



Raise the bar for ESG Leadership and become SDG-Proof

***The quest for sustainability. From curricula and
research to assessment and systemic change***

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***UNITAR Associated Fellow & Director CIFAL Flanders
Chairman UN Association Belgium Flanders***

The 36th Annual Businet Conference: Embracing Change
Warsaw, 9 November 2023





www.cifal-flanders.org | www.unitar.org

PART OF THE CIFAL GLOBAL NETWORK



31 CENTRES AROUND THE WORLD



Building Capacities for Sustainable Development

TRAINING OFFER ON SDG & ESG LEADERSHIP IN EN, FR & DUTCH



Summer Academy



Masterclass



Train-the-Trainer



Workshop



Conference



Keynote Speech



<https://cifal-flanders.org/what-we-do/sdg-training-portfolio/>



KEY QUESTIONS



Is your organisation future proof? (trend watcher)

Is your organisation part of problems or part of solutions? (impact)

Is your organisation a change maker? (innovation)

Is your organisation a game changer? (transition)

DOES YOUR ORGANISATION WANT TO BECOME 'SDG-PROOF'?



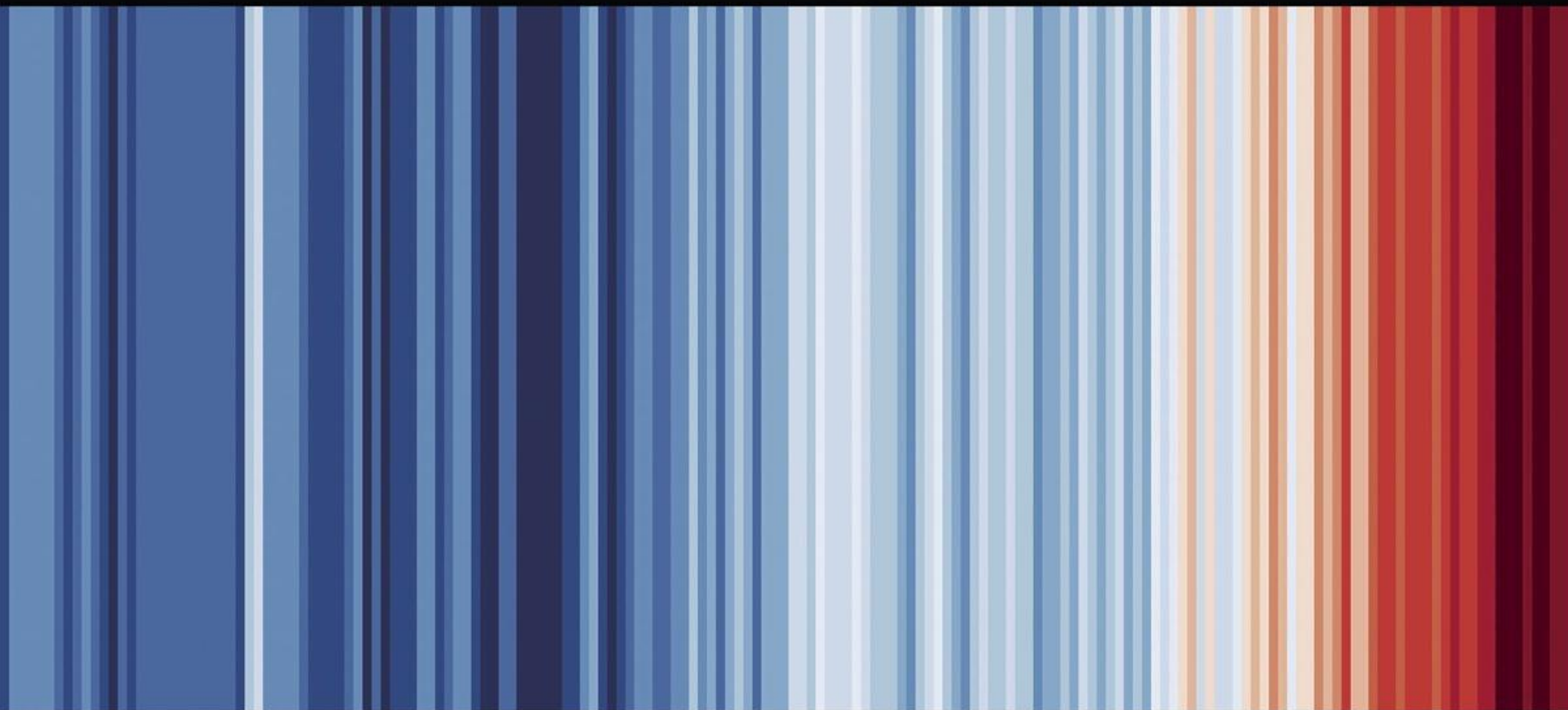


GLOBAL CHALLENGES

CLIMATE CHANGE: OUR PLANET EARTH IS SICK



Global temperature change (1850-2022)

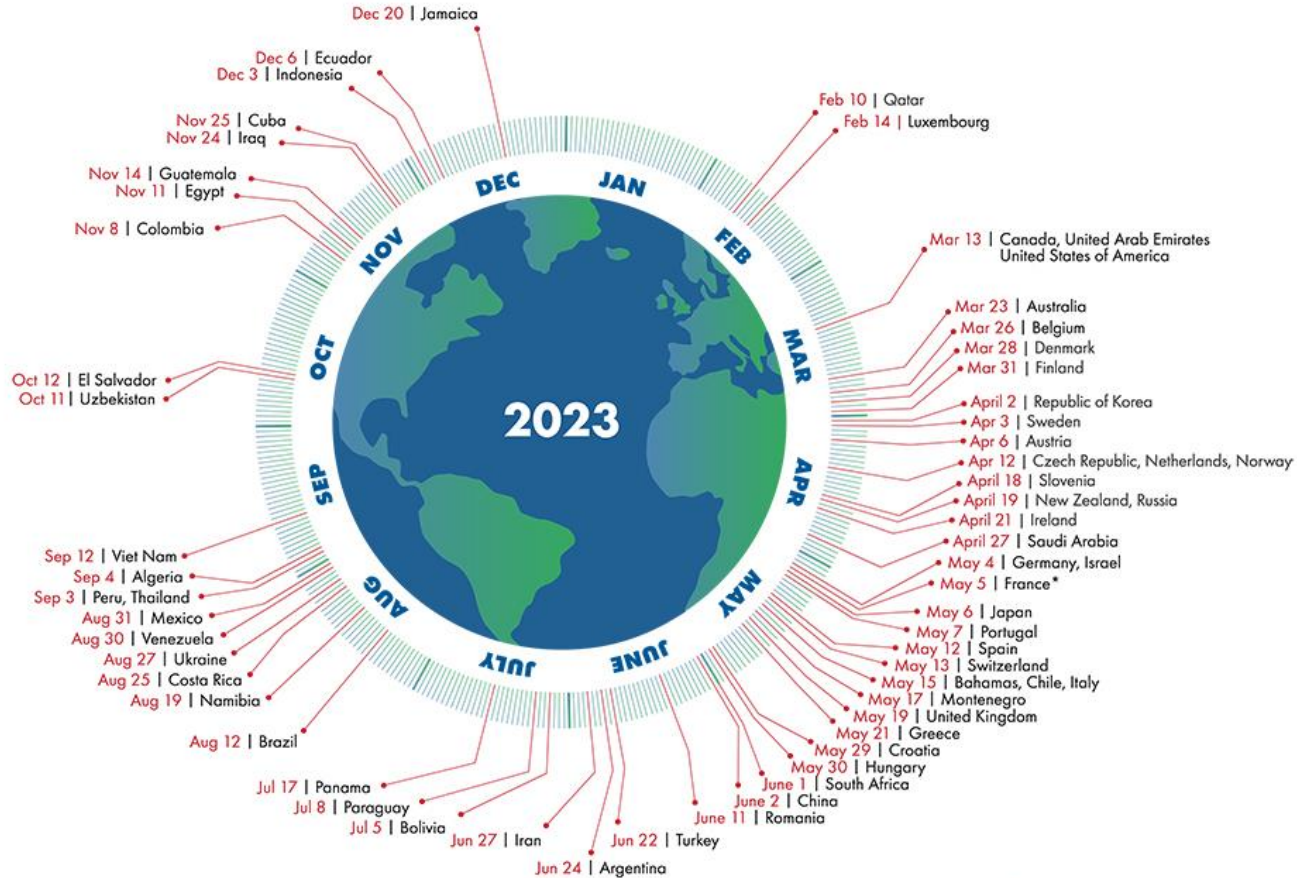


1860 1890 1920 1950 1980 2010



Country Overshoot Days 2023

When would Earth Overshoot Day land if the world's population lived like...

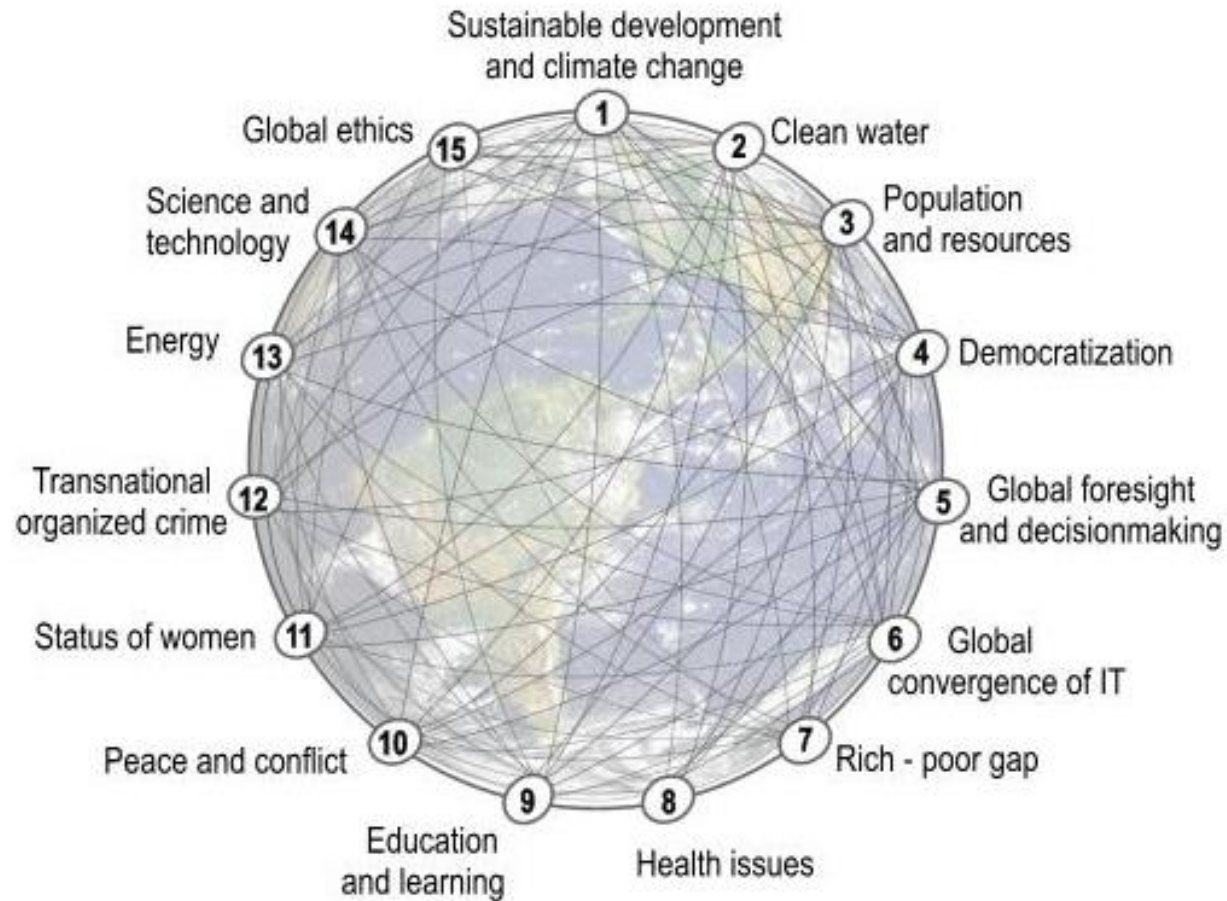


For a full list of countries, visit overshootday.org/country-overshoot-days.
*French Overshoot Day based on nowcasted data. See overshootday.org/france.

Source: National Footprint and Biocapacity Accounts, 2022 Edition
data.footprintnetwork.org



THE MILLENNIUM PROJECT: 15 GLOBAL CHALLENGES





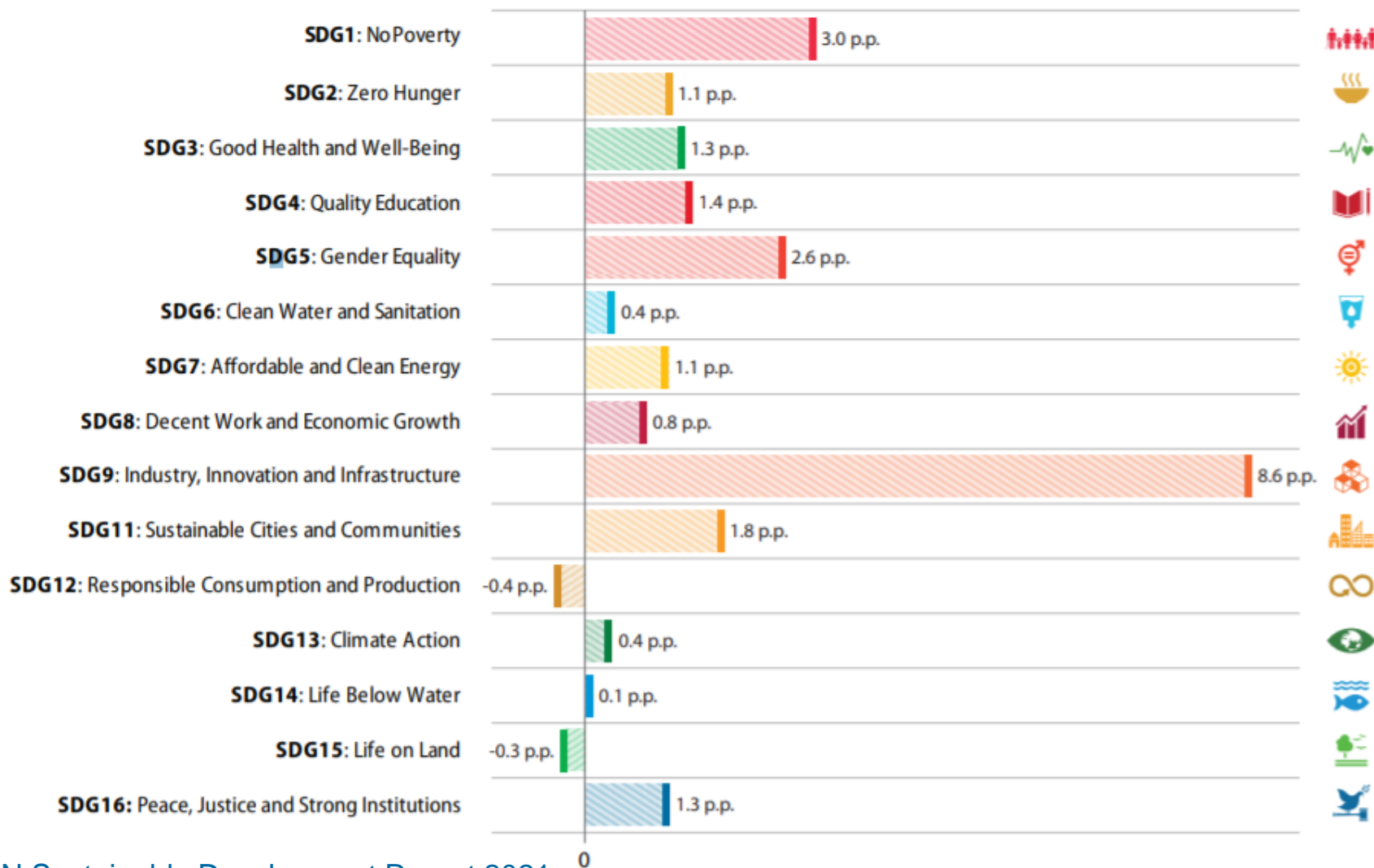
**SUSTAINABLE DEVELOPMENT
SOLUTIONS NETWORK**
A GLOBAL INITIATIVE FOR THE UNITED NATIONS



WORLDWIDE 'PROGRESS' FOR EACH SDG SINCE 2015



CHANGE SINCE 2015



2023 SUSTAINABLE DEVELOPMENT REPORT

BELGIUM ON THE 19th PLACE

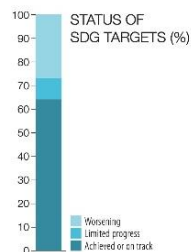


BELGIUM

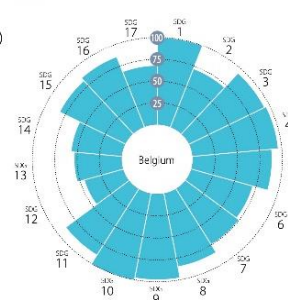
OECD Countries

OVERALL PERFORMANCE

COUNTRY RANKING **19/166**



AVERAGE PERFORMANCE BY SDG



SDG DASHBOARDS AND TRENDS



■ Major challenges ■ Significant challenges ■ Challenges remain ■ SDG achieved ■ Information unavailable
↓ Decreasing ↔ Stagnating ↗ Moderately improving ↑ On track or maintaining SDG achievement ● Information unavailable

Note: The full title of each SDG is available here: <https://sustainabledevelopment.un.org/topics/sustainabledevelopmentgoals>

INTERNATIONAL SPILLOVER INDEX



STATISTICAL PERFORMANCE INDEX



MISSING DATA IN SDG INDEX

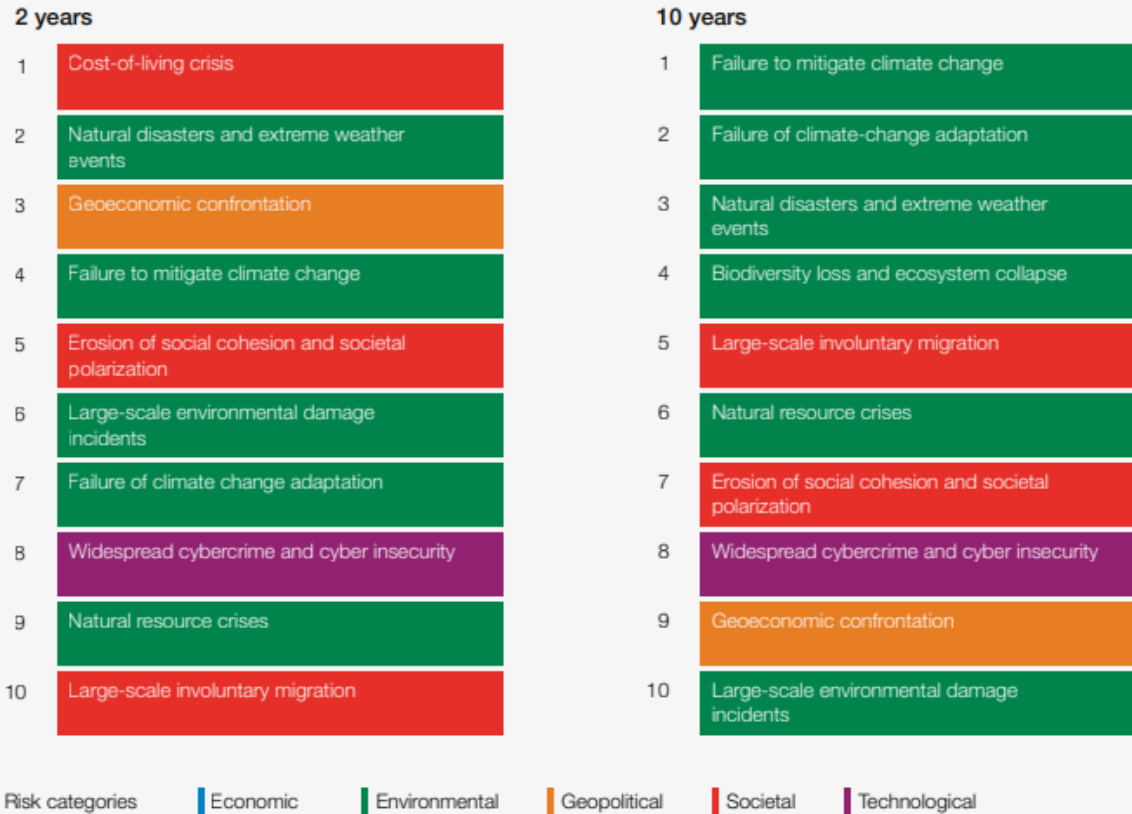
4%



FIGURE A

Global risks ranked by severity over the short and long term

Please estimate the likely impact (severity) of the following risks over a 2-year and 10-year period



Source

World Economic Forum Global Risks Perception Survey 2022-2023.



OUR SOCIETAL RESPONSIBILITY?



“Social (societal) responsibility
is the responsibility of an organization
*for its **impacts** of its decisions and activities*
on society and the environment,
through transparent and ethical behaviour
that contributes to sustainable development.”



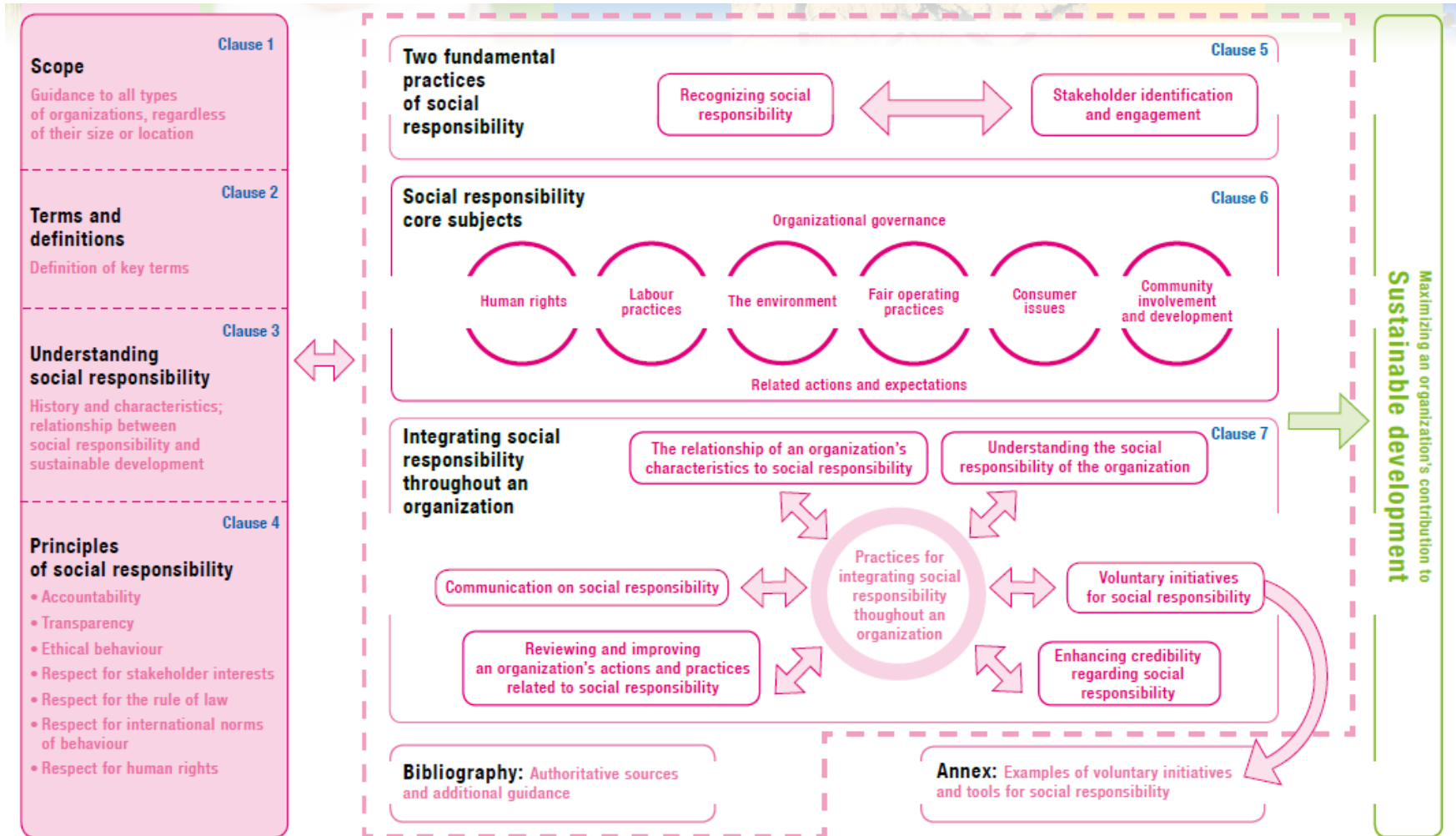
2.18

social responsibility

responsibility of an **organization** (2.12) for the **impacts** (2.9) of its decisions and activities on society and the **environment** (2.6), through transparent and **ethical behaviour** (2.7) that

- contributes to **sustainable development** (2.23), including health and the welfare of society;
- takes into account the expectations of **stakeholders** (2.20);
- is in compliance with applicable law and consistent with **international norms of behaviour** (2.11); and
- is integrated throughout the **organization** (2.12) and practised in its relationships

GUIDELINE ISO 26000 SOCIAL RESPONSIBILITY: WHICH IMPACT ON SD?



ISO 26000: management guideline to sustainable development

<https://www.iso.org/iso-26000-social-responsibility.html>



Definition 2004:

“a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis.”

Updated definition 2011

*“the responsibility of enterprises **for their impacts** on society and outlines what an enterprise should do to meet that responsibility.”*

= MATERIALITY



SUSTAINABLE DEVELOPMENT?



OUR COMMON FUTURE

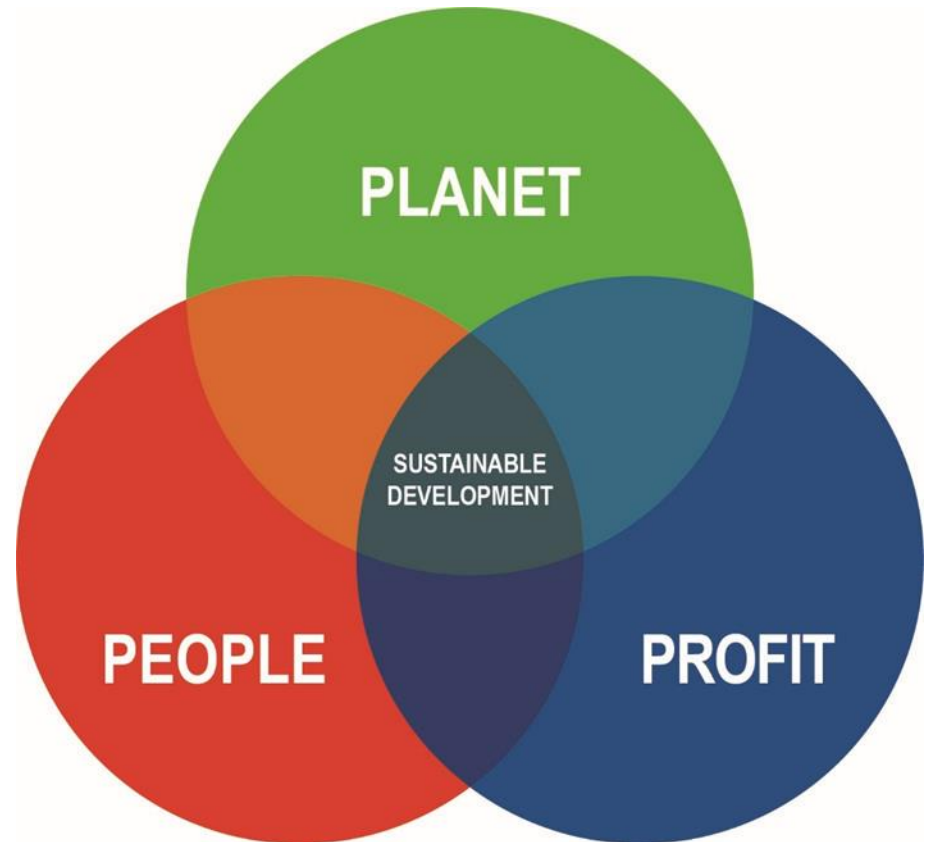
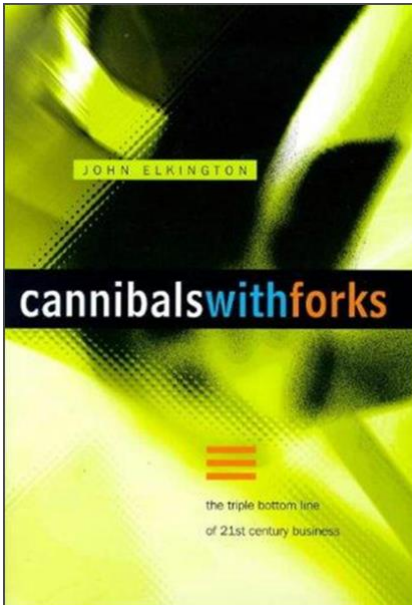
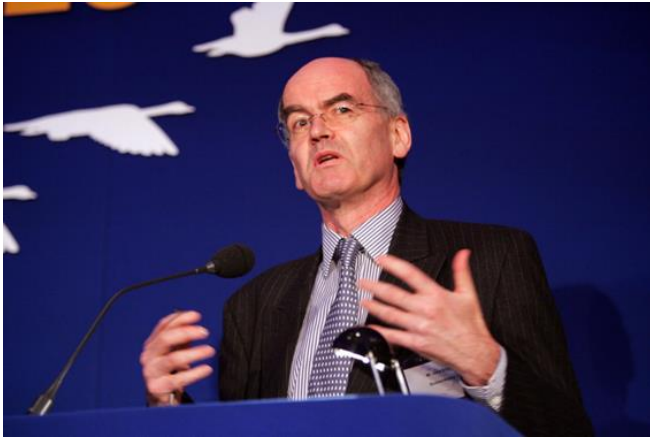
THE WORLD COMMISSION
ON ENVIRONMENT
AND DEVELOPMENT



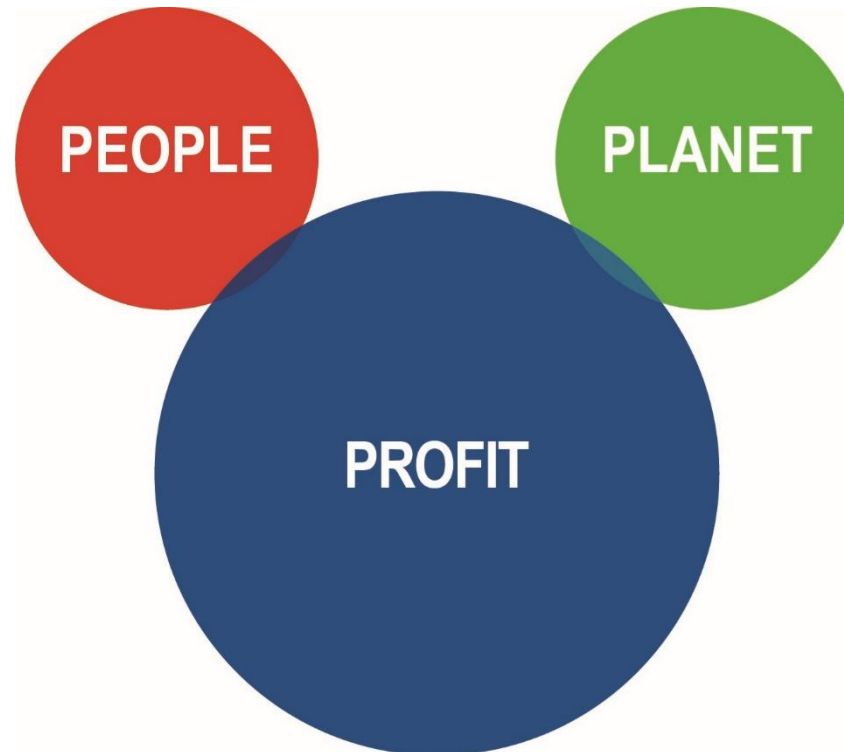
Sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs.

Gro Harlem Brundtland

1997: JOHN ELKINGTON (UK) TRIPLE BOTTOM LINE



MICKEY MOUSE MODEL GREENWASHING





VS





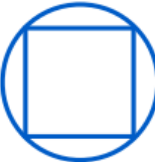





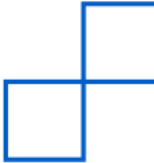







2000-2015: 8 MILLENNIUM DEVELOPMENT GOALS (MDGs)



2000: EARTH CHARTER



I Respect and Care for the Community of Life	1  Interdependence of all life	2  Love and responsibility	3  Democracy and freedom	4  Justice across generations
II Ecological Integrity	5  Protect Earth's diversity	6  Prevent ecological harm	7  Sustainable lifestyles	8  Share knowledge
III Social and Economic Justice	9  Eradicate poverty	10  Equitable human development	11  Gender equality and equity	12  Dignity, inclusion and well-being
IV Democracy, Nonviolence, and Peace	13  Transparency and participation	14  Integrate values into education	15  Respect all living beings	16  Nonviolence and peace

2000: UN GLOBAL COMPACT





AGENDA 2030 FOR SUSTAINABLE DEVELOPMENT

FROM SUSTAINABLE DEVELOPMENT TO THE 17 GLOBAL GOALS



**Sustainable
Development
1987**

Gro Harlem Brundtland



**Triple Bottom
Line (3 Ps)
1997**

John Elkington



**Sustainable
Development
Goals (SDGs)**

2015

Ban Ki Moon



25 09 2015: ALL 193 UN MEMBER STATES APPROVE AGENDA 2030



UN AGENDA 2030 FOR SUSTAINABLE DEVELOPMENT

'TRANSFORMING OUR WORLD'



UNITED NATIONS

TRANSFORMING OUR WORLD:



THE 2030 AGENDA FOR
SUSTAINABLE DEVELOPMENT

<https://unric.org/en/sdgs-in-your-language/>

United Nations

A/RES/70/1



General Assembly

Distr.: General
21 October 2015

Seventieth session
Agenda items 15 and 116

Resolution adopted by the General Assembly on 25 September 2015

[without reference to a Main Committee (A/70/L.1)]

70/1. Transforming our world: the 2030 Agenda for Sustainable Development

The General Assembly

Adopts the following outcome document of the United Nations summit for the adoption of the post-2015 development agenda:

Transforming our world: the 2030 Agenda for Sustainable Development

Preamble

This Agenda is a plan of action for people, planet and prosperity. It also seeks to strengthen universal peace in larger freedom. We recognize that eradicating poverty in all its forms and dimensions, including extreme poverty, is the greatest global challenge and an indispensable requirement for sustainable development.

All countries and all stakeholders, acting in collaborative partnership, will implement this plan. We are resolved to free the human race from the tyranny of poverty and want and to heal and secure our planet. We are determined to take the bold and transformative steps which are urgently needed to shift the world on to a sustainable and resilient path. As we embark on this collective journey, we pledge that no one will be left behind.

The 17 Sustainable Development Goals and 169 targets which we are announcing today demonstrate the scale and ambition of this new universal Agenda. They seek to build on the Millennium Development Goals and complete what they did not achieve. They seek to realize the human rights of all and to achieve gender equality and the empowerment of all women and girls. They are integrated and indivisible and balance the three dimensions of sustainable development: the economic, social and environmental.

The Goals and targets will stimulate action over the next 15 years in areas of critical importance for humanity and the planet.



cifal
Flanders



THEN **NOW**

Two parallel processes

One holistic 2030 agenda

MDG TRACK

Strong focus on social dimension

Completing the unfinished business of the MDGs and leaving no one behind

Revising sustainable development with an integrated and balanced view of all key dimensions

MDGs (2000-2015) VERSUS SDGs (2016-2030)

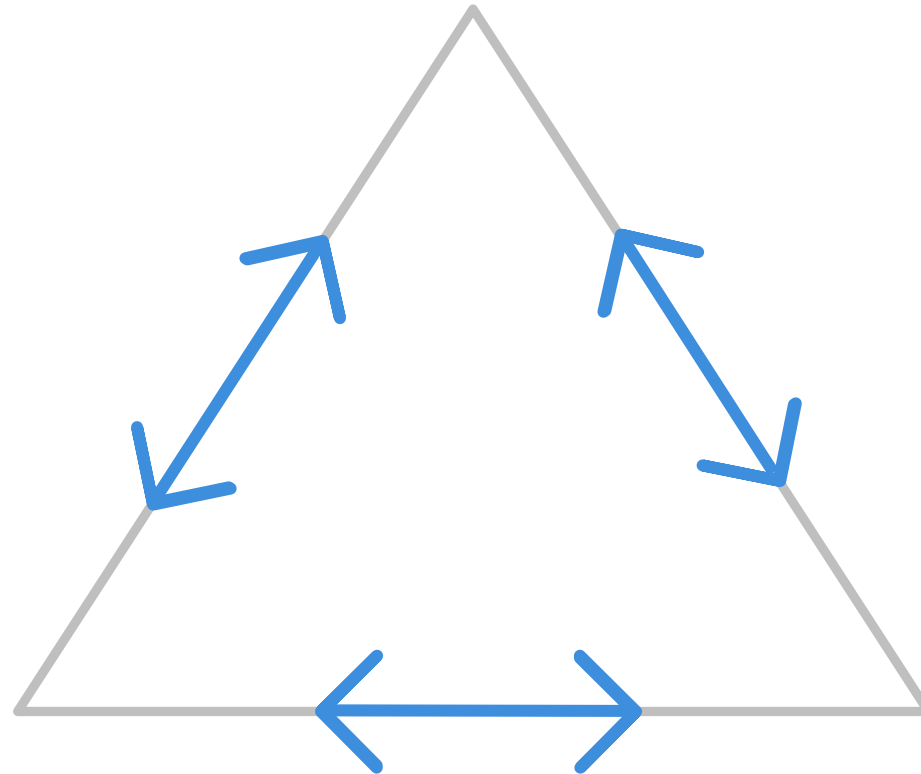


	2000-2015	2016-2030
When?		
Theme?	Poverty	Sustainable Development
Who?	United Nations	Participatory Process
Where?	Developing Countries	Universal
Amount?	8 goals	17 goals

AGENDA 2030: THE 3 PILLARS OF THE UN ARE INCLUDED



SUSTAINABLE DEVELOPMENT



16 PEACE, JUSTICE AND STRONG INSTITUTIONS



PEACE & SECURITY

HUMAN RIGHTS ?

AGENDA 2030

INTEGRATED, INDIVISIBLE AND UNIVERSAL



"The 2030 Agenda for Sustainable Development is a major step forward for human rights.

The Agenda reminds us that human rights include the right to development, and that society is only as strong as its weakest member.

The integrated, indivisible and universal nature of the 17 Sustainable Development Goals is deeply rooted in universal human rights."

Ban Ki-moon

Secretary-General of the United Nations
at #HRC31 in Geneva

HUMAN RIGHTS GUIDE TO SUSTAINABLE DEVELOPMENT



Direction of search

Right to goal

Goal to right

Goal

Choose some options

Rights instrument

Choose some options

Term (full-text search)

Search in instrument, target or article title/description

Items

100

Search

Reset

Print

PDF

Bookmark search

Data/csv ?

Target

Format: 14.4

Rights article

Format: 24.2.c

Choose a goal **1** or a target **11** to see linkage to human rights.



1.1 1.2 1.3 1.4 1.5
1.a 1.b



2.1 2.2 2.3 2.4 2.5
2.a 2.b 2.c



3.1 3.2 3.3 3.4 3.5
3.6 3.7 3.8 3.9 3.a
3.b 3.c 3.d



4.1 4.2 4.3 4.4 4.5
4.6 4.7 4.a 4.b 4.c



5.1 5.2 5.3 5.4 5.5
5.6 5.a 5.b 5.c



6.1 6.2 6.3 6.4 6.5
6.6 6.a 6.b



7.1 7.2 7.3 7.a 7.b



8.1 8.2 8.3 8.4 8.5
8.6 8.7 8.8 8.9 8.10
8.a 8.b



9.1 9.2 9.3 9.4 9.5
9.a 9.b 9.c



10.1 10.2 10.3 10.4 10.5
10.6 10.7 10.a 10.b 10.c



11.1 11.2 11.3 11.4 11.5
11.6 11.7 11.a 11.b 11.c



12.1 12.2 12.3 12.4 12.5
12.6 12.7 12.8 12.a 12.b
12.c



13.1 13.2 13.3 13.a 13.b



14.1 14.2 14.3 14.4 14.5
14.6 14.7 14.a 14.b 14.c



15.1 15.2 15.3 15.4 15.5
15.6 15.7 15.8 15.9 15.a
15.b 15.c



16.1 16.2 16.3 16.4 16.5
16.6 16.7 16.8 16.9 16.10
16.a 16.b

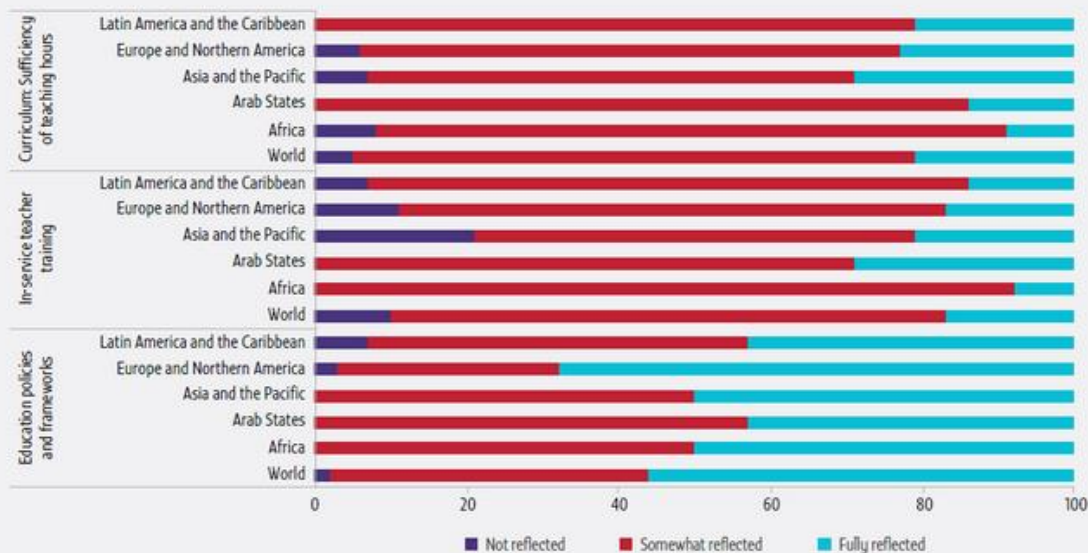


17.1 17.2 17.3 17.4 17.5
17.6 17.7 17.8 17.9 17.10
17.11 17.12 17.13 17.14 17.15
17.16 17.17 17.18 17.19



Figure 13: Only 17% of countries fully reflect human rights and fundamental freedom principles in in-service teacher education

Percentage of countries reflecting principles of the 1974 UNESCO Recommendation in their education policy, teacher education and curricula, 2012–2016



GEM StatLink: http://bit.ly/fig14_1
Source: UNESCO (2018).

Share  



1. PREAMBLE

2. 5 PILLARS (5 Ps)

3. 17 SUSTAINABLE DEVELOPMENT GOALS (SDGs)

4. 169 TARGETS

→ 126 MEASURABLE TARGETS indicated with **numbers**

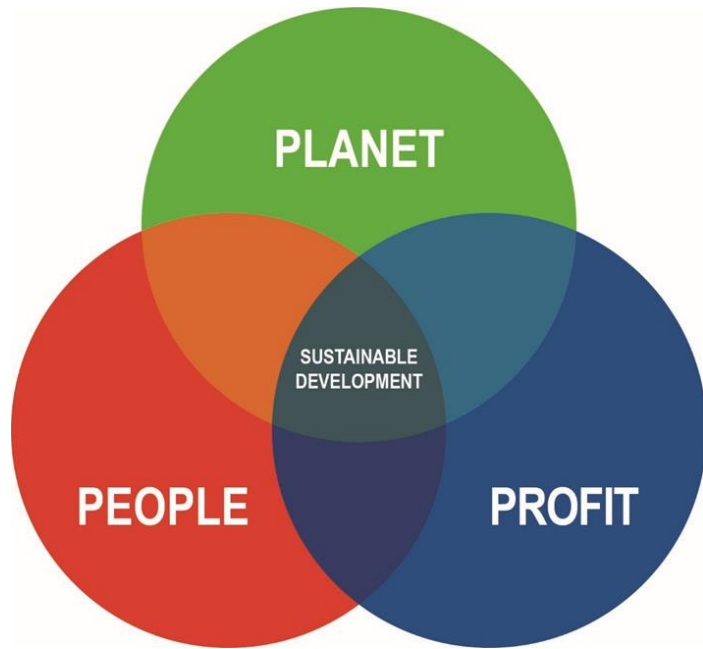
→ 43 MEANS OF IMPLEMENTATION indicated with **characters**
& recapitulated in SDG 17

5. 231 INDICATORS

6. FOLLOW-UP & REVIEW

AGENDA 2030

FROM 3 TO 5 SUSTAINABILITY DIMENSIONS





PEOPLE



End **poverty** in all its forms everywhere.



End **hunger**, achieve **food security** and improved **nutrition**, and promote sustainable **agriculture**.



Ensure **healthy lives** and promote **well-being** for all at all ages.



Ensure inclusive and equitable quality **education** and promote **life-long learning** opportunities for all.



Achieve **gender equality** and empower all **women** and **girls**.



“

By 2030 ensure all learners acquire knowledge and skills needed to promote sustainable development, including among others through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship, and appreciation of cultural diversity and of culture's contribution to sustainable development.

TARGET

4·7

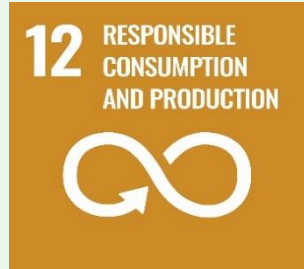


**EDUCATION FOR
SUSTAINABLE
DEVELOPMENT AND
GLOBAL CITIZENSHIP**





PLANET



Ensure availability and sustainable management of **water** and **sanitation** for all.



Ensure sustainable **consumption** and **production** patterns.



Take urgent action to combat **climate change** and its impacts.



Conserve and sustainably use the **oceans, seas** and **marine resources** for sustainable development.



Protect, restore and promote sustainable use of **terrestrial ecosystems**, sustainably manage **forests**, combat **desertification**, and halt and reverse **land degradation** and halt **biodiversity** loss.



PROSPERITY



Ensure access to affordable, reliable, sustainable, and modern **energy** for all.



Promote sustained, inclusive and sustainable **economic growth**, full and productive **employment** and **decent work** for all.



Build resilient **infrastructure**, promote inclusive and sustainable **industrialization** and foster **innovation**.



Reduce **inequality** within and among countries.



Make **cities** and **human settlements** inclusive, safe, resilient and sustainable.

PEACE & PARTNERSHIP

ETHICAL PRINCIPLES (SDG 16) AND MEANS OF IMPLEMENTATION (SDG 17)



PEACE



PARTNERSHIP



Promote **peaceful** and inclusive **societies** for sustainable development, provide **access to justice** for all and build **effective, accountable** and inclusive **institutions** at all levels.



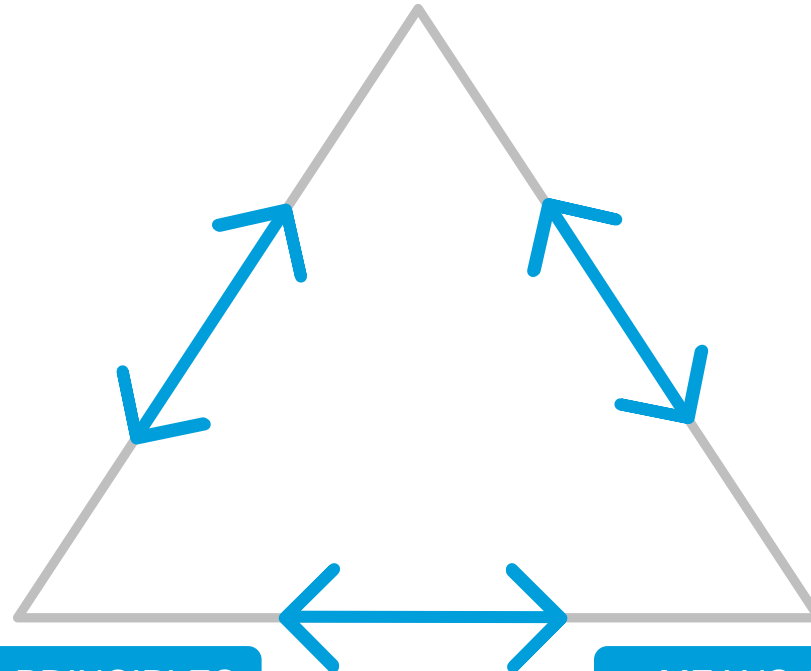
Strengthen the **means of implementation** and revitalize the **global partnership** for sustainable development.

AGENDA 2030

THREE LAYERS



MEASURABLE TARGETS



16 PEACE, JUSTICE AND STRONG INSTITUTIONS



17 PARTNERSHIPS FOR THE GOALS



VALUES AND ETHICAL PRINCIPLES

MEANS OF IMPLEMENTATION



Sustainable: 211 (!)

Access: 52 & Accessible: 4

Inclusive: 40

Universal: 28

Effective: 24

(High)quality: 21

Safe: 18

Equal: 17

Equality: 12

Affordable: 15

Equitable: 13

Resilient: 12

Productive: 11

Reliable: 10

Decent (work): 9

Transparent: 7

Peaceful: 6 & Non-violence: 1

Adequate: 6

Accountable: 6

Just: 5 & Justice: 5

Participatory: 4

Solidarity: 3

PEACE = SDG 16: PEACE, JUSTICE & STRONG INSTITUTIONS



PEACE

How to address **conflict** and aggression?

How to make **controversial topics** open for discussion?



JUSTICE

Are you focusing on a **just** transition?

How do ethical principles inspire your **code of conduct**?



STRONG INSTITUTIONS

What about a **corporate governance** policy ?

Do you prioritize **transparency and accountability**?

PARTNERSHIP = SDG 17: PARTNERSHIPS & MEANS FOR THE GOALS



LOCAL PARTNERS

MEANS OF IMPLEMENTATION

INTERNATIONAL SOLIDARITY

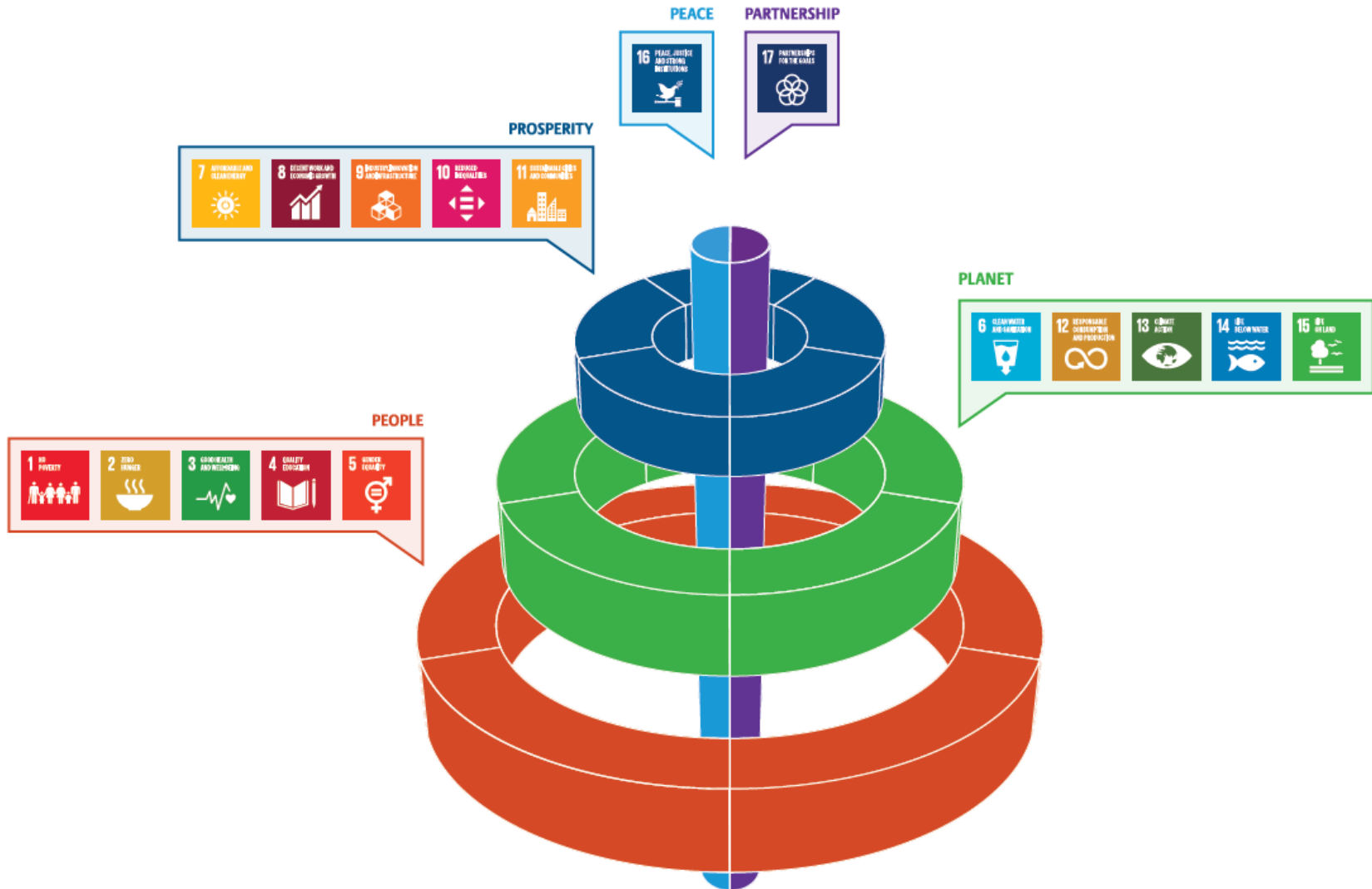
Does your organisation work with/involve local partners and implement **multistakeholder-engagement**?

Does your organisation have sufficient **means of implementation**?
Financial, ICT, capacity building (skills), trade (procurement) and management tools

Does your organisation spend **0.7%** of its turnover to **international solidarity & collaboration**?

AGENDA 2030

THE 'SDG WEDDING CAKE'



SDG IMPLEMENTATION

9 KEY QUESTIONS TO BECOME 'SDG-PROOF'



PLANET	How environmentally friendly is your organisation, products and services? Reducing potentially negative environmental impact + recover = ecological sustainability
PEOPLE	How social is your organisation, its products and services? Enforcing potentially positive social impact = social sustainability
PROSPERITY	Does the investments of your organisation enhance welfare? Enforcing investments and job creation = economic-financial sustainability
PEACE	<p>(1) How does your organisation deal with aggression, conflict, controversy, complaints and safety & (cyber) security issues?</p> <p>(2) How does your organisation ensure the principles of justice, does it work on values and integrity and (business) ethical principles?</p> <p>(3) How does your organisation implement good/corporate governance?</p>
PARTNERSHIP	<p>(1) Does your organisation enhance local, interdisciplinary, intercultural, interreligious, intergenerational, multi-stakeholder partnerships?</p> <p>(2) Is there specific attention to international solidarity and collaboration with the Global South?</p> <p>(3) Does your organisation have appropriate financial resources, ICT, learning opportunities, procurement procedure, management & monitoring system to implement the SDGs?</p>

SDG IMPLEMENTATION

INNER DEVELOPMENT GOALS



1

BEING —
Relationship to
Self

Inner compass

Integrity and
Authenticity

Openness and
Learning Mindset

Self-awareness

Presence

2

THINKING —
Cognitive Skills

Critical thinking

Complexity
awareness

Perspective skills

Sense-making

Long-term
orientation and
Visioning

3

RELATING —
Caring for Others
and the World

Appreciation

Connectedness

Humility

Empathy and
Compassion

4

COLLABORATING
— Social Skills

Communication
skills

Co-creation skills

Inclusive mindset
and intercultural
competence

Trust

Mobilization skills

5

ACTING —
Driving Change

Courage

Creativity

Optimism

Perseverance

DON'T FORGET THE P OF (GUILTY) PLEASURE!





ARE THE SDGs SUSTAINABLE ENOUGH?



DUURZAAM NIEUWS

RUBRIEKEN THEMA'S AGENDA VACATURES LEDEN INSTELLINGEN INLOGGEN



Sustainable Development Goals zijn niet duurzaam genoeg

Van: redactie op 1 mei 2018



Landen die hoog scoren op een recent ontwikkelde SDG-index hebben ook, zonder uitzondering, hoge ecologische voetafdrukken per persoon. Dat ontdekten Wackernagel, Hanscom en Lin, onderzoekers van het Footprint Network toen ze de SDG-index van Bertelsmann en Sustainable Development Solutions Network (SDSN) bestudeerden. In [een artikel](#) laten ze zien dat de doelstellingen voor duurzame ontwikkeling grotendeels korte termijn ontwikkelingsdoelen zijn, die sterk achterblijven op het gebied van duurzaamheid.

<https://www.duurzaamnieuws.nl/sustainable-development-goals-zijn-niet-duurzaam-genoeg/>

RETHINKING THE ROLE OF BUSINESS IN THE SDGs

(OXFAM, 2017)



OXFAM DISCUSSION PAPERS

FEBRUARY 2017

RAISING THE BAR

Rethinking the role of business in the Sustainable Development Goals

The 2030 Agenda for Sustainable Development gives business a significant role to play in efforts to achieve the SDGs, based on its ability to invest and innovate. However, for companies to truly contribute, they must move beyond current forms of engagement, abandon a narrow focus on the SDGs as an opportunity to increase corporate profits and embrace their wider responsibilities to the societies in which they operate. This paper explores ways in which companies can provide more meaningful contributions to governments' commitments to reach the Sustainable Development Goals.

Written by Namit Agarwal, Uwe Gneiting and Ruth Mhlanga

Oxfam Discussion Papers

Oxfam Discussion Papers are written to contribute to public debate and to invite feedback on development and humanitarian policy issues. They are 'work in progress' documents, and do not necessarily constitute final publications or reflect Oxfam policy positions. The views and recommendations expressed are those of the author and not necessarily those of Oxfam.

For more information, or to comment on this paper, email rhmlanga1@oxfam.org.uk

www.oxfam.org



SUMMARY

Since the United Nations General Assembly adopted the 2030 Agenda for Sustainable Development in September 2015, the Sustainable Development Goals (SDGs) have attracted greater interest from many businesses and business associations. While governments are the key actors in driving the SDGs, business is an important stakeholder on account of its resources, its ability to innovate and its scale and reach.

This paper acknowledges the important role that businesses can play in contributing to the delivery of the SDGs, while cautioning that many companies are currently approaching the SDGs too superficially, making only marginal improvements and uncritically assuming that business and sustainable development agendas will align. Businesses should recognize that their contributions to sustainable development have hitherto been ambivalent – delivering substantive increases in global wealth but also increased inequality, environmental damage and climate change. More substantial changes will be needed in business behaviour to achieve the ambitious vision of the 2030 Agenda.

This paper argues that meaningful engagement by business with the SDGs consists of three steps. First, companies should focus on those areas or goals where their business has the greatest potential impact, either positive or negative. This requires mapping and assessing impact areas to understand the full breadth of connections with the sustainable development agenda. Before any considerations to 'do good', businesses should ensure that their current activities do not have a negative impact on sustainable development outcomes and do not hinder the ability of others (governments, other businesses, civil society organizations) to achieve the SDGs.

Second, meaningful engagement by companies requires going beyond cherry-picking SDGs based on win-win opportunities, and instead integrating sustainable development concerns into their core operations. This requires them to look at how their impact is shaped by business functions such as sourcing, employment, tax planning and corporate strategy and to adopt a holistic approach to engagement with the SDGs. This deeper level of engagement requires businesses to raise their level of ambition, identify key areas of tension between commercial practices and the SDGs, and work to find ways to realign them.

Third, we need more transformative ways of thinking about the future role of business in sustainable development. The social, political and ecological crises we are facing require businesses to collectively challenge some of the economic paradigms that have ruled their behaviour for the past few decades and address the structural barriers that prevent more sustainable businesses from flourishing. New business models that to a greater degree align business agendas with societal aims represent another promising avenue to achieve sustainability globally, while leaving no one behind.

This paper also identifies three cross-cutting areas where more work is needed. First, the generic interest of businesses in the SDGs is yet to be matched by commitment to transparency and accountability. Existing reporting frameworks for business – due to their fragmentation and voluntary nature – give companies significant leeway in deciding what to disclose, how much and through what mechanisms. A strong SDG reporting framework with a focus on openly available, comparable data and user-friendly technology could help to create trust and accountability among different stakeholders and business.

Second, the role of private finance in helping to fill the SDG funding gap requires greater scrutiny, including an examination of types of private finance, their modalities and their potential contributions to achieving the SDGs. Similar to the elevation of the role of the private sector in delivering the SDGs, there has been significant enthusiasm for private finance as a funding source. While private sector investment is needed to deliver the SDGs, central questions of risk, accountability and impact need to be asked, as well as recognizing that private investment cannot be a substitute for public investment in key areas such as essential health and education services or social protection. The question of private finance and the SDGs is also intimately linked with discussions of what an SDG-compatible global financial system should look like, and how greater alignment between financial and social returns can be achieved.

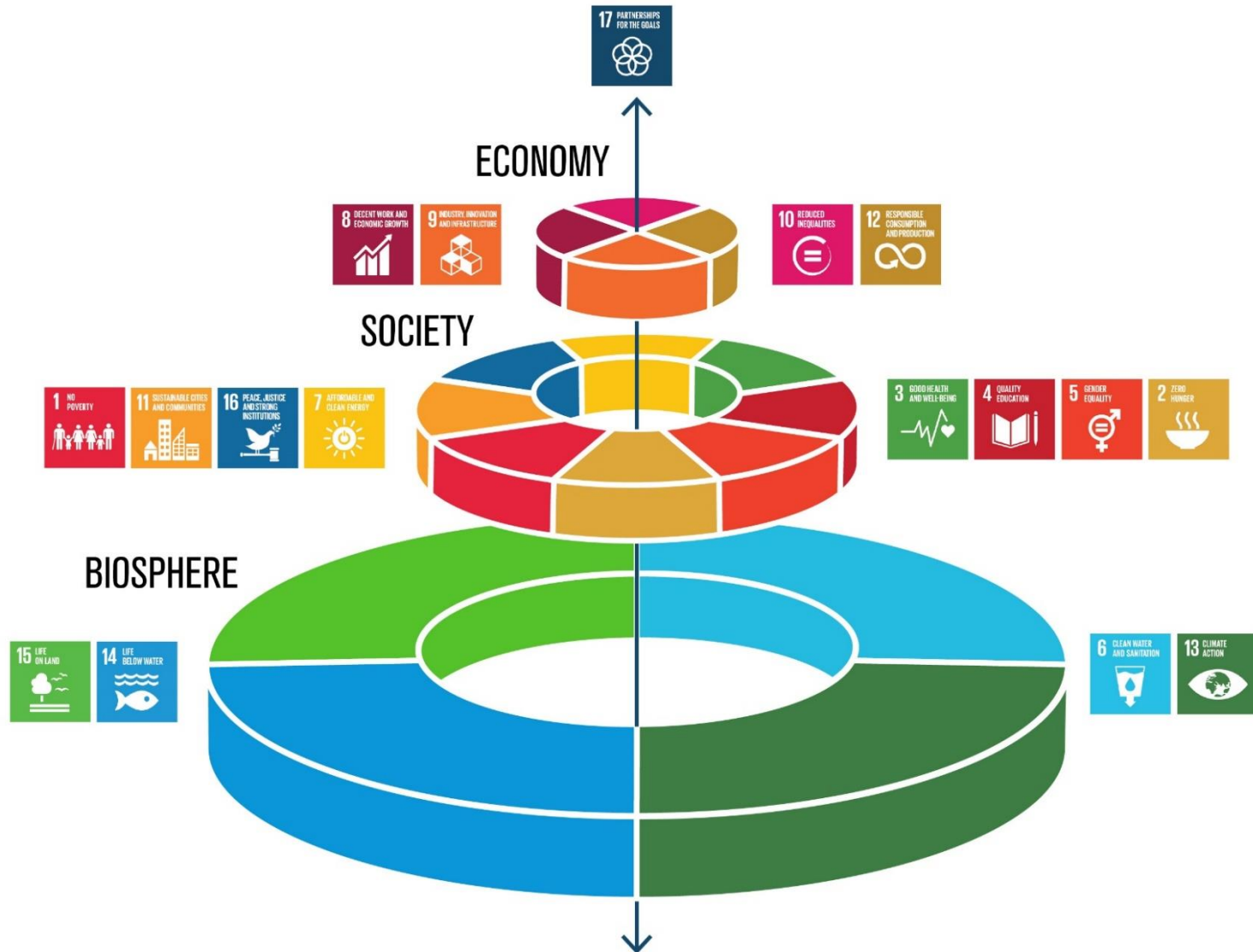
Finally, there is a need to reaffirm the role of governments as the main drivers in achieving the SDGs. The increased focus on partnerships with business risks distracting from the fact that more, not less, governance will be required to achieve the SDGs. Governments and regulators are key in setting the norms and expectations and monitoring sustainable behaviour by business, but are often discouraged by strong opposition from corporate interests. Companies that truly wish to support the spirit of the SDGs should actively support government action in promotion of the public interest.

The paper ends with suggested steps for businesses to start making a more meaningful contribution to delivering the SDGs, in the hope of encouraging new thinking and new action.



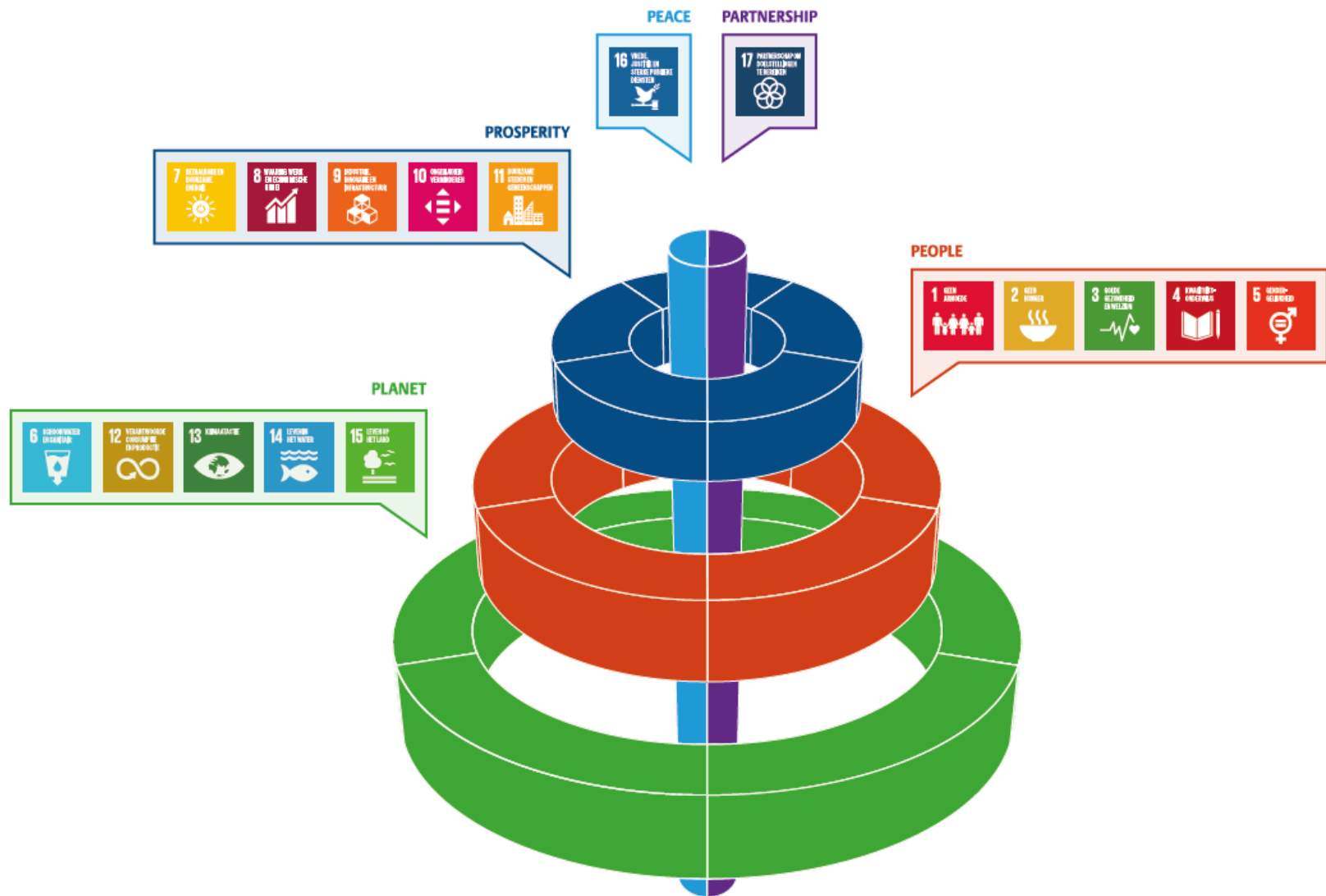
SDG 'WEDDING CAKE'

JOHAN ROCKSTROM, STOCKHOLM RESILIENCE CENTRE (2016)



SDG 'WEDDING CAKE'

AGENDA 2030+



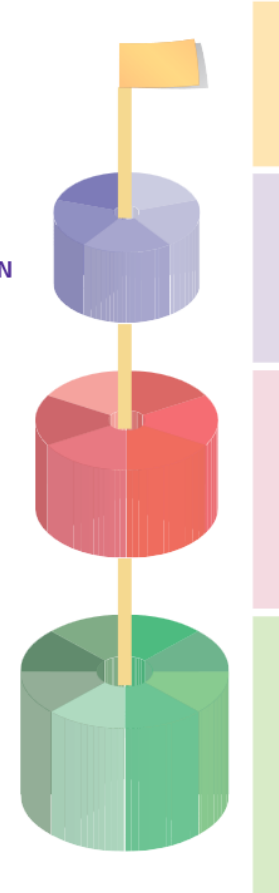
USING THE SDGs ON COMPANY LEVEL



A SAFE SPACE FOR ALL OF US GAPFRAME: GLOBAL GOALS RELEVANT FOR EVERY NATION & BUSINESS

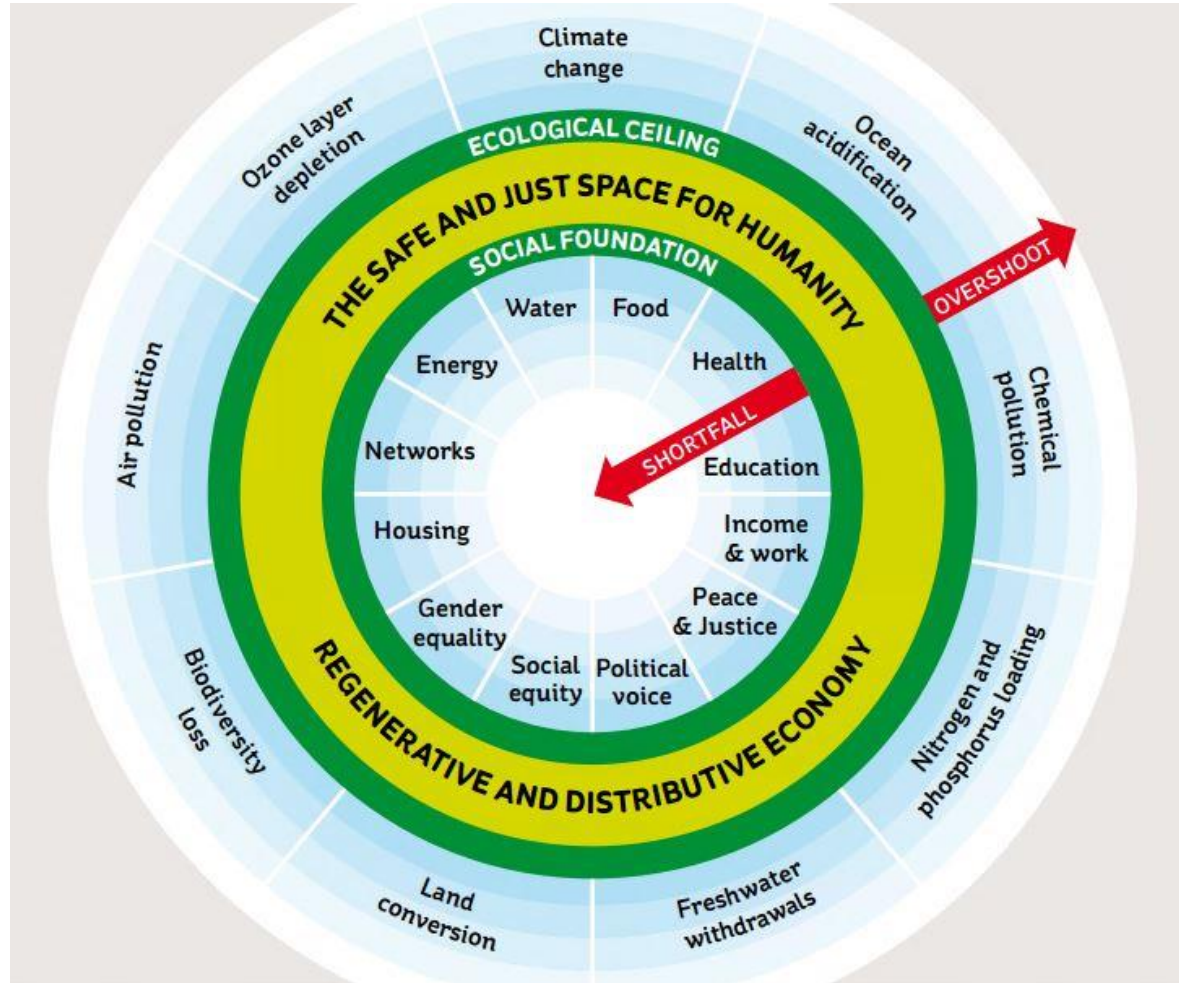
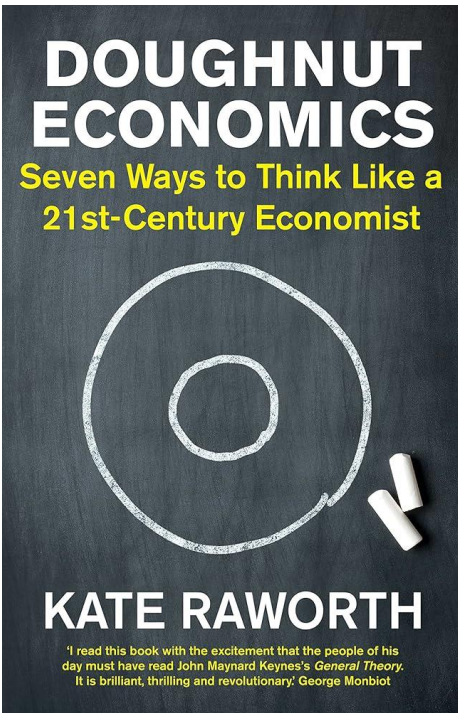
TRANSLATING 17 GLOBAL SUSTAINABLE DEVELOPMENT GOALS (SDGs)

INTO 24 ISSUES RELEVANT TO ALL NATIONS & BUSINESS



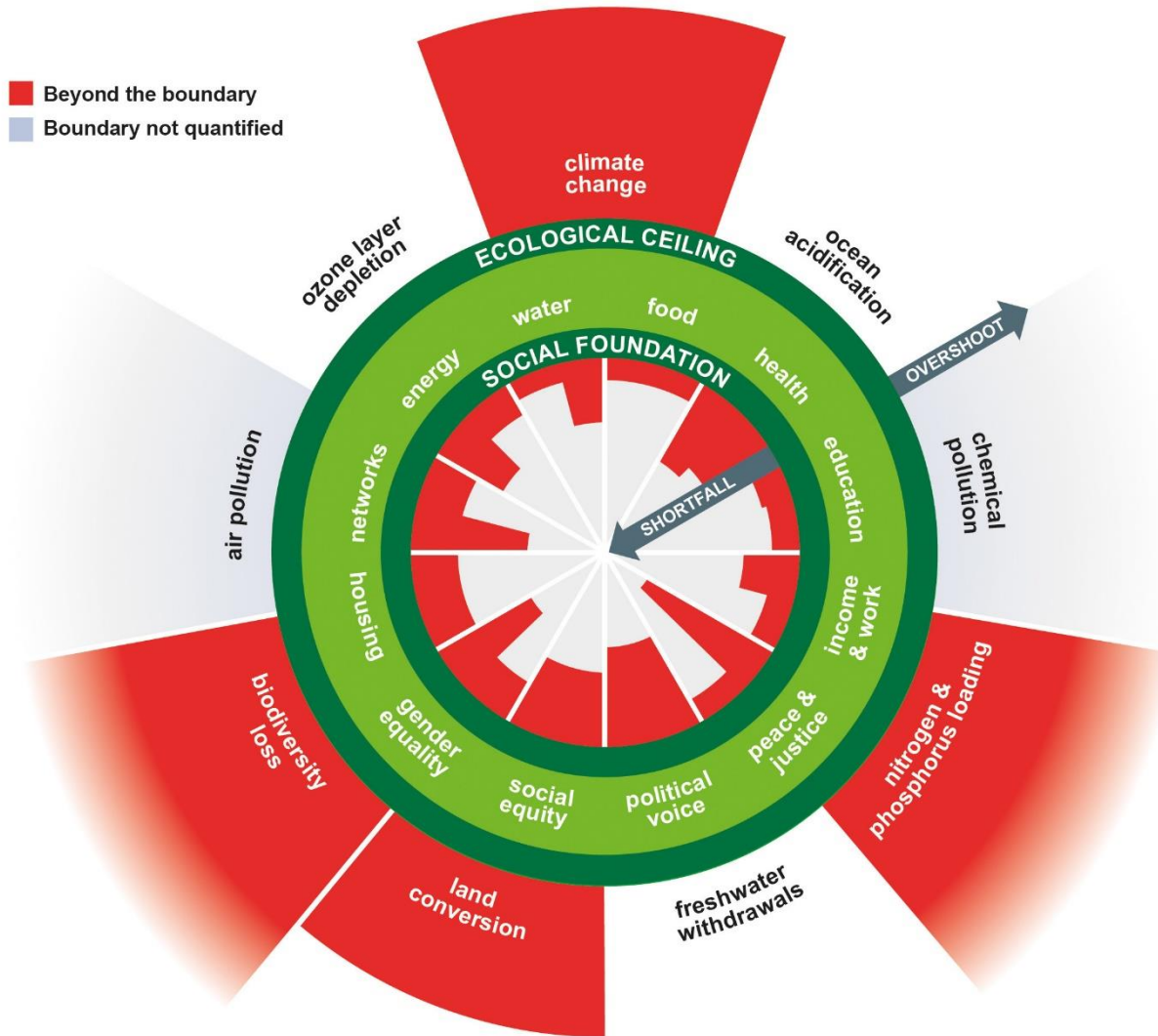
KATE RAWORTH

DOUGHNUT ECONOMICS (2018)



<https://www.kateraworth.com/>

DOUGHNUT ECONOMICS BEYOND THE BOUNDARY



KATE RAWORTH: THE PATH TO A CIRCULAR ECONOMY



<https://www.facebook.com/vprotegenlicht/videos/2699698896980035/>



When Business Meets the Doughnut

What does it take for business to help bring humanity into the Doughnut?

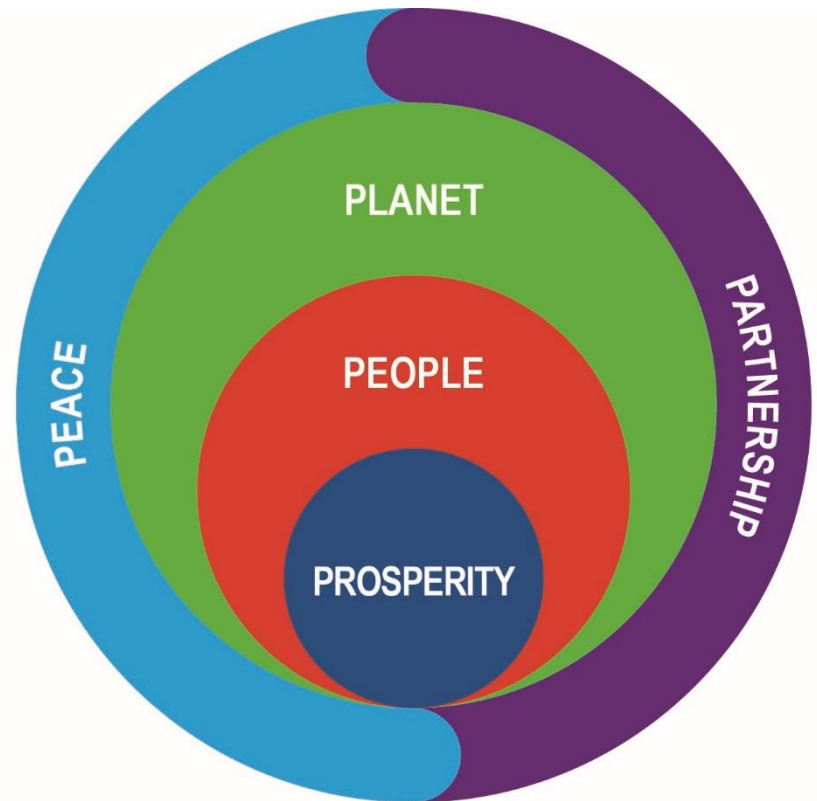
Posted by [the DEAL Team](#) [✉](#) September, 23, 2020 [♥](#) 143 likes

Version 2.0 (January 2020)

DEAL HAS PUBLISHED A NEW TOOL TO GUIDE BUSINESSES IN ENGAGING WITH DOUGHNUT ECONOMICS. THE BELOW HAS BEEN REPLACED WITH THIS NEW TOOL.

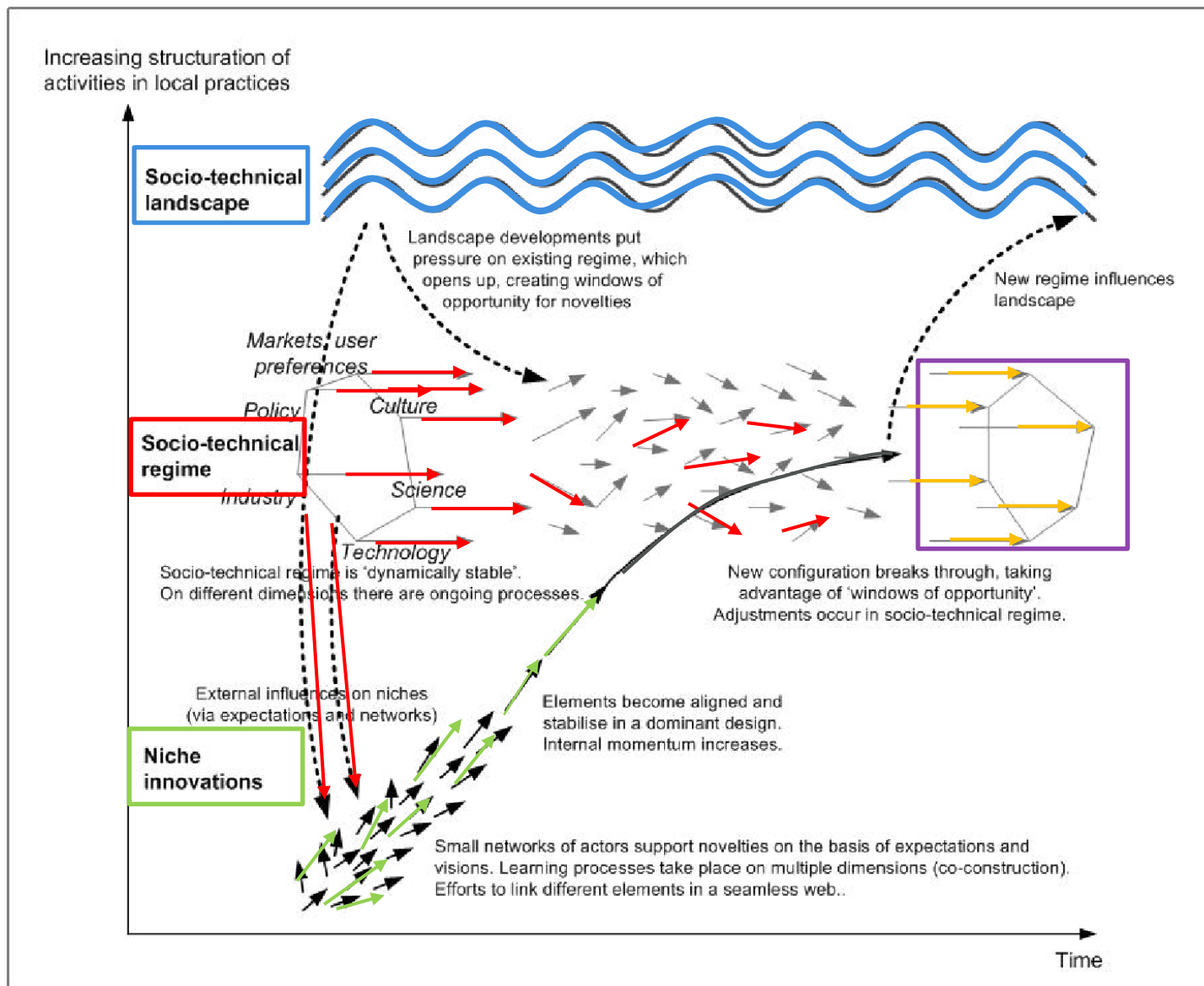


5 Ps: FROM 'WEAK' TO 'STRONG' SUSTAINABILITY



TRANSITION THEORY

MULTI-LEVEL PERSPECTIVE (MLP)



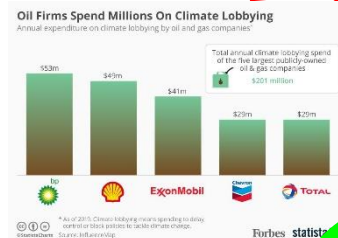
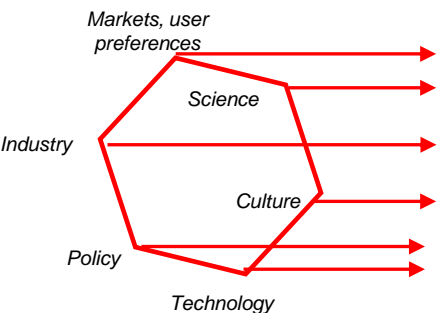
FOR EXAMPLE, ENERGY TRANSITION FROM A DYNAMIC MULTI-LEVEL PERSPECTIVE



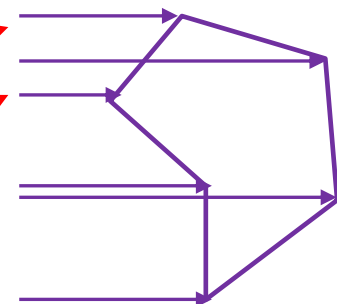
Socio-technical Landscape



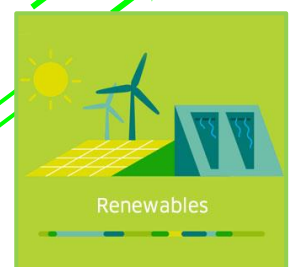
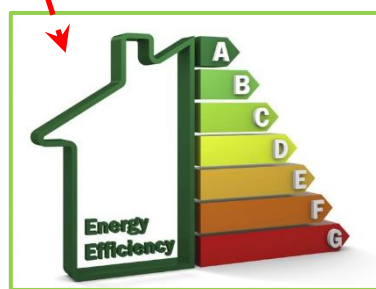
Socio-technical regime



NEW REGIME



Niche innovations







KEY CHALLENGES ON SUSTAINABILITY FOR BUSINESS

[About](#)[Who's in?](#)[Events](#)[News](#)[Resources](#)[FAQ](#)[Contact](#)[Community](#)[JOIN US >](#)

Belgian Alliance for Climate Action

The impact of climate change will only get worse. It has become clear that the next decade will be crucial: we need to take action now. In order to limit global warming to 1.5°C above pre-industrial levels, we need to break down silos and work together across sectors and borders.

Companies and organisations play a key role in lowering global emissions and therefore have a unique opportunity to lead the way on climate action. That is why the Belgian Alliance for Climate Action is calling on organisations, both for-profit and non-profit, to take responsibility.

How? By setting science-based targets, our members commit to reduce their emissions in line with the Paris Agreement.

Sign the pledge and become a member of our Alliance today.

[JOIN US >](#)

CIRCULAR ECONOMY AND REGENERATIVE ECONOMY



INCLUSIVENESS

LEARNING NETWORK 'HANDS ON INCLUSION'



Hands-on
Inclusion

ESF
INVEEST IN
JOUW TOEKOMST



Europese Unie



[f](#) [t](#) [in](#) [Contact](#) [Mijn profiel](#)

[Aanbod](#) [Checklist](#) [Inclusief ondernemen](#) [Over ons](#) [Ambassadeurs](#)

[Schrijf je in voor de nieuwsbrief](#)

Inclusief ondernemen in actie

Ondernemen is uitdagingen aangaan. Eén van de grootste uitdagingen is het juiste talent vinden op de arbeidsmarkt. Niet altijd eenvoudig, maar **inclusief ondernemen** helpt je dat talent binnen te halen!

Meer weten over inclusief ondernemen?

> [Goed idee!](#)

Zelf aan de slag?

> [Ontdek onze checklists!](#)

Hoe kan ik inclusief ondernemen?

Inclusief ondernemen is natuurlijk makkelijk gezegd, maar hoe krijg jij dat gedaan? Met de juiste **kennis, tools en omkadering**. Hoog tijd dus om daar werk van te maken!

Dat hoef je gelukkig niet alleen te doen. Of je nu al met inclusief ondernemen bezig bent of niet. Wij hebben niet alleen de **nodige expertise** in huis om je verder te helpen, we nemen ook graag gratis de **specifieke vragen en noden** van jouw organisatie onder de loep.

Zo zetten we samen concrete stappen die jouw onderneming verderhelpen.

> [Ontdek ons gratis aanbod](#)



©frederikbeyens

Evenementenkalender

11
JAN

Workshop: 'Re-integratie naar werk'
Het aantal medewerkers dat langdurig uitvalt door ziekte in België is inmiddels..

13
JAN

Workshop: 'Het belang van heldere taal en communicatie in een inclusieve organisatie'
Ine De Clippel (AGII), Züleya Kolcu (AGII) en Fatma Qortazja (Verso) geven je inzichten in..

18

Workshop: 'Inclusieve werkvloeren'
We starten de workshop met de definitie

FLOURISHING BUSINESS CANVAS BASED ON 'PLANET, PEOPLE, PROFIT'

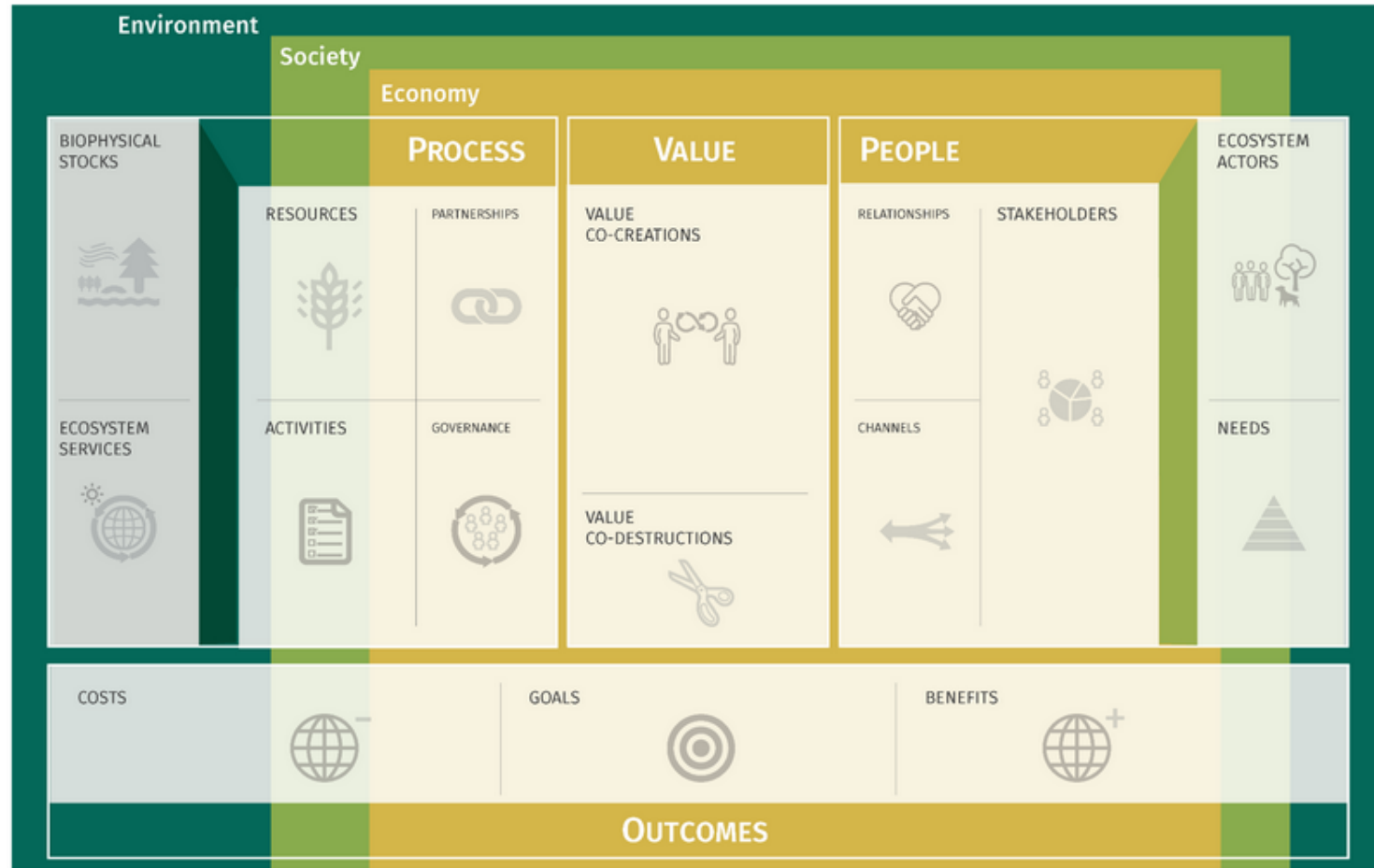


Flourishing Business Canvas v2.0

Designed for:

Designed by:

Date:



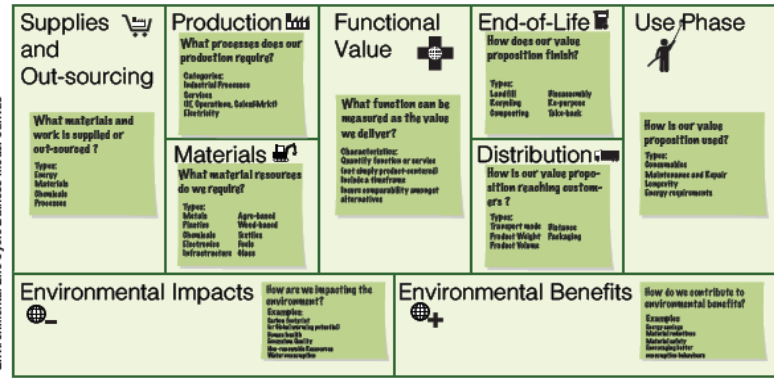
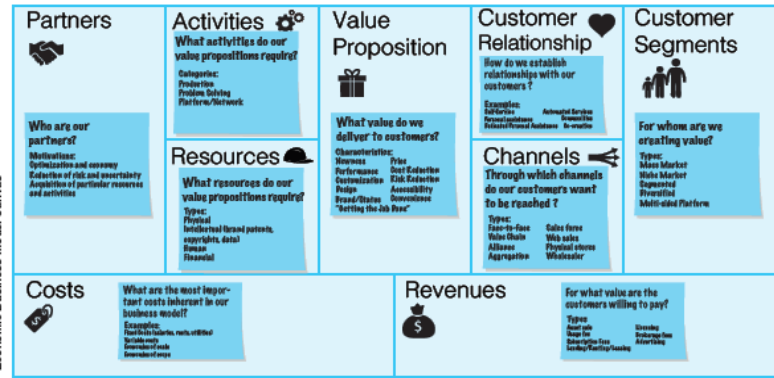
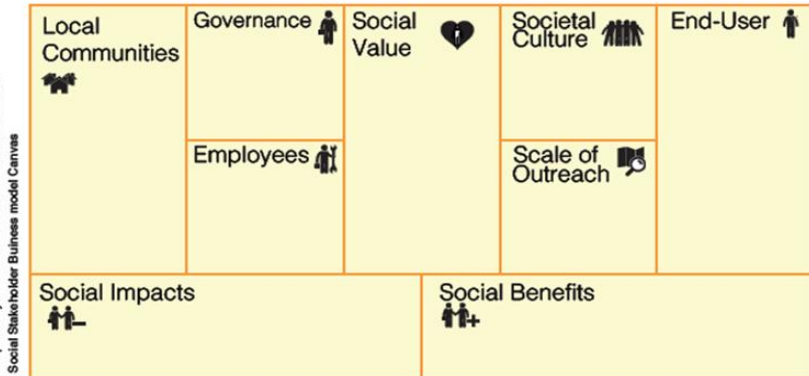
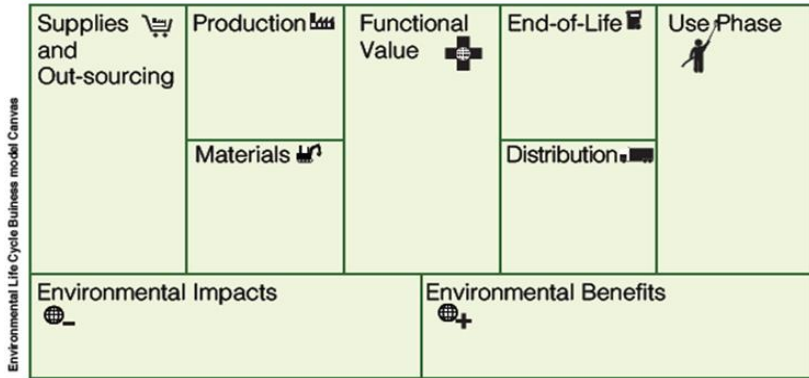
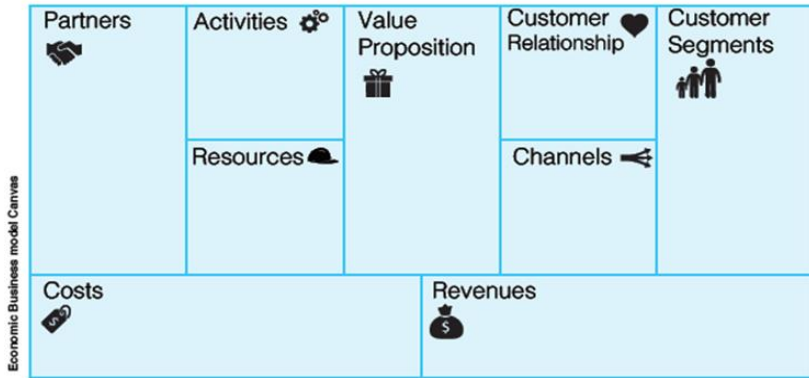
www.FlourishingBusiness.org
[@FlourishingBiz](https://twitter.com/FlourishingBiz) inquiry@FlourishingBusiness.org
 © Antony Upward, 2014 - All Rights Reserved

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 Want to support the project? Email inquiry@FlourishingBusiness.org for permissions



TRIPLE LAYERED BUSINESS MODEL CANVAS

BASED ON 'PLANET, PEOPLE, PROFIT'





SDG Compass

[Home](#) [The Goals](#) [Business Tools](#) **[Business Indicators](#)** [Downloads](#)

Inventory of Business Indicators

Inventory of Business Indicators

This inventory maps existing business indicators against the Sustainable Development Goals (SDGs). It allows you to explore commonly used indicators and other relevant indicators that may be useful when measuring and reporting your organization's contribution to the SDGs.

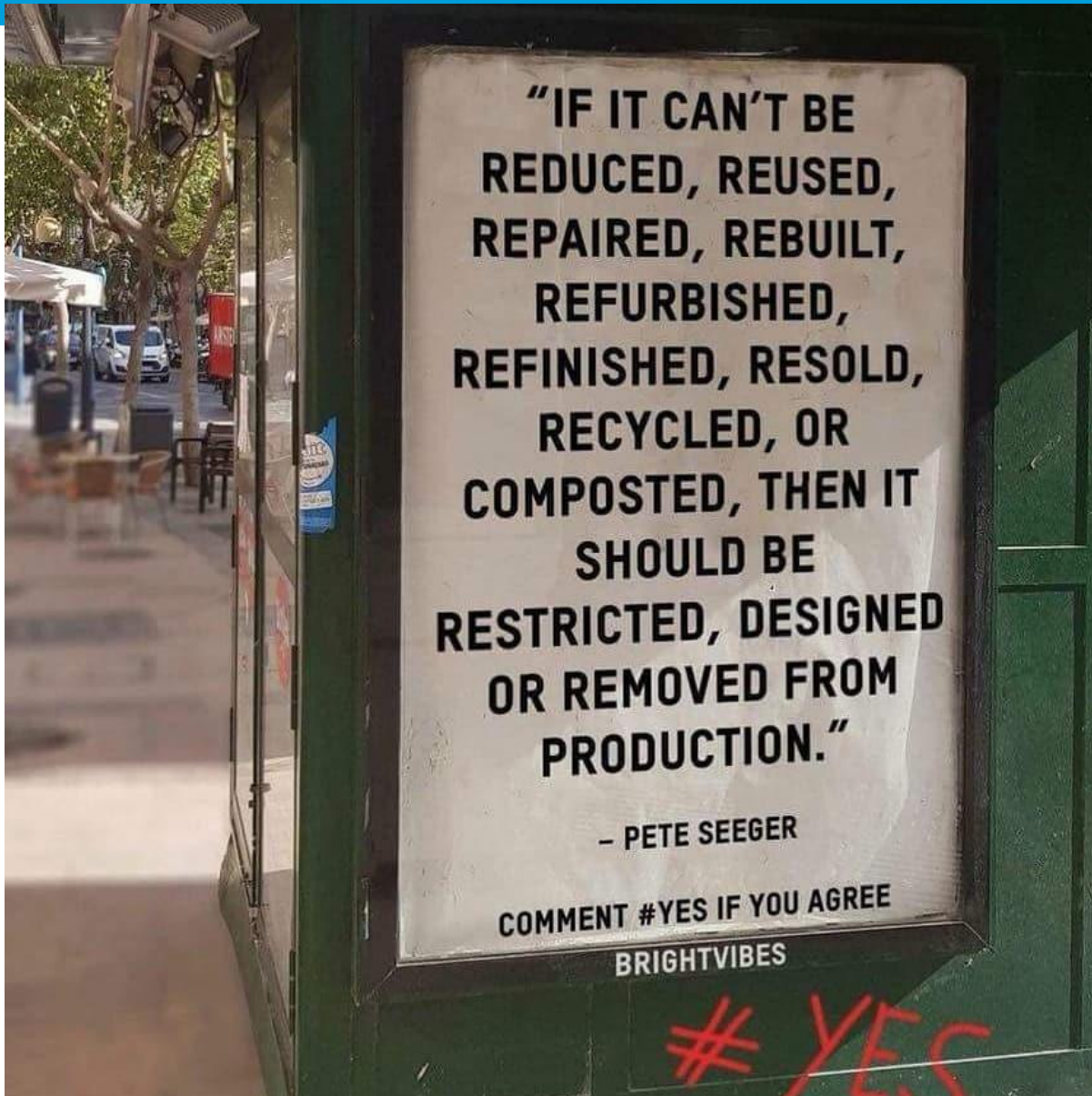
You can use the filters below to explore indicators related to a specific SDG Goal or Target or by Business theme. To continue working with the inventory in MS Excel, you can either download the full inventory or only indicators that match your search or filters.

Filter by SDG Goals: Filter by SDG Targets: Filter by Business Themes: Filter by Type: Filter by Source: Filter by Date: Search by Keyword:

[Export Data](#) [Clear Filters](#) [Suggest New Indicators](#)

Showing 1 to 10 of 1,553 indicators

SDG Goal	SDG Target	Business Theme	Type of Indicator	Indicator Source	Indicator Description	Indicator ID & More Info	Date
----------	------------	----------------	-------------------	------------------	-----------------------	--------------------------	------





THE CIFAL FLANDERS-UNITAR PCA2030 TRAJECTORY

PCA2030 TRAJECTORY

AN INITIATIVE OF CIFAL FLANDERS EMPOWERED BY UNITAR



RAISE THE BAR FOR ESG LEADERSHIP
AND BECOME SDG-PROOF!





Future legal ESG reporting framework

CSRD

CSRD - As from 2024

Corporate Sustainability Reporting Directive – proposed by the EC in April 2021 and applicable as from 2024
(still to be transposed into Belgian legislation)



FOR WHICH COMPANIES?

As from 2024: companies in scope of the NFRD

As from 2025: all large companies, exceeding 2 of the criteria

- Turnover > 40 Mio EUR
- Total assets > 20 Mio EUR
- >250 employees.

As from 2026: all quoted SME's

Exemption possibility for subsidiaries when ESG information is reported at consolidated level (**not for listed subsidiaries!**)

As from 2028:

- for non-EU groups that realize > 150 Mio EUR in the EU during 2 last accounting years; AND
- that have a subsidiary or branch in EU; AND
- have at least 1 **large** EU subsidiary or branch with > 40 Mio EUR turnover; THEN
- **consolidated sustainability information of the non-EU group** should be prepared according the CSRD.



WHICH CONTENT?

- Use of **mandatory ESRS**, which includes information about
 - **E**nvironmental, **S**ocial and **G**overnance matters
 - Strategy and resilience
 - Stakeholders and materiality assessment
 - KPI's, targets and progress
 - Risks and risk management
 - Role of the board
 - Process to identify reported ESG information
 - ...
- Reporting of **green financial indicators (EU Taxonomy)**.
 - Percentage of green turnover
 - % of green CAPEX
 - % of green OPEX



OTHER REQUIREMENTS

01 Assurance requirement

Mandatory limited assurance.

02 Double materiality

*Companies should report information necessary to understand how sustainability matters affect them, **and** information necessary to understand the impact they have on people and the environment.*

03 Format of reporting

*Part of the **management report** and the format needs to be a machine-readable format (**digital tagging**).*

04 Audit Committee requirements

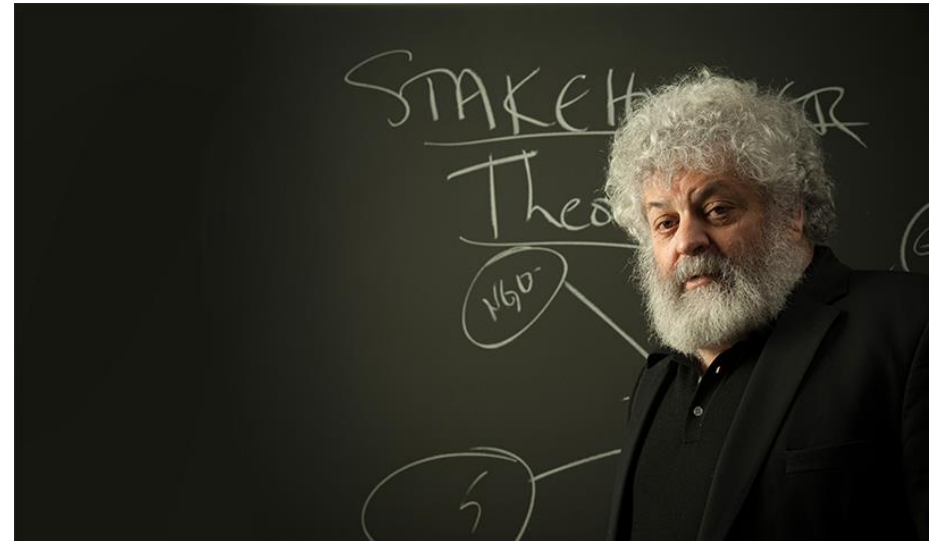
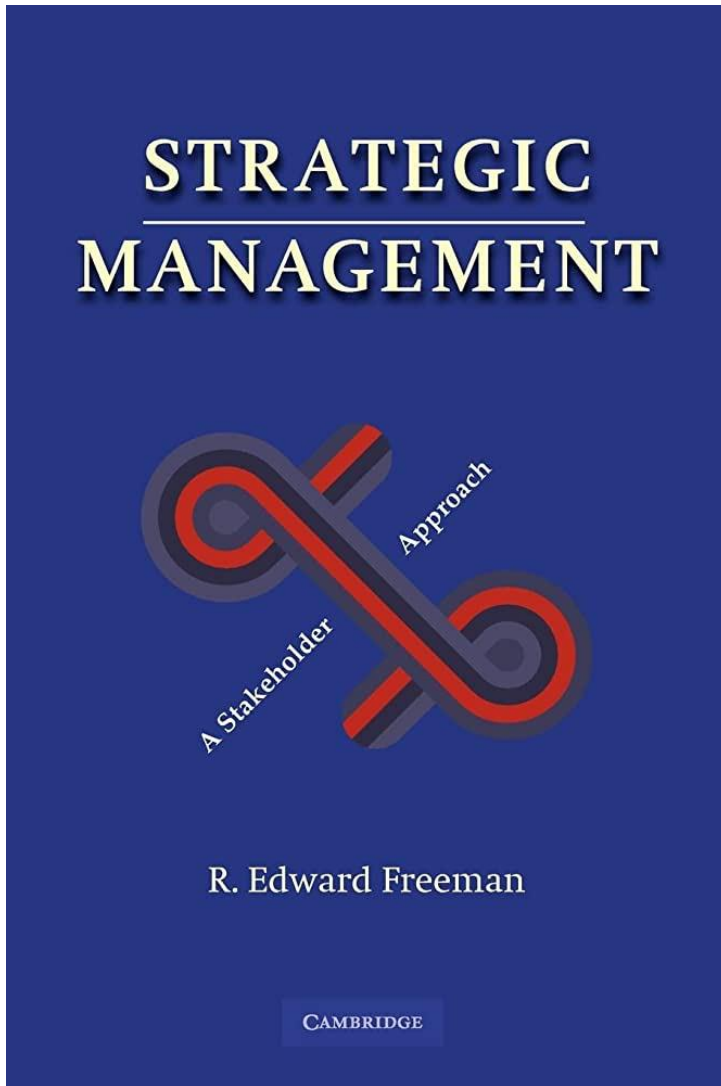
*Clarification of the **tasks of the audit committee for the assurance of sustainability reporting**.*

PCA2030 TRAJECTORY AND BECOME SDG-PROOF!



SUSTAINABLE DEVELOPMENT GOALS







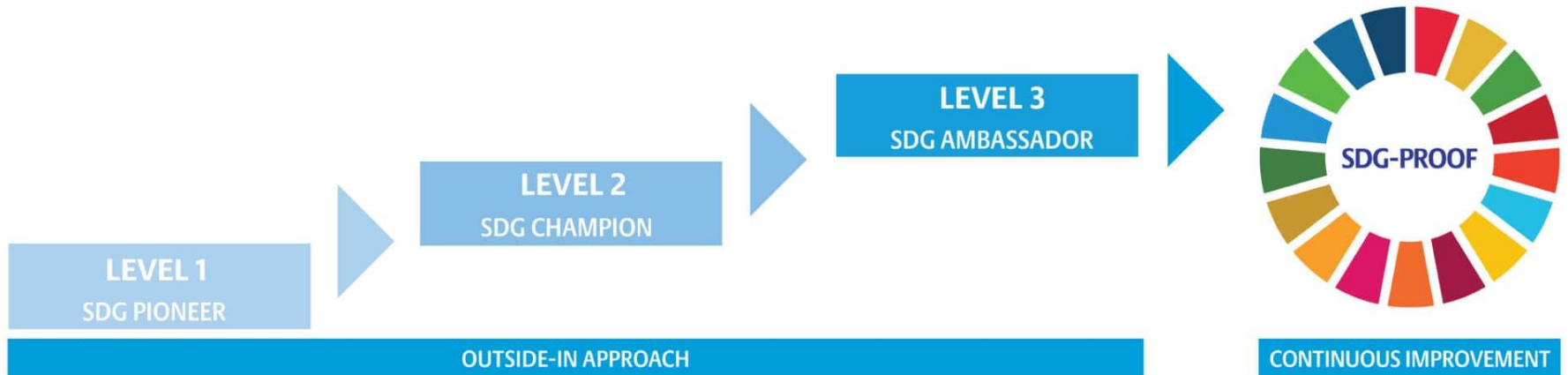
Quadruple Helix Innovation

Government, Academia, Industry and Citizens collaborating together to drive structural changes far beyond the scope of any one organization could achieve on it's own



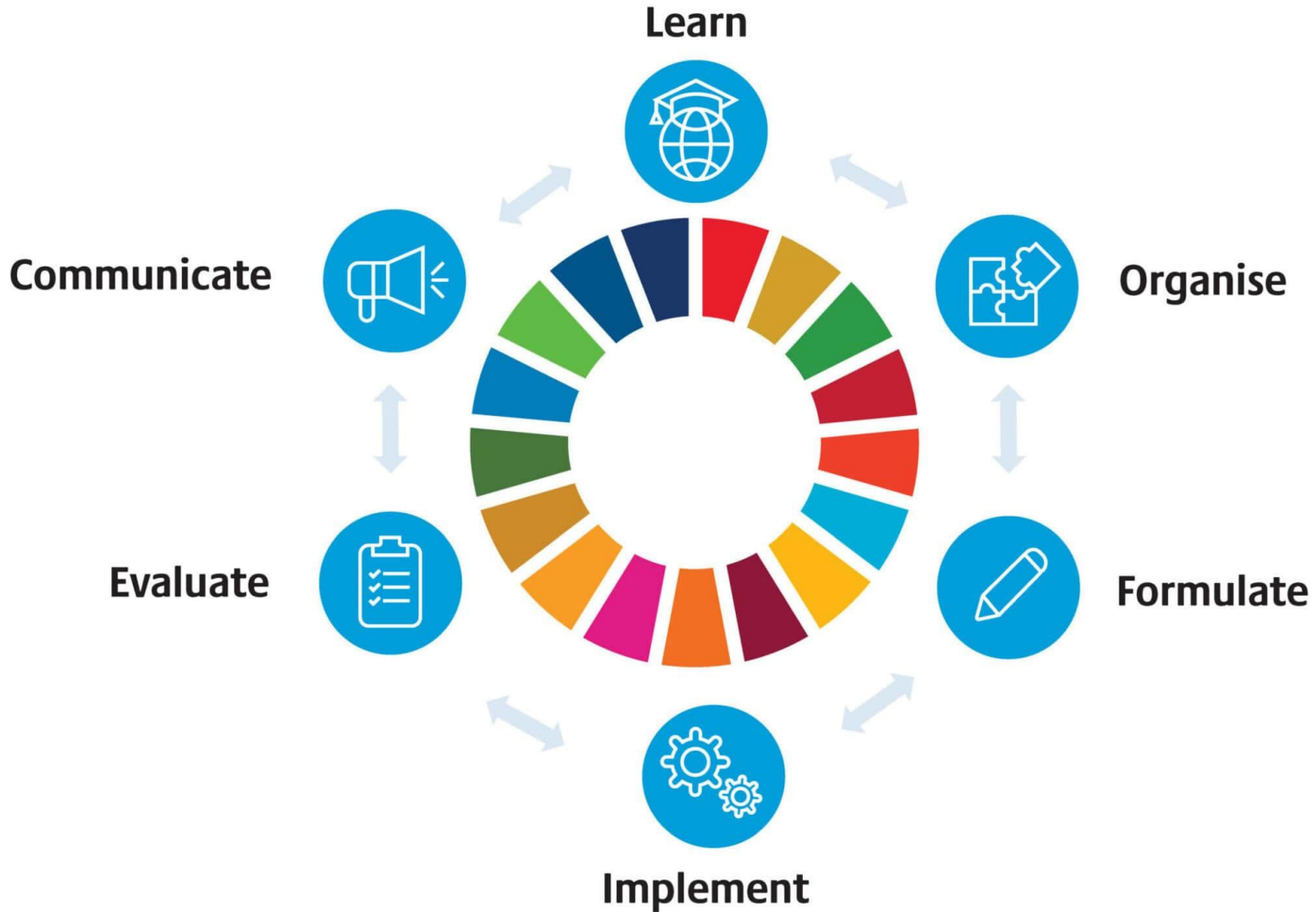
PCA2030 TRAJECTORY

BECOME SDG-PROOF: 3 AMBITION LEVELS OF EACH +/- 2 YEARS



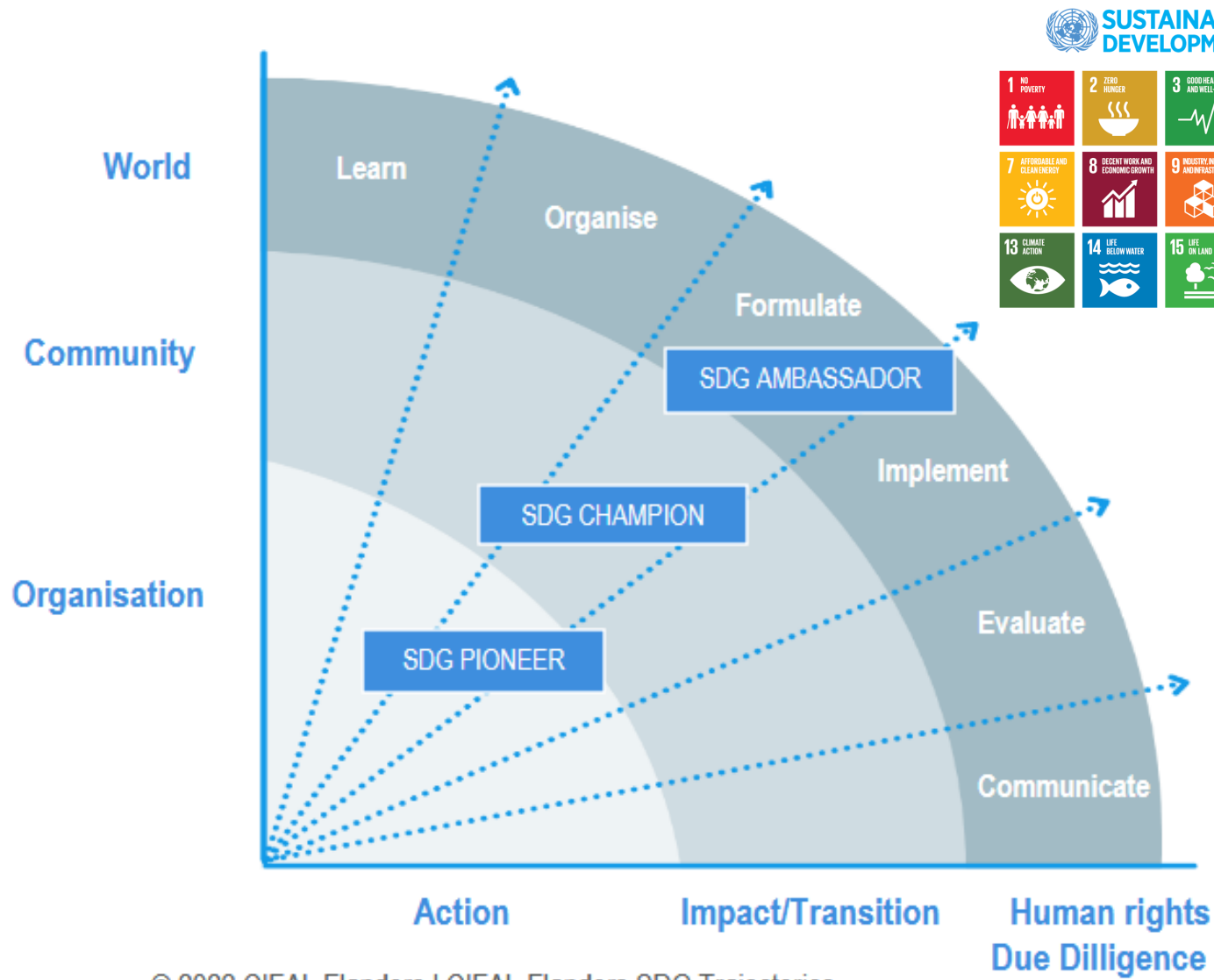
PCA2030 TRAJECTORY

BECOME SDG-PROOF: EACH AMBITION LEVEL HAS 6 WORKING FIELDS



PCA2030 TRAJECTORY

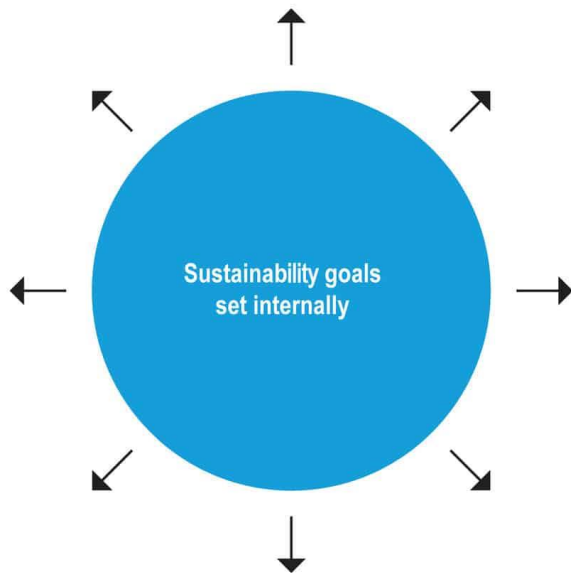
BECOME SDG-PROOF: ACTIONS, TRANSITION & DUE DILIGENCE



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INSIDE-OUT



Performance Gap:
internal goals are insufficient
to address global needs

OUTSIDE-IN



PCA2030 TRAJECTORY

IMPACT ON SUSTAINABILITY: WHERE POSITIVE, WHERE NEGATIVE?

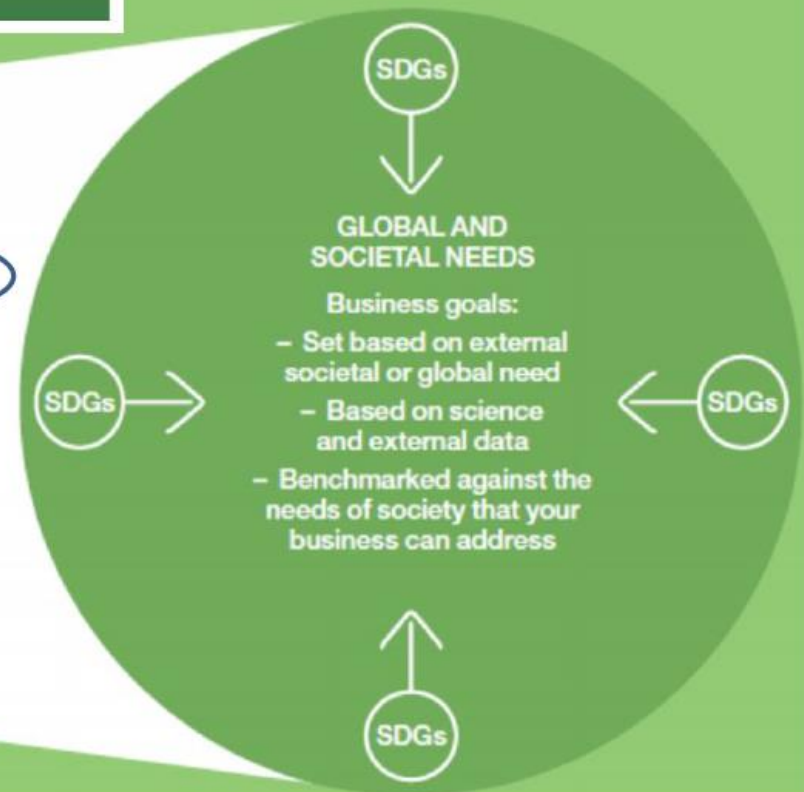


INSIDE OUT APPROACH

OUTSIDE IN APPROACH



PERFORMANCE GAP



EXAMPLE: OECD SDG WHEEL ON PROGRESS ON TARGET LEVEL



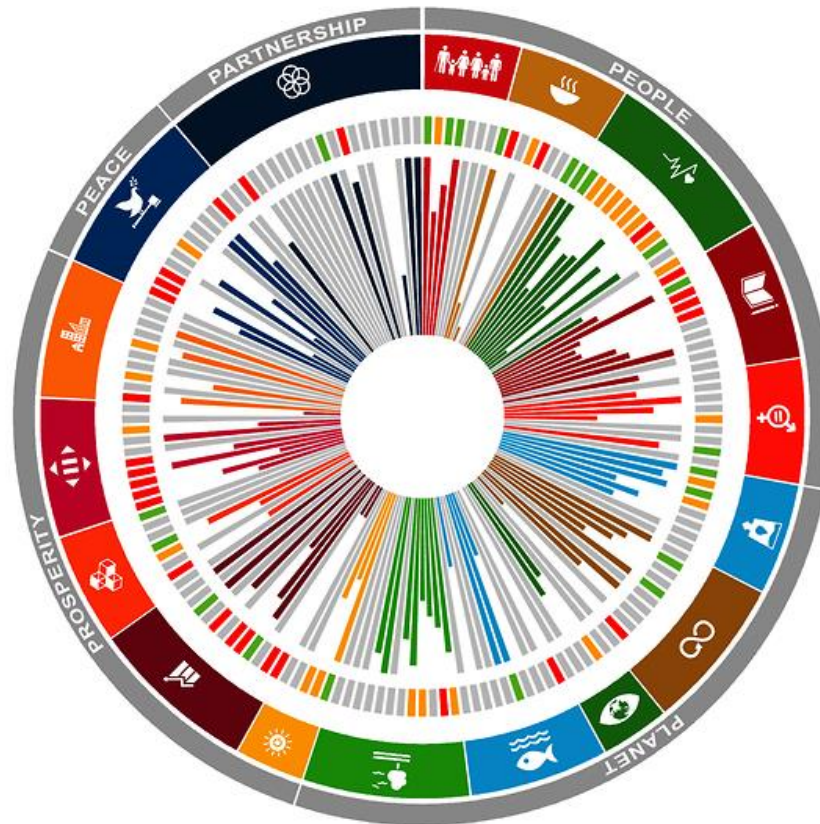
Current level: bars shows current level of achievement on each available target. The longer the bar, the shorter the distance still to be travelled to reach the 2030 target. Colors refers to the Goals.

Trend assessment: the outer ring describes the trend using stoplight colours to measure progress towards the target

- Target is achieved or on track to being achieved
- Progress has been made, but is insufficient
- No progress or moving away from the SDG target
- No (or insufficient) data

Goals

- 1: No Poverty
- 2: Zero Hunger
- 3: Good Health and Well-Being
- 4: Quality Education
- 5: Gender Equality
- 6: Clean Water and Sanitation
- 7: Affordable and Clean Energy
- 8: Decent Work and Economic Growth
- 9: Industry, Innovation and Infrastructure
- 10: Reduced Inequality
- 11: Sustainable Cities and Communities
- 12: Responsible Consumption and Production
- 13: Climate Action
- 14: Life Below Water
- 15: Life On Land
- 16: Peace, Justice and Strong Institutions
- 17: Partnerships for the Goals



PCA2030 TRAJECTORY

THE 'SDG WHEEL': HOW TO BECOME SDG-PROOF?





Good/Corporate Governance

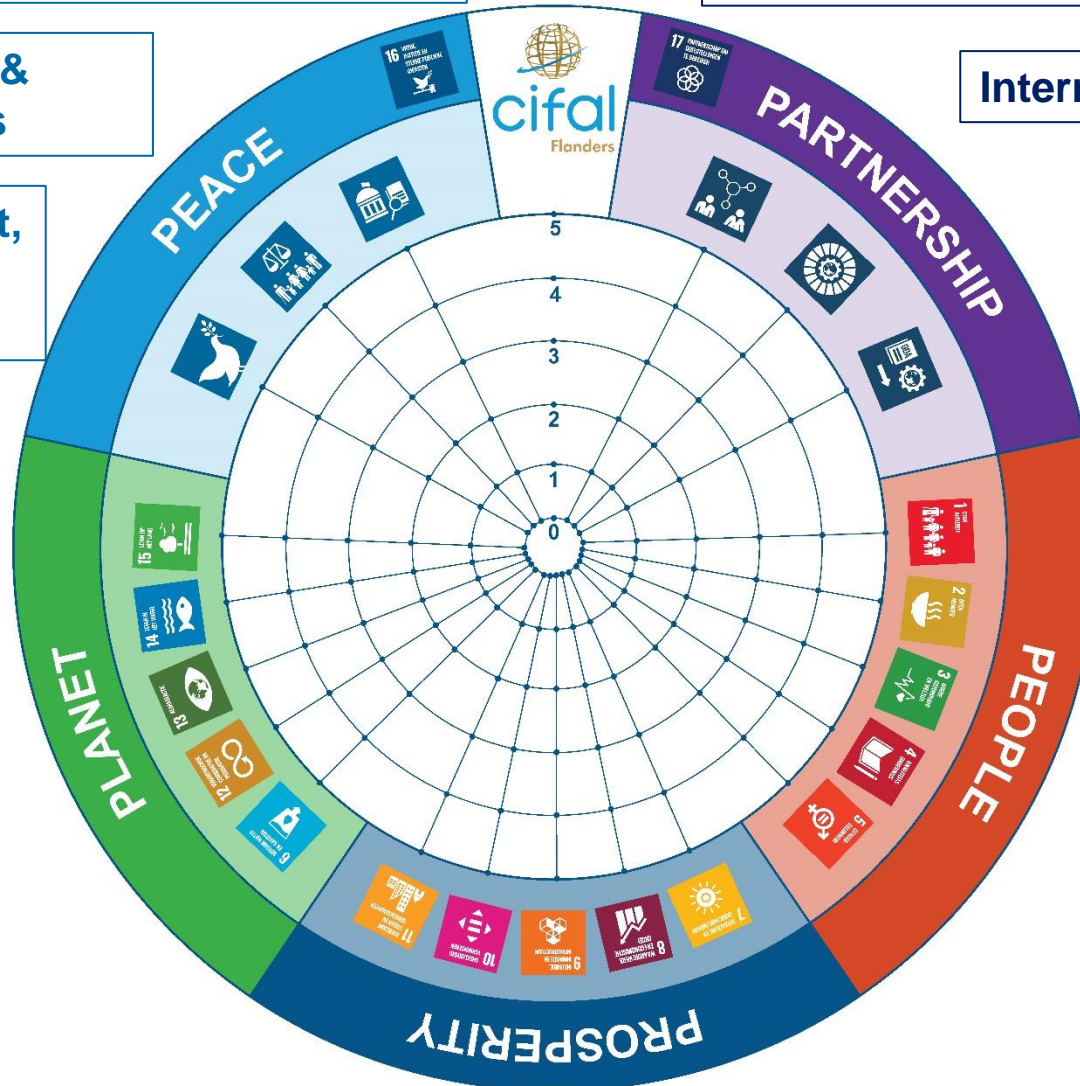
Multi-stakeholder partnerships

Values, integrity & ethical principles

International solidarity

Dealing with conflict, complaints, (cyber-) security

Means of implementation



SDG WHEEL SPIDERWEB

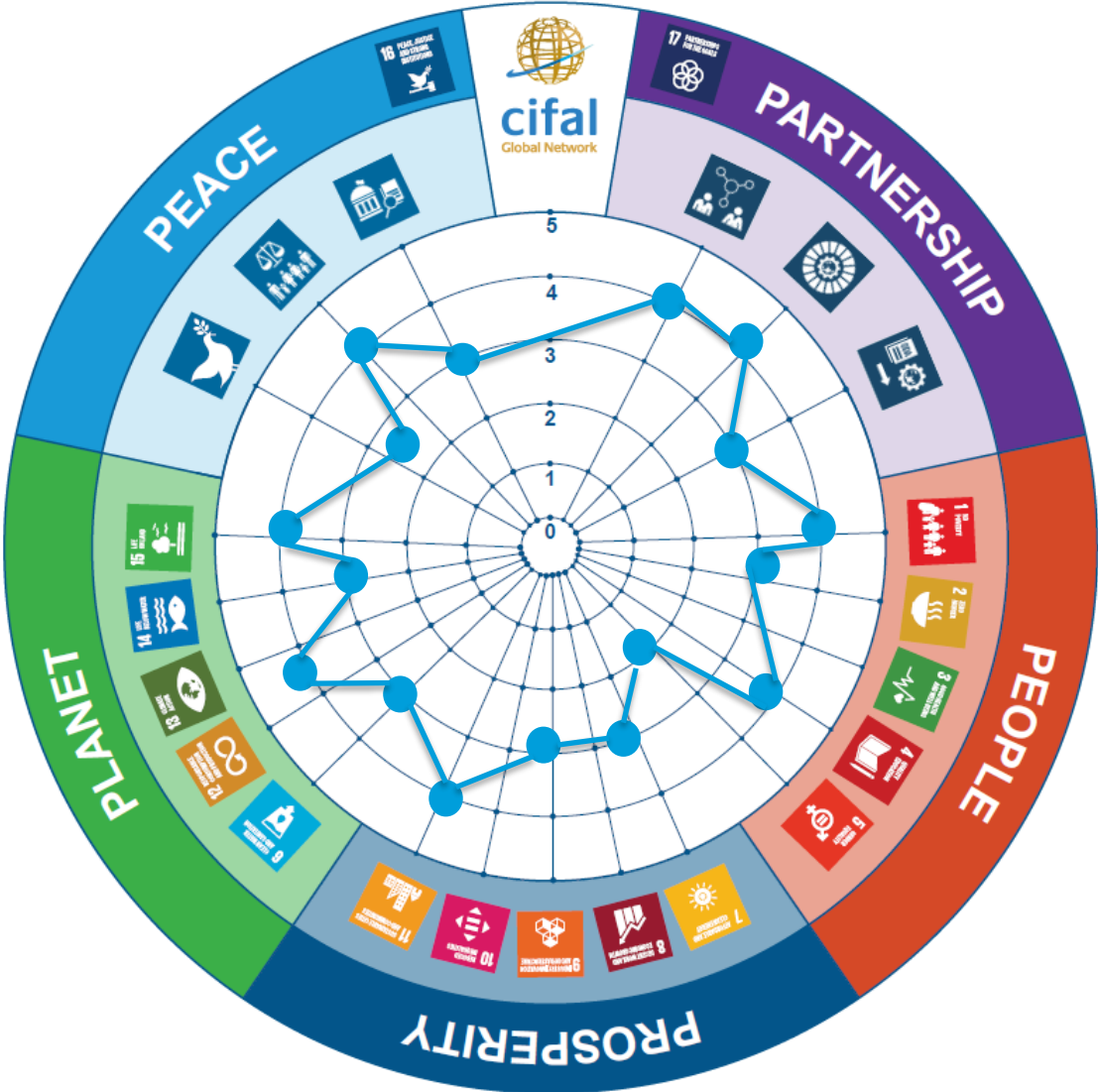
SDG SELF ASSESSMENT TOOL



- 0/5: There are **no** initiatives
- 1/5: There are some **ad hoc** initiatives, not **formalized** in action plans or policy documents
- 2/5: There are some **ad hoc** initiatives, formalized and defined in action plans or policy documents
- 3/5: There are some **coordinated actions**, **formalized** and defined in action plans and policy documents
- 4/5: There is a **sustainability policy** based on **SMART objectives**
- 5/5: There is a holistic **sustainability vision** defined in the **AMORE and SMART objectives** with clear actions and KPI's

SDG WHEEL SPIDERWEB

SDG SELF-ASSESSMENT: CONCRETE EXAMPLE



SDG WHEEL SPIDERWEB

CONCRETE EXAMPLE



PCA2030 TRAJECTORY

FOR EACH AMBITION LEVEL A 'UNITAR SDG TRAINING CERTIFICATE'



**SDG
PIONEER**



UNITAR SDG PIONEER CERTIFICATE
SUCCESSFUL COMPLETION FIRST PHASE
PCA2030 LEARNING & IMPLEMENTATION TRAJECTORY



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SDG Training, Learning & Practice
for Authorities & Leaders



unitar
United Nations
Institute for Training and Research



**SDG
CHAMPION**



UNITAR SDG CHAMPION CERTIFICATE
SUCCESSFUL COMPLETION SECOND PHASE
PCA2030 LEARNING & IMPLEMENTATION TRAJECTORY



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for Authorities & Leaders



unitar
United Nations
Institute for Training and Research



**SDG
AMBASSADOR**



UNITAR SDG AMBASSADOR CERTIFICATE
SUCCESSFUL COMPLETION THIRD PHASE
PCA2030 LEARNING & IMPLEMENTATION TRAJECTORY



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for Authorities & Leaders



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PCA2030 TRAJECTORY

PXL (HASSELT, BELGIUM): FIRST SDG PIONEER



PCA2030 TRAJECTORY

HOGENT (GHENT, BELGIUM): SECOND SDG PIONEER



THE 'P' OF PLEASURE



IF YOU WANT TO GO FAST, GO ALONE...
IF YOU WANT TO GO FAR, GO TOGETHER



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