

# SDG Barometer 2024

## Key results

by prof.dr. Lars

Foreword by the Minister

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Preface by the Deans

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Methodology and structure of the SDG Barometer

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Introduction: SDGs in context – Rethinking progress

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Key data and new findings from the SDG Barometer

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Interviews: Roaming the SDG landscape

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

Dossier II: Expert views on the SDGs

Dossier III: International perspective: The SDGs in neighbouring countries

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Conclusions: Bringing together relevant insights and lessons learned

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Policy recommendations: The future of the SDGs and beyond

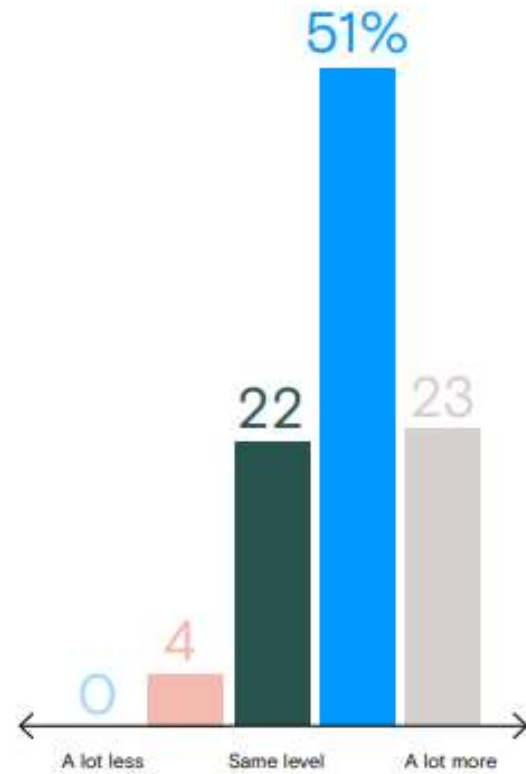
# Key data

& new findings from the SDG Barometer

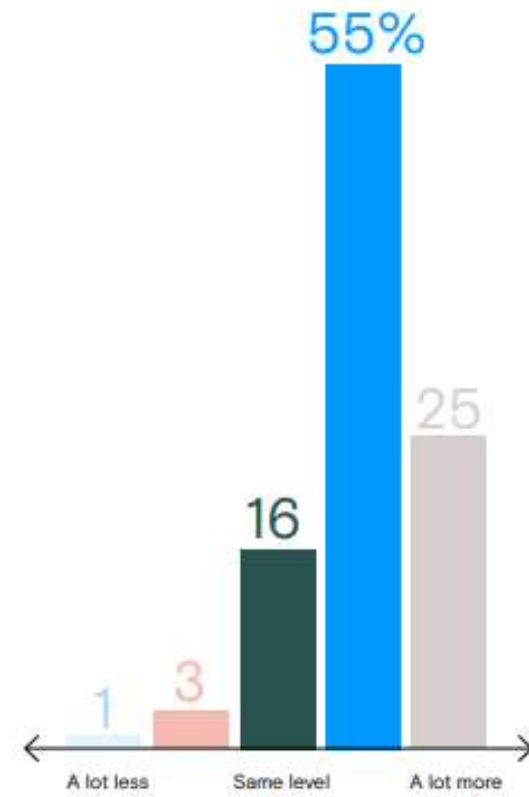
Key data

and new findings

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



And the coming two years?



## Key data

and new findings

Organizations **rate**  
**their perceived** SDG  
implementation level



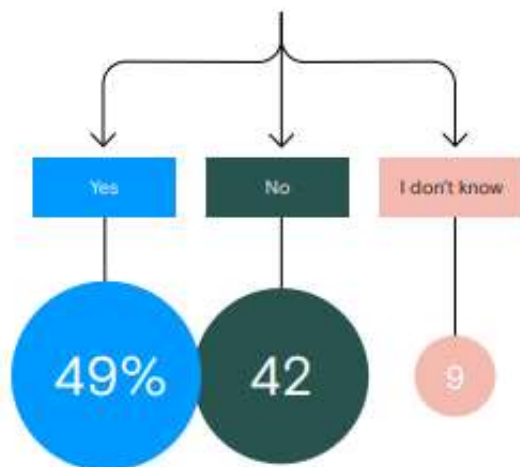
**Actual** SDG implementation  
levels of organizations



**Main effects** of the SDGs  
on the functioning of  
organizations



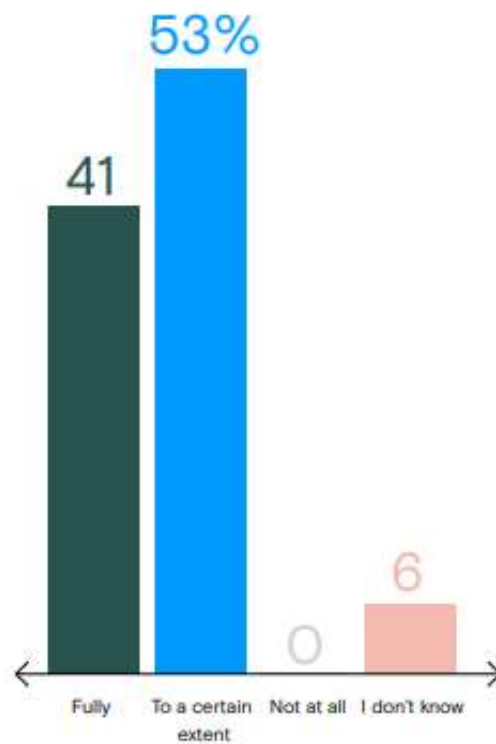
Does your organization perform a materiality assessment to identify the most relevant sustainability topics for your organization?



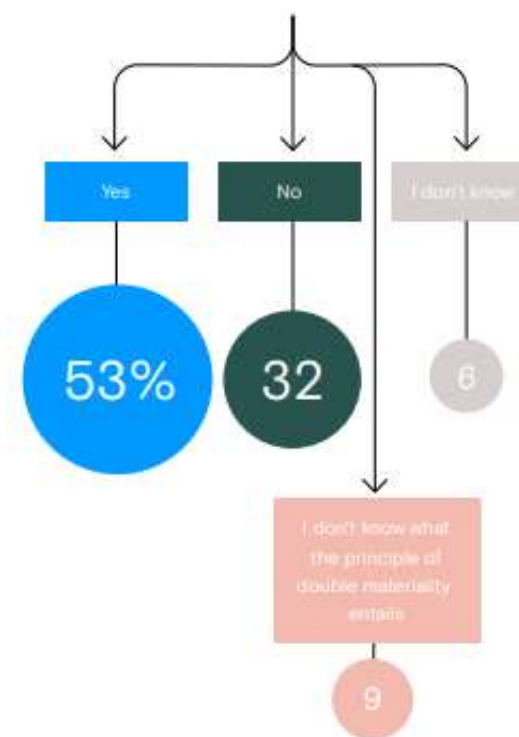
Percentage of organizations that perform a materiality assessment to identify the most relevant sustainability topics for:



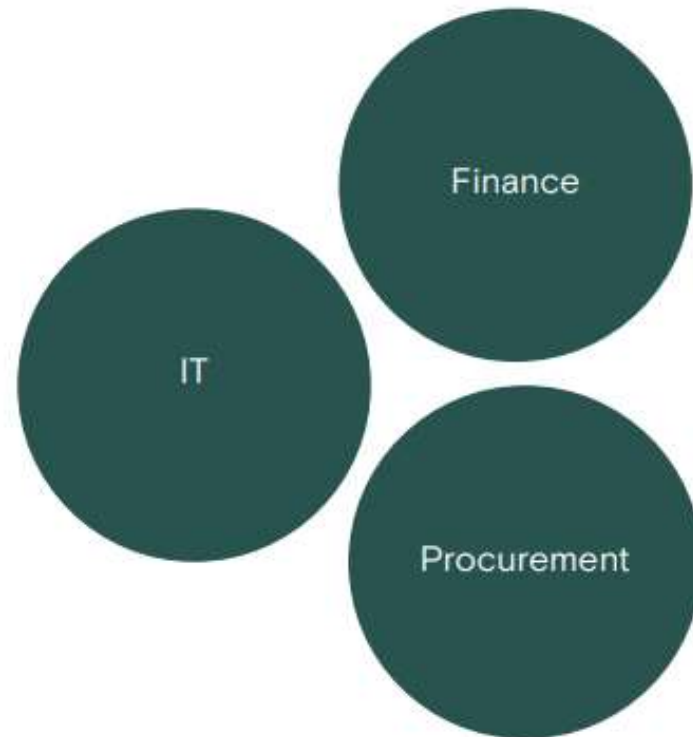
To what extent are the SDGs part of this materiality assessment?



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



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



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



**“Transparency may become an important obstacle,** too.

Exactly because of the transparency requirements, businesses will become more vulnerable and more prone to liability claims.”

“The main issue here is that the **SDGs are too voluntary.** It is a nice system as such, but it evidently lacks a legal approach.”

“In the beginning, sustainability was positioned in a certain corner, so to speak. We had objectives, but these were **separate from the organization’s strategy.** Also because of the CSRD this has evolved – it has made it more of a requirement.”

“In education, we notice that there are **many priorities besides sustainability** that need to be addressed. Sustainability often feels like an extra step that is just out of reach.”



# Conclusions

Bringing together relevant insights and lessons learned

## Conclusions

Bringing together  
relevant insights and  
lessons learned

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### Insights from the questionnaire

- Organizations have made progress with sustainability and SDG engagements
- Maturity of organizations' SDG engagement has increased
- Organizations appear to overestimate level of SDG implementation
  - Relatively low scores on SDG reporting based on recognized standards, the actual integration of SDGs in all the activities of the organization, and embedding the SDGs within all parts of the organization.
- SDGs have so far not become a truly integral part of education and training activities for employees at various organizational levels nor are the SDGs being commonly used in performance assessments and

## Insights from the interviews

1. The SDGs: A recognized source of value in a complex field
2. The use of the SDGs in organizational practice
3. Decreasing interest and points of critique
4. Future outlooks for the SDGs

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

- Access to a comprehensive and global sustainability agenda
- Good platform to communicate about sustainability
  - Both internally and externally

## The use of the SDGs in organizational practice

- Role particularly at the early stages of the sustainability journey
  - Limited usefulness in practice for organizations in later stages
- Lacking role in making sustainability actionable and guiding impact assessment
- Sustainability leaders choose other frameworks now (assuming SDG alignment)

## Decreasing interest and points of critique

- Interest in the SDGs is waning
- Uncertain if attention for the SDGs will increase or decrease approaching the 2030 deadline
- CSRD and CSDDD will eclipse the SDGs as central frameworks
- SDG overload: too broad, too global, too many

## Future outlooks for the SDGs

- 'Wait and see', but expectation that SDG framework will remain
  - Perhaps not in the same way (cf. six transformations)
- SDG fatigue: need for a refresh or *nouvel élan*
- Acknowledge the complexity of sustainable business

## SDGs in relation to the CSRD

- SDGs run the risk of becoming less relevant
- But: SDGs enable outside-in lens and offer inspiration
- Lack of links between CSRD and SDGs
  - General lack of links between sustainability-related frameworks and tools
- Insecurity about continued political support



## The CSRD and the CSDDD

- Quality impulse for the sustainability field
  - Improve sustainability reporting, management, performance
  - More robust data collection and impact evaluation
- Role of finance and risk management will skyrocket
  - At the expense of attention for sustainability policies and actions
- Degression towards compliance- and risk-oriented

# Policy Recommendations

The future of the SDGs and beyond

Policy  
recommendations

The future of the SDGs  
and beyond

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1

Be clear about what will happen to  
the SDGs beyond 2030

2

Stimulate competency  
development for a changing  
sustainability landscape

3

Organize for addressing the systemic  
nature of sustainability challenges

4

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

5

Continue the integration  
of the SDGs into education

6

Emphasize the valorization of  
sustainability reporting

7

Enable the professionalization of  
data collection and management

.AGORIA

AMC Antwerp Management School

Aquafin

CLUSTER ECO CONSTRUCTION

cifal Flanders

CLIMACT

CSR EUROPE

essencia

FAIRTRADE BELGIUM

febelfin

Fedustria

Federaal Instituut voor Duurzame Ontwikkeling

GREEN WIN

Iba

ICHEC BRUSSELS MANAGEMENT SCHOOL

INNER GREEN DEAL

intysify.

LOGISTICS WALLONIA

MVO VLAANDEREN

N-SIDE

pantarein

PLASTIWIN

Provincie Antwerpen

RSM ERASMUS UNIVERSITY

SDSN Belgium

Spadel

Wallonie service public SPW

sustenuto developing sustainability

THE SHIFT

tbs

UCLouvain

Utrecht University

uwe union wallonne des entreprises

VBO FEB

vito

VOKA Vlaams netwerk van ondernemingen

VVSG

A big thank you to all the partners that have over the years contributed directly and indirectly to making the SDG Barometer a success!

“The most important contribution [of the SDGs] is that you can get leverage towards a more holistic view towards sustainability. And that is important as, fundamentally, it is a deeply moral agenda.

We will not solve this through excel

