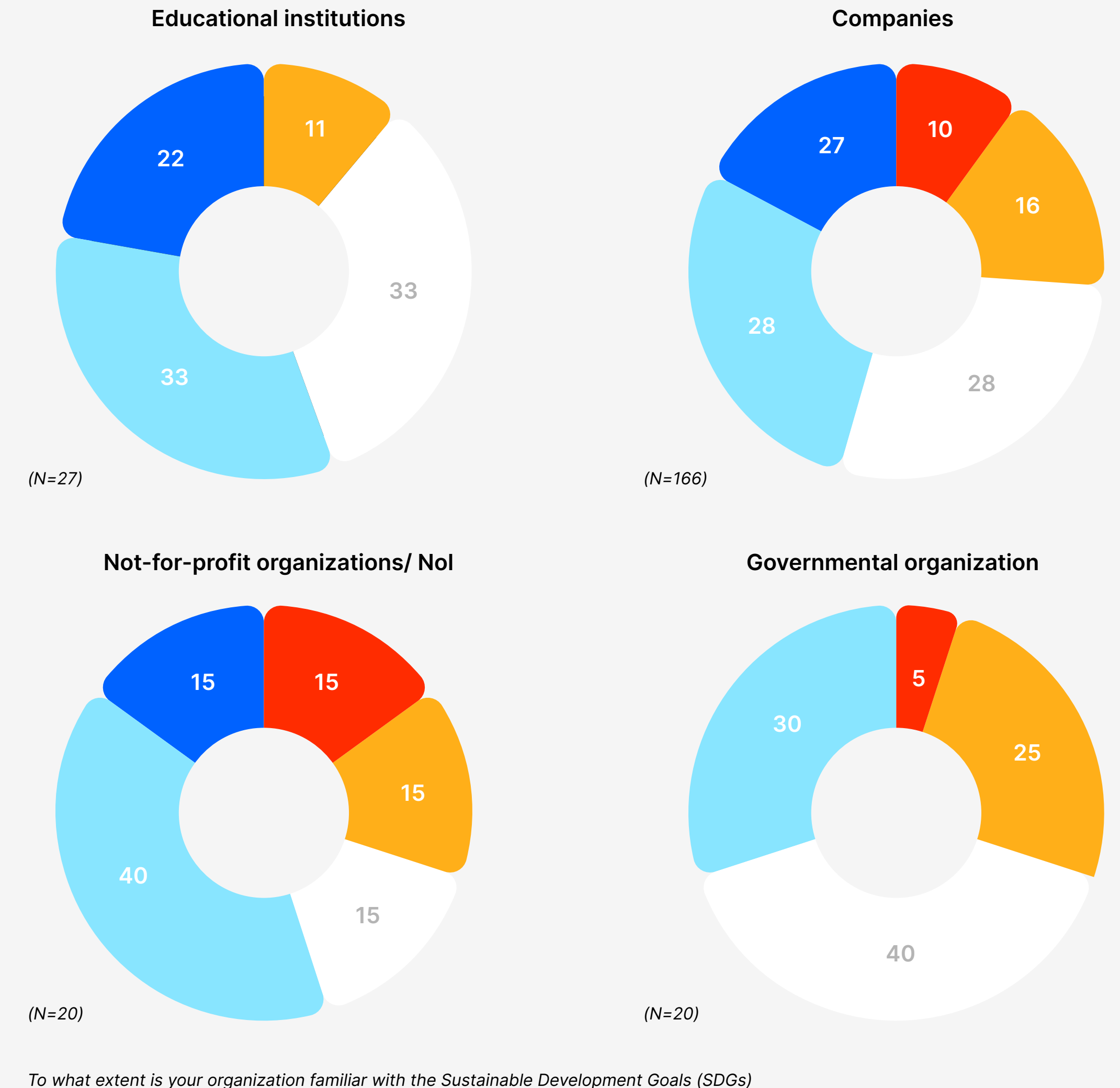
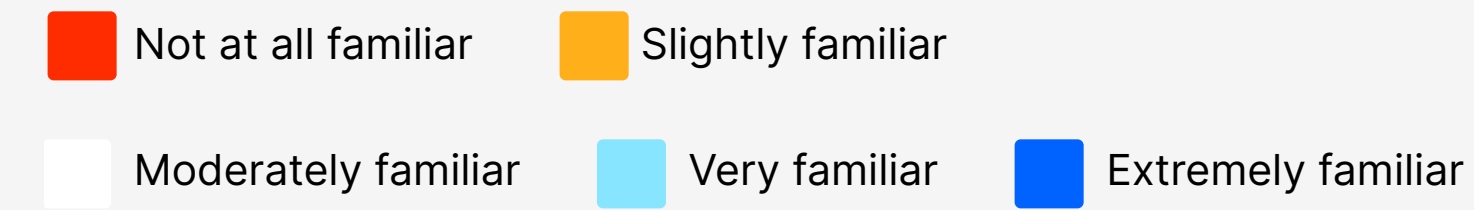
Figure 9
Organizational familiarity with the SDGs (in %)

Extremely familiar	16
Very familiar	30
Moderately familiar	29
Slightly familiar	16
Not at all familiar	9

To what extent is your organization familiar with the Sustainable Development Goals (SDGs)? (N=233)

⁷ The percentage numbers reported here are a combination of the top three answer categories: extremely, very, and moderately familiar.

Figure 10
Organizational familiarity with the SDGs by organization type (in %)



SDG adoption

A majority (69%) of the responding organizations report that they currently take the SDGs into account at least to some extent (figure 11). Reflecting the varying degree of sustainability maturity, a small group of organizations (14%) is currently not taking the SDGs into account at all. Leaders (9%) and laggards (14%) seem to be next-door neighbors.

The adoption of the SDGs is clearly on the rise in the Netherlands. More than six out of ten organizations (64%) expect to take the SDGs (far) more into account within the next two years, while 31% expect to pay a similar amount of attention to the SDGs. Only 5% of organizations will take the SDGs (far) less into account in the coming two years (figure 12).

Drivers to work with the SDGs

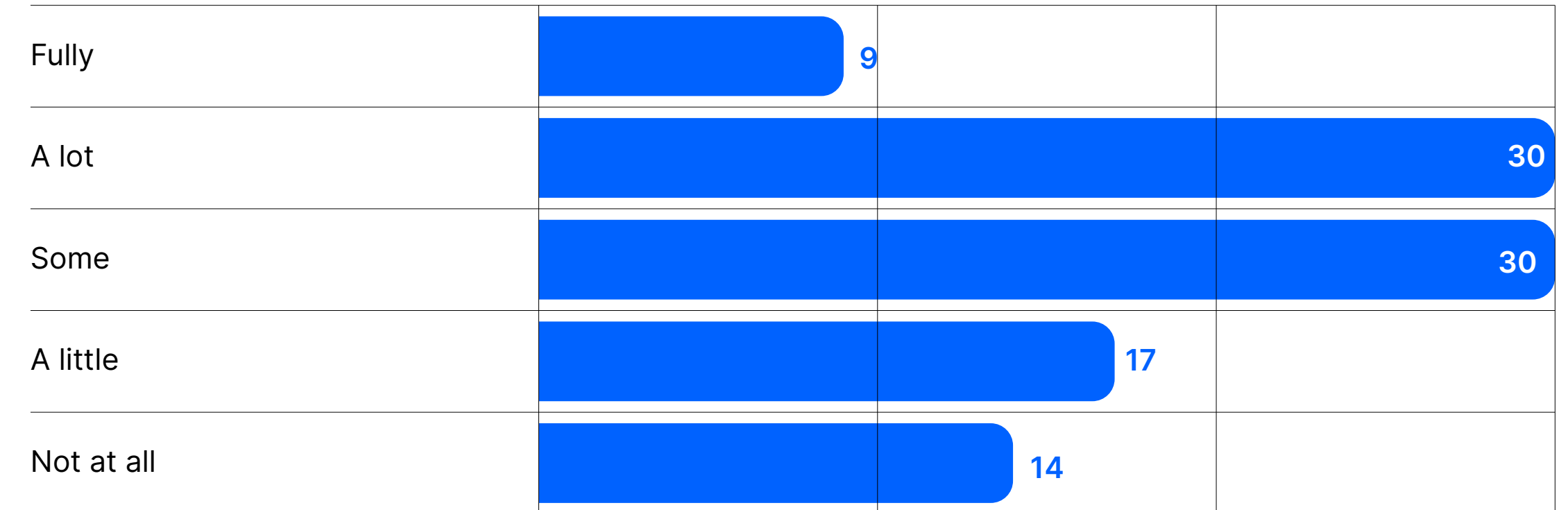
Looking at the different factors supporting the adoption of the SDGs, organizations mention that showing respect for the societies in which they operate (71% fairly and extremely convincing) and meeting the expectations of society (70%) are the two most convincing factors (figure 13). Following these two normative arguments, several instrumental factors come into play such as reducing social and environmental risks (66%), staying competitive (66%),

meeting the expectations of customers (64%), and developing new market opportunities (60%).

Interestingly, adopting the SDGs as a benchmark is also seen as a means to be ahead of more stringent government policies and regulations concerning sustainability. This suggests the presence of a group of leading organizations (12%) who are not waiting for government policies and regulations to come into effect.

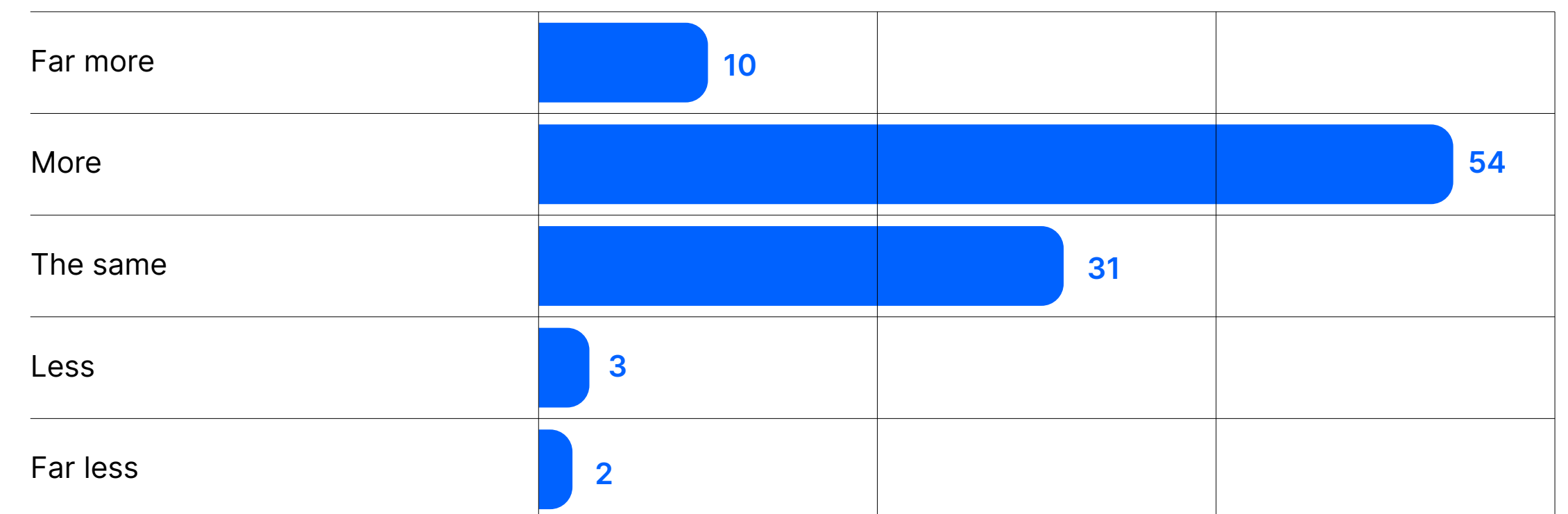
For educational institutions, showing respect for the societies in which they operate (95%) is a far more important driver to adopt the SDGs than it is for non-governmental organizations (65%), companies (68%), and even governmental organizations (75%).

Figure 11
Taking the SDGs into account? (in %)



To what extent does your organization take the SDGs into account? (N=232)

Figure 12
Expectation to take the SDGs into account within next two years? (in %)

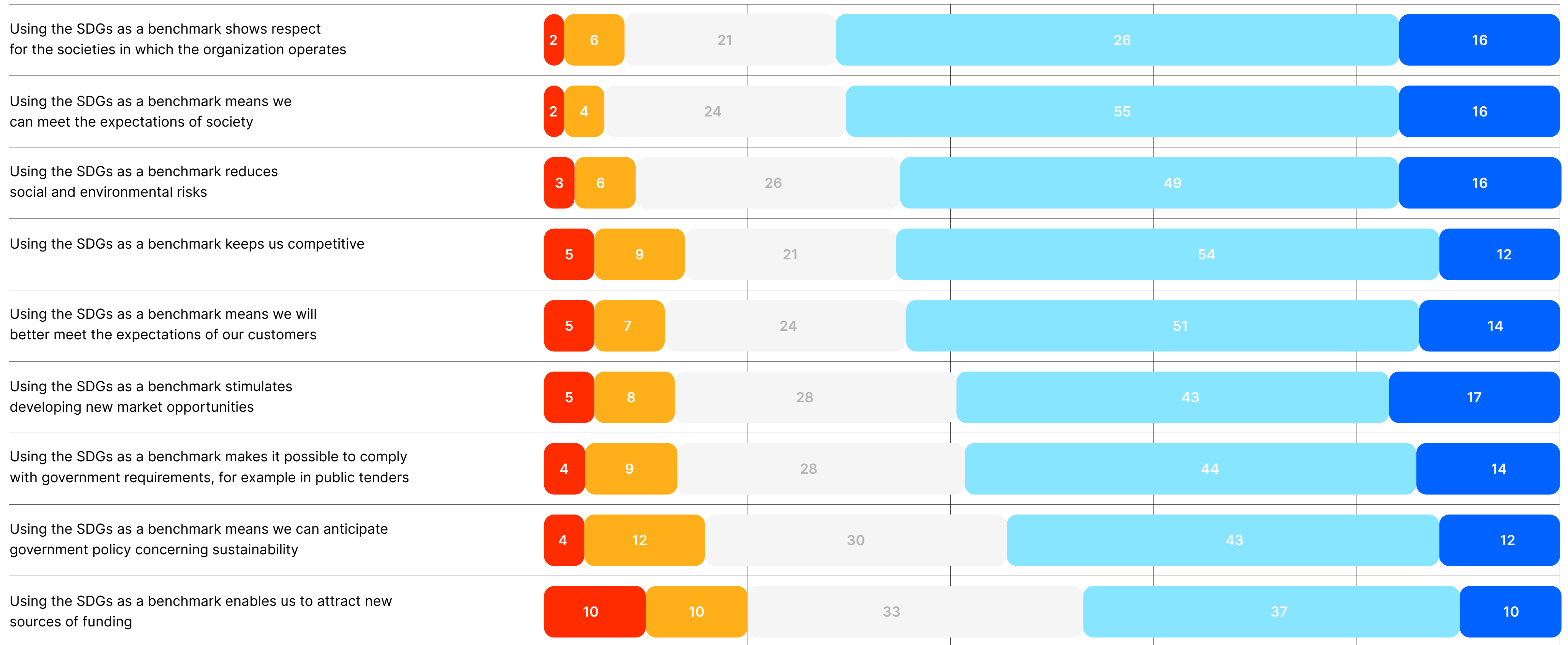


How do you expect to take the SDGs into account or apply them in your organization within the next two years? (N=231)

Figure 13

Factors convincing organizations to work with the SDGs (in %)

■ Not at all convincing
 ■ Fairly unconvincing
 ■ Neither convincing nor unconvincing
 ■ Fairly convincing
 ■ Extremely convincing



Which of the following factors could convince your organization to work (more) on the SDGs? (N=196)

Obstacles to work with the SDGs

Organizations indicated experiencing different obstacles as they endeavor to pay more attention to the SDGs (figure 14). The survey results reveal that organizations seem to disagree more often than they agree, about whether a particular issue is in fact an obstacle. This may be interpreted as a sign of a strong willingness of organizations wanting to pay more attention to the SDGs. Such interpretation is supported by, for example, this survey's finding that organizations will take the SDGs (far) more into account within the next two years (figure 12). It also shows that the capabilities for addressing these obstacles varies significantly between organizations. In the absence of a strong organizational capability, a particular issue is much more likely to be perceived as an obstacle.

Despite the observed difference of opinion, respondents are in agreement about the three most important obstacles:

- ① Internal stakeholders (employees, managers, investors, etc.) lacking knowledge about the SDGs (35%)
- ② Lack of resources (time, money) to invest in the SDGs (27%)
- ③ External stakeholders (suppliers, customers) lacking knowledge about the SDGs (24%)

These results are very similar to those of the Belgian SDG Barometer studies of 2018, 2020 and 2022. Consistent with the reported lack of knowledge and resources, respondents also observe a lack of interest in the SDGs among both internal (24%) and external (17%) stakeholders. Also, one in five responding organizations report finding it hard to know where to begin (21%), or report having difficulty integrating

the SDGs in their overall strategy (19%). At the same time, a clear majority (64%) of organizations disagrees with the argument that the general framework of the SDGs is hard to comprehend. So, while the general SDG framework seems to be well understood by organizations, the practical implementation of the SDGs can still be a hurdle. Additionally, the significant variance in respondents' answers to this question probably also reflects a divergence in levels of sustainability maturity.

Remarkably, the COVID-19 pandemic and the resulting economic situation are not recognized by organizations as a factor preventing them from addressing the SDGs with 72% strongly disagreeing. The impact of COVID-19 is further discussed in Part 6 of this report. Also, a large majority of respondents (81%) disagrees with the statement that the SDGs are primarily a task of national and international governments. In line with this observation, 69% of organizations disagree with the statement that they have no influence on the SDGs. This shows that, in the Netherlands, the SDGs are generally seen as a task and responsibility for all organizations.

Quote ▾

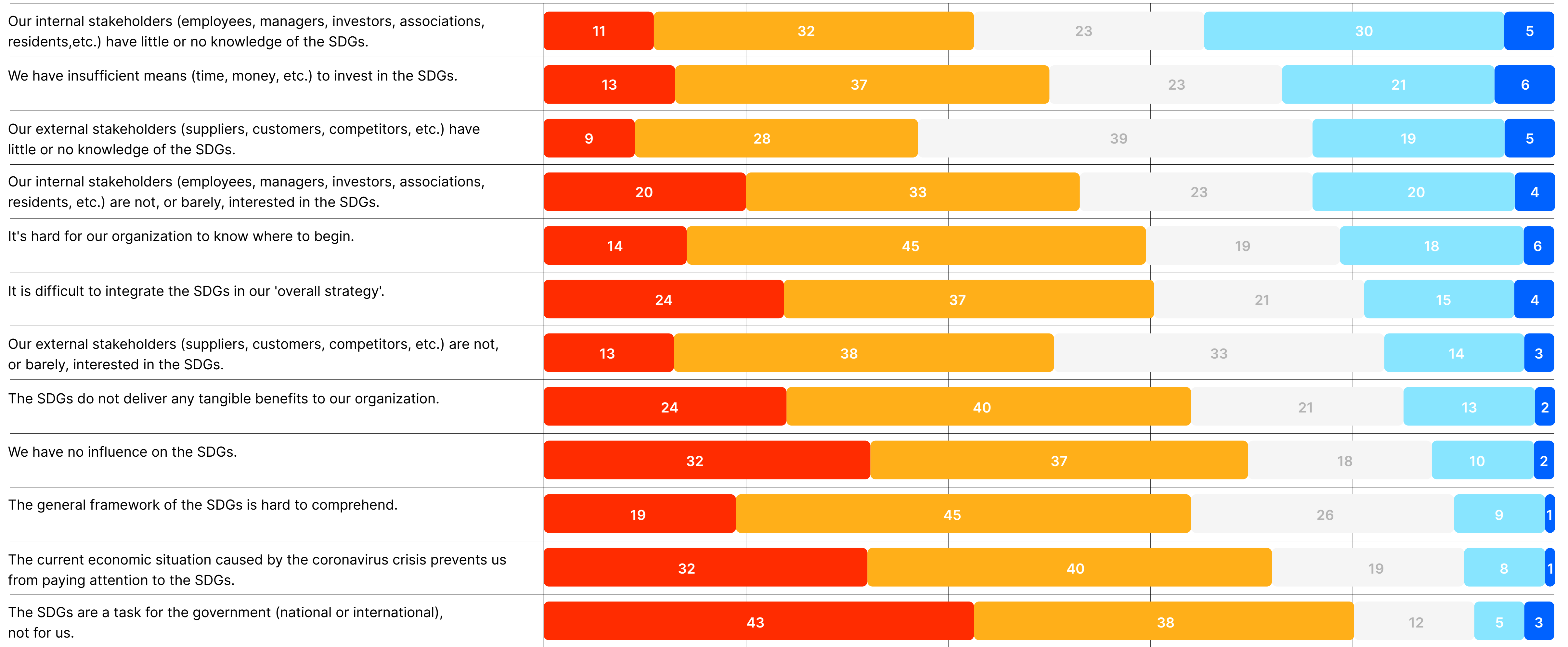
'The problem is that most firms try to keep their current business and revenue model.'

Quote ▾

'We are not good at change. If we really want to change, we get the resources. We organize the people.'

Figure 14
Obstacles to pay more attention to the SDGs (in %)

Strongly disagree Disagree Neither agree nor disagree Agree Strongly agree

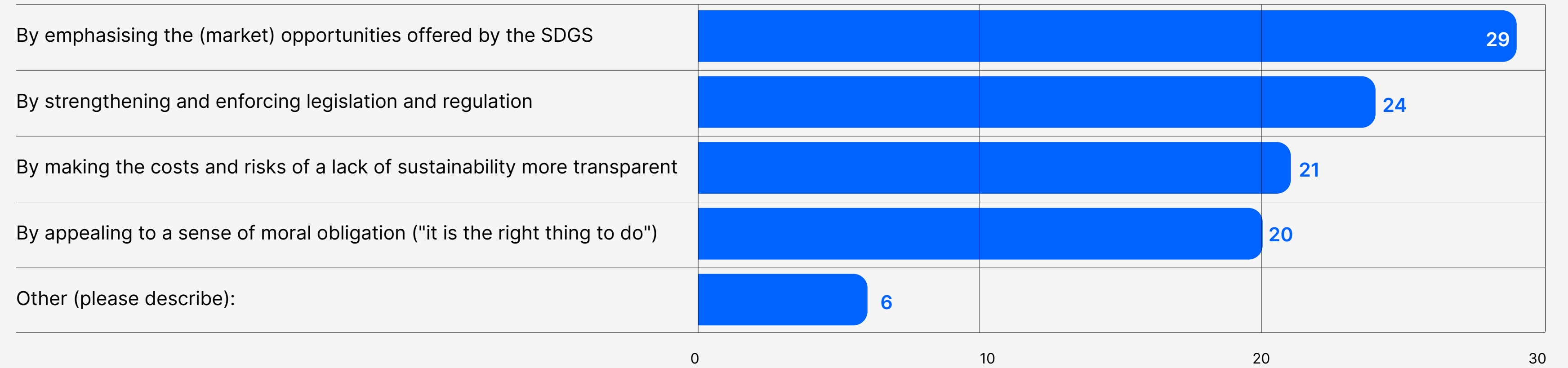


To what extent do you think the following factors are an obstacle to your organization paying more attention to the SDGs? (N=198)

Stimulating SDG engagement

When asked what the best approach would be for stimulating organizations to engage even more with the SDG agenda (figure 15), almost one in three organizations (29%) indicate that this is best done by emphasizing the (market) opportunities offered by the SDGs. The adoption of a regulatory approach by strengthening and enforcing legislation is seen as a second best option (24%), followed by making the hidden costs of a lack of sustainability more transparent (21%), a practice sometimes referred to as 'true pricing'. Appealing to a sense of moral obligation comes in last (20%). Interestingly, the limited belief in appealing to a sense of moral obligation stands in stark contrast to the aforementioned finding that 'a sense of moral duty' was in fact the most dominant motive for getting involved with sustainability.

Figure 15
Best approach to involve organizations (in %)



What do you think would be the best approach for involving organizations in achieving the SDG Agenda? (N=178)

Part 2

Strategic alignment of the SDGs

Although not legally binding, all stakeholders from the countries who signed up to the UN 2030 Agenda including governments, the private sector, not-for-profits and academia are expected to contribute actively to the realization of the 17 SDGs. While awareness about the SDGs is important, the crucial question is whether they are actually taken into account in an organization's strategies, operating policies and daily decision-making. This part of the study seeks to assess both the breadth and depth with which the SDGs have been adopted.

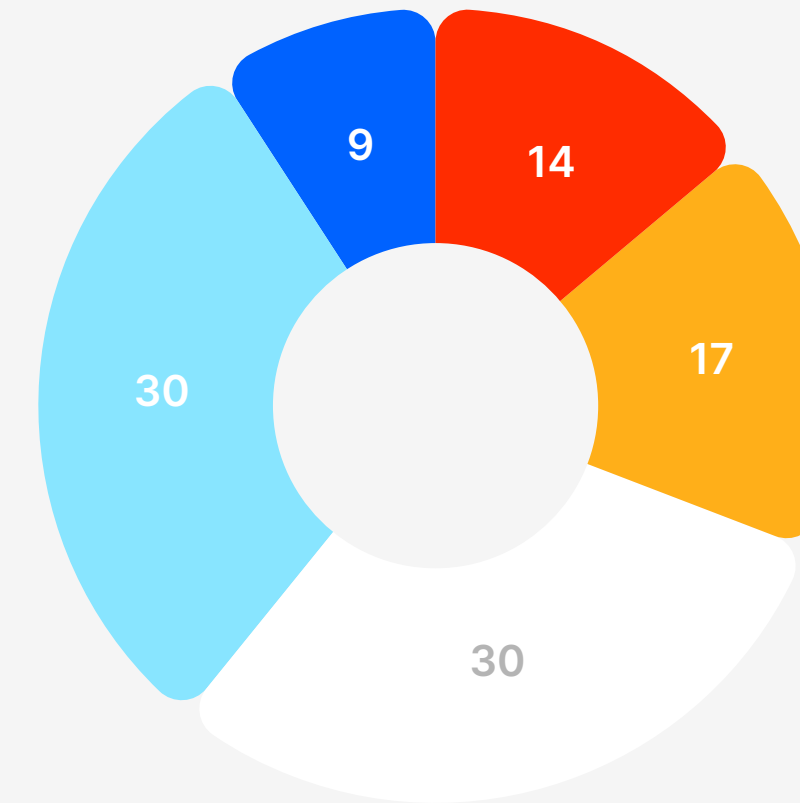
SDGs: a determinant of organizational decision-making?

Respondents were asked to what extent they currently take the SDGs into account as they go about managing their organizations (figure 16).

Of the 232 respondents that answered this question, 14% do not take the SDGs into account while 39% seem to engage with the SDGs in a substantial manner⁸. The observation that six out of ten of the responding organizations⁹ take no, or at best some, account of the SDGs seems

Figure 16
To what extent does your organization take the SDGs into account? (in %)

Not at all A little
Some A lot Fully

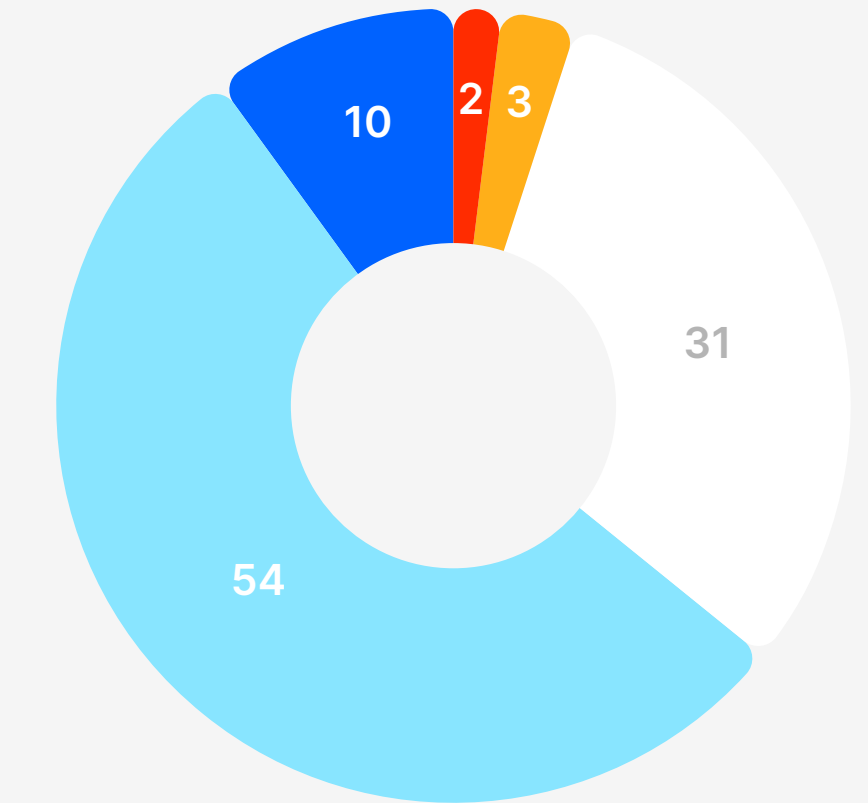


(N=232)

to suggest that there is ample room for improvement with respect to integrating the SDGs into an organization's operations. Clearly, awareness of the SDGs does not always translate into fully embedding them in an organization's daily management. Similar to findings elsewhere in the survey, sustainability leaders coexist with sustainability laggards.

Figure 17
How do you expect to take the SDGs into account within the next two years? (in %)

Far less Less The same
More Far more



(N=231)

In order to gain insight into how organizations are planning to take the SDGs into account in the future, the survey also asked respondents about their plans for the upcoming two years (figure 17).

⁸ Combined percentage number for the answer options 'a lot' and 'fully'.
⁹ Combined percentage number for the answer options 'a little' and 'some'.

Quote ▾

‘We don’t have a sustainability strategy that is linked to our overall strategy. We approach it more on a project-by-project basis. Hopefully, in a couple of years we can have a strategy that is truly sustainable.’

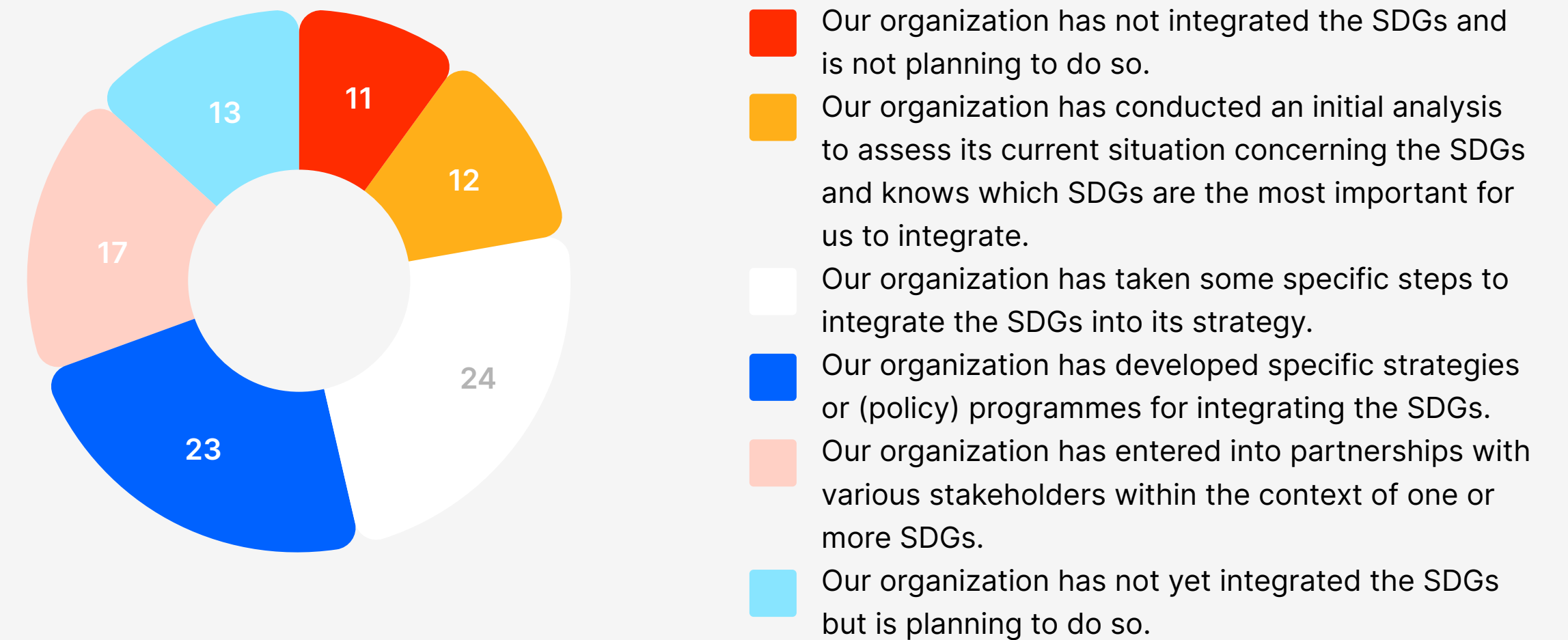
Optimistically, 64% of organizations say they are going to take the SDGs more or much more into account during the coming two years. However, 31% of the responding organizations seem satisfied with their current level of commitment as they plan to neither increase nor decrease in the coming two years. Approximately 5% of respondents expect to take the SDGs less or far less into account.

Elsewhere in the survey, respondents reported about their organizations’ motives to work on sustainability. Here, we can find some of the explanations for the significant number of organizations wanting to

increase their engagement with sustainability and the SDGs. For example, two out of three organizations report that embracing sustainability enables them to develop a stronger organization as it helps to reduce operating costs, provides opportunities for market development, lowers organizational risk, and makes it easier to attract and retain employees. The opportunity to ‘do well’ by ‘doing good’ seems to provide a strong incentive for organizations to further increase their engagement with sustainability and the SDGs.

Several other data points in the survey

Figure 18
SDG Integration (in %)



(N=308 – Multiple responses allowed)

seem to support this upward trend of organizations wanting to take the SDGs more into account in the near future. For example, 76% of responding organizations stated that they were spending ‘more’ or ‘far more’ attention to sustainability compared to two years ago. Also, 75% of respondents will undertake initiatives to measure their organization’s impact on the SDGs within the next two years.

SDG integration levels

The survey results show that almost one in four organizations have taken

concrete steps towards integrating the SDGs in their strategies. Another 23% have developed specific strategies or policy programs aimed at integrating the SDGs in the organization’s operations. Combined, almost half of the respondents report that they are actively engaged in integrating the SDGs into their organization’s operations. Elsewhere in the survey, a similar number of respondents report wanting to establish a competitive advantage by integrating the SDGs into the core of their organization’s activities.

Somewhat surprisingly though, 24% of the responding organizations have not yet integrated the SDGs¹⁰ and 11% of organizations are not planning to do so in the future. This suggests that approximately half of the organizations that currently do not integrate the SDGs also do not intend to do so in the near future.

SDG integration in sustainability strategy

The SDG Barometer study also aimed to assess the level of integration of the SDGs in an organization's sustainability strategy (figure 19). More than one fifth (21%) of respondents report that the SDGs were fully integrated into their organization's sustainability strategy. More than two out of five respondents (43%) indicate the SDGs serve as a source of information and/or supplement to their organization's sustainability strategy. 17% of the respondents report the SDGs have many similarities to their sustainability strategy. When combined, this means that four out of five organizations have in some way integrated the SDGs into their organization's sustainability strategy¹¹.

¹⁰ Combined percentage number for the answer options 'our organization has not integrated the SDGs and is not planning to do so' and 'our organization has not integrated the SDGs but is planning to do so'.

¹¹ These findings would seem to be largely consistent with those reported in a recent Euromonitor survey. There it was reported that 63% of companies defined their sustainability strategy as achieving the SDGs (Coronado Robles, M. & J. Conway (2022)).

¹² Exacerbating the resource availability problem, elsewhere in the survey, respondents suggest that it is not always easy for an organization to figure out 'where to begin': 21% of organizations (30% of corporations).

While most organizations seem to have achieved some level of integration between the SDGs and their overall sustainability strategy, 5% of organizations do not take the SDGs into account when developing their sustainability strategy. Integrating the SDGs and sustainability into an organization's overall strategy may not always be easy. One respondent argued 'To link sustainability with the SDGs seems to be difficult in my organization'. This is illustrated by the fact that 29% of organizations report that it is difficult to integrate the SDGs in their strategy. In addition, 30% of organizations (21% of corporations) report that their organization's strategy leaves little scope for sustainability.

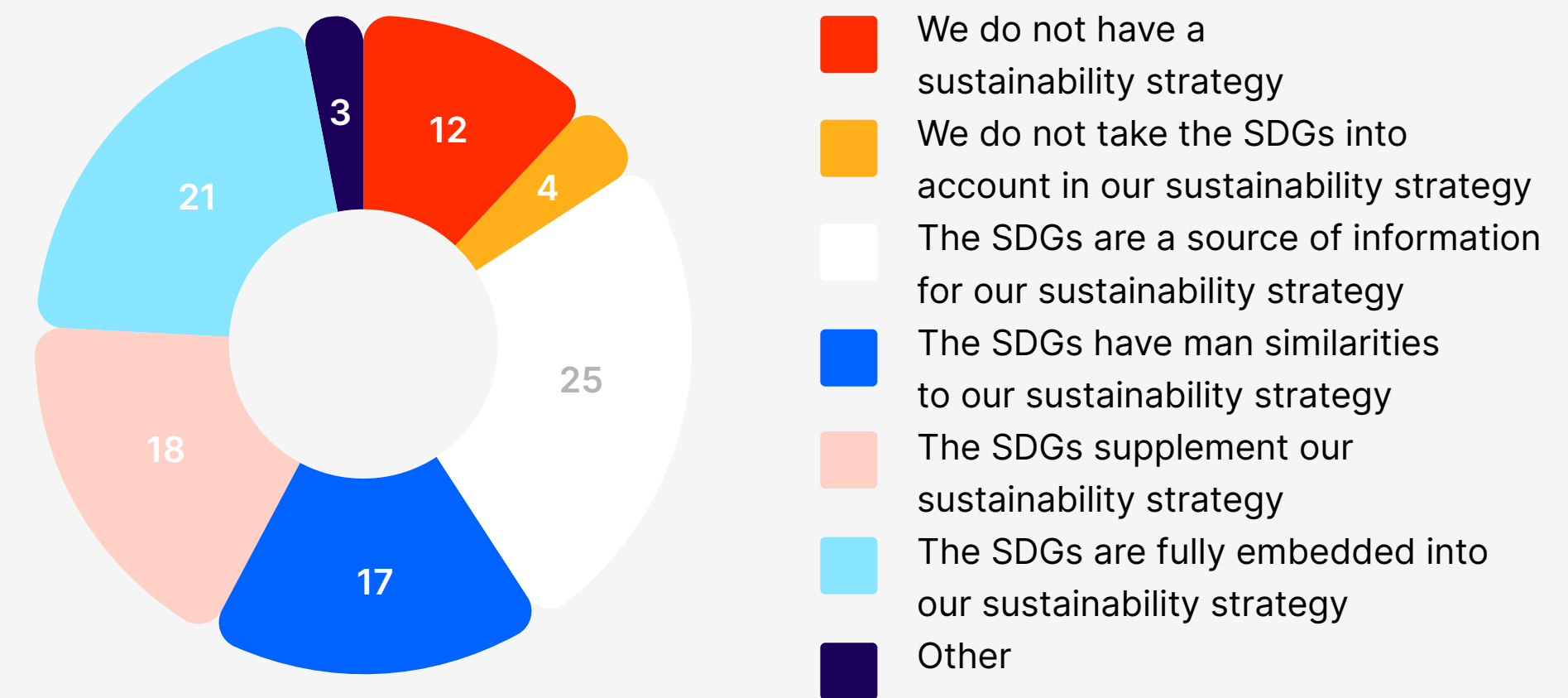
Somewhat surprisingly perhaps, 12% of respondents report that their organization does not have a sustainability strategy at all. A major obstacle seems to be the limited availability of resources. 76% of respondents (56% of corporations) find the absence of sufficient resources (time, money, ...) to be a major obstacle with respect to becoming a sustainable organization¹².

Quote ▾

'Sustainability started with our organization using a CSR management system standard. Later, the SDGs were incorporated. Because the SDGs are very well known, we try to link our existing CSR management system to the SDGs.'

Figure 19

How are the SDGs related to your Sustainability Strategy? (in %)



(N=154)

Part 3

SDG prioritization, relevance and implementation

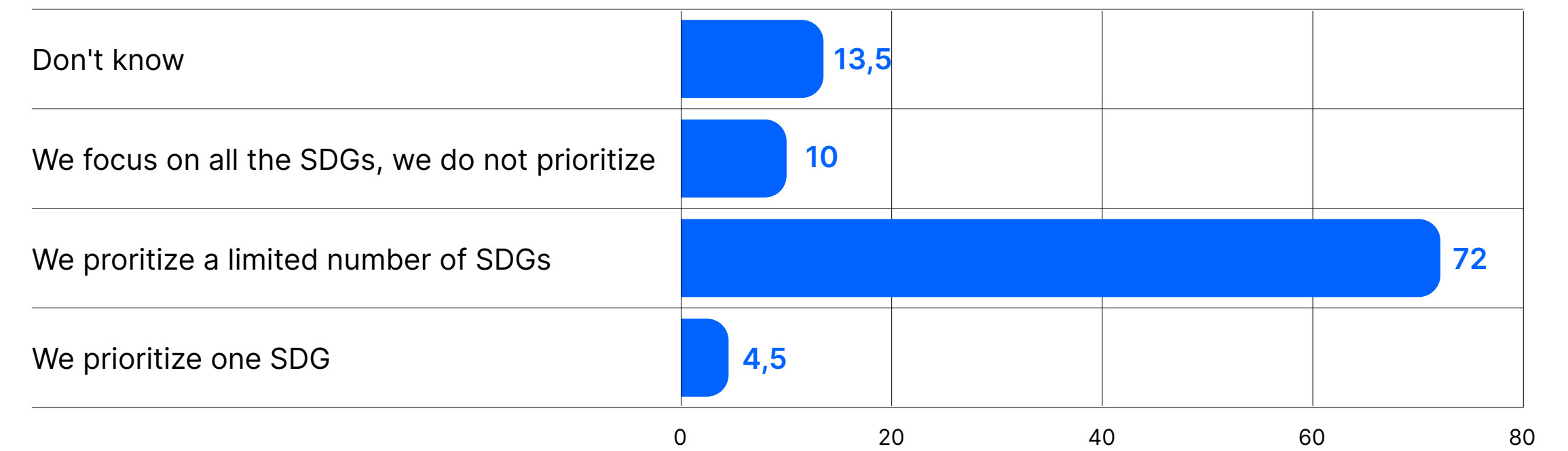
SDG prioritization

Almost 10% of the participating organizations recognize the 'indivisibility' of the SDGs by focusing on all seventeen Goals¹³ (figure 20). However, the vast majority of organizations (72%) prioritize a limited number of SDGs, and almost 5% focus on just one SDG. The fact that more than 13% of organizations indicate they do not know how they prioritize the SDGs, may imply that these organizations

are struggling with formulating an overall sustainability strategy. The survey also finds that the different organization types vary in how the SDGs are prioritized. In the education sector, 40% prioritize a limited number of SDGs and 45% address all of the SDGs. In the not-for-profit sector, 82% prioritize a limited number of SDGs.

¹³ The same percentage (10%) was reported in a recent study by KPMG (2022).

Figure 20
Does your organization prioritize the SDGs? (in %)



Prioritization of the SDGs (N=155)

Perceived SDG relevance

Given that most organizations prioritize a limited number of SDGs, it is important to know which SDGs are perceived as being most relevant. Figure 21 shows the SDGs which organizations perceive as being either relevant or very relevant.

SDG 3 (Good Health and Well-Being) and SDG 8 (Decent Work and Economic Growth) are cited as being most

relevant to organizations (76% and 72% respectively). Interestingly, when organizations were asked which SDGs had become more important as a result of the COVID-19 pandemic, SDG 3 was also the most cited goal and SDG 8 was the third most cited goal. Completing the top five of most relevant SDGs are SDG 9 (Industry, Innovation and Infrastructure), SDG 13 (Climate Action), and SDG 7 (Affordable and Clean Energy).

Figure 21

To what extent do you think each of the 17 SDGs is relevant to your organization? (in %)

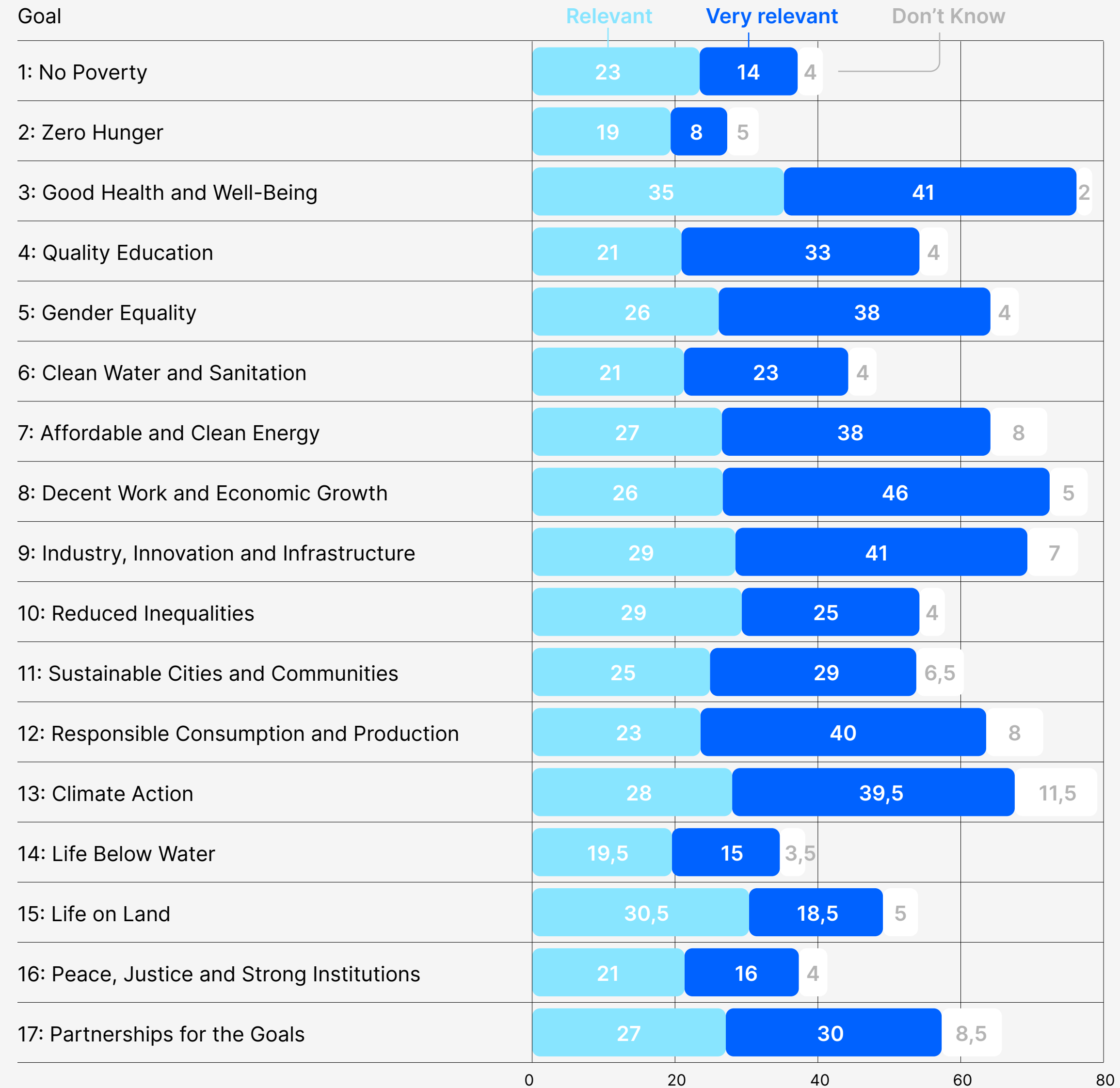
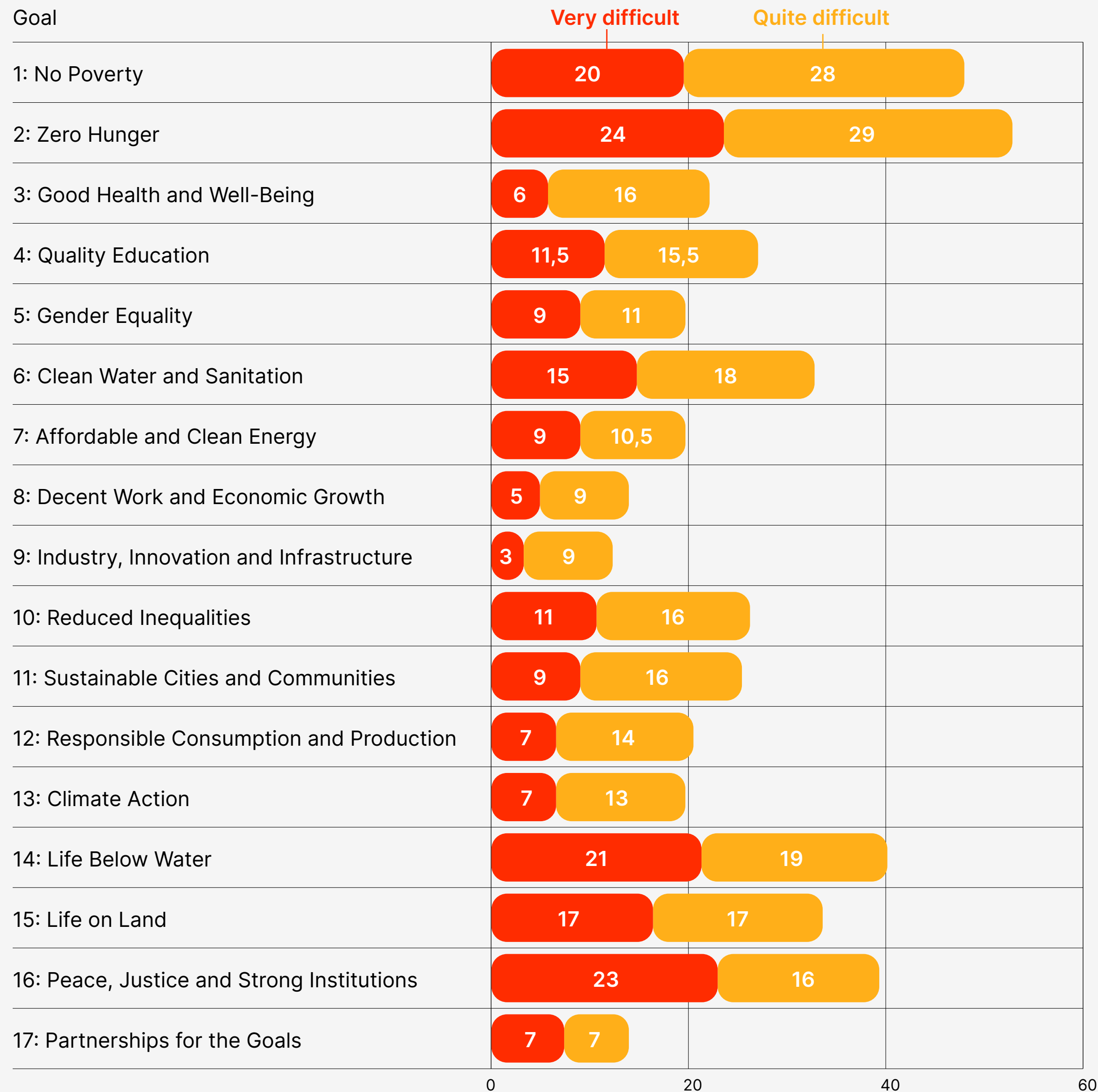


Figure 22

To what extent do you think each of the 17 SDGs is relevant to your organization? (in %)



Figure 23
Which SDGs are difficult to implement? (in %)



The SDGs which organizations find to be either 'not relevant' or 'slightly relevant' are shown in figure 22. Respondents find SDG 2 (Zero Hunger) and SDG 1 (No Poverty) to be least relevant to their organizations. A possible explanation may be that Dutch organizations are less likely to identify with these SDGs because they are much less directly confronted with these issues. SDG 14 (Life Below Water) and SDG 16 (Peace, Justice and Strong Institutions) are also perceived as less relevant. Similarly, this most likely reflects the fact that organizations find it difficult to relate their day-to-day activities to the realization of these SDGs¹⁴.

Implementation of the SDGs

The SDGs that are perceived as less relevant, are also the ones that respondents find the most difficult to implement. Specifically, SDGs 1 (No Poverty), 2 (Zero Hunger), 14 (Life Below Water), and 16 (Peace, Justice and Strong Institutions), are reported as being either quite difficult or very difficult to implement. Apparently, organizations find it more difficult to take action on these SDGs as they are perceived as quite distant from their organization's operations. At the halfway mark, the absence of a clear commitment to realize

those SDGs that are perceived as less relevant or as difficult to implement, gives reason for concern.

The SDG Barometer results also reveal a high level of consistency between the SDGs which are reported as being most relevant and those which are either easy or very easy to implement (figure 24). For example, SDG 8 (Decent Work and Economic Growth) and SDG 3 (Good Health and Well-Being) are among the top four in both of these categories. Also reported as being relevant and easy or very easy to implement are SDG 9 (Industry, Innovation and Infrastructure) and SDG 7 (Affordable and Clean Energy). This possibly reflects both the availability of clearly established and highly visible pathways to contribute to these SDGs as well as the presence of tangible economic benefits resulting from addressing these SDGs. The fact that The Netherlands has a good national infrastructure and moreover has a policy plan in place to move towards a circular economy may be important facilitating conditions. SDG 5 (Gender Equality) is also reported as relevant and easy to implement. Nevertheless, significant challenges (e.g. equal pay) still remain.

¹⁴ Most of the survey responses predate the war in Ukraine. The direct effects which governments, corporations as well as NGOs experience as a result of the war may possibly result in a higher score on perceived relevance if the survey were to be administered today.

Figure 24
Which SDGs are easy to implement? (in %)

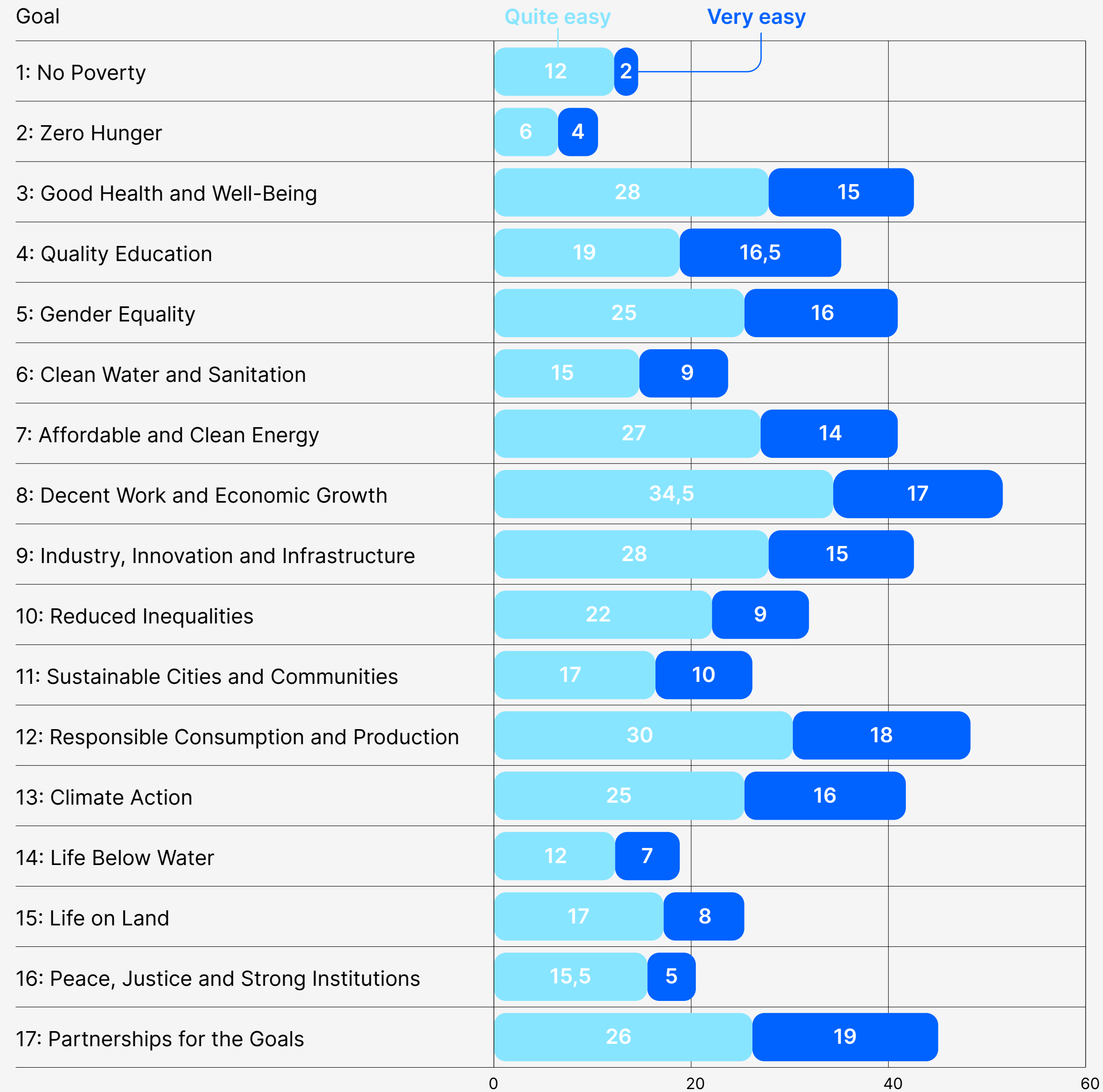
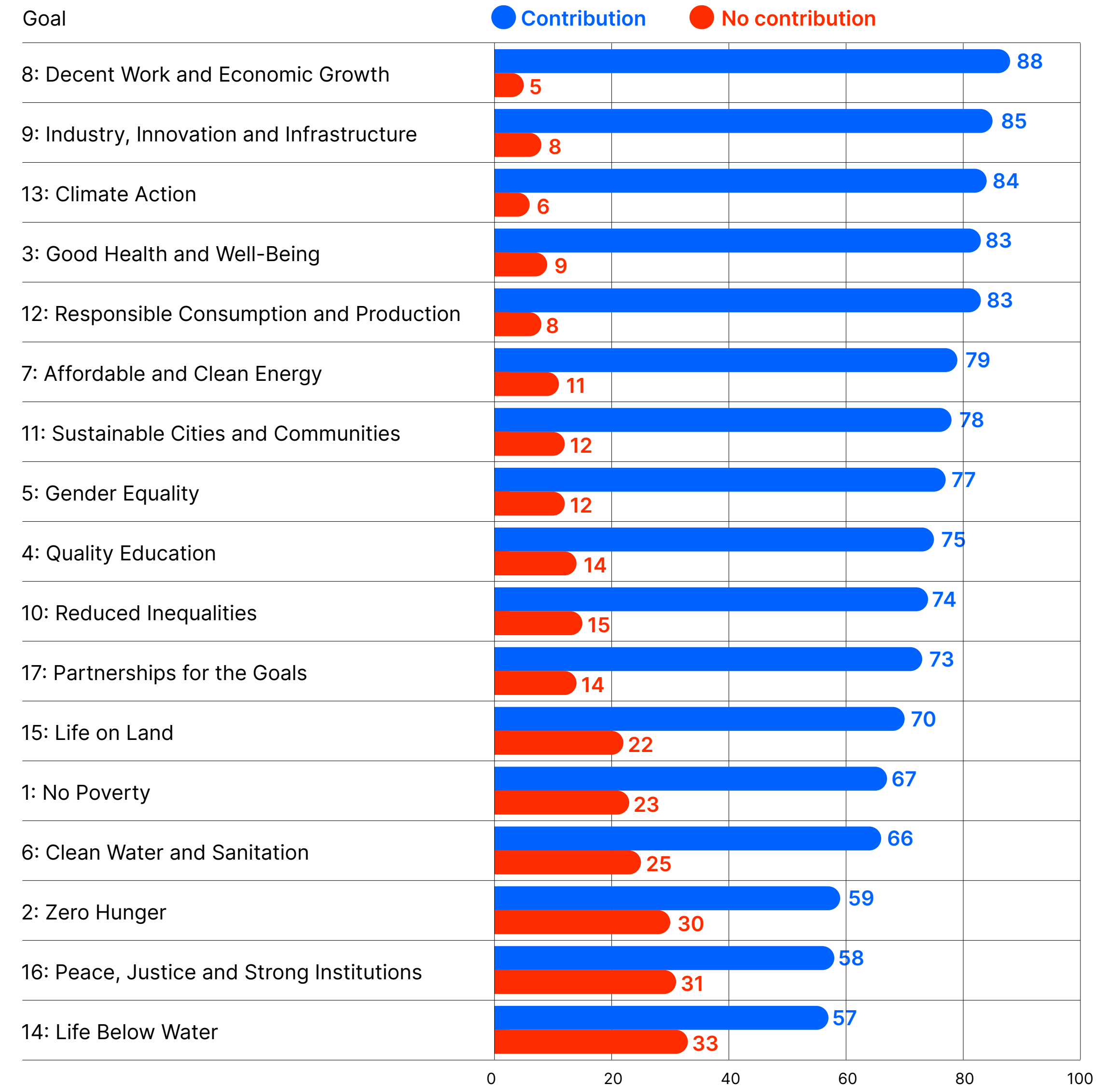


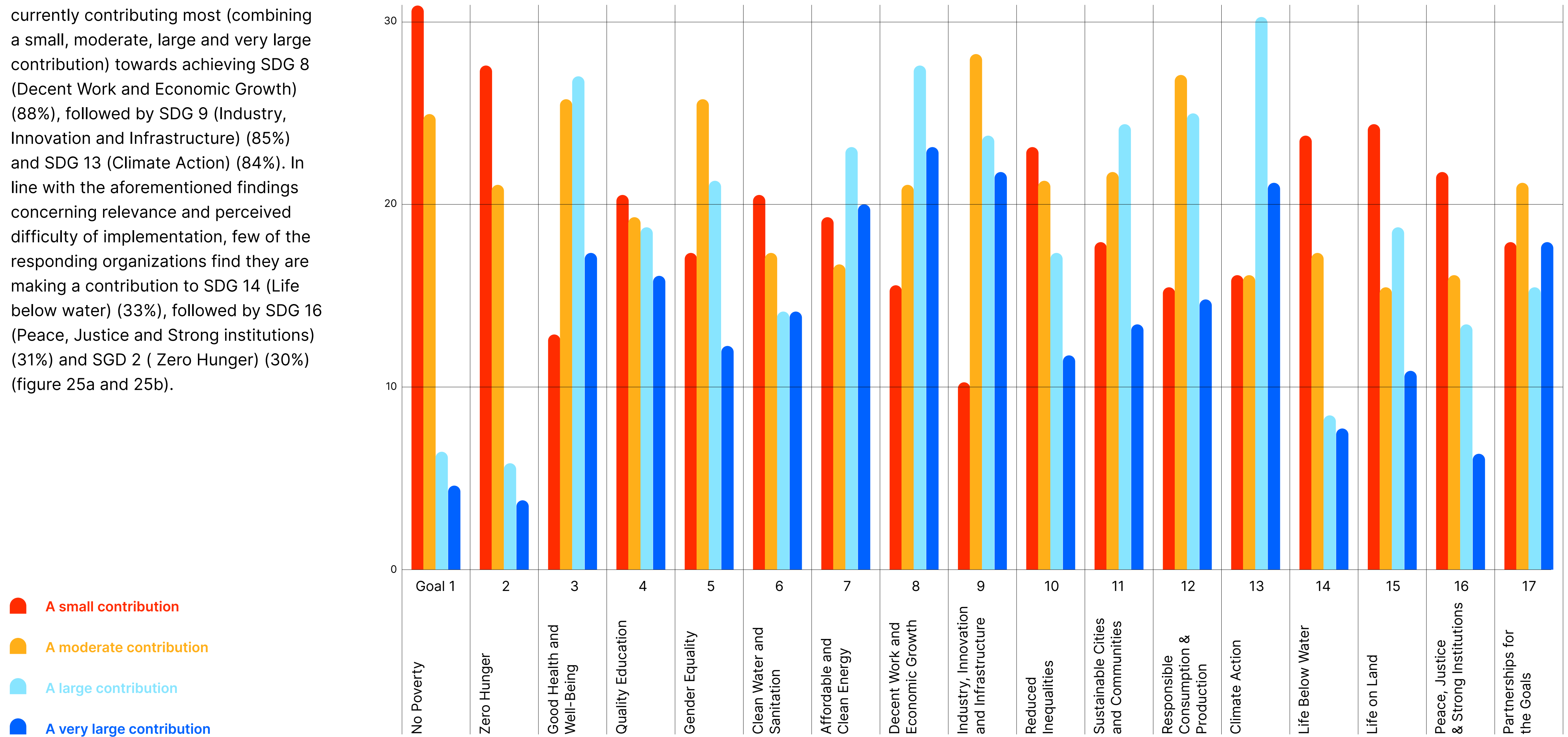
Figure 25a
Contribution to SDGs (in %)



Contribution to the SDGs

According to the results of the survey, the participating organizations are currently contributing most (combining a small, moderate, large and very large contribution) towards achieving SDG 8 (Decent Work and Economic Growth) (88%), followed by SDG 9 (Industry, Innovation and Infrastructure) (85%) and SDG 13 (Climate Action) (84%). In line with the aforementioned findings concerning relevance and perceived difficulty of implementation, few of the responding organizations find they are making a contribution to SDG 14 (Life below water) (33%), followed by SDG 16 (Peace, Justice and Strong institutions) (31%) and SGD 2 (Zero Hunger) (30%) (figure 25a and 25b).

Figure 25b
Contribution to SDGs (in %)



Part 4

Managing, monitoring, communicating and partnering

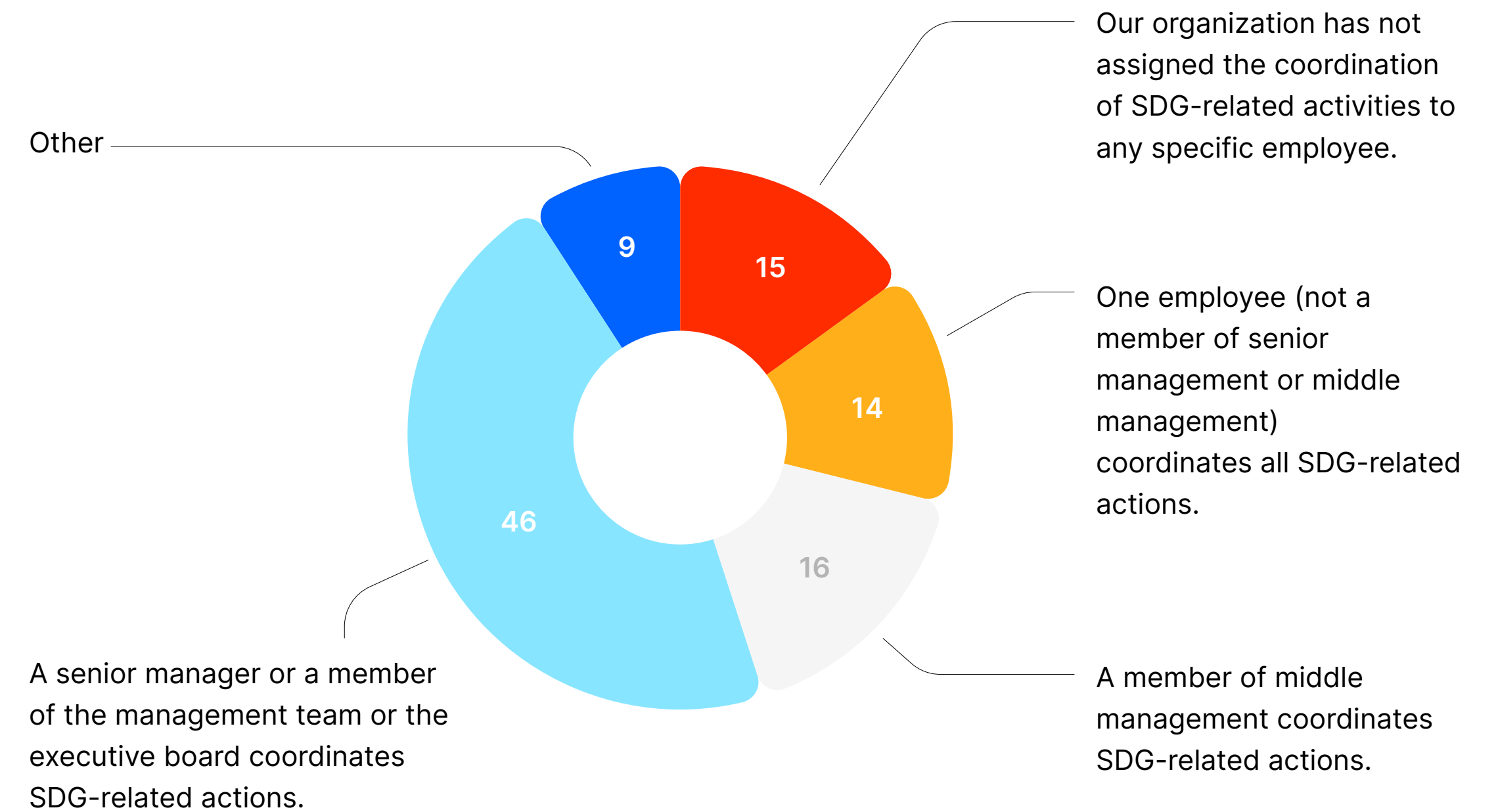
Management responsibility

Accountability matters. Clear ownership is important to get things done. So, who inside the organization is responsible for sustainability and the SDGs? Participants were presented with a number of options and were asked to select the statement which best described their situation. In 46% of the responding organizations, the primary location of management responsibility for the SDGs rests with a senior manager and/or a member of the management team or board¹⁵. By assigning the responsibility for the SDGs to a senior

member of management, organizations are clearly highlighting the strategic importance of the SDGs. In addition, when the responsibility for coordinating SDG-related actions is delegated to an employee, in approximately three quarters of the responding organizations this person is still required to report directly to the management board.

The responding organizations indicate that a middle manager (16%) or a specific employee (14%) holds responsibility for coordinating all SDG-related

Figure 26
Ownership and coordination of SDG-related actions (in %)



Indicate which of the statements below is/are applicable to your organization with regard to the coordination of SDG-related actions (N=158 - Multiple answers possible)

¹⁵ In a recent worldwide study by KPMG (2022) it was reported that only one-third of companies have a dedicated member of the board or management team responsible for sustainability. Dutch organizations seem to score better than average.

activities (figure 26). Interestingly, when respondents selected the 'other' category (9%), they were often alluding to the fact that SDG-related activities were a shared responsibility resulting from having embedded the SDGs in the organization's strategy and operating policies. One respondent stated *'There is not one member who coordinates SDG-related actions. Sustainability is integrated in the core strategy of the [organization]. [E]ach division or department integrates this into their actions and therefore multiple people are coordinating things or reorganize*

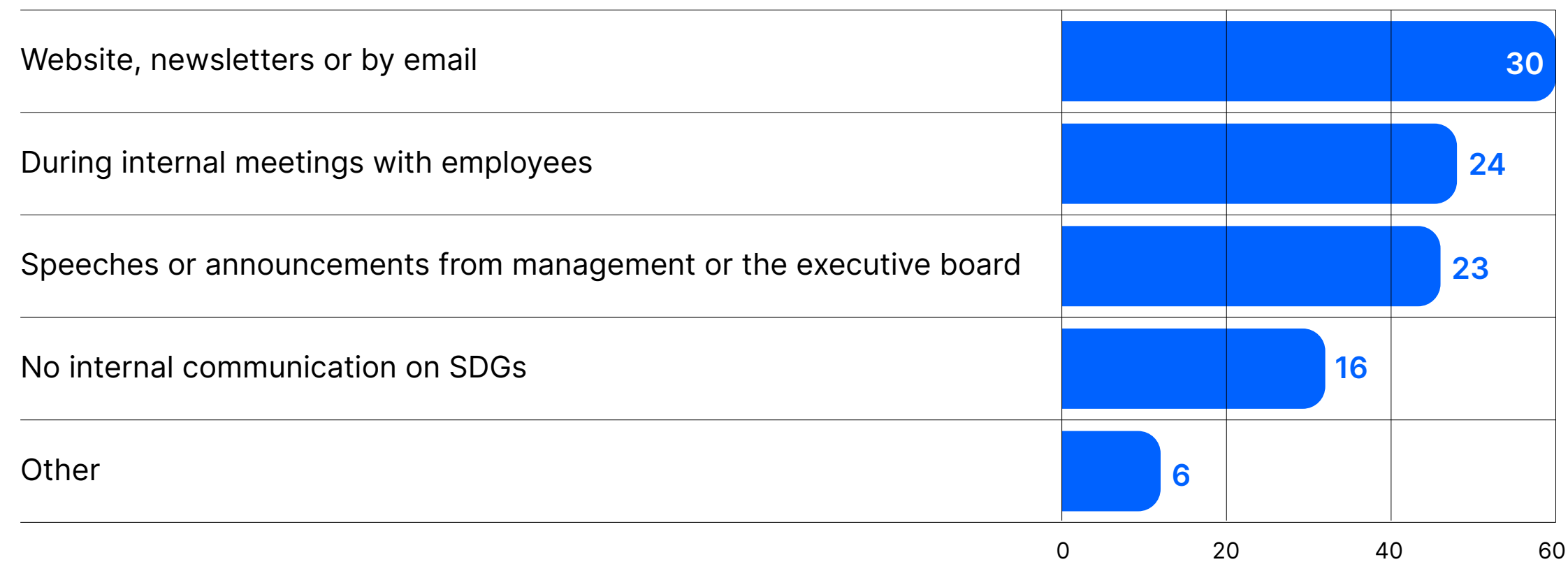
actions where the SDGs are integrated.'

Communication

Most of the organizations that have adopted the SDGs communicate both internally (84%) and externally (89%) about them. Internally, a variety of communication channels is used, but the most common way of communicating is through websites, newsletters, or email (30%), followed by internal meetings with employees (24%) and speeches or announcements from management or executive board (23%) (figure 27).

Figure 27

Internal communication about the SDGs (in %)

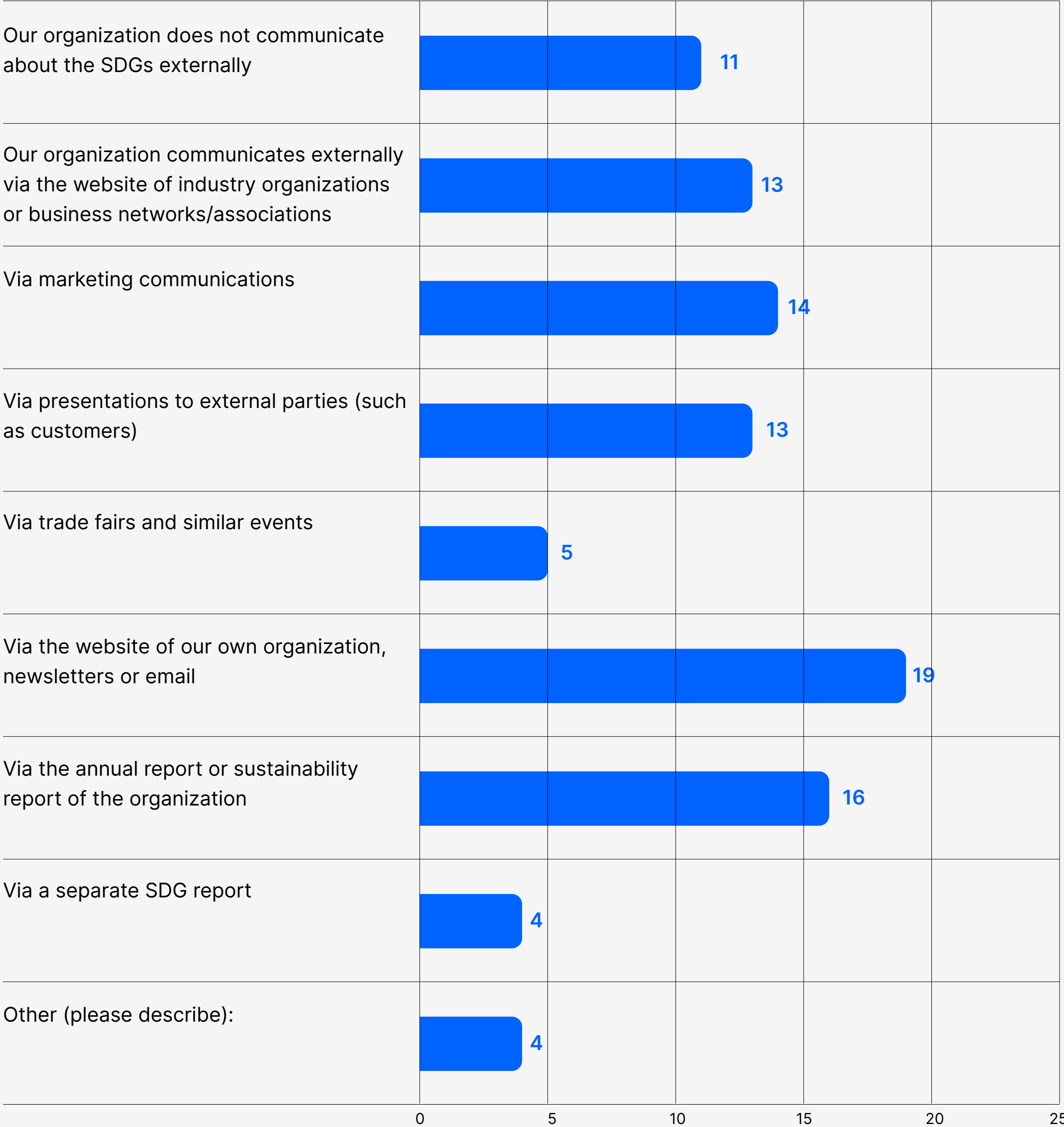


To what extent does your organization take the SDGs into account? (N=232)



Figure 28

External communication about the SDGs (in %)



The most common way to communicate externally is through annual reports or sustainability reports (20%). Only 4% of organizations use a separate SDG report. Websites, newsletters, or email are used by 19% of the organizations for external communication, followed by marketing communication (14%) (figure 28).

SDG Partnerships

There is a broad consensus that to achieve the SDGs by 2030, partnerships are necessary. Nearly all respondents (92%) have entered into a collaboration with other organizations regarding the SDGs. Only 8% have not (yet) entered into any collaborative relationship. The survey results indicate that the most common type of partnership (18%) is a partnership among industry organizations or a network of companies/organizations (figure 29).

Most of the collaborations engaged in by respondents (58%) are focusing on long-term partnerships and key strategic activities. 21% are engaged in medium-term projects and activities, and 17% in short-term initiatives or occasional activities (figure 30). In combination, these findings suggest that ‘Partnerships for the Goals’ are seen as an important lever to realizing an organization’s sustainability objectives.

Measurement

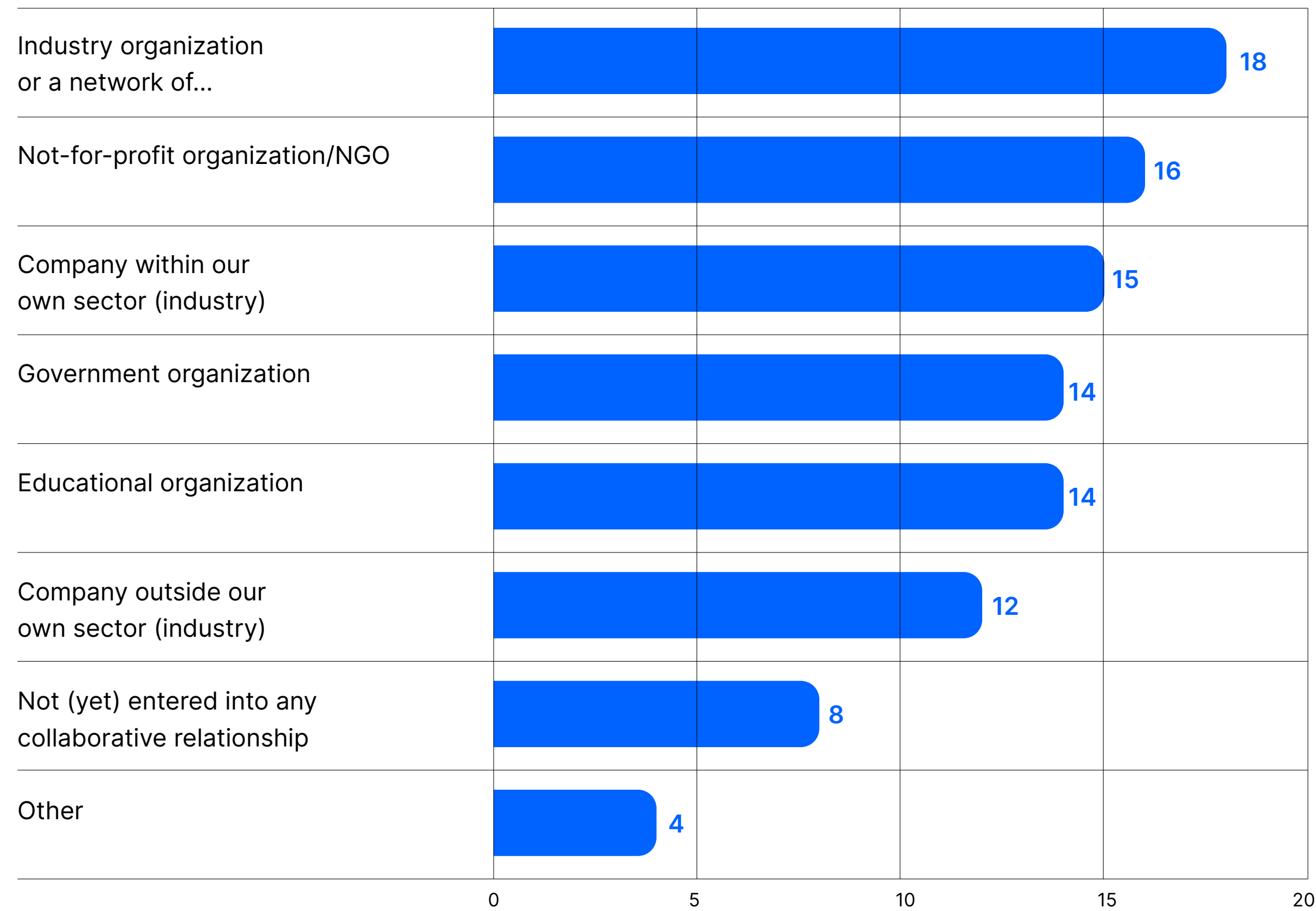
It is important for organizations to monitor their SDG-related actions, not only for tracking progress towards realizing the 2030 Agenda, but also for assessing and managing progress with respect to their own sustainability objectives and SDG initiatives. When asked to what extent organizations measure the impact of their SDG efforts, 20% of the respondents indicate that they perform an extensive impact measurement concerning the SDGs. A small group of leading organizations (4%) claims to perform a very extensive assessment (figure 31). However, the majority of respondents (75%) perform only a limited assessment or none at all. Confirming the upward trend reported elsewhere in this report, 75% of the responding organizations think it is likely that they will carry out an SDG impact measurement within the next two years (figure 32).

The results of the SDG Barometer study show that 34% of the responding organizations do not use any kind of indicators to monitor progress on the SDGs. Only 2% of the organizations are using all UN indicators for monitoring the SDGs progress (figure 33). Here again, the SDG Barometer study shows that leaders and laggards coexist. The study also finds

that the majority of organizations (64%) uses a mix of UN and other indicators. Rather than adopting the UN indicators in a copy-paste manner, most organizations

would seem to invest in the development of a measurement approach that fits the specificity of their own organization and context.

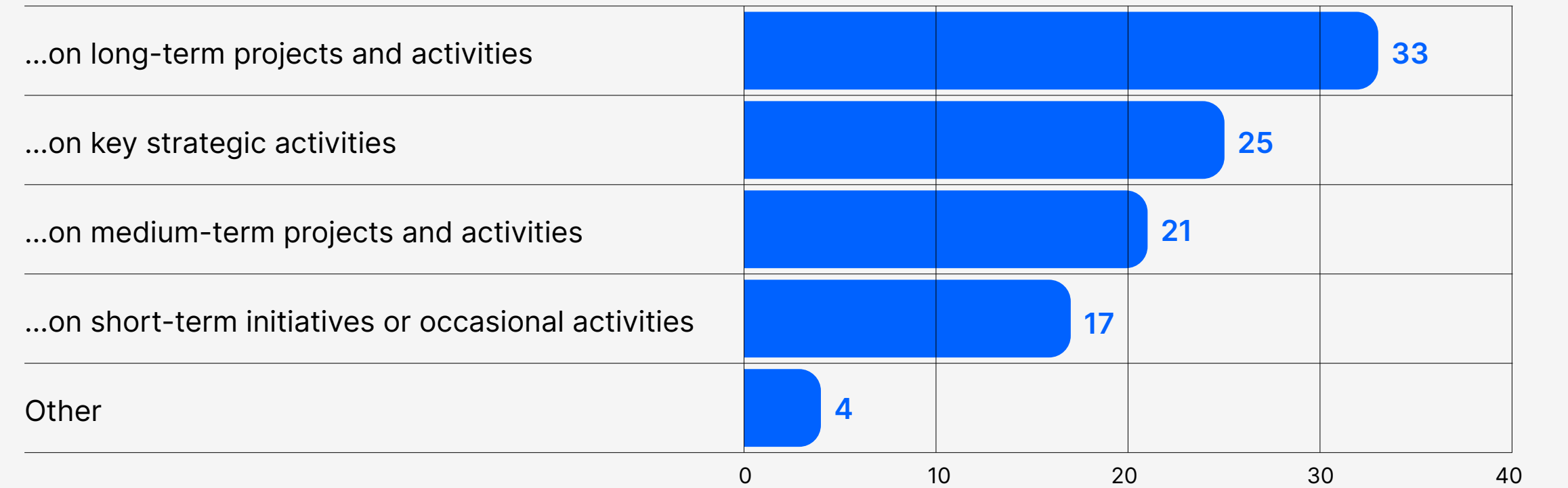
Figure 29
SDG Partnerships (in %)



indicate what type of organizations you have entered into collaborations with concerning the SDGs (N=326 answers given)

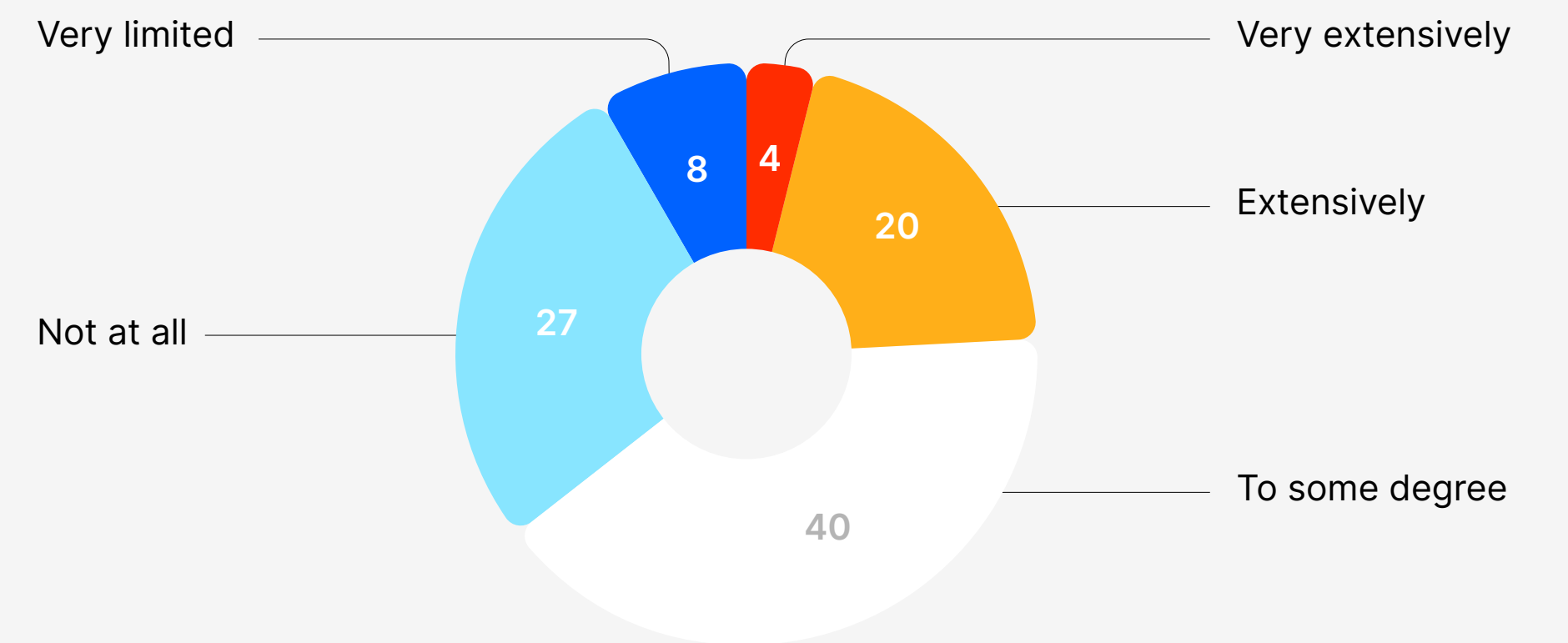
Figure 30
Nature of the collaborative relationship regarding the SDGs (in %)

Collaborations focusing...



(N=196)

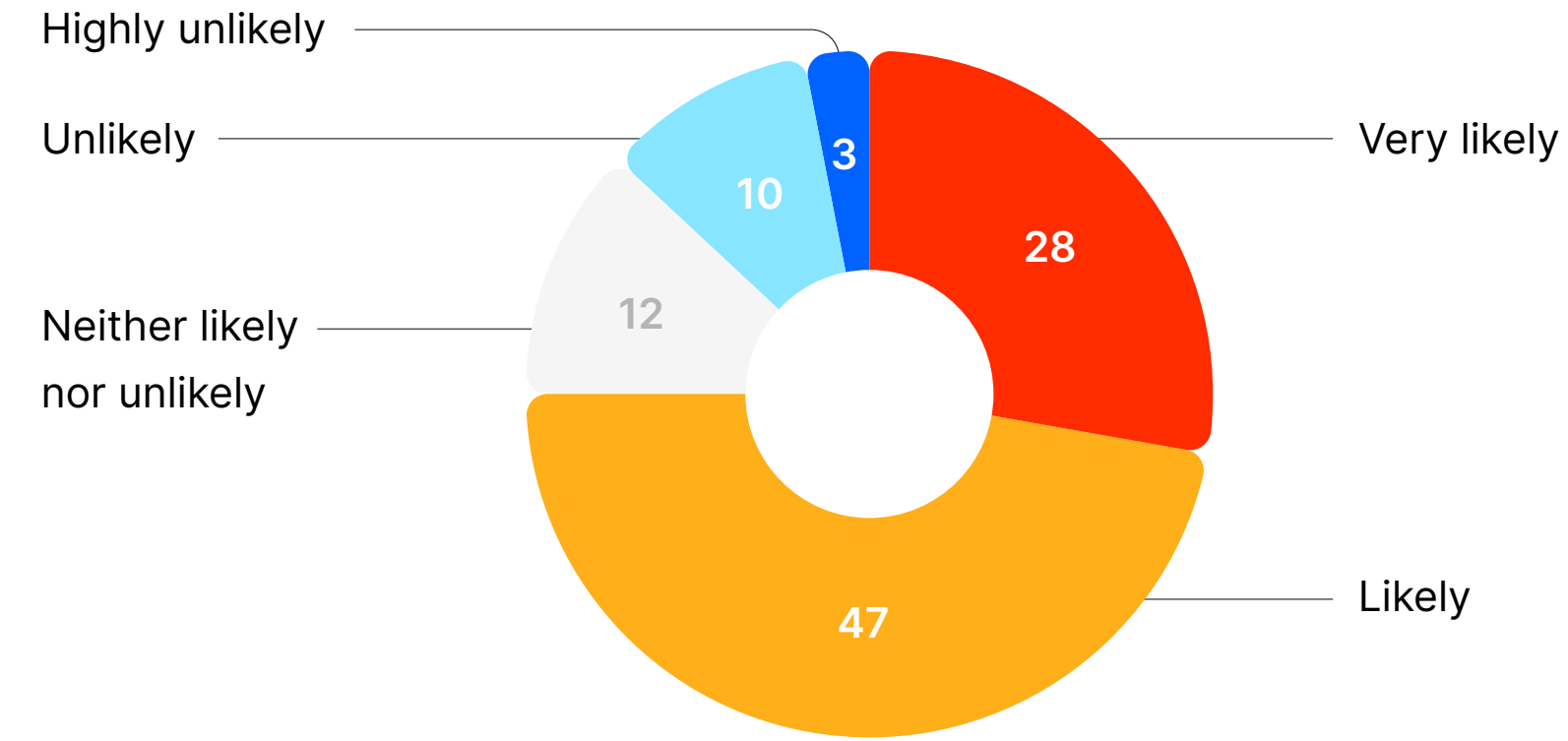
Figure 31
Impact measurement of SDG efforts (in %)



To what extent does your organization measure the impact of its SDG efforts? (N=156)

Figure 32

Impact measurement of SDG efforts within the next two years (in %)

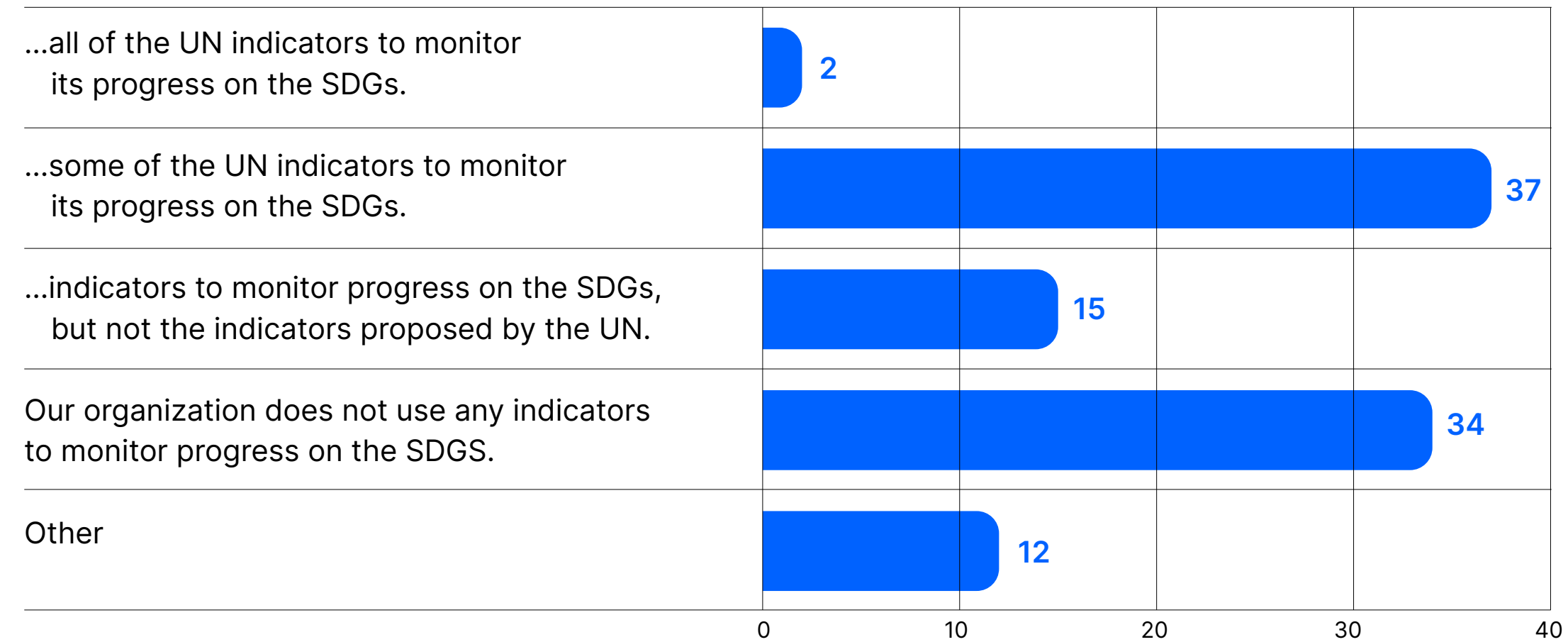


How likely do you think your organization will carry out an impact measurement of its SDG efforts within the next two years? (N=157)

Figure 33

Monitoring SDGs progress using UN indicators (in %)

Our organization uses...



The 17 SDGs contain 231 indicators, proposed by the United Nations (UN), for monitoring the progress made on the SDGs. How does your organization use these indicators? (N=154)



Quote ▾

'One person (sustainability lead) coordinates our sustainability efforts. The Management Team is the owner and several representatives throughout the organization act as ambassadors!'

Part 5

Government's role

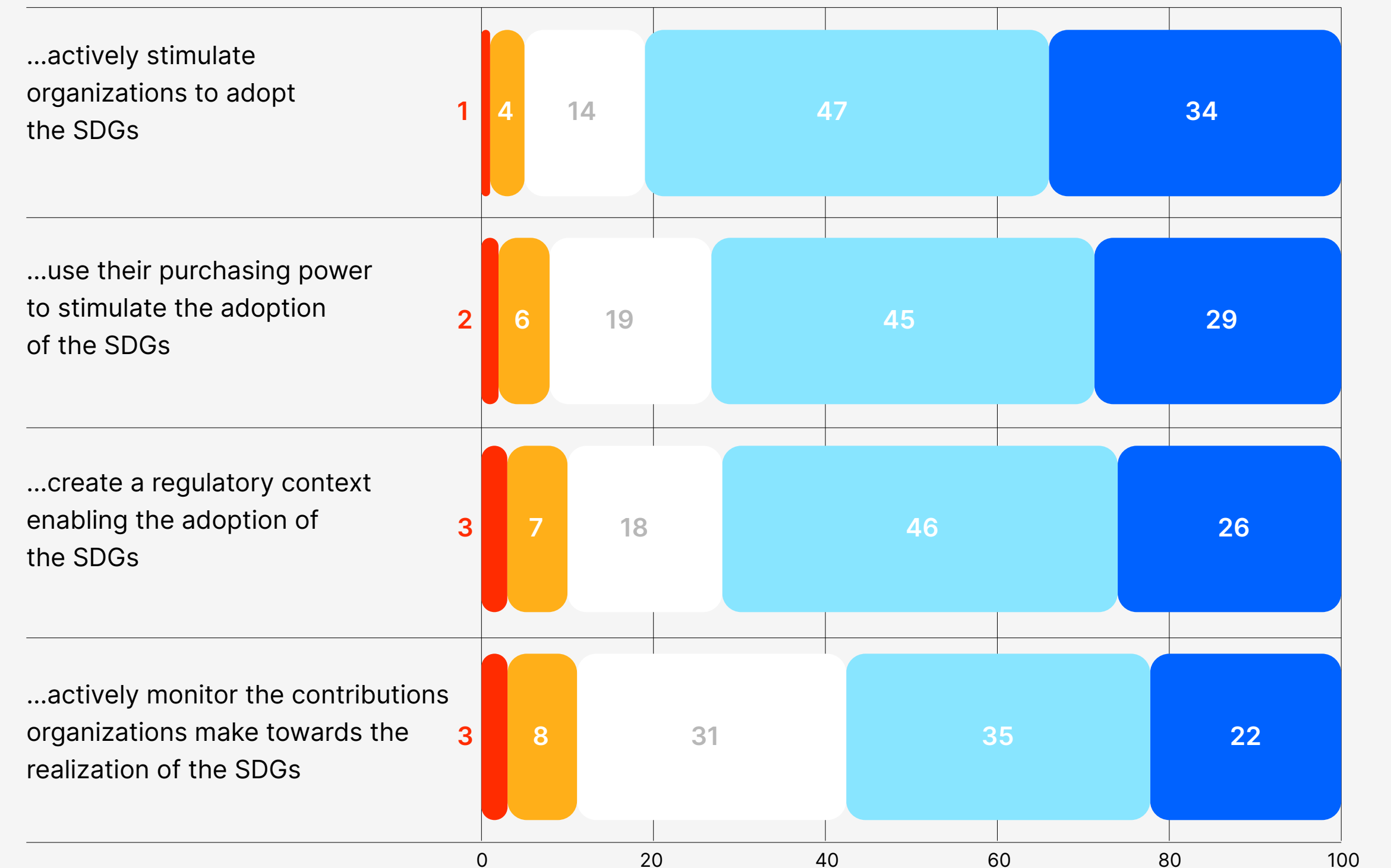
Most organizations participating in the SDG Barometer study agree that the government should play an active role in achieving the SDG Agenda by 2030 (figure 34). Eight out of ten organizations (81%) agree that the government should actively stimulate organizations to adopt the SDGs. To do so, the government should use its purchasing power (74%) and create a supportive and stimulating regulatory environment (71%). More than half of the responding organizations (57%) favor the strongest intervention presented in the survey 'active monitoring by the government of organizations' contributions towards realizing the SDGs'. While this is still a majority of the responding

organizations, it is nevertheless the least favored of the four presented options. While some will argue that companies tend to hold a less favorable view about a proactive government for the specific purpose of achieving the SDGs, companies clearly agree that the government has a fundamental role to play. The SDG Barometer study finds no difference in the perceived role of government between the different organization types. The support for an active government reported in this study is in line with calls from the business world upon the government to provide a clear long-term perspective and supportive legislative guidelines, which companies can use to develop their future strategies.

Figure 34
Government's role in achieving the SDGs (in %)

Very much disagree Generally disagree Neither agree nor disagree
Generally agree Very much agree

Governments should...



Indicate the extent to which you agree with the following statements concerning the government's role in achieving the SDGs. (N=178)

Quote ▾

'The role of the government is getting increasingly important. We need much more government action and regulatory intervention to move forward.'



Quote ▾

'Support is good. But the government needs to enforce more.'

Quote ▾

'The government is in transition as well. To be honest, it's very easy to criticize the government for not doing enough. That's the easy way out.'

Part 6

The impact of COVID-19

Since its emergence at the end of December 2019, the coronavirus has had an enormous impact on how people live their lives and on how businesses have had to adapt to survive during an extensive and on-going pandemic. In the last two and a half years, the pandemic has highlighted many injustices on a global scale. Disparity across the globe regarding access to good healthcare and vaccines has brought inequality in humanity to the fore. The crisis has led to an outcry to *'build back better'* and many see the pandemic as an opportunity to do just that.

Organizations were asked whether the

current economic situation caused by the coronavirus crisis had prevented them from paying attention to the SDGs (figure 35). The vast majority of organizations (72%) either disagrees or strongly disagrees with the statement that the pandemic causes them to spend less attention on the SDGs. Only 9% of organizations agree or strongly agree that the pandemic will lead them to pay less attention to the SDGs.

Concerning the impact the pandemic will have on achieving the SDG 2030 Agenda in general, 22% of the responding organizations believe that the pandemic will cause a delay and thus will have

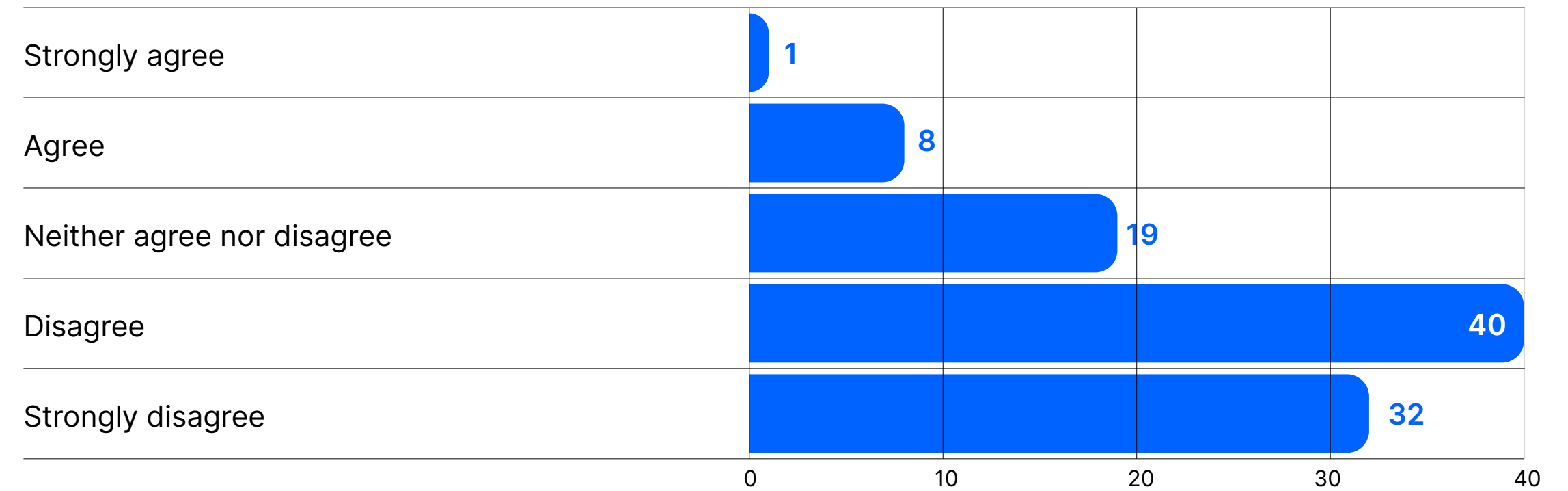
a negative impact (figure 36). One organization reported that *'during the pandemic, organizations focused on surviving, therefore integrating sustainability and the SDGs received less attention'*. This highlights the fact that the pandemic has in some cases negatively affected the day-to-day running of organizations causing the SDGs to become less of a priority.

Conversely, approximately three quarters of responding organizations see some positive impact from the pandemic on achieving the SDGs. 15% of organizations believe that there will

actually be an acceleration in achieving the SDGs as a result of the pandemic. In addition, 20% of organizations report that *'the pandemic reveals that all SDGs are more important than ever'*. A sizable 21% of organizations report that the pandemic highlights that some SDGs have become much more important, while 9% of organizations say that it will be necessary to reconsider SDG priorities. An additional 9% of organizations report that the pandemic will help to strengthen partnerships to achieve the SDGs.

This statement also highlights the importance of SDG 17 (Partnerships

Figure 35
Coronavirus prevents us from paying attention to SDGs (in %)



The corona crisis prevents us from paying attention to the SDGs? (N=198)

for the Goals), recognizing that people, businesses and countries cannot achieve the SDG 2030 agenda in isolation but need to work together.

To further assess the effects of the pandemic and its consequences on the implementation of the SDGs, organizations were asked which SDGs have become more important and why (figure 37). Of the 49 organizations responding to this

question, twenty organizations (about 40%) choose SDG 3 (Good Health and Well Being). This finding is not really surprising as the pandemic posed a direct threat to both physical and mental health.

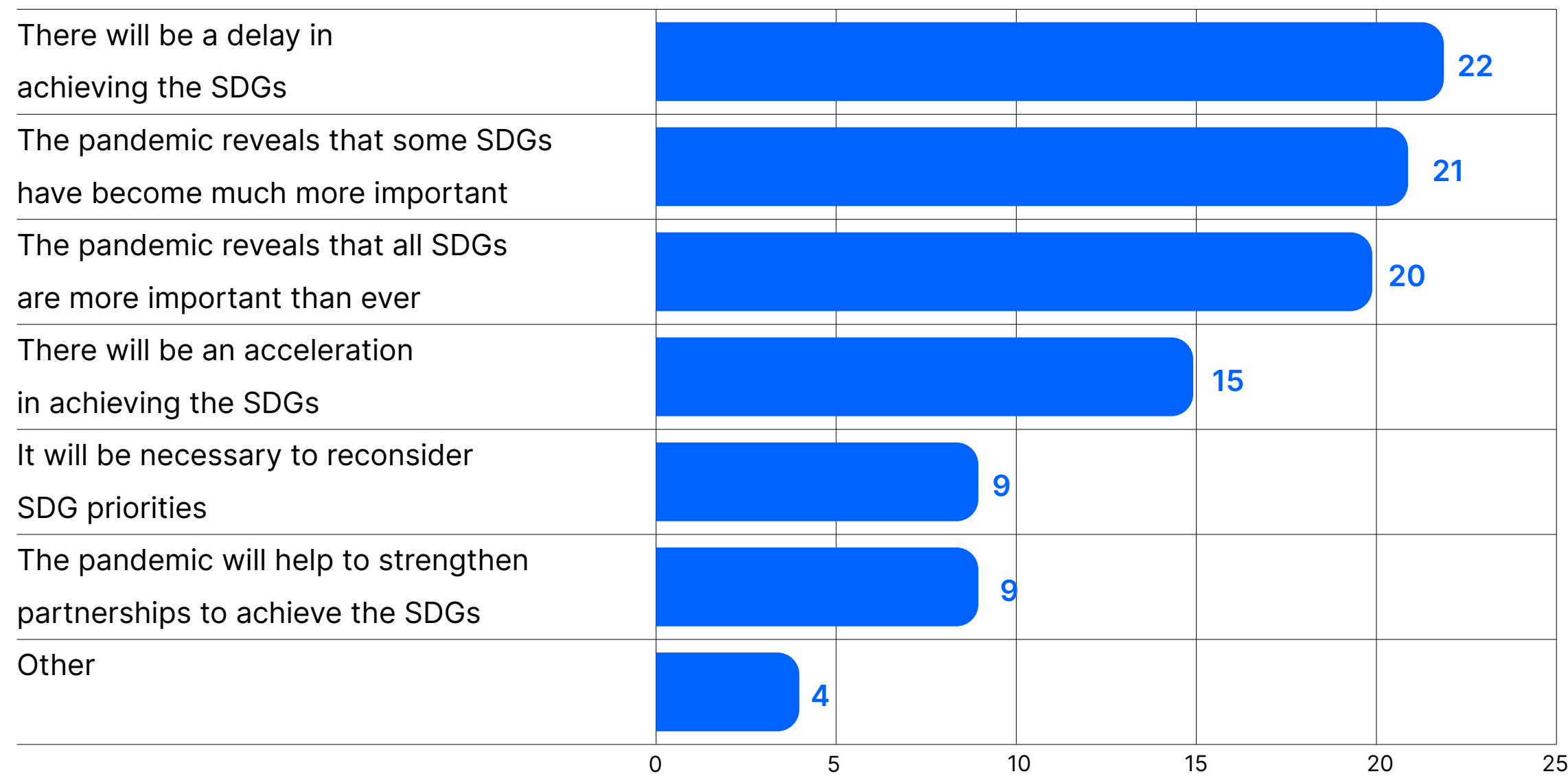
SDG 10 (Reduced Inequalities) comes second in this category. Some respondents combined SDGs 1 and 10 in their response linking Zero Poverty and Reduced Inequalities across the globe. These

findings confirm the well-documented fact that the pandemic has increased the overall level of inequality in the world as demonstrated by the much easier access to vaccines in the Western world.

Another SDG referred to in this section is SDG 8 (Decent Work & Economic Growth) with one out of six respondents choosing this SDG as having become more important during the pandemic.

SDGs which did not feature as having become more important because of the pandemic are SDG 2 (Zero Hunger), SDG 4 (Quality Education), SDG 6 (Clean Water & Sanitation), SDG 14 (Life Below Water), and SDG 17 (Partnerships for the Goals). It is worth noting that - as reported elsewhere in the report - many of these SDGs were seen by many respondents as less relevant and more difficult to contribute to.

Figure 36
Impact of the pandemic on the SDGs (in %)



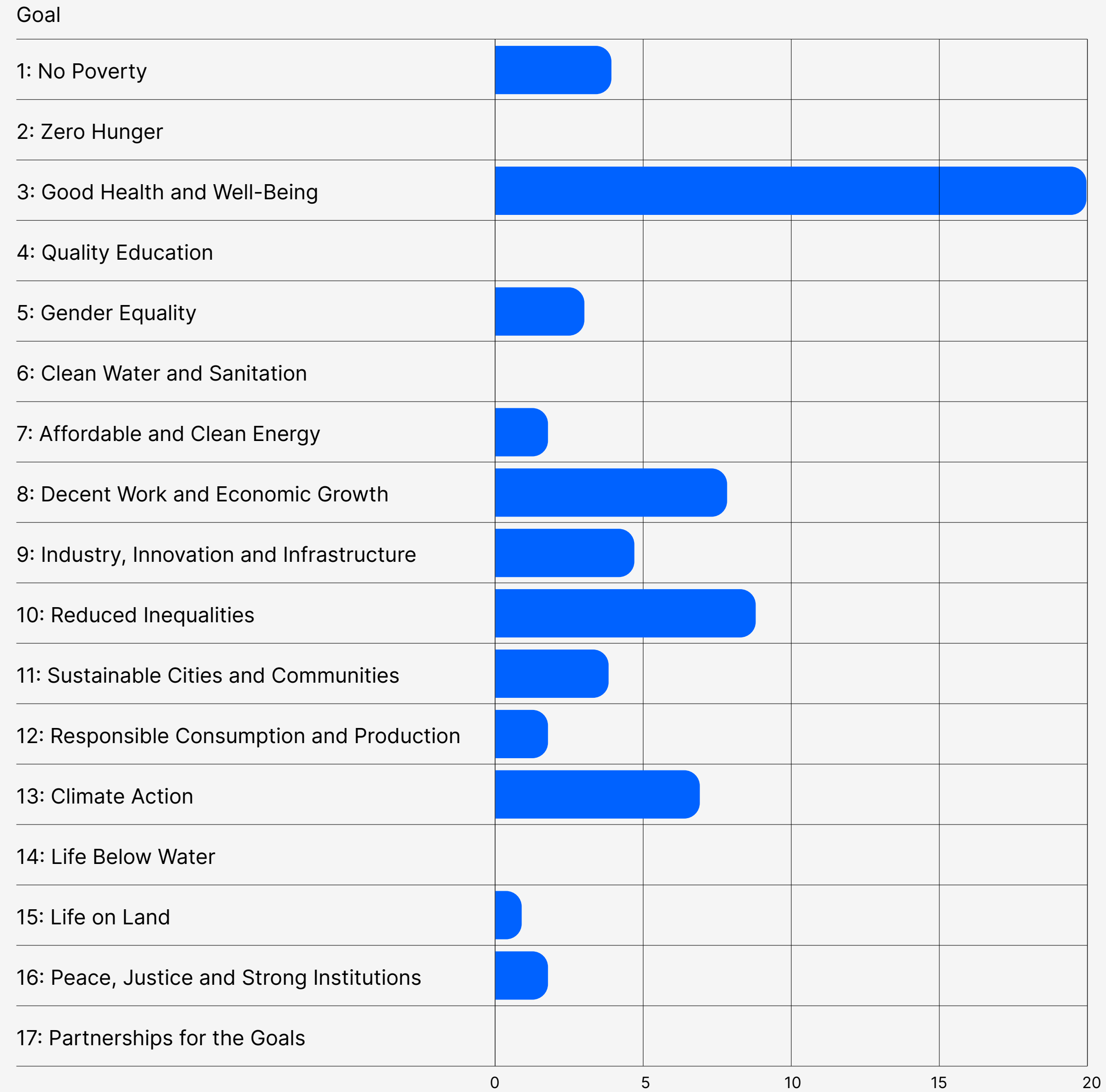
What impact will the pandemic have on achieving the SDGs? (N=285)

Quote ▾

‘Decent work [has become more important] as many people face extremely difficult situations regarding employment and covering basic expenses.’

Figure 37

Goals which have become more important because of the pandemic (in %)



Part 7

Sector-specific insights

The sector-specific insights section looks into educational and governmental institutions and not-for-profit organizations. This section does not intend to highlight differences between the sectors, but it explores sector-specific aspects such as motivation, obstacles, contribution and impact measurement.

Educational institutions

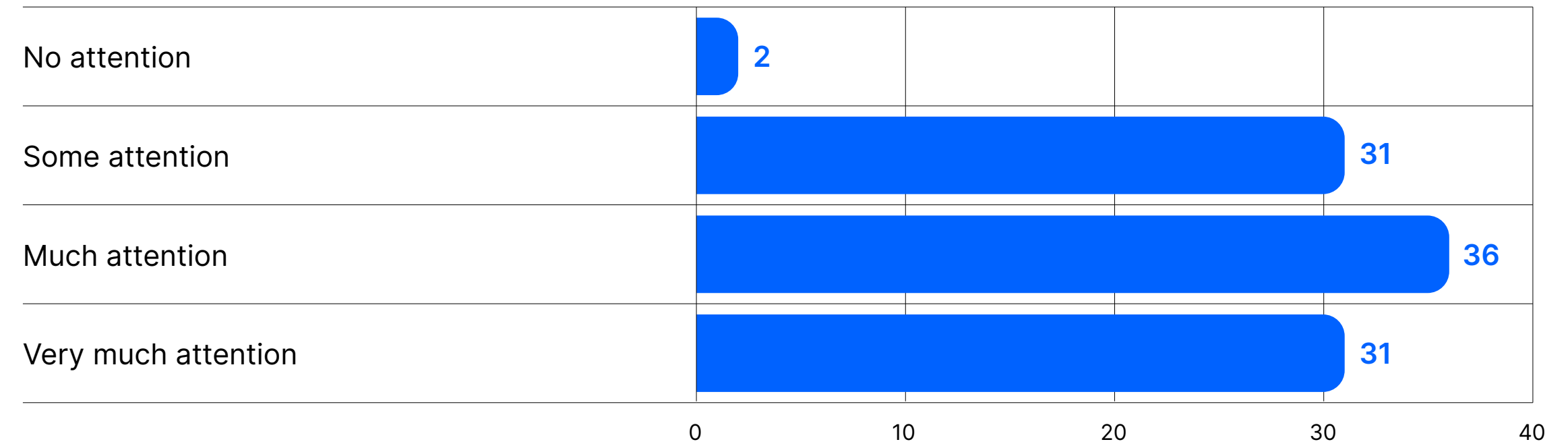
Motivations for engaging with sustainability and the SDGs

More than 67% of the participating Dutch educational institutions pay 'much' or 'very much' attention to sustainability. Another 31% of the respondents have started to

pay some attention and only 2% of the educational institutions do not pay any attention at all to sustainability (figure 38).

Consistent with observations elsewhere in the survey, 78% of the respondents paid more or far more attention to sustainability compared to two years ago. One of the respondents stated: *'Sustainability has been a major topic in my organization*

Figure 38
Attention paid to sustainability (in %)



To what extent does your organization pay attention to sustainability? (N=42)

for a couple of years. Due to the COVID situation, the level of attention was less than before. At this moment we are making sure that sustainability is the most important topic for us'

What drives educational institutions to engage with sustainability? This study finds that 18% of the educational institutions use sustainability to create

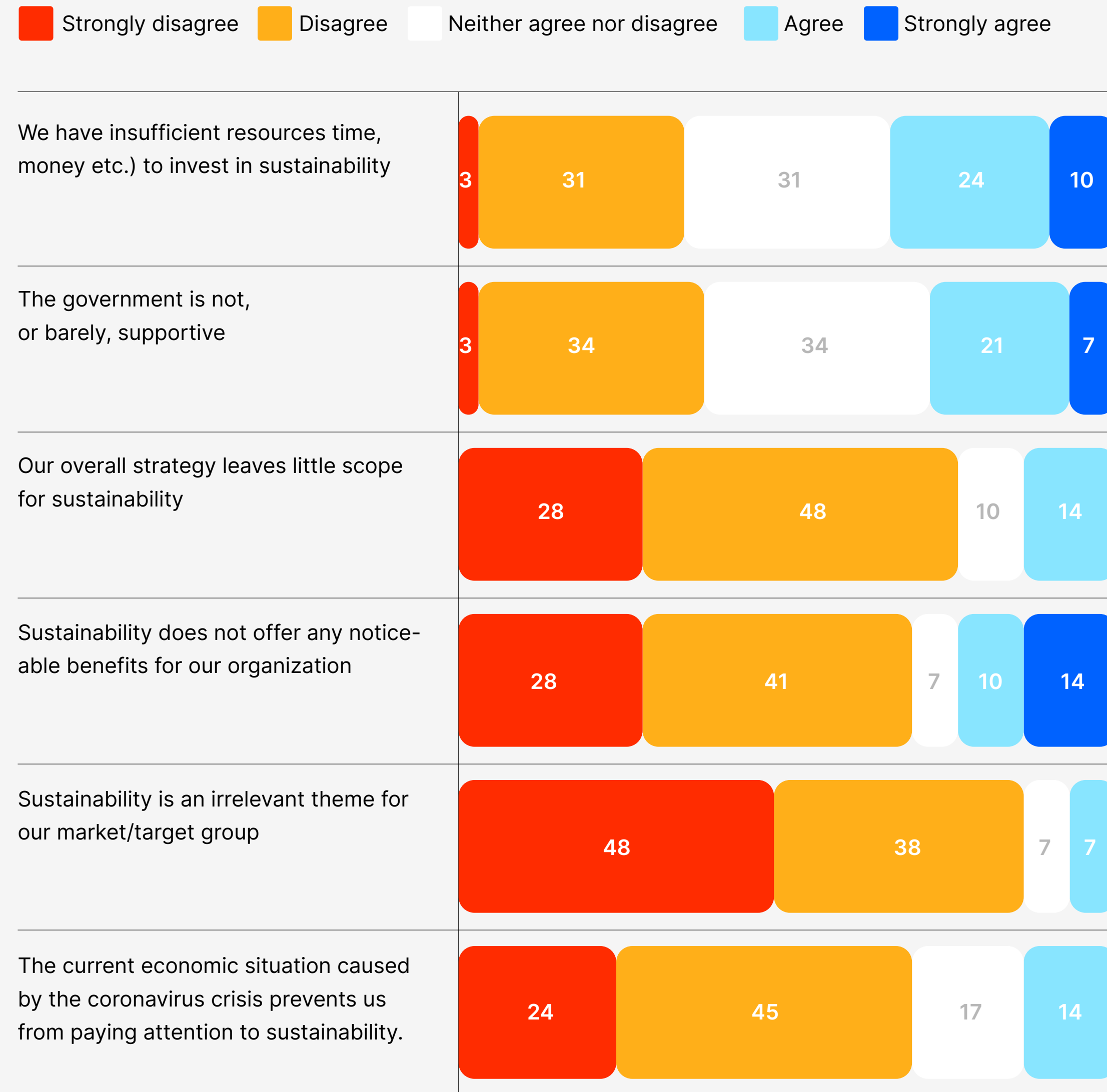
awareness, educate and spread information inside and outside the organization. Looking at the motivations for engaging with sustainability more generally, 22% of Dutch educational organizations acted based on a sense of moral duty (normative motive) and the fact that sustainability helps them to strengthen the image and reputation of the organization (instrumental motive).

Obstacles for paying more attention to sustainability

Sustainability is seen as a relevant theme by most of the respondents (86%). Analyzing the obstacles preventing educational institutions to do more, 34% consider the lack of resources (time, money, etc.) to be a key limiting factor. The second most important obstacle is the lack of support provided by the government (28%). Similar to what was observed in other parts of the survey, the coronavirus crisis is not preventing most of the educational organizations (69%) from paying attention to sustainability (figure 39).

Figure 39

Obstacles for paying more attention to sustainability (in %)

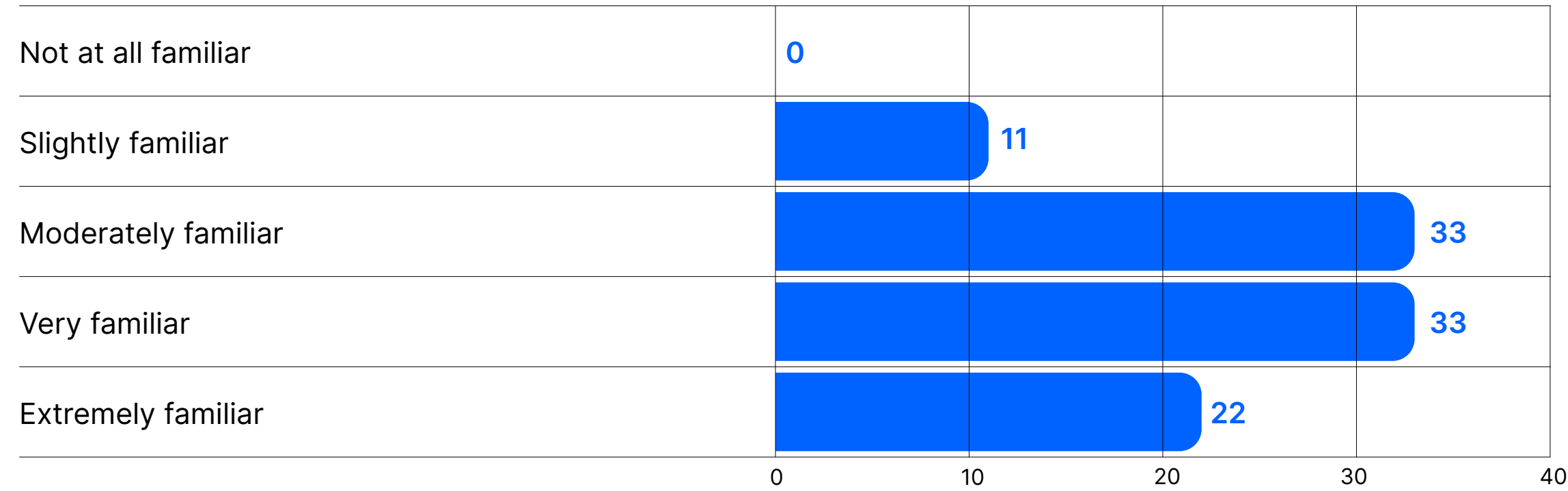


Contribution to the SDGs

All educational institutions seem to be familiar with SDGs to some extent (figure 40). Most of the Dutch educational organizations (74% in total) have already taken specific steps (26%), have developed specific strategies (21%), or have identified the specific SDGs that need to be integrated (28%) (figure 42). However, there is still room for improvement when it comes to taking the SDGs into account as only 37% of educational institutions have reached a substantial level of engagement with the SDGs (figure 41). Also, 18% of organizations have not yet integrated the SDGs (figure 42). Still, more than 67% of the respondents want to engage or apply the SDGs more or far more within their own organizations in the next two years. The main factors which would convince them to work more on the SDGs include using the SDGs as a benchmark to demonstrate respect for the societies in which the organization operates (36%), and using the SDGs to better meet the expectations of customers (32%) and society (32%).

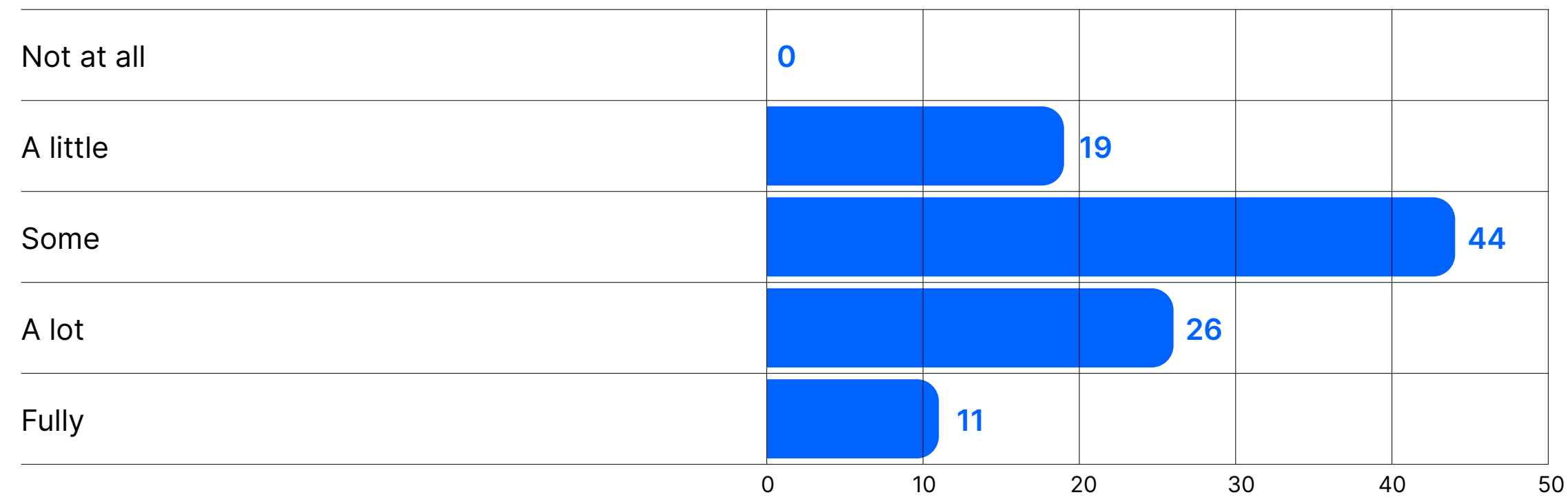
To what extent do you think the following factors are an obstacle to your organization paying (more) attention to sustainability? (N=29)

Figure 40
Familiarity with the SDGs (in %)



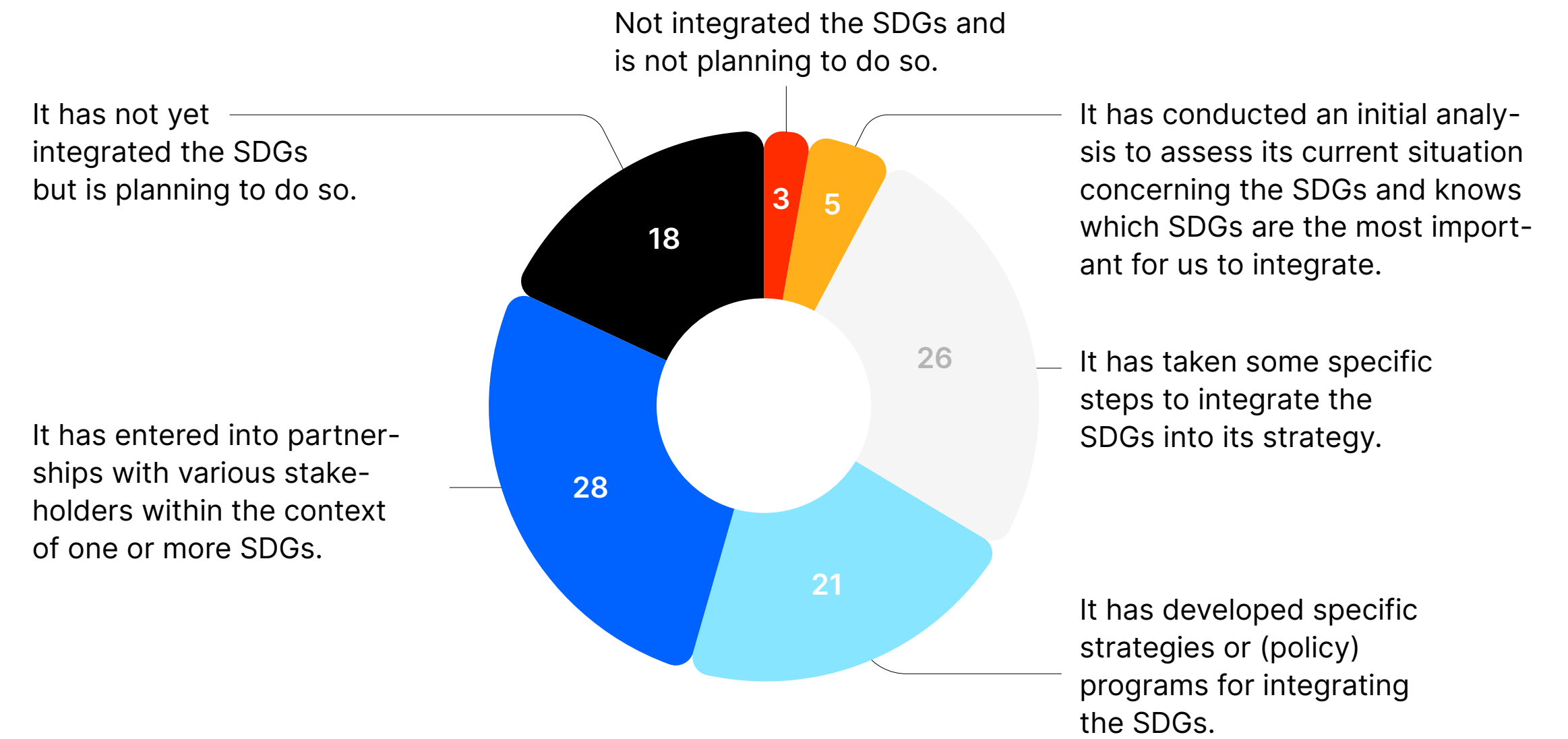
To what extent is your organization familiar with the Sustainable Development Goals (SDGs)? (N=27)

Figure 41
Organizational engagement with the SDGs (in %)



To what extent does your organization take the SDGs into account? (N=27)

Figure 42
SDGs integration (in %)



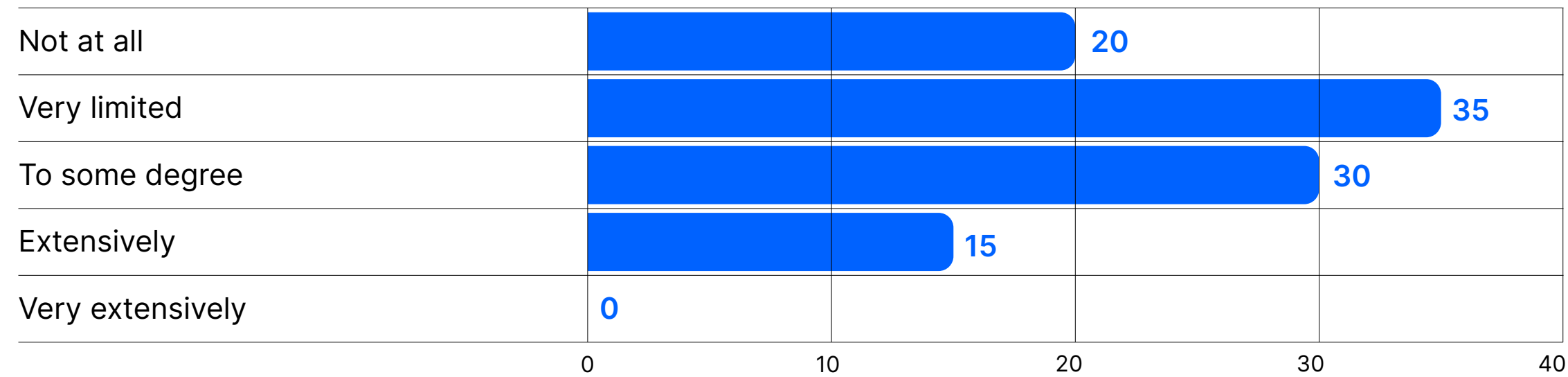
Please select the statements that describe the extent to which your organization has integrated or is integrating the SDGs (N=39)

SDG impact measurement

SDG impact measurement seems to be at an early stage within Dutch educational institutions. Only 15% of Dutch educational institutions extensively measure the impact of their SDGs efforts (figure 43). However, looking to the future, most educational institutions (67%) intend to carry out an impact measurement of their SDG efforts within the next two years (figure 44).

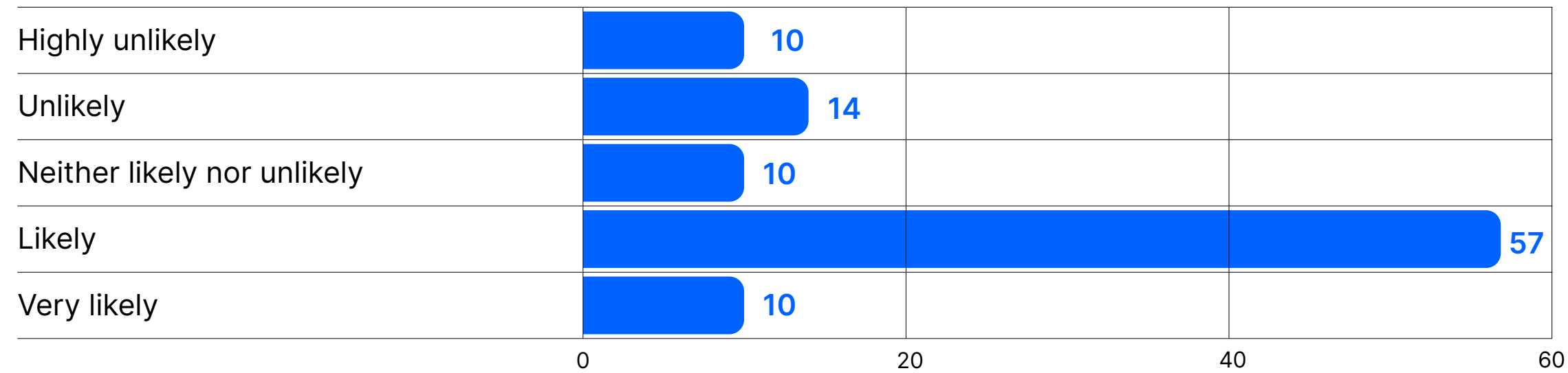
Educational institutions can actively contribute to the achievement of SDGs not only through teaching and research, but also via non-academic services, community engagement, or providing a platform for the sharing of best management practices. A total of 61% of responding educational institutions report that their students show a lot or substantial interest in the SDGs, while

Figure 43
SDG impact measurement (in %)



To what extent does your organization measure the impact of its SDG efforts? (N=20)

Figure 44
SDGs impact measurement within the next two years (in %)

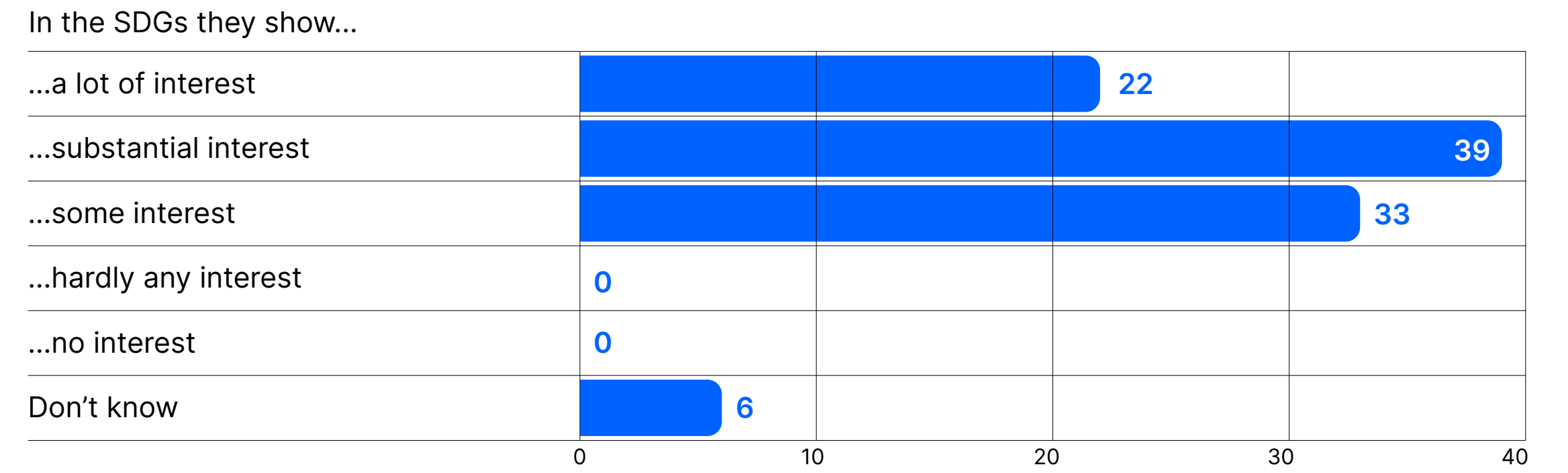


How likely do you think your organization will carry out an impact measurement of its SDG efforts within the next two years? (N=21)

only 33% of the organizations state that their students show only some interest in SDGs (figure 45). When it comes to the competences in educational programs for the SDGs, 56% of the institutions surveyed claim that their degree programs are very

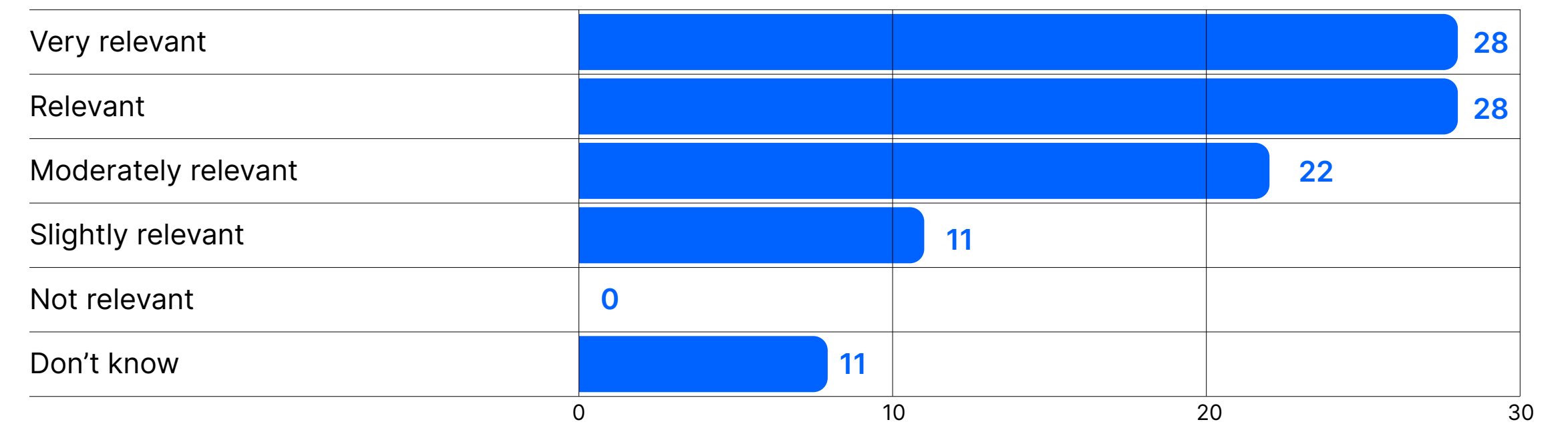
relevant and relevant to the achievement of the SDGs. Overall, it seems that the competences of the degree programs of the educational institutions surveyed are connected to the achievement of the SDGs (figure 46).

Figure 45
Student and their interest in SDGs (in %)



To what extent do you think students at your educational institution are interested in the SDGs? (N=18)

Figure 46
Competences in educational programs for SDGs (in %)



To what extent are the competences that your degree programs aim to develop relevant to the achievement of the SDGs? (N=18)

Governmental institutions

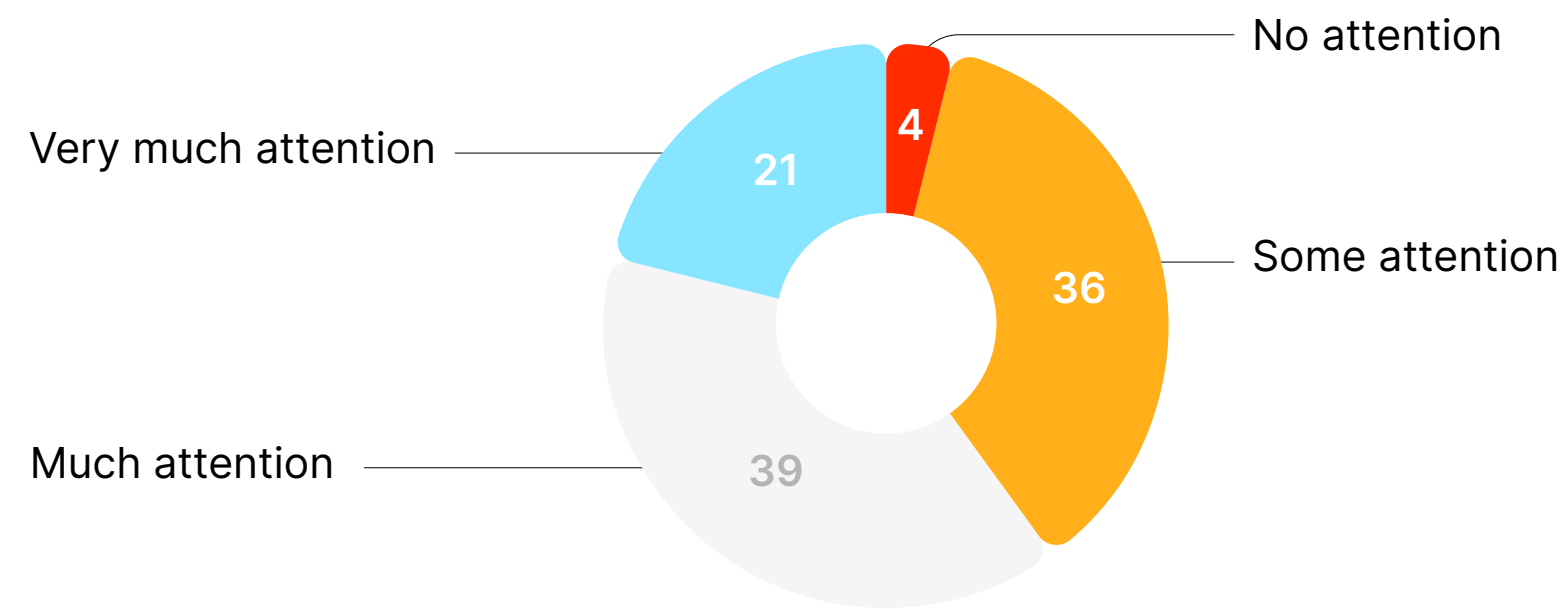
Motivations for engaging with sustainability and the SDGs

A total of 60% of the responding governmental organizations report that they pay much (39%) or very much attention (21%) to sustainability (figure 47). Consistent with the general upward trend reported elsewhere in the report, today 70% of governmental organizations paid more and far more attention to sustainability than they did two years ago. As one of the respondents argues 'More policies are being developed and there is

more cooperation with local governments and user communities on specific issues. Separate targets and plans are developed to speed up the progress and processes involved'.

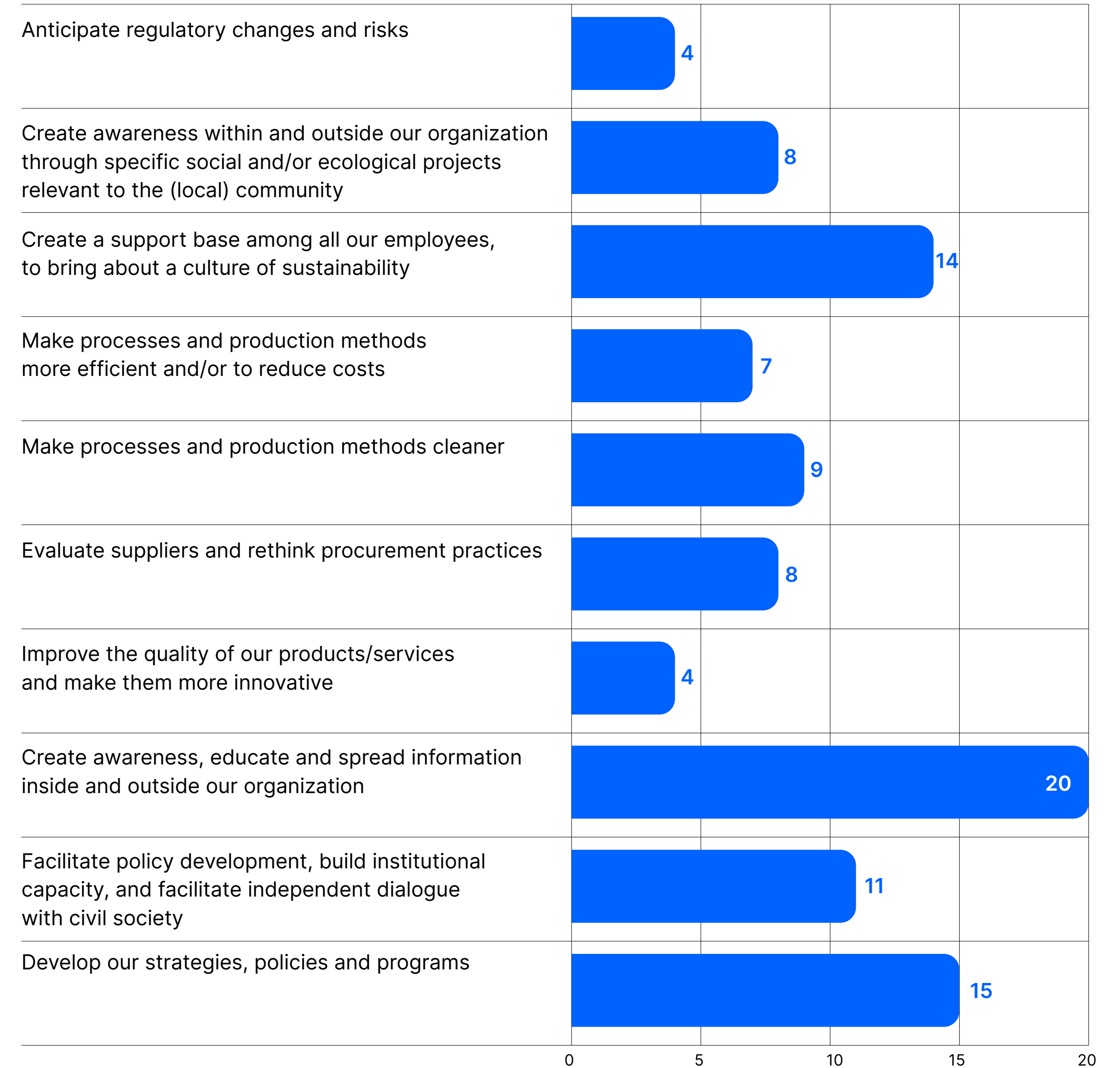
Slightly more than 20% of the responding governmental organizations use sustainability to create awareness, educate and spread information inside and outside their organization. Another 14% seek to establish a support base among employees and bring about a culture of sustainability (figure 48). 26% of governmental organizations consider sustainability a government requirement and another 25% thought it was a moral duty to work on sustainability (figure 49).

Figure 47
Attention paid to sustainability (in %)



To what extent does your organization pay attention to sustainability? (N=28)

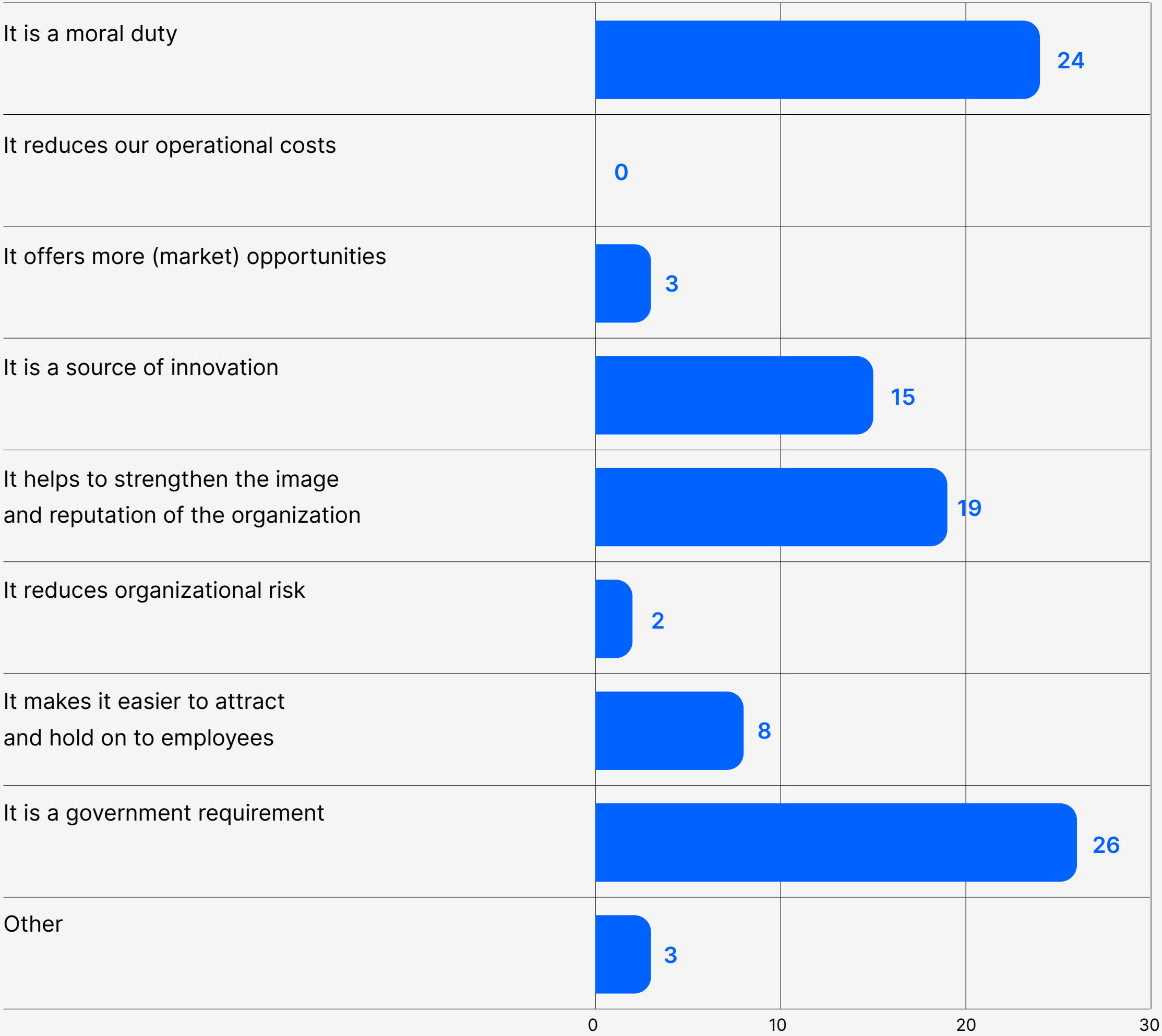
Figure 48
Governmental organizations use sustainability to... (in %)



We differentiate between different sustainability orientations i.e. the way in which organizations put sustainability into practice (N=74)

Figure 49

Governmental organizations work on sustainability because... (in %)



Motivations of governmental organizations to work on sustainability (N=62 answer given)

Contribution to the SDGs

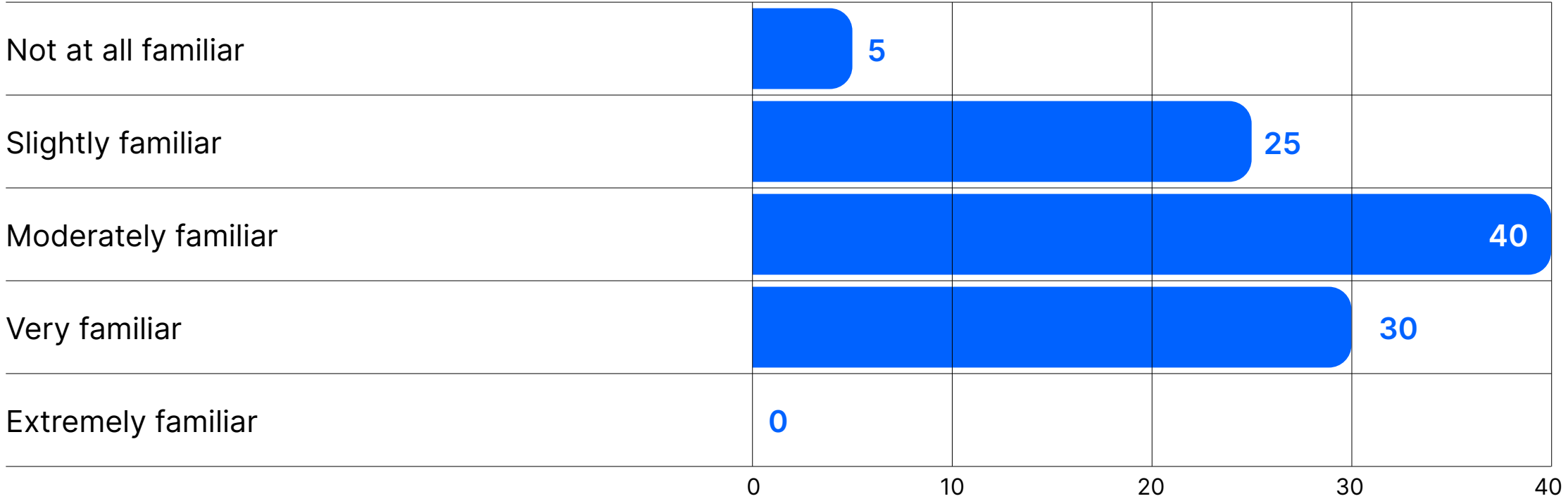
Interestingly, a sizable 30% of the responding governmental organizations are not at all familiar (5%) or only slightly familiar (25%) with the SDGs. None of the respondents is extremely familiar with the SDGs. 40% are moderately familiar and only 30% very familiar (figure 50).

Overall, the findings suggest that most governmental organizations still have a long way to go (figure 51). Surprisingly, around one third of the responding governmental organizations do not take

the SDGs into account at all (15%) or only a little (20%). Most of the responding government organizations (40%) take the SDGs into account only to some extent. On the positive side, a small group of governmental organizations (5%) has fully integrated the SDGs.

It is interesting to note that 70% of the respondents are more (60%) and far more (10%) willing to take the SDGs into account or apply them in their organization within the next two years.

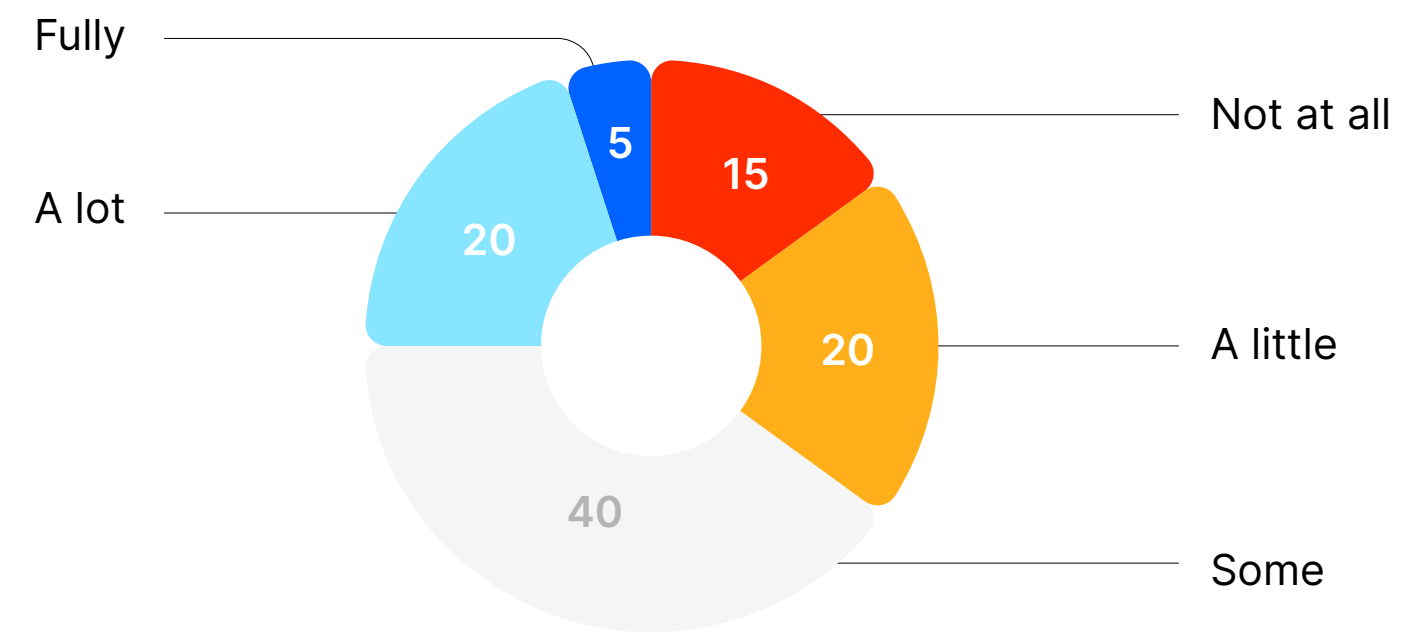
Figure 50
Familiarity with the SDGs (in %)



To what extent is your organization familiar with the Sustainable Development Goals (SDGs)? (N=20)

Figure 51

Organizational engagement with the SDGs (in %)



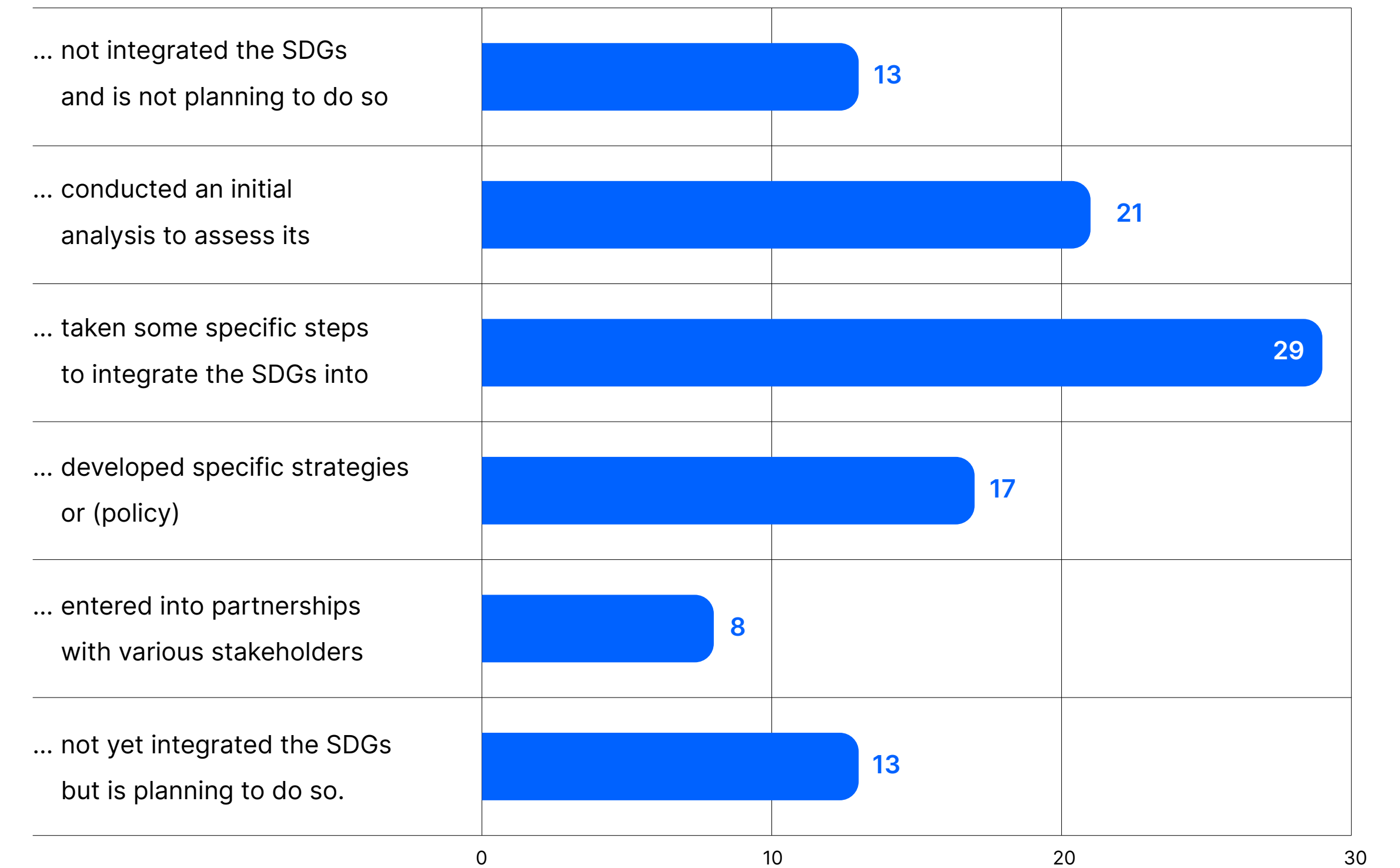
To what extent does your organization take the SDGs into account? (N=20)

SDG integration

17% of governmental organizations have developed specific strategies or policies when it comes to the SDGs and 8% have already entered into a partnership with various stakeholders (figure 52).

Figure 52
SDG integration (in %)

Our organization has...



Please select the statements that describe (fully or in part) the extent to which your organization has integrated or is integrating the SDGs (N=24)

Not-for-profit organizations

It is very encouraging to see that all of the participating not-for-profit-organizations pay at least some attention to sustainability. 70% of the respondents pay either much or very much attention to sustainability (figure 53). More than half of the not-for-profit-organizations (56%) pay more attention to sustainability compared to two years ago.

As stated by one of the respondents: *'It became a strategic long-term goal for our organization following our participation in the UN Global Compact in 2018. We have been steadily growing our focus on this topic. I noticed more interest and buy in from management when our stakeholders also requested more sustainability information (e.g. for tenders).'*

Familiarity with the SDGs

More than half of the organizations are very familiar (40%) or extremely familiar (15%)

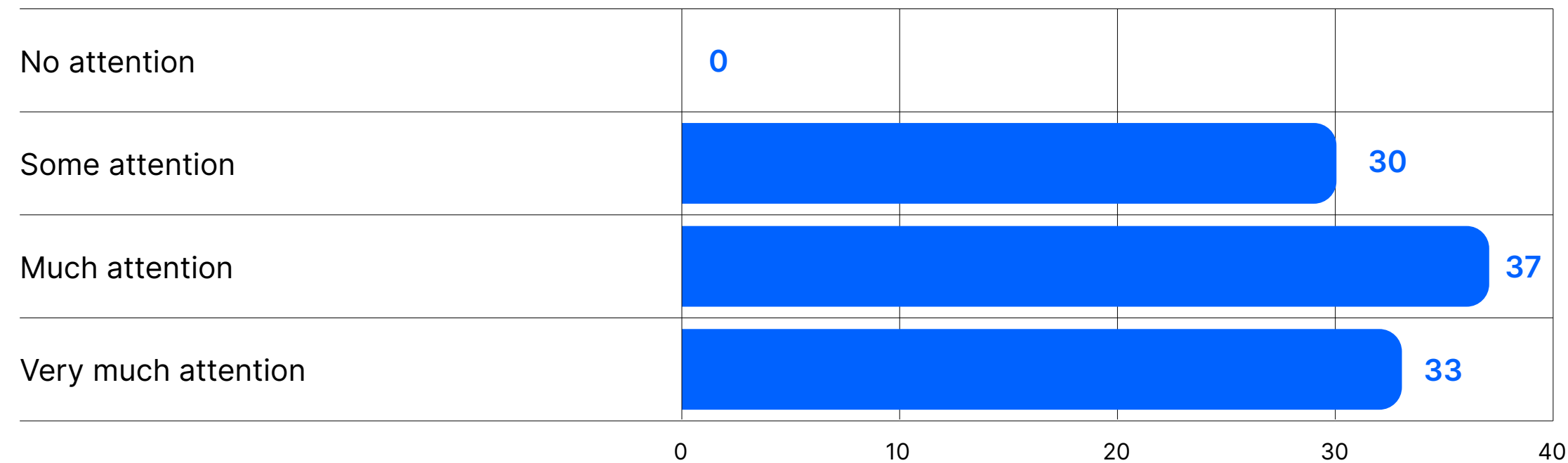
with the SDGs. Only 15% of the not-for-profit organizations are not at all familiar with the SDGs (figure 54).

Similar to other organizations, the primary reason for working on sustainability for the not-for-profit-organizations is because it is considered a moral duty to do so (28%). Two instrumental motives, 'source of innovation' and 'strengthening the image and reputation' are jointly chosen with both 14% as the next most important reasons for engaging with sustainability and the SDGs (figure 55).

It is quite impressive to see that all of the not-for-profit organizations are measuring the impact of their SDG effort at least to some extent¹⁶. More than 30% measure their impact either extensively (25%) or very extensively (8%) (figure 56).

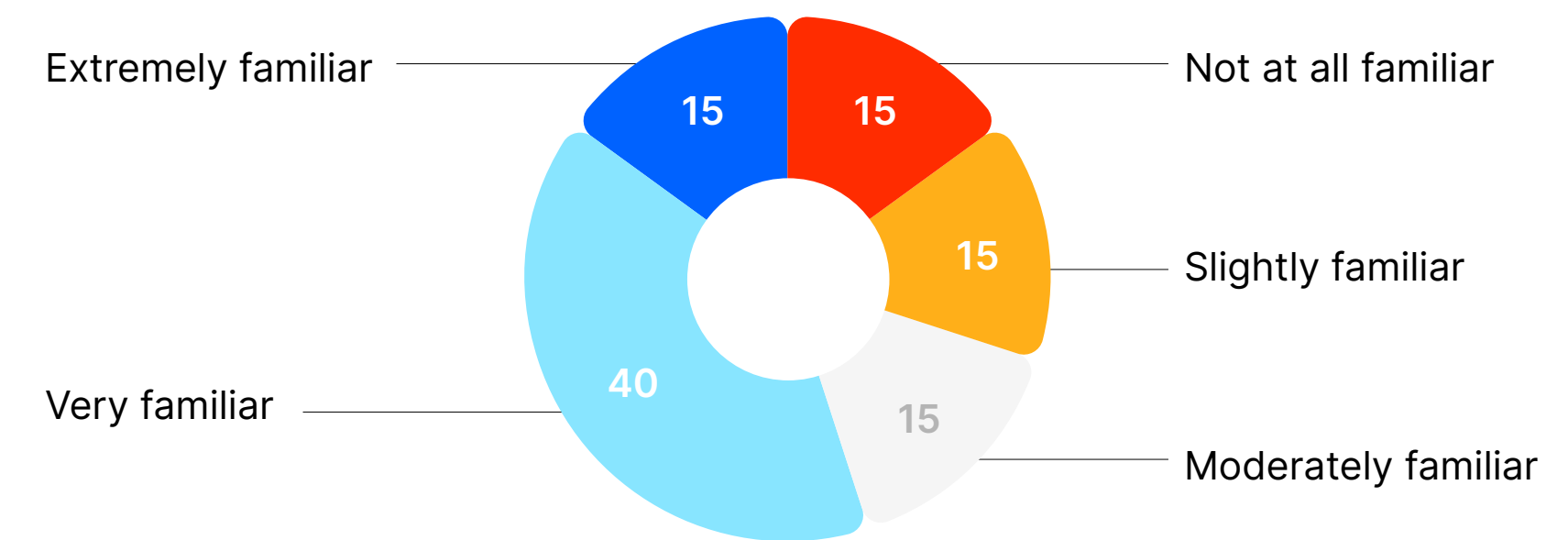
Worth mentioning is that 17% of the respondents have not integrated the SDGs and are not planning to do so, compared to 3% of the educational institutions¹⁷ (figure 57).

Figure 53
Attention paid to sustainability (in %)



To what extent does your organization pay attention to sustainability? (N=27)

Figure 54
Familiarity with the SDGs (in %)



To what extent is your organization familiar with the Sustainable Development Goals (SDGs)? (N=20)

¹⁶ It needs to be noted that this finding is probably subject to a self-selection bias as only 12 of the original 27 not-for-profit organizations filled out this question.

¹⁷ It needs to be noted that this finding is probably subject to a self-selection bias as only 12 of the original 27 not-for-profit organizations filled out this question.

Figure 55

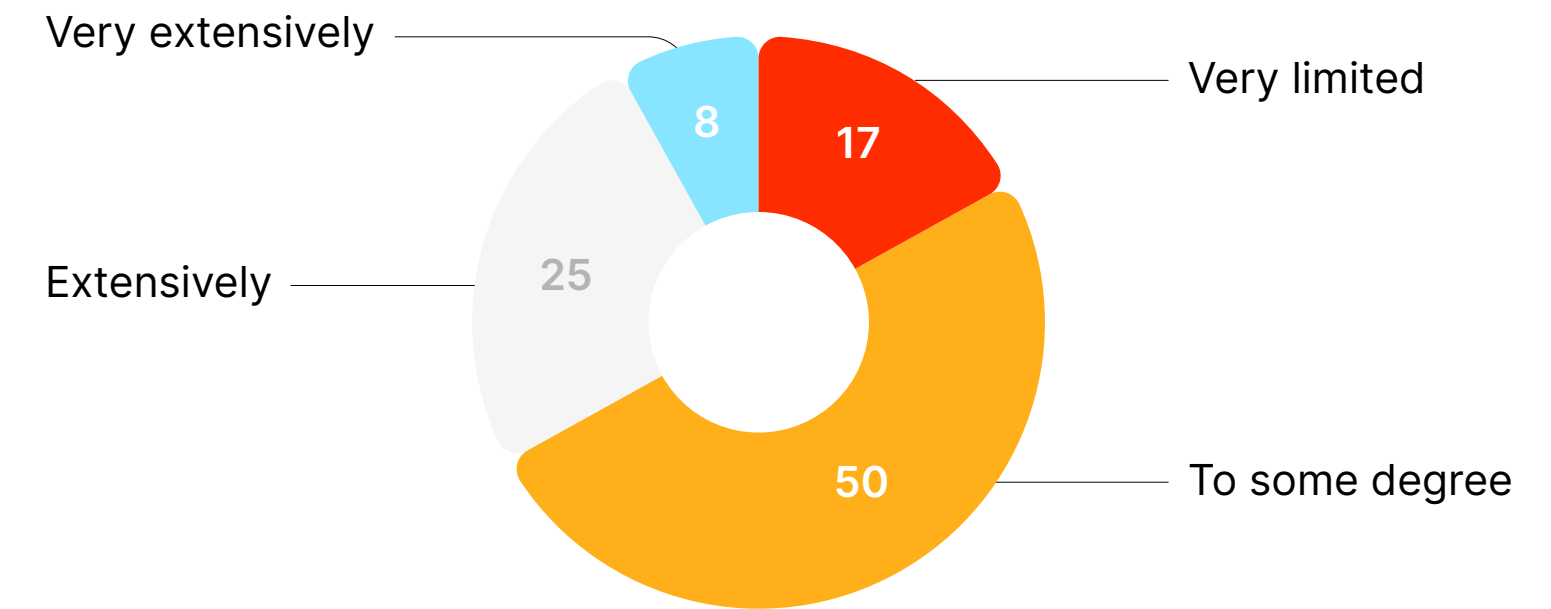
Not-for-profit organizations work on sustainability because of... (in %)



Our organization works on sustainability because (N=74)

Figure 56

Impact measurement of SDG efforts (in %)



To what extent does your organization measure the impact of its SDG efforts? (N=12)

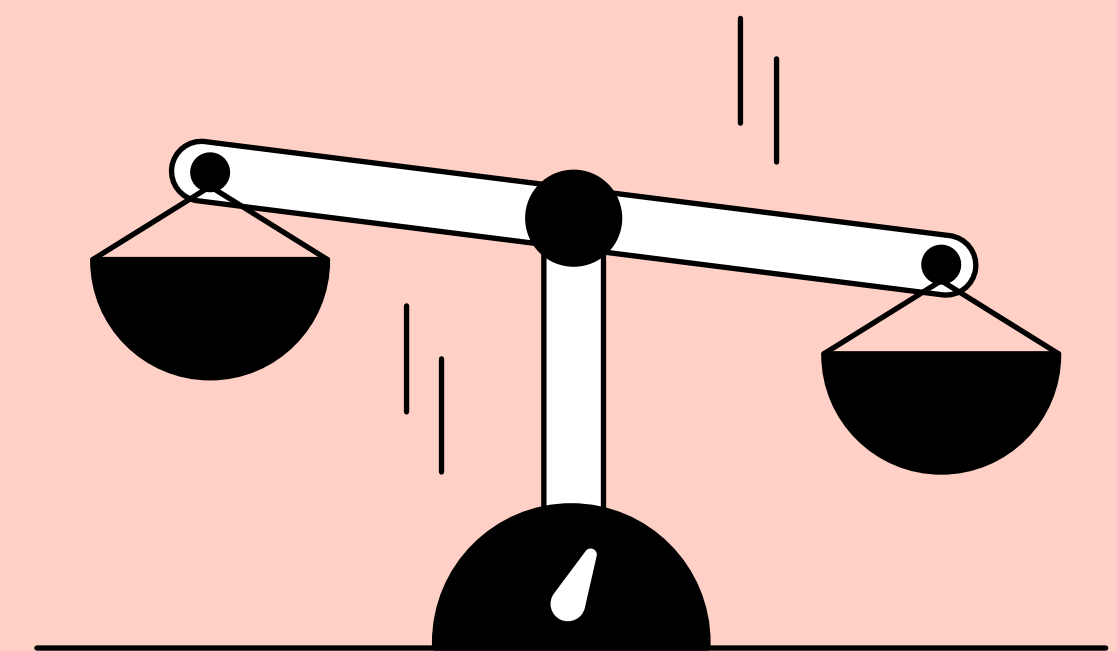
Figure 57
SDG integration (in %)



Please select the statements that describe (fully or in part) the extent to which your organization has integrated or is integrating the SDGs (N=23)



Conclusion





2022 marks the halfway point for the 2030 Agenda for Sustainable Development which was adopted in 2015. Clearly then, 2022 is an ideal moment to evaluate the level of organizational engagement with the SDGs.

A Positive Trend

At the halfway mark, there is a lot to be optimistic about. The vast majority (96%) of organizations are familiar with the SDGs and only two percent do not pay any attention at all to sustainability. In addition, 76% of organizations pay more attention to sustainability compared to two years ago and 64% of the responding organizations will take the SDGs (far) more into account in the next two years. Organizations are increasing their engagement with sustainability for a variety of reasons including: more demand from stakeholders, the (instrumental) belief that 'doing good' will lead to 'doing well', and the need to comply with rules and regulations. Clearly, organizational engagement with sustainability has increased because of proactive as well as reactive forces. Importantly however, this study found that the number one motive to commit an

organization to sustainability and the SDGs is 'a sense of moral obligation' driven by the desire to contribute to a better world. One respondent argued '*We want to give a better future to our children*'.

While this study found ample evidence suggesting an upward trend in organizational commitment to sustainability and the SDGs, it is also true that organizations tend to 'pick their battles'. One respondent argued '*Don't try to do everything for everybody at once. It is not going to work. Pick your battles and start with what is really impactful*'. Consistent with many other reports, this study finds that most organizations tend to focus on SDG 13 (climate action), SDG 8 (decent work and economic growth), SDG 12 (responsible consumption and production) and SDG 9 (industry, innovation, and infrastructure).

The most difficult SDGs to work towards are: SDG 1 (no poverty), SDG 2 (zero hunger), SDG 14 (life below water), and SDG 16 (peace, justice and strong institutions). Interestingly, the SDG contribution scores were consistently lower than the relevance scores suggesting a significant gap between ambition and realization.

Another reason for optimism is that sustainability and the SDGs seem to have become the responsibility of senior management. In almost half of the responding organizations, SDG-related initiatives were a responsibility of senior managers, a member of the management team or a member of the executive board. When a specific employee was tasked with coordinating the SDG-related activities, (s)he reported to the management board in three out of four organizations. Again, a clear sign that sustainability is no longer a 'peripheral' issue.

But... with a lot of variance

While a strong positive upward trend was observed, this study also found that there is still a lot of variance. Sustainability leaders exist next to sustainability laggards. For example, 9% of organizations are not at all familiar with the SDGs. 11% of

organizations do not have a sustainability strategy and 10% have not integrated the SDGs and are not planning to do so. 14% of organizations did not take the SDGs into account when developing strategies and policies. In terms of 'sustainability maturity', 21% found they were in a (very) low phase of maturity. Reflecting the wide variance in 'sustainability maturity', 36% of organizations do not perform a materiality analysis when identifying relevant sustainability themes. In combination, these numbers suggest that several organizations have not yet reached their 'halfway mark'.

Not yet there

At the halfway point to 2030, it can be said that we are moving in the right direction. However, many will also agree with the statement made by one of the respondents in the survey, '*we are not on track*'. Indeed, as we find ourselves starting the second half of the journey, important challenges remain. Organizations still find it difficult to embed sustainability and the SDGs in their overall strategy. Measurement remains a challenge and the lack of attention to specific SDGs continues to be a cause for concern. The lack of knowledge (and sometimes interest) with internal as well as external stakeholders

Quote ↘

'Don't try to do everything for everybody at once. It is not going to work. Pick your battles and start with what is really impactful.'

still represent a significant challenge for many organizations.

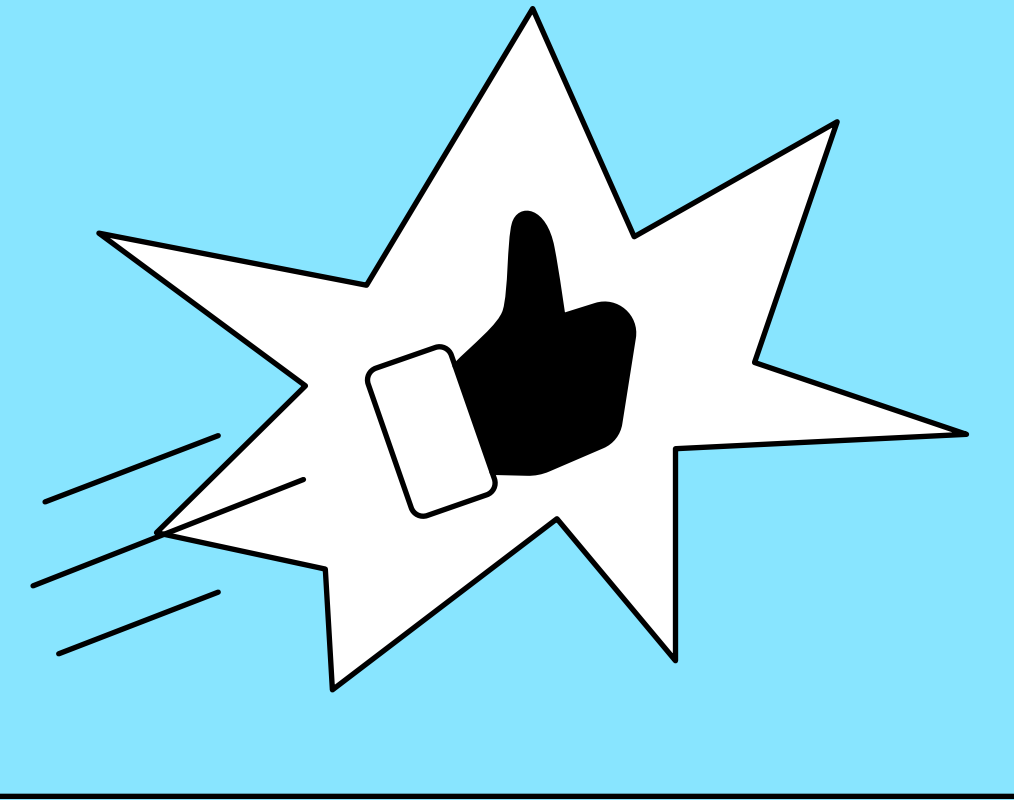
On top of that, today's external environment is not helping. An increase in geopolitical tension (Ukraine), inflation, and the possibility of a recession are putting pressure on many organizations' commitment to sustainability. One respondent argued '*Market conditions have*

changed. That means an increased focus on financial performance.

Today, our focus on social impact and sustainability is a little bit less.'

While today few are questioning the potentially strategic role of sustainability, the fact of the matter is that balancing sustainability with other organizational objectives remains a challenging task.

Recommendations



Based on the findings of our research, using both quantitative and qualitative data, we recommend the following measures to further the progress of organizations adopting the SDG framework and contributing to the achievement of the 2030 UN agenda.

Balancing Integration and Focus

The SDGs constitute an 'interrelated' and 'indivisible' agenda as all SDGs interact with one another¹⁸. In the presentation of the 2030 Agenda, the holistic nature of the SDGs was emphasized to avoid a siloed implementation. In contrast to the need for a holistic approach, this SDG Barometer study clearly finds that organizations focus on a limited number of SDGs. There is a real danger of this becoming a self-fulfilling prophecy, i.e. the absence of a tangible contribution to 'unrelated' SDGs further increases the perception of their irrelevance and/or difficulty. Following the lead of organizations such as the International Council for Science (ICS), management needs to be more aware of and manage the interaction between the 'chosen' SDGs and the 'neglected' SDGs. Indirectly, organizations affect all SDGs. At

18 For example, International Council for Science (2017), *A Guide to SDG Interactions: From Science to Implementation*, <https://council.science/wp-content/uploads/2017/05/SDGs-Guide-to-Interactions.pdf>

the halfway mark, society cannot afford that some SDGs become the siloed responsibility of either corporations, governments or non-governmental organizations.

A deficiency related to organizations focusing on a limited number of SDGs is the observation that most organizations report only the positive impact they have on the SDGs. Too few organizations report both positive and negative impacts on the SDGs. Here also, we need a more balanced approach.

Sharing of Best Practices

A major finding of this SDG Barometer survey is that leaders coexist with laggards. With limited time, the need to share best practices becomes more and more important. In the absence of organizations learning from each other, we risk repeating the same 'mistakes' again and again. There is no shortage of stories documenting what sustainability leaders do. However, these stories do not always translate to actionable pathways towards a higher level of sustainability maturity. While every organization needs to develop a sustainability strategy that fits its own specific needs, there is still a lot we can learn from each other's experiences. Educational institutions can play a pivotal role in creating a platform where organizations can share actionable insights.



Quote ▾

'The role of the government is getting increasingly important. We need much more government action and regulatory intervention to move forward.'

Role of Government

At the halfway mark, most organizations find that the government should assume a more active role by stimulating organizations to adopt the SDGs, actively use its purchasing power, and create a supportive regulatory context. One respondent argued *'We've passed the phase of trying to motivate/stimulate organizations to do the right thing. Sustainability should be the norm, which is why we need strong legislation'*. At the same time, there is a real danger of over- and mis-regulation in the sense that it risks burdening organizations with an overload of administration. Worst case, form will become more important than substance and sustainability frameworks risk becoming a simple 'tick-the-box' exercise. A more pro-active government can do a lot to stimulate the transition towards a more sustainable economy. However, too much of a good thing is no longer a good thing. A focus on regulatory compliance risks turning management attention too much inward, thereby slowing down the realization of the 2030 Agenda.

You Get what you Measure

At present, half of the responding organizations do not measure the impact of their SDG efforts or do so only in a limited way. Going forward, three out of four organiza-

tions intend to carry out an impact measurement of their SDG initiatives within the next two years. While there is reason for optimism, much will depend on the quality and effectiveness of the specific measurements used. Important in this respect is the SDG Barometer's finding that organizations engage with sustainability and the SDGs for a variety of instrumental motives such as increased sales, a higher level of employee motivation, and lower operating costs. Clearly, the better the 'doing well by doing good' relationship can be documented, the more organizations will be incentivized to increase their investments in sustainability initiatives. Also, the better one can document the performance effect of sustainability investments, the more robust these investments will be in an economic downturn.

While much progress has already been made, today the financial and non-financial measurement systems are still too disconnected. Too often, we are left with two separate narratives: one documenting the financial performance of an organization, and the other highlighting whether that organization is having a positive impact on society. Both narratives need to be connected by developing hybrid measures capable of demonstrating a (causal) relationship between social impact and financial performance. Entering

the second half of the 2030 Agenda, much remains to be done with respect to developing measures that incentivize organizations to do more.

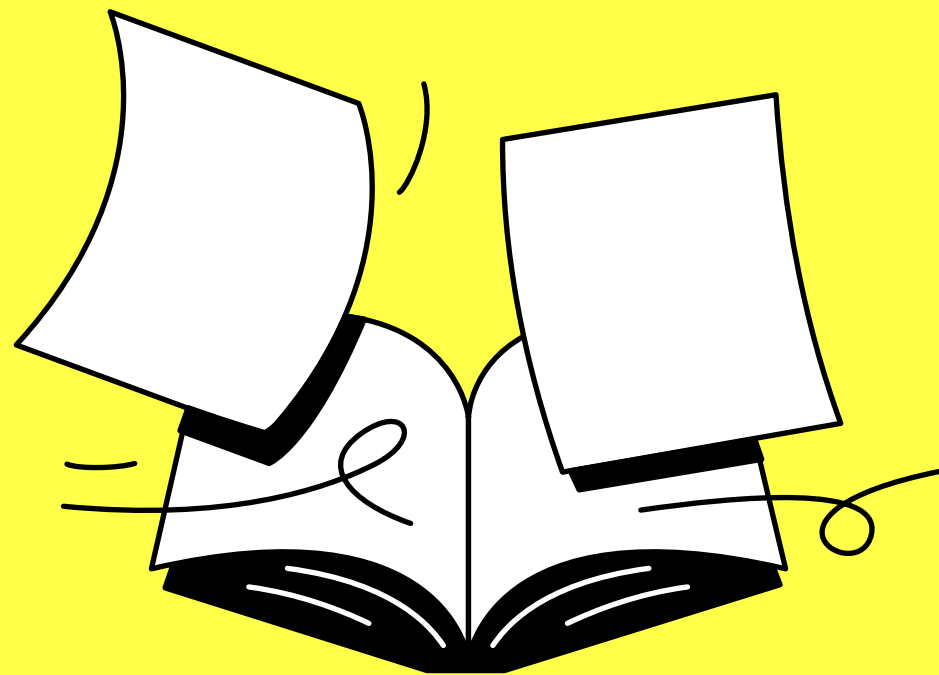


How to get started or make more progress?

There are many ways to get started with the SDGs or accelerate your efforts. It's advisable to partner with other organizations to share knowledge and join forces. The links below offer more information, insights, and inspiration that can be helpful to increase your organization's engagement with the SDGs. The list is randomly ranked and by no means exhaustive.

- www.sdgnederland.nl
- www.sdgnederland.nl/doe-mee
- www.duurzaam-ondernemen.nl
- www.mvonderland.nl
- ondernemersplein.kvk.nl/duurzaam-ondernemen
- gcnetherlands.nl
- www.groenegroeiers.nl
- www.happyplanetprofessionals.nl
- www.nd-instituut.nl
- www.bcorporation.net/en-us/programs-and-tools/sdg-action-manager
- www.waarstaatjegemeente.nl//dashboard/sustainable-development-goals/sustainable-development-goals--global-goals-
- vng.nl/artikelen/over-gemeenten-4-global-goals
- www.un.org/sustainabledevelopment/sustainable-development-goals

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Coronado Robles, M. & J. Conway (2022), How to attract and win customers with sustainable products, Euromonitor, > [Link](#)

International Council for Science (2017), A Guide to SDG Interactions: From Science to Implementation, > [Link](#)

KPMG (2022), Big shifts, small steps: Survey of Sustainability Reporting 2022, > [Link](#)

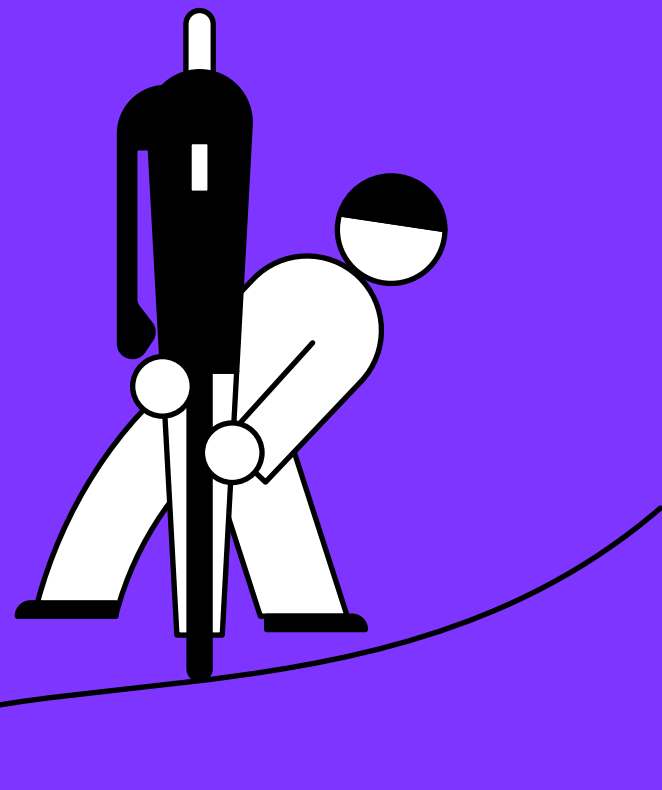
Lim, A. and S. Pope (2022), What drives companies to do good? A “universal” ordering of corporate social responsibility motivation > [Link](#)

Rijksoverheid (2021), Fifth Dutch National SDG Report: Sustainable Development in the Netherlands, > [Link](#)

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Sachs, G.D., G. Lafortune, C. Kroll, G. Fuller and F. Woelm (2022) Sustainable Development Report 2022: From Crisis to Sustainable Development: The SDGs as Roadmap to 2030 and Beyond, Cambridge, Cambridge University Press. > [Link](#)

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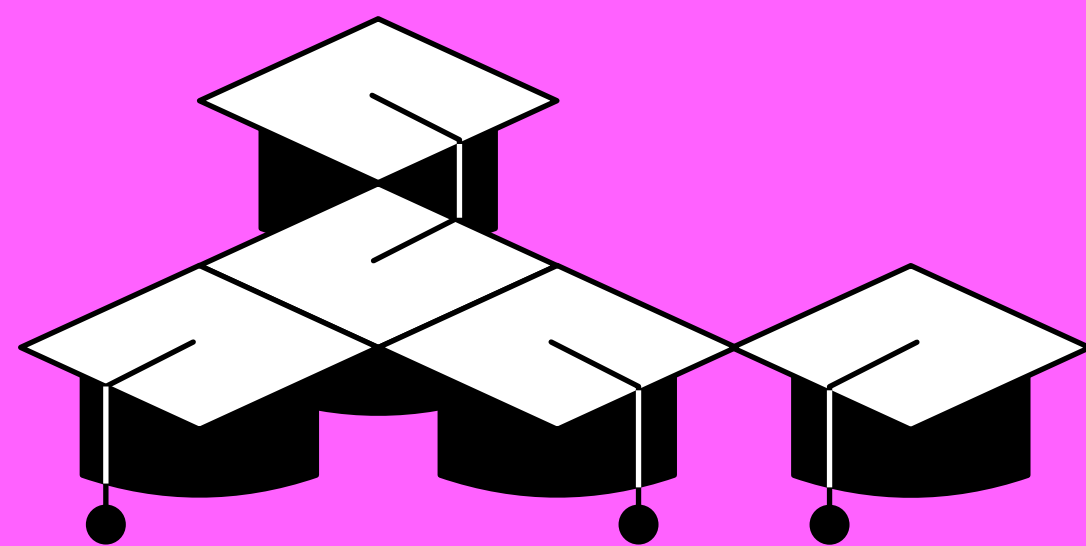
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Participating Schools



The Amsterdam School of International Business (AMSIB) is situated in the Southeast of Amsterdam, a culturally diverse neighborhood and home to various multinational companies. Our campus is home to more than 10,000 business and economics students. AMSIB is part of the Amsterdam University of Applied Sciences (AUAS) which was established in 1993.

AMSIB has the advantage of being deeply rooted in the city of Amsterdam: historically an international business hub, ethnic melting pot, and powerhouse of entrepreneurship. From the legacy of Amsterdam derives the global mind-set AMSIB embraces, which consists of a fundamental appreciation of cultural diversity and truly international business orientation.

The mission of AMSIB is to create graduates with the hands-on skills, knowledge, and global mind-set to thrive in the world of international business. We envision a world where students offer creative and socially responsible business solutions for the challenges of today and tomorrow. As a business school, AMSIB acknowledges the need to foster a deep understanding of ethics with respect for norms and values across the globe, as well as the true belief that profitable, sustainable business models can and should be developed and executed.

AMSIB provides students with a global business education in the field of applied sciences. We are an international, educational hub where students learn and connect as they acquire the skills and knowledge needed to lead in tomorrow's global labor market. We offer Bachelor and Master programmes, double degrees and conduct research with numerous academic and business partners worldwide.

Research expertise includes the following:

- circular economy
- sustainable entrepreneurship
- business decision simulation and operations management
- inter-organizational collaborations for sustainability
- innovation and entrepreneurship
- virtual teams and employee well-being
- culture and diversity in international organizations.

The logo for TIAS, consisting of the letters 'TIAS' in a bold, red, sans-serif font.

SCHOOL FOR
BUSINESS AND SOCIETY

of our time. To foster a transformation-oriented mindset through its education, TIAS has consciously adopted an integral, competency-based approach to 'Business & Society'.

To this end, the TIAS Business & Society Competency Framework has been developed, consisting of four competency areas: Responsible Leadership, Collaboration, Business Modelling, and Sustainable Innovation. This Framework provides the golden thread for integrating Business and Society-related competencies and content throughout existing programs and courses.

The education and research of TIAS is clustered around themes such as: Accounting, Finance & Control, Business Management, Governance & Education, Innovation & Transformation, Strategy, Leadership & General Management and Healthcare & Wellbeing. When identifying and defining these thematic domains, the UN Sustainable Development Goals (SDG) as well as the Principles for Responsible Management Education (PRME) have been taken into account. TIAS has been a signatory of the Principles for Responsible Management Education (PRME) since 2011 and is actively involved in the PRME France-Benelux Chapter.

TIAS School for Business and Society is the business school for executive education of Tilburg University and Eindhoven University of Technology. TIAS is headquartered on the Tilburg University campus and has a state-of-the-art satellite campus in the city center of Utrecht. Since 1986, TIAS focuses on executive education and applied research for professionals, offering a broad portfolio of accredited MBAs and Masters, Advanced Programs, Masterclasses and TIAS8hrs. These programs can be developed as tailor-made programs as well. Yearly, TIAS welcomes over 3,000 participants from 40 different countries.

As a School for Business and Society, the purpose of TIAS is 'to develop leaders to serve society by transforming business.' TIAS believes that transformation is the only possible solution to the challenges

The logo for Maastricht School of Management (MSM), featuring the letters 'MSM' in a large, bold, black font, with 'MAASTRICHT SCHOOL OF MANAGEMENT' in a smaller, black font to the right.The logo for Maastricht University, featuring a stylized 'U' and 'M' icon to the left of the text 'Maastricht University' in a bold, black font.

Maastricht School of Management (MSM)

is part of the Maastricht University School of Business and Economics (SBE), located in the city of Maastricht, the Netherlands. With a successful track record of 70 years in global management education and international development with a focus on emerging economies, MSM has built a large network of students, alumni and partners across the globe. MSM is a unique institute with a firm commitment to both development and education.

MSM offers Master of Arts in Management, MBA and Executive PhD degree programmes, as well as short executive courses. MSM delivers its practice-oriented degree programmes on location in Maastricht and through partnerships around the world. MSM's management programmes provide a diverse and stimulating learning experience with

students coming from many countries, professional backgrounds and areas of interest. MSM also offers global custom programmes that are dynamic and powerful learning experiences, fully tailored to the needs of the client organization. Through its Expert Centre on Emerging Economies (ECEE), MSM provides capacity strengthening for a multitude of different clients worldwide.

Maastricht School of Management provides education and advocacy for ethical management, inspiring leadership, innovative entrepreneurship and effective public policy, building on our unique history in working together with institutions in emerging economies for better global management.

Sustainable development, business ethics, corporate social responsibility and responsible management have been in MSM's core DNA since its inception. As such, MSM strives to contribute to the Sustainable Development Goals (SDG's) in all its activities: the international capacity strengthening projects, its research activities and in its education programmes. MSM has been a signatory of the Principles for Responsible Management Education (PRME) for more than 10 years.

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