Study on the UN Sustainable Development Goals in Greece

The business perspective

December 2017

Brief edition

SEVBCSD
GREECE

EY
Building a better working world

The study has been commissioned by SEV Business Council for Sustainable Development and conducted by the Climate Change and Sustainability Services practice of Ernst & Young in Greece.

SEV Business Council for Sustainable Development

The SEV Business Council for Sustainable Development (SEV BCSD), was founded in 2008 by members of the Hellenic Federation of Enterprises (SEV), aiming to be the powerful and dynamic leverage of enterprises who are willing and able to play a leading role in the promotion of Sustainable Development in the Greek business environment.

The objectives of SEV BCSD are:
- the participation in the public debate as a business community representative on Sustainable Development issues,
- the integrated promotion of Sustainable Development issues within the business world, the exchange of knowledge and experiences and the emergence of best practices,
- the emergence of the role that the private sector can play towards Sustainable Development.

Sustainable development and the role of businesses

As SEV BCSD, we believe that businesses are the most creative cells of modern societies and can play a key role in the transition to social models based on the principles of Sustainable Development. In particular, for our country the development of a business environment that provides investment opportunities for growth and innovation is becoming increasingly urgent, whilst safeguarding environmental protection and social welfare.

International Partnerships

The SEV Business Council for Sustainable Development is a member of the World Business Council for Sustainable Development (WBCSD), and represents the international interlocutor, on behalf of enterprises for sustainable development issues at global level.

For more information:

http://www.sevbcsd.org.gr/

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Foreword to "Agenda 2030" on Sustainable Development

On the 25-27th of September 2015, during the United Nations' 70th anniversary, the new global Sustainable Development Goals (SDGs) until 2030 ("Agenda 2030") were adopted and came into effect on January 1st 2016. The leaders of 193 member states, including Greece, adopted a historic decision on a comprehensive, far-reaching and people-centered approach on global sustainable development, an unwavering commitment to act as the roadmap for the modernization of practicing entrepreneurship. "Agenda 2030" is an action plan for the people, planet and prosperity and primarily seeks to eradicate poverty in all its forms and dimensions. Its vision is a world in which humanity will live in harmony with nature while protecting the environment.

"Agenda 2030" consists of 17 Sustainable Development Goals with 169 associated targets. The Goals are considered to be integrated and indivisible, from a holistic approach, as they include the 3 pillars of sustainable development: economy, society and environment. Their uniqueness results from the fact that they request the action of all countries, including high, middle, and low-income countries, for the promotion of prosperity, while preserving the planet. They recognize that poverty eradication must remain consistent with strategies that support economic development and address a series of social needs, such as education, health, social protection and employment opportunities, while taking urgent action to combat climate change and protect the environment.

The Goals and targets aim to stimulate action, until 2030, in areas of critical importance for humanity and the planet, as detailed below. While the goals are not legally binding, governments are expected to take initiative and create national frameworks for their achievement.

Countries have the primary responsibility to review and measure the progress made in the implementation of the goals, which requires quality, accessible and timely data collection.

The Goals aim to:

People

End poverty and hunger, in all their forms and dimensions, and to ensure that all human beings can fulfil their potential in dignity and equality and in a healthy environment.

Planet

Protect the planet from degradation, including through sustainable consumption and production, sustainably managing its natural resources and taking urgent action on climate change, so that it can support the needs of the present and future generations.

Prosperity

Ensure that all human beings can enjoy prosperous and fulfilling lives and that economic, social and technological progress occurs in harmony with nature.

Peace

Foster peaceful, just and inclusive societies which are free from fear and violence. There can be no sustainable development without peace and no peace without sustainable development.

Partnership

Mobilize the means required to implement this Agenda through a revitalized Global Partnership for Sustainable Development, based on a spirit of strengthened global solidarity, focused in particular on the needs of the poorest and most vulnerable and with the participation of all countries, all stakeholders and all people.

The achievement of the Sustainable Development Goals poses a global challenge, but also an opportunity for the Greek business community and society, in order for the exit from the crisis and the much-desired development to not be an end in itself regardless of impacts, but to take into account the broader economic, social and environmental restrictions, opportunities and challenges.

Source: UN, 2015. Available online:
https://sustainabledevelopment.un.org/content/documents/2125203 0%20Agenda%20for%20Sustainable%20Development%20web.pdf

The UN Sustainable Development Goals

1 NO POVERTY	End poverty in all its forms, everywhere.

Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation.	9 INDUSTRY, INNOVATION AND INFRASTRUCTURE

2 ZERO HUNGER	End hunger, achieve security and improved nutrition and promote sustainable agriculture.

Reduce income inequality within and among countries.	10 REDUCED INEQUALITIES

3 GOOD HEALTH AND WELL-BEING	Ensure healthy lives and promote well-being for all at all ages.

Make cities and human settlements inclusive, safe, resilient and sustainable.	11 SUSTAINABLE CITIES AND COMMUNITIES

4 QUALITY EDUCATION	Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

Ensure sustainable consumption and production patterns.	12 RESPONSIBLE CONSUMPTION AND PRODUCTION

5 GENDER EQUALITY	Achieve gender equality and empower all women and girls.

Take urgent action to combat climate chance and its impacts by regulating emissions and promoting developments in renewable energy.	13 CLIMATE ACTION

6 CLEAN WATER AND SANITATION	Ensure availability and sustainable management of water and sanitation for all.

Conserve and sustainably use the oceans, seas and marine resources for sustainable development.	14 LIFE BELOW WATER

7 AFFORDABLE AND CLEAN ENERGY	Ensure access to affordable, reliable, sustainable and modern energy for all.

Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss.	15 LIFE ON LAND

8 DECENT WORK AND ECONOMIC GROWTH	Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.

Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels.	16 PEACE, JUSTICE AND STRONG INSTITUTIONS

17 PARTNERSHIPS FOR THE GOALS
Strengthen the means of implementation and revitalize the global partnership for sustainable development.

Agenda 2030: Sustainable Development Goals

Why are the SDGs relevant for businesses?

The SDGs

The SDGs provide a universal and understandable framework for addressing the challenges that require cooperation and action at a global level.

The SDGs cover a broad range of challenges such as economic inclusion, diminishing natural resources, geopolitical instability, environmental degradation and the impacts of climate change.

Many companies face these challenges in their value chain and are already supporting the SDGs through their contribution to economic growth and employment, or as providers of financing, technology and innovation.

Leading companies have begun to recognize that they can address better the complex challenges of the SDGs by scaling up their efforts through collaboration with peers, industry and sector organizations, customers, governments, nonprofit organizations and society.

The success of the SDGs depends largely on the initiatives of the public and private sectors.

Agenda 2030: Sustainable Development Goals

What is the business case?

The "Agenda 2030" presents a business opportunity for companies to commit, engage, invest, innovate, cooperate and communicate their efforts towards the SDGs.

The main categories of incentives for integrating the Goals are described below:

Drive Growth

By creating shared value, companies can help to secure their ability to generate capital and value over the long-term.

Address Risk

By linking strategic priorities to the SDGs, companies increase their capability of addressing Environmental, Social and Governance (ESG) risks.

Attract Capital

By aligning their business models with the SDGs, companies can benefit from new sources of capital, such as Green Bonds.

Focusing Purpose

By redefining and triggering a more ambitious business target / plan, in the context of achieving Sustainable Development Goals, companies can increase the long-term value they create for stakeholders.

Purpose

This study has been commissioned by SEV BCSD and conducted by the Climate Change and Sustainability Services practice of EY Greece.

The survey was developed and conducted in accordance with the AA1000SES standard.

The purpose of this study is to identify the current status in Greece, regarding the level of awareness, readiness and willingness of Greek companies towards integrating the SDGs in their strategy. It is analyzed in the following sub-objectives:

I.   Identification and analysis of the current status of Greek businesses, regarding the level of awareness and readiness towards integrating the SDGs into their strategy.

II. Identification and analysis of the willingness of Greek businesses to integrate the SDGs into their strategy.

III. Exploration of potential barriers that Greek companies may face towards integrating the SDGs into their strategy.

IV. Exploration of solutions to overcome identified barriers of integration.

Phase I: Electronic survey

The first phase of the study consisted of conducting an electronic survey, based on a semi-structured questionnaire, which was sent to senior executives of SEV member companies (mainly Chairmen of BoD's and CEOs), in order to gather information on the objectives of the study regarding awareness, readiness, willingness, barriers and solutions for the integration of the SDGs in their strategy.

Phase II: Interviews

The second phase of the study consisted of interviewing companies that stated in the questionnaire that they wished to be part of a further analysis of their views. The aim of the interviews was to provide a qualitative analysis of the results of Phase I, an in-depth discussion of the barriers faced by SEV member companies in the process of integrating the Goals, as well as an analysis of the proposed solutions.
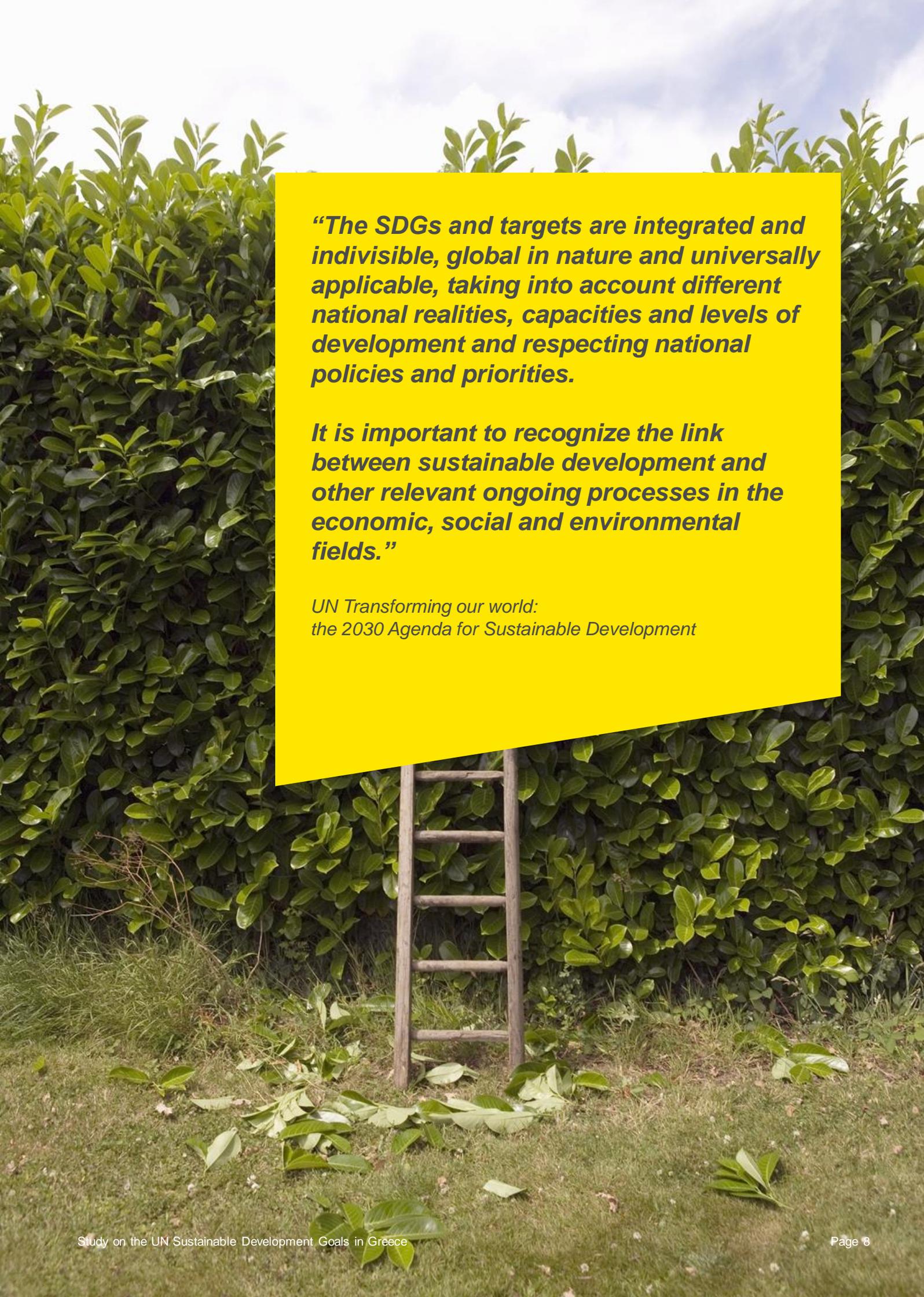
"The SDGs and targets are integrated and indivisible, global in nature and universally applicable, taking into account different national realities, capacities and levels of development and respecting national policies and priorities.

It is important to recognize the link between sustainable development and other relevant ongoing processes in the economic, social and environmental fields."

UN Transforming our world:
the 2030 Agenda for Sustainable Development

Phase I

Electronic survey
using a semi-structured
questionnaire of both open ended
and closed ended questions

Sample of 366
SEV member companies

91 SEV member companies
completed the questionnaire

~25% response rate

Size of companies
that participated
in Phase I
(number of employees)

22%

43%

35%
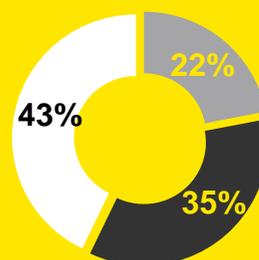
■ Small (0-49)   ■ Medium (50-249)   □ Large (+250)

Sectors participating in the e-survey

Sector	
Industry / Manufacturing	
Technology / Telecommunications	
Services	
Energy	
Pharmaceuticals / Chemicals	
Banking	
Transport / Logistics	
Joint Stock Companies	
Mining	
Commerce	
Food	
Construction	

0%   5%   10%   15%   20%
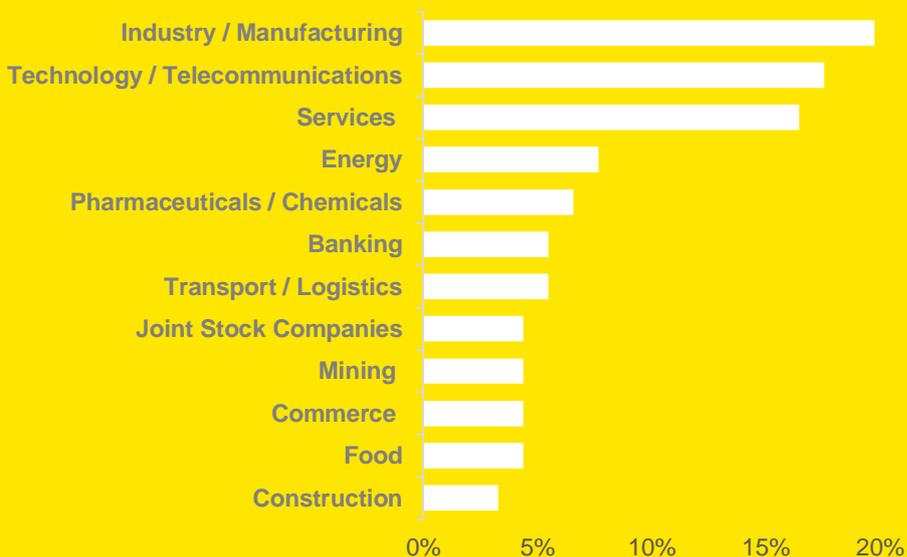
Interviews

29 **of all companies participated in Phase II**

~32% **response rate of Phase I participants**

10 **business sectors**

Size of companies that participated in Phase II (number of employees)

17%
28%
55%
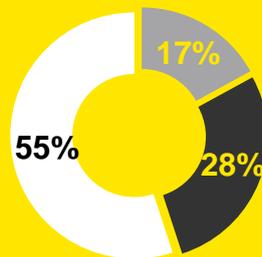
■ Small (0-49) ■ Medium (50-249) □ Large (+250)

Current level of integration of sustainability issues among the companies who participated in Phase II

Not started	Basic	Under development	In progress	Advanced	Best practice
0%	17%	24%	28%	24%	7%
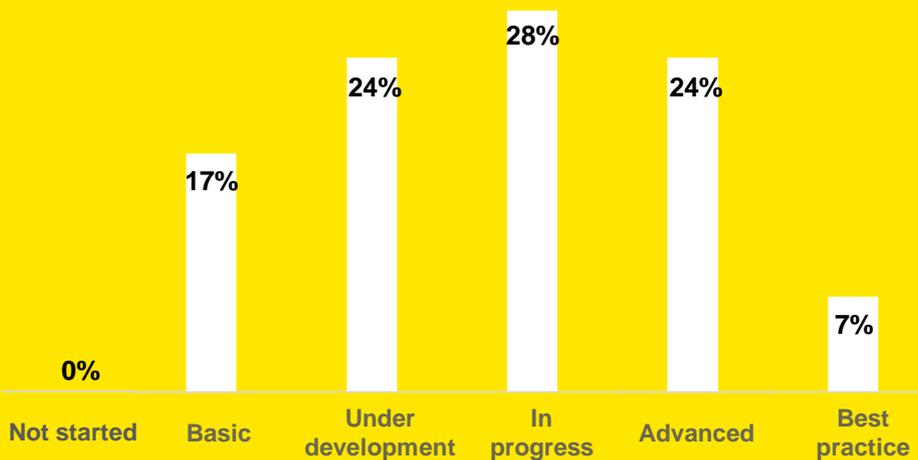
Phase II

Awareness and readiness

How ready are Greek companies for the Sustainable Development Goals?

1. Goals 8 and 9 are prioritized by the majority of respondents, regardless of company size or business sector, while the highest priority SDGs are related to all three pillars of Sustainable Development – economic, social and environmental.

The SDGs that were prioritized as the most important to the companies that participated in the study, are linked to all three pillars of Sustainable Development, economic, social and environmental. In particular, the Goals identified as the most important based on the average of responses are: Goal 8 «Decent Work and Economic Growth», Goal 9 «Industry, Innovation and Infrastructure», Goal 7 «Affordable and Clean Energy», Goal 4 «Quality Education», Goal 17 «Partnerships for the Goals», Goal 5 «Gender Equality» and Goal 13 «Climate Action». Furthermore, it is worth noting that the majority of participants in the interview phase believes that the Goals are applicable to Greek companies in the current economic situation, while all participants recognize that the Goals constitute an opportunity towards sustainable development and the creation of shared value.

Lastly, it is important to note that Goals 8 and 9 are highlighted as a priority for the majority of participants in the electronic survey, regardless of company size or business sector.

2. Large companies are more prepared; nevertheless, the significance of the Goals is acknowledged by the majority, regardless of size, even for those that have not yet begun integration.

In terms of the level of readiness of companies to integrate SDGs sustainability issues into their strategy, participants showed a positive outlook. Approximately half (54%) declare they are near-ready to develop a plan of integrating sustainability issues of their interest. However, large companies are more ready, as one out of two small and medium-sized companies have either not started to integrate the Goals or remain at a basic level, as opposed to 62% of the large companies, that have reached higher levels of integration.

Nonetheless, the importance of the Goals is acknowledged by the majority of the companies, regardless of size, even for those that have not yet begun with integration, as 76% consider it to be from quite to extremely important.

Particularly, the vast majority (90%) of companies that participated in the study, including 92% of large, 94% of medium and 80% of small companies, consider the integration of the Goals in their strategy to be from quite to extremely important. These companies recognize that "companies cannot succeed in societies that fail" as the most important reason for integration.

Finally, by making use of the available 2015 and 2016 reference year Sustainability Reports published by Greek companies up until December 2017, it is observed that in less than two years since the activation of the "Agenda 2030", increasingly more companies identify the importance of both integrating the Goals, as well as reporting their impact on them. There is still a need for reporting practices to evolve further in terms of number (the total number of Sustainability Reports with a 2016 reference year does not exceed 70), and quality in order to clarify both the alignment to the Goals and the "Agenda 2030", as well as the measurement and potential evaluation of the companies' contribution to the Goals' achievement.

Awareness and readiness

To what extent are Greek companies aware of the Sustainable Development Goals?

3. Senior executives, regardless of company size, have a high level of knowledge of sustainable development issues related to the Goals. The engagement and awareness of middle management executives on sustainable development issues related to the Goals constitute a crucial factor for their successful implementation.

The findings are primarily positive, in terms of awareness of the issues of sustainable development related to the Goals, for those who believe that these issues should be included in the agenda at Management Board level and are at least known to senior executives of Greek companies, since either as wider sustainable development issues or as Sustainable Development Goals under the "Agenda 2030", are well known (68%) to senior executives.

It is worth noting that during the interviews, it was found that the high level of awareness among senior executives, as revealed by the electronic survey, suggests - in some cases - their perception on sustainability issues of their concern, independently of their level of awareness of the UN initiative itself, regarding the Sustainable Development Goals, in the context of "Agenda 2030".

Furthermore, it should not be overlooked that this situation is differentiated among middle management executives, where the respective level of awareness of sustainable development issues related to the Goals is reduced to 35%, according to the opinion of senior executives who completed the online questionnaire. This highlights the existence of a gap in raising awareness within companies, and an opportunity to further engage middle management through the update and incorporation of sustainable development issues into the business agenda, for a higher level of SDGs integration.

It is also worth noting that regardless of company size, the level of SDGs awareness did not differ significantly.

Specifically, the differences in the level of upper management's awareness of the SDGs, among companies of different sizes (Small 0-49, Medium 50-249 and Large +250) are small, with a maximum difference of 7,8 percentage points.

Willingness and barriers

How willing are Greek companies to integrate Sustainable Development Goals into their strategy?

4. Large companies are more willing to proceed to the next level of Sustainable Development Goals integration, related to their activities, in relation to medium and small ones. Most companies that are willing to move forward will do so immediately - by 2020.

44% of participants will proceed immediately to the next level of integration of SDGs related to their activities, by 2020. In particular, 56% of large companies will proceed to a next level of integration by 2020, while for medium and small-sized companies this percentage is reduced to 41% and 25% respectively.

The percentage of companies that will move from the low level of integration ("Not started", "Basic") to high ("Under development", "In progress", "Advanced", "Best practice"), by 2020, is 5%, thus demonstrating, according to the current status of willingness of the participants, the need for action and decision-making to facilitate, mainly for the medium and small-sized companies, the integration of the SDGs.

Finally, 60% of participants are willing to proceed to the next level of integrating the SDGs related to their activities by 2030, a percentage including mainly large companies. In particular, 74% of large companies will proceed to the next level of integration by 2030, while for the medium and small-sized companies this percentage is reduced to the level of 53% and 45% respectively, although the significance of the Goals is recognized by the majority, irrespective of company size.

In particular, 76% of companies that responded that they have not yet started integrating the Goals into their strategy, they consider it from quite to extremely important, thus highlighting the need to remove any integration barriers, especially for companies that either have not started or remain at a basic level.

5. The limited implementation and in some cases the lack of regulatory framework and incentives emerge as the main barriers for the majority of participants, although different integration difficulties remain depending on size, sector and existing level of maturity, creating the need for tailor-made initiatives from both the State and business community.

The limited implementation and in some cases the lack of regulatory framework and incentives emerge as the main barriers for one out of two companies, creating the need for the State to take immediate relevant initiatives to develop / improve the implementation of an appropriate regulatory / legislative framework and incentives that would strengthen the business initiative in achieving the Goals (per Goal - mainly for the Goals that have been prioritized).

An important conclusion of the study is the fact that there are different difficulties of integration depending on the size of the company, the business sector and the existing level of maturity in terms of sustainability issues. In particular, companies with fewer than 250 employees are converging on the choice of limited implementation and in some cases lack of regulatory framework and incentives, as the main barrier to integrating the Goals into their strategy, while for large companies the main barrier is the reduced interest / pressure from stakeholders.

For the companies with a low level of existing integration the main barrier is the lack of resources, while for the companies with a higher level of integration, the main barrier is the lack of information / guidance initiatives and cooperation with appropriate bodies.

In 3 out of 4 business sectors with the highest level of representation in the electronic survey (Industry/ Manufacturing, Technology / Telecommunications and Energy) the limited implementation and in some cases the lack of regulatory framework and incentives is emerging as the main barrier for the integration of the Goals into their strategy. For the Services sector, the most important barrier for integration is the lack of resources (finance, infrastructure, technology, human resources, etc.), while the Energy sector indicates as an additional barrier the reduced interest from stakeholders.

Key conclusions and findings

Awareness and readiness

1

Goals 8 and 9 are prioritized* by the majority of respondents, regardless of company size or business sector, while the highest priority SDGs are related to all three pillars of Sustainable Development – economic, social and environmental.

according to the ranking of the Goals based on average score

8 DECENT WORK AND ECONOMIC GROWTH	**SDG 8 Decent Work And Economic Growth**
9 INDUSTRY, INNOVATION AND INFRASTRUCTURE	**SDG 9 Industry, Innovation and Infrastructure**
7 AFFORDABLE AND CLEAN ENERGY	**SDG 7 Affordable and Clean Energy**
4 QUALITY EDUCATION	**SDG 4 Quality Education**
5 GENDER EQUALITY	**SDG 5 Gender Equality**
17 PARTNERSHIPS FOR THE GOALS	**SDG 17 Partnerships for the Goals**
13 CLIMATE ACTION	**SDG 13 Climate Action**

66%
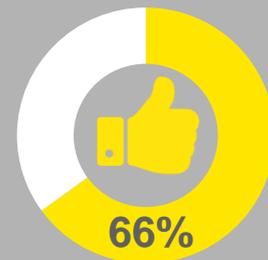
of participants in the interviews

responded that SDGs are applicable to Greek companies in the current economic situation

100%
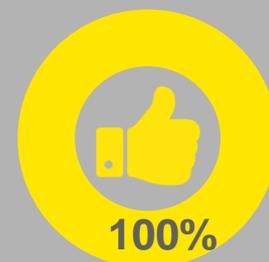
of participants in the interviews

consider the Goals as an opportunity for sustainable development and shared value creation between companies and their stakeholders

Awareness and readiness

2

Large companies are more prepared; nevertheless, the significance of the Goals is acknowledged by the majority, regardless of size, even for those that have not yet begun integration.

* based on the current integration level declared

Levels of integration

	Not started	Basic	Under development	In progress	Advanced	Best practice
Small	40%	10%	15%	25%	5%	5%
Medium	28%	25%	13%	25%	6%	3%
Large	20%	18%	15%	31%	13%	3%
Total	28%	18%	14%	28%	9%	3%
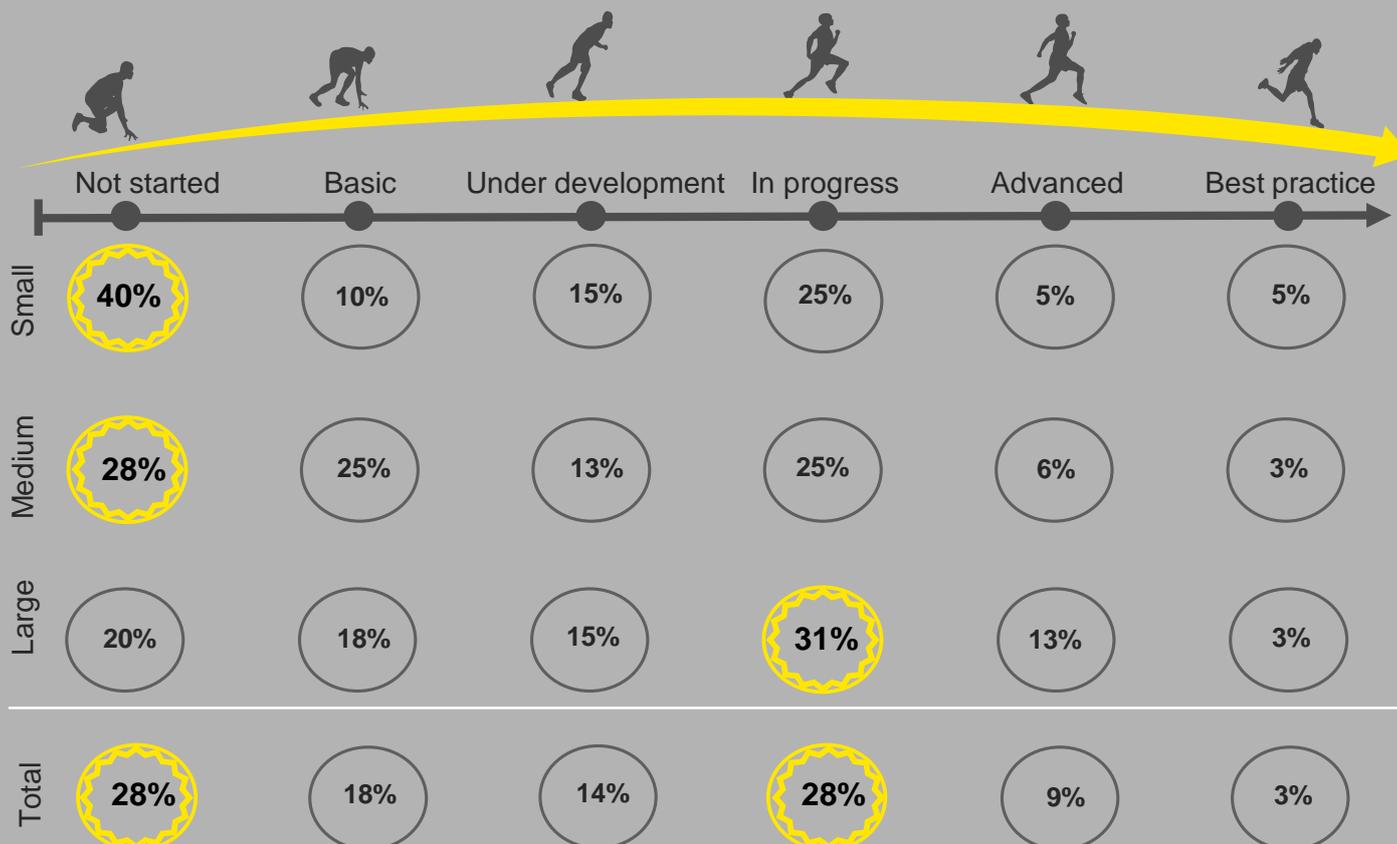
From the participants of the electronic survey:

90% …consider the integration of the SDGs into their strategy from quite to extremely important

76% …of those who responded they have not yet proceeded in integrating the Goals into their strategy, consider it to be from quite to extremely important

Key conclusions and findings

Awareness and readiness

3

Senior executives, regardless of company size, have a high level of knowledge of sustainable development issues related to the Goals. The engagement and awareness of middle management executives on sustainable development issues related to the Goals constitute a crucial factor for their successful implementation.

68%
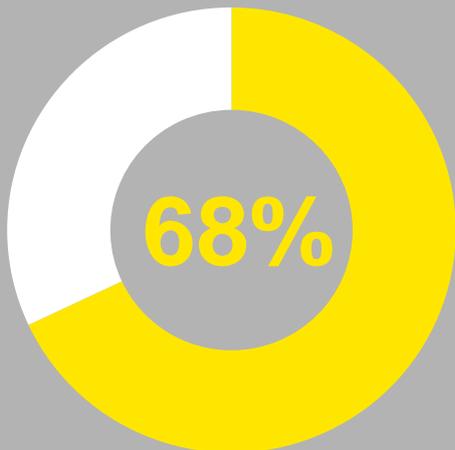
of senior executives

who participated in the survey, state they are aware of sustainability issues related to the SDGs at a satisfactory or high level.

The respective level of awareness (satisfactory and high level) of sustainability issues related to the Goals is reduced to

*35%

for middle management

*according to the responses submitted by senior executives

The level of awareness of the SDGs showed slight variations among senior executives by company sizes, with differences ranging on average by

5,2 percentage points

with a variation from 1,9 to 7,8 percentage points
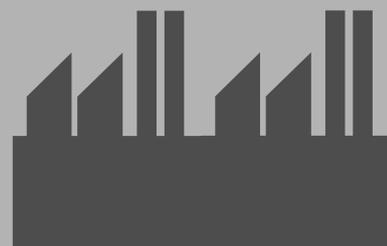
Key conclusions and findings

Willingness and barriers

4

Large companies are more willing to proceed to the next level of Sustainable Development Goals integration, related to their activities, in relation to medium and small ones.

Most companies that are willing to move forward will do so immediately - by 2020.

Of the participants in the electronic survey:

44%

…are willing to proceed to the next level of integrating the SDGs related to their activities by 2020

In particular:

25% of
Small
0-49
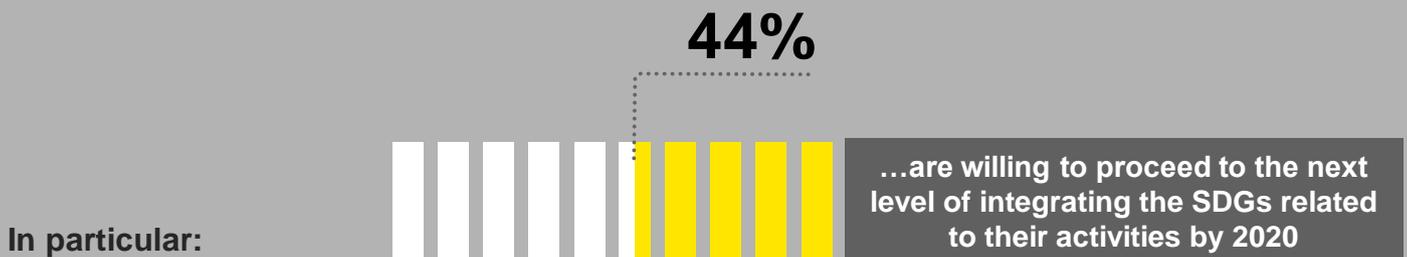
41% of
Medium
50-249

56% of
Large
+250

The companies that will proceed from a low level of integration to high is 5%, highlighting the fact that the current state will not change dramatically over the next years

	Current state 2017		Future state 2020
Low integration level	46%	→	41%
High integration level	54%	→	59%

**5%**

Key conclusions and findings

Willingness and barriers

5

The limited implementation and in some cases the lack of regulatory framework and incentives emerge as the main barriers for the majority of participants, although different integration difficulties remain depending on size, sector and existing level of maturity, creating the need for tailor-made initiatives from both the State and business community.

Of the participants in the electronic survey:

50% declared that:
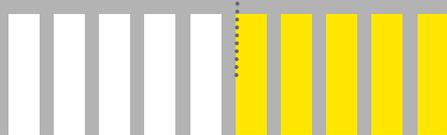
…the limited implementation and, in some cases, the lack of regulatory framework and incentives are the main barriers of integrating the SDGs

Limited implementation and, in some cases, lack of regulatory framework and incentives

Small 0-49 + **Medium 50-249**

Reduced interest / pressure from stakeholders

Large +250
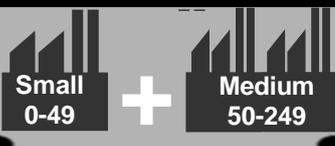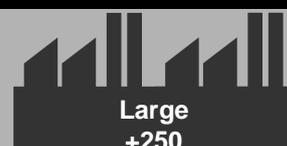
Lack of resources

Limited implementation and, in some cases, lack of regulatory framework and incentives

Low integration level

Limited implementation and, in some cases, lack of regulatory framework and incentives

Lack of information / guidance and cooperation initiatives from appropriate bodies

High integration level

01.

Awareness and readiness

To what extent are Greek companies aware of the Sustainable Development Goals and how ready are they to adopt them?

Overall ranking of the SDGs based on average score

Graph 1.1

SDG	Score
8 DECENT WORK AND ECONOMIC GROWTH	3,40
9 INDUSTRY, INNOVATION AND INFRASTRUCTURE	3,32
7 AFFORDABLE AND CLEAN ENERGY	3,05
4 QUALITY EDUCATION	3,02
17 PARTNERSHIPS FOR THE GOALS	2,98
5 GENDER EQUALITY	2,98
13 CLIMATE ACTION	2,96
3 GOOD HEALTH AND WELL-BEING	2,92
12 RESPONSIBLE CONSUMPTION AND PRODUCTION	2,92
16 PEACE, JUSTICE AND STRONG INSTITUTIONS	2,85
6 CLEAN WATER AND SANITATION	2,75
11 SUSTAINABLE CITIES AND COMMUNITIES	2,66
10 REDUCED INEQUALITIES	2,58
15 LIFE ON LAND	2,44
14 LIFE BELOW WATER	2,37
2 ZERO HUNGER	2,29
1 NO POVERTY	2,21

Graph Info

The average of the Goals prioritization is estimated from the multiplication of the total number of responses with the respective quantitative factor for each option:

Low Priority: **1**

Middle Priority: **2**

High Priority: **3**

Highest Priority: **4**

Most important Goals by company size

Graph 1.2

Sustainable Development Goals	Company size (number of employees)	Small 0-49	Medium 50-249	Large +250
SDG 8 Decent Work and Economic Growth		Top priority	Top priority	Top priority
SDG 9 Industry, Innovation and Infrastructure		Top priority	Top priority	Top priority
SDG 7 Affordable and Clean Energy		Medium priority	Top priority	Medium priority
SDG 4 Quality Education		Medium priority	Medium priority	Top priority
SDG 5 Gender Equality		Medium priority	Top priority	Medium priority
SDG 17 Partnerships for the Goals		Medium priority	Top priority	Medium priority
SDG 13 Climate Action		Medium priority	Top priority	Medium priority
SDG 3 Good Health and Well-being		Medium priority	Top priority	Medium priority
SDG 12 Responsible Consumption and Production		Medium priority	Top priority	Medium priority
SDG 16 Peace, Justice and Strong Institutions		Medium priority	Medium priority	Medium priority
SDG 6 Clean Water and Sanitation		Medium priority	Top priority	Medium priority
SDG 11 Sustainable Cities and Communities		Medium priority	Medium priority	Medium priority
SDG 10 Reduced Inequalities		Medium priority	Medium priority	Medium priority
SDG 15 Life on Land		Medium priority	Medium priority	Medium priority
SDG 14 Life Below Water		Medium priority	Medium priority	Low priority
SDG 2 Zero Hunger		Medium priority	Medium priority	Medium priority
SDG 1 No Poverty		Medium priority	Medium priority	Low priority

Legend: Top priority | Medium priority | Low priority

Most important Goals by sector

Sustainable Development Goals	Business sector	Industry/ Manufacturing	Technology	Services	Energy
SDG 8 Decent Work and Economic Growth		Top priority	Top priority	Top priority	Top priority
SDG 9 Industry, Innovation and Infrastructure		Top priority	Top priority	Medium priority	Top priority
SDG 7 Affordable and Clean Energy		Top priority	Top priority	Medium priority	Top priority
SDG 4 Quality Education		Top priority	Top priority	Top priority	Medium priority
SDG 5 Gender Equality		Medium priority	Top priority	Medium priority	Medium priority
SDG 17 Partnerships for the Goals		Top priority	Medium priority	Medium priority	Medium priority
SDG 13 Climate Action		Top priority	Medium priority	Medium priority	Top priority
SDG 3 Good Health and Well-being		Medium priority	Medium priority	Medium priority	Medium priority
SDG 12 Responsible Consumption and Production		Top priority	Medium priority	Medium priority	Top priority
SDG 16 Peace, Justice and Strong Institutions		Top priority	Medium priority	Medium priority	Medium priority
SDG 6 Clean Water and Sanitation		Top priority	Medium priority	Medium priority	Medium priority
SDG 11 Sustainable Cities and Communities		Medium priority	Medium priority	Medium priority	Medium priority
SDG 10 Reduced Inequalities		Medium priority	Medium priority	Medium priority	Medium priority
SDG 15 Life on Land		Medium priority	Low priority	Medium priority	Medium priority
SDG 14 Life Below Water		Medium priority	Low priority	Medium priority	Medium priority
SDG 2 Zero Hunger		Medium priority	Low priority	Medium priority	Low priority
SDG 1 No Poverty		Medium priority	Low priority	Medium priority	Low priority

Legend: Top priority | Medium priority | Low priority

Most important Goals by sector

Graph 1.3

	Pharmaceuticals /Chemicals	Banking	Transport / Logistics	Joint Stock Companies	Mining	Commerce	Food	Construction
SDG 8	Top	Top	Top	Top	Top	Top	Top	Top
SDG 9	Top	Top	Top	Top	Top	Top	Medium	Top
SDG 7	Top	Medium	Top	Top	Top	Top	Medium	Top
SDG 4	Medium	Medium	Top	Top	Top	Top	Medium	Top
SDG 5	Top	Top	Medium	Top	Top	Top	Medium	Medium
SDG 17	Top	Top	Top	Top	Top	Medium	Medium	Medium
SDG 13	Top	Medium	Top	Top	Medium	Top	Medium	Medium
SDG 3	Top	Top	Top	Medium	Top	Medium	Top	Medium
SDG 12	Top	Medium	Medium	Top	Top	Top	Top	Medium
SDG 16	Top	Medium	Top	Top	Top	Medium	Medium	Medium
SDG 6	Top	Medium	Top	Medium	Top	Medium	Top	Medium
SDG 11	Medium	Medium	Medium	Medium	Top	Top	Medium	Medium
SDG 10	Medium	Medium	Medium	Top	Top	Top	Medium	Medium
SDG 15	Top	Medium	Top	Low	Top	Medium	Medium	Medium
SDG 14	Top	Low	Medium	Medium	Top	Medium	Medium	Medium
SDG 2	Top	Medium	Top	Medium	Medium	Medium	Medium	Medium
SDG 1	Medium	Medium	Medium	Medium	Medium	Low	Medium	Medium

Top priority   Medium priority   Low priority

Level of Goals' integration among companies

One in two small and medium-sized companies, either have not adopted any integration level yet or remain at a basic level, **in contrast to 62% of large companies,** that have a higher level of integration

Graph 1.4

	Not started	Basic	Under development	In progress	Advanced	Best practice
Total	28%	18%	14%	28%	9%	3%
Small	40%	10%	15%	25%	5%	5%
Medium	28%	25%	13%	25%	6%	3 %
Large	20%	18%	15%	31%	13%	3%
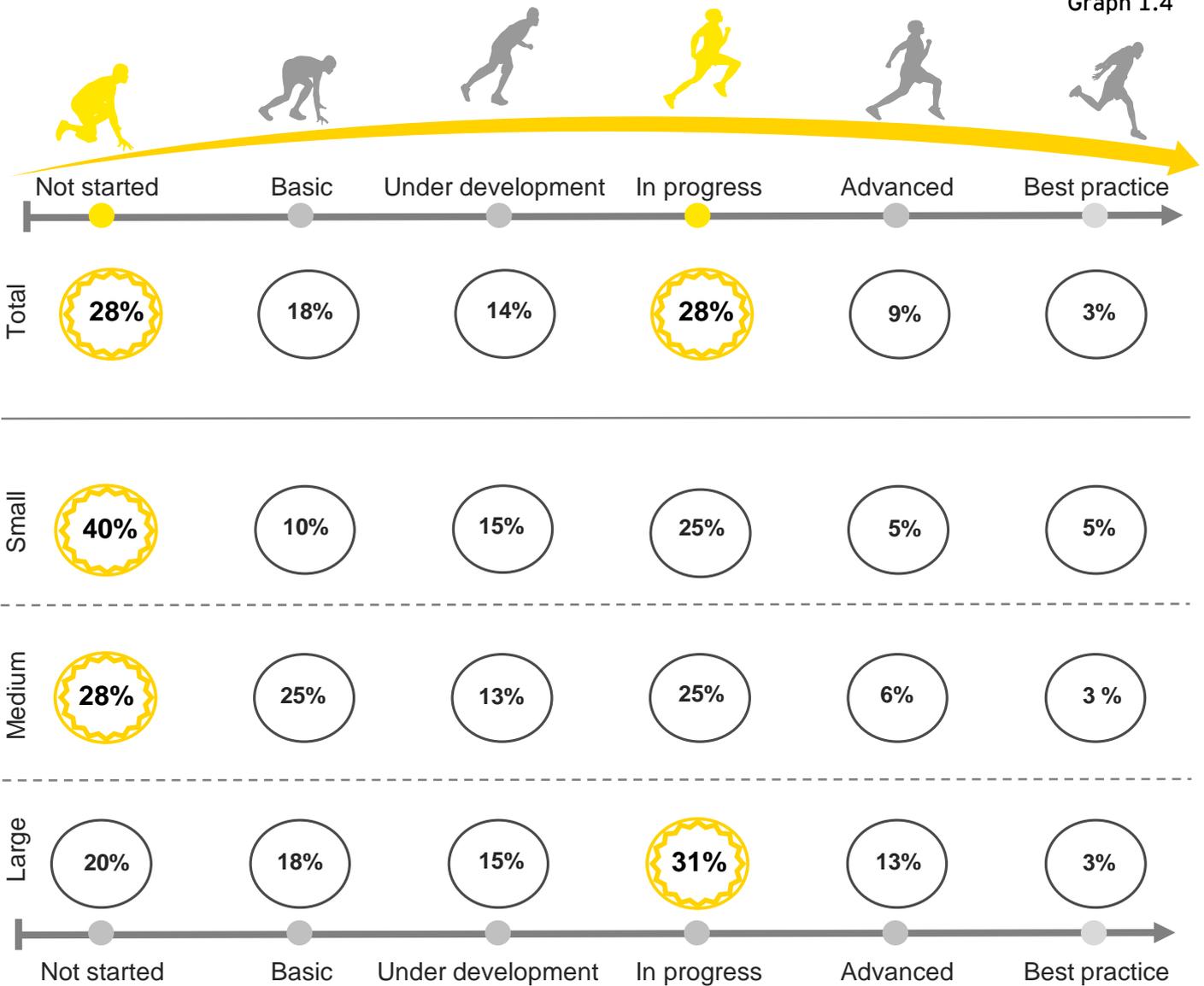
76% of companies that responded they have not yet embarked on integrating the Goals into their strategy, consider it from quite to extremely important. This highlights the need to eliminate any barriers towards integration, especially for companies that have not yet started or remain at a low level of integration.

02.

Willingness and barriers

To what extent are Greek companies willing to integrate the Sustainable Development Goals into their strategy?

Time horizon for the next level of integration of the SDGs

Among the participants in the survey, **44% are willing to proceed** to the next level of integrating the SDGs related to their activities **by 2020**

Graph 2.1

"How long until you move to the next level of integrating the SDGs related to your activities, into your business strategy?"

Time horizon	%
9-13 years	1%
4-8 years	15%
1-3 years	**44%**
No commitment	40%
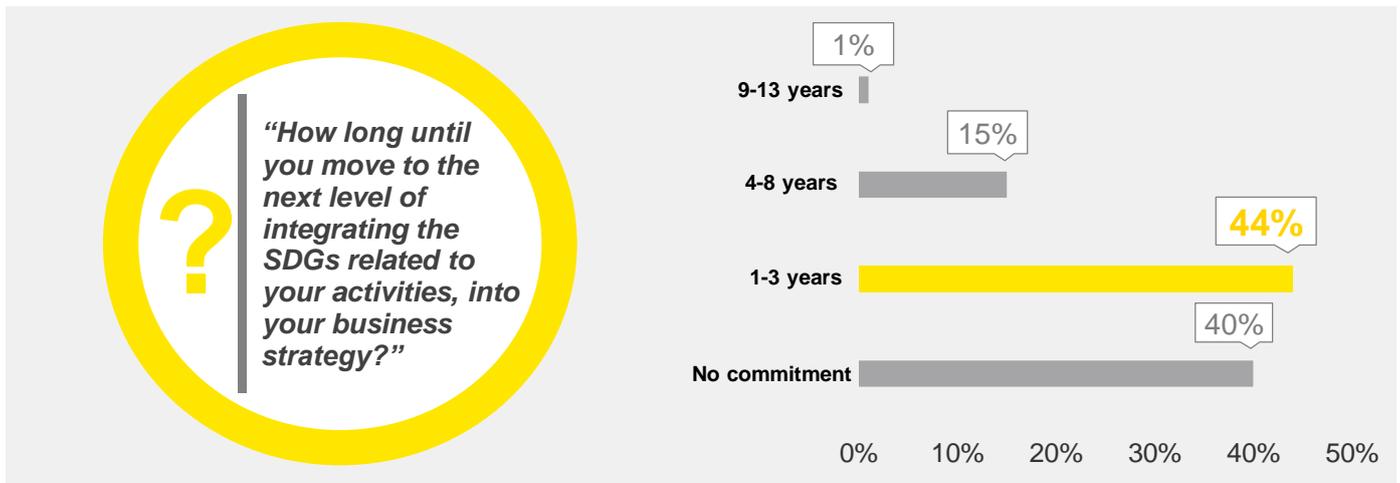
60% of the participants in the survey, are willing to move to the next level of integration of the SDGs related to their activities, by 2030, while about one in two companies declares they will move to the next level of integrating the Goals into their strategy by 2020. Large companies appear to be more willing to proceed, to the next level of integrating the SDGs related to their activities, than medium and small-sizes companies.

In particular, 74% of large companies will proceed to the next level of integration by 2030, while for medium and small-sized companies the corresponding percentages decrease to 53% and 45% respectively.

The corresponding percentages by company size, for the 44% of the companies who are willing to proceed by 2020, are 56%, 41% and 25% for the large, medium and small-sized companies respectively.

Graph 2.2

Time horizon of those who responded a low level of integration

Time horizon of those who responded a high level of integration

Low level		High level
17,1%	4-8 years	14,9%
26,8%	1-3 years	61,7%
56,1%	No commitment	21,3%
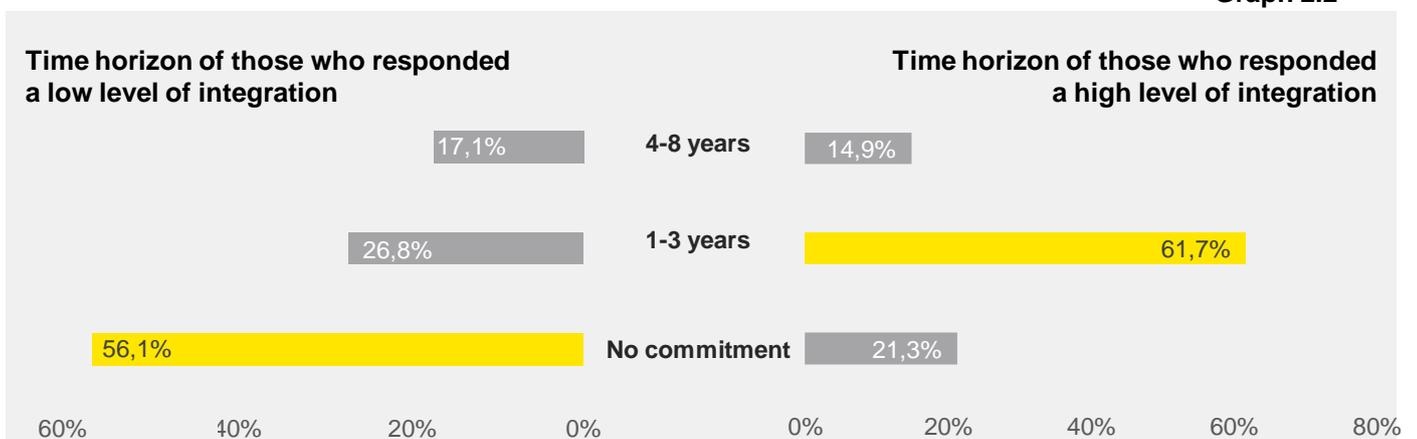
The majority of companies at a low level of integration have not made any commitment on next steps, while those who responded a high level of integration, indicated that they would proceed to the next level in the coming 1-3 years.

Current (2017) and future (2020) status integration

Small and **medium** sized companies that have **not yet started** integrating the SDGs appear to **have no willingness** to proceed, while the **more mature** a company is **regarding integration**, the **more willing** it is to **take next steps**

Graph 2.3
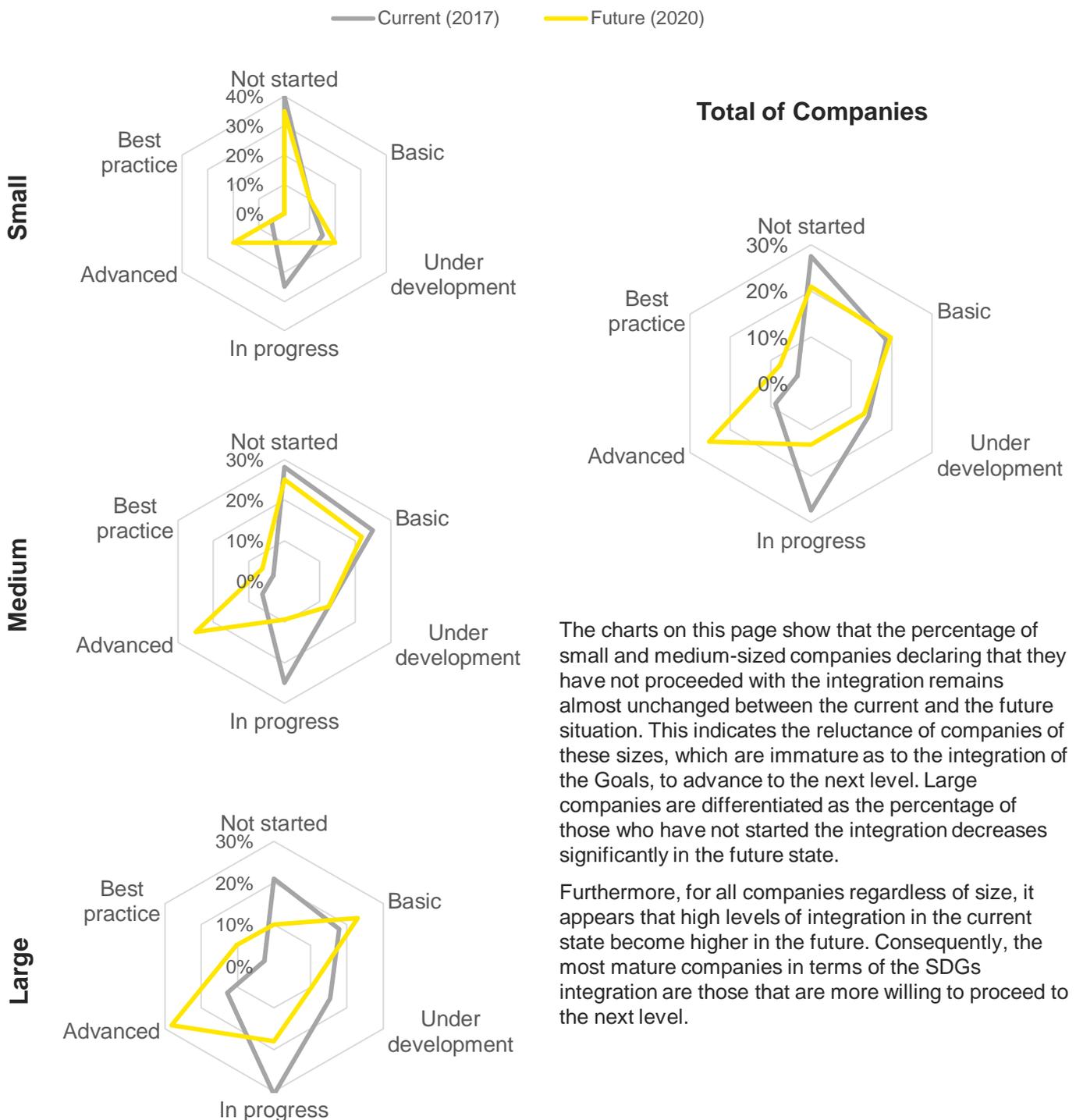
The charts on this page show that the percentage of small and medium-sized companies declaring that they have not proceeded with the integration remains almost unchanged between the current and the future situation. This indicates the reluctance of companies of these sizes, which are immature as to the integration of the Goals, to advance to the next level. Large companies are differentiated as the percentage of those who have not started the integration decreases significantly in the future state.

Furthermore, for all companies regardless of size, it appears that high levels of integration in the current state become higher in the future. Consequently, the most mature companies in terms of the SDGs integration are those that are more willing to proceed to the next level.

Current (2017) and future (2020) status of integration

The percentage of companies **moving from low to high level of integration, by 2020, is 5%**, according to the level of willingness of the participants; which appears to be affected by the low willingness of small and medium-sized companies

Graph 2.4

Current Status (2017)

Not started	Basic		Under development	In progress	Advanced	Best practice
28%	18%		14%	28%	9%	3%

46%

54%

Low level of integration

High level of integration

Future status (2020)

5%

21%	20%		13%	13%	25%	8%

41%

59%

Low level of integration

High level of integration
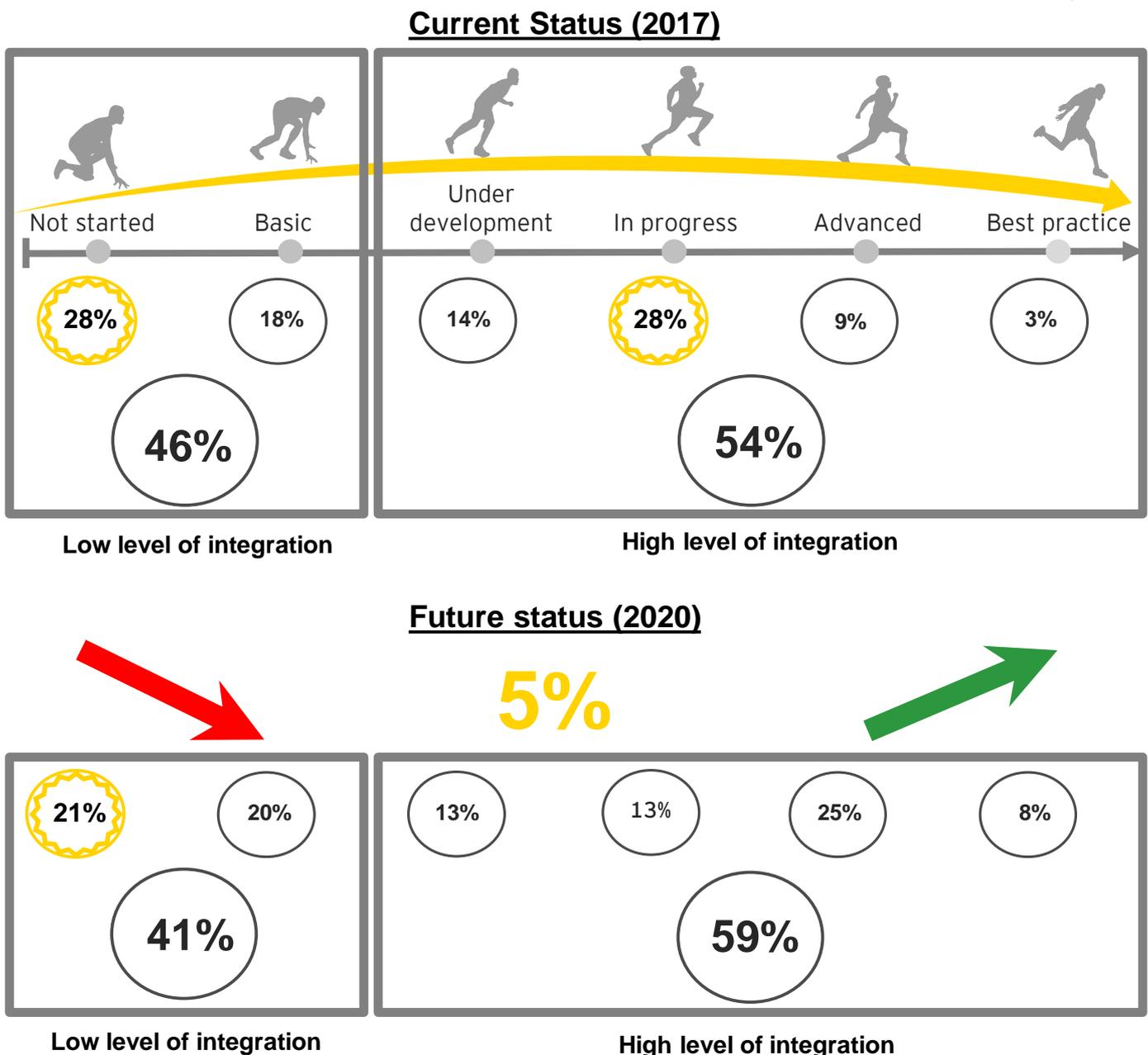
The percentage of companies moving from a low level of integration ("Not started", "Basic") to a high level ("Under development", "In progress", "Advanced", "Best practice") by 2020 is **5%**, according to the level of willingness of participating companies, thus highlighting the need for action and decision making that will motivate, mainly small and medium-sized companies, regarding the integration of the Goals.

Barriers

> **Limited implementation and in some cases lack of regulatory framework and incentives** that would enhance the integration of the Goals from the private sector dominates as one of the **main problems in the majority of companies, regardless of size, level of integration and sector**

Barriers	Size			Level of Integration		Business Sectors			
	Large +250	Medium 50-249	Small 0-49	Low	High	🏭	🖥	⚙	⚡
Limited implementation and in some cases lack of regulatory framework and incentives	✓	✓	✓	✓	✓	✓	✓		✓
Reduced interest / pressure from stakeholders	✓								✓
Lack of necessary resources (finance, infrastructure, technology, human resources, etc.)				✓				✓	
Lack of information / guidance and cooperation initiatives by competent public bodies		✓			✓				

03.

Next steps

What are the next steps for the State and businesses regarding the integration of the Sustainable Development Goals into their strategy?

Awareness

Proposals for the State

1. **Awareness raising** from the State to the public sector, the private sector and civil society, with the aim to provide comprehensive information on the Sustainable Development Goals

   Indicatively:

   ► Use and dissemination of existing communication tools & awareness raising of the UN for the Goals

   ► Development of a national website for the SDGs (Case study: Belgium www.SDGs.be)
   ► Organization of seminars / conferences (Case study: Estonia, Finland, Germany)
   ► Participation in European actions (e.g. European Sustainable Development Week (ESDW) (30/5 – 05/06)
   ► Integration of "Agenda 2030" in educational structures under the guidelines of the UN / UNESCO
   ("The Global Education 2030 Agenda")
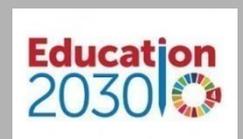
Awareness

Proposals for businesses

1. **Awareness raising** for companies, with the aim to provide comprehensive information on the Sustainable Development Goals – especially for middle management executives

According to survey respondents:

Graph 3.1

34%

24%

19%
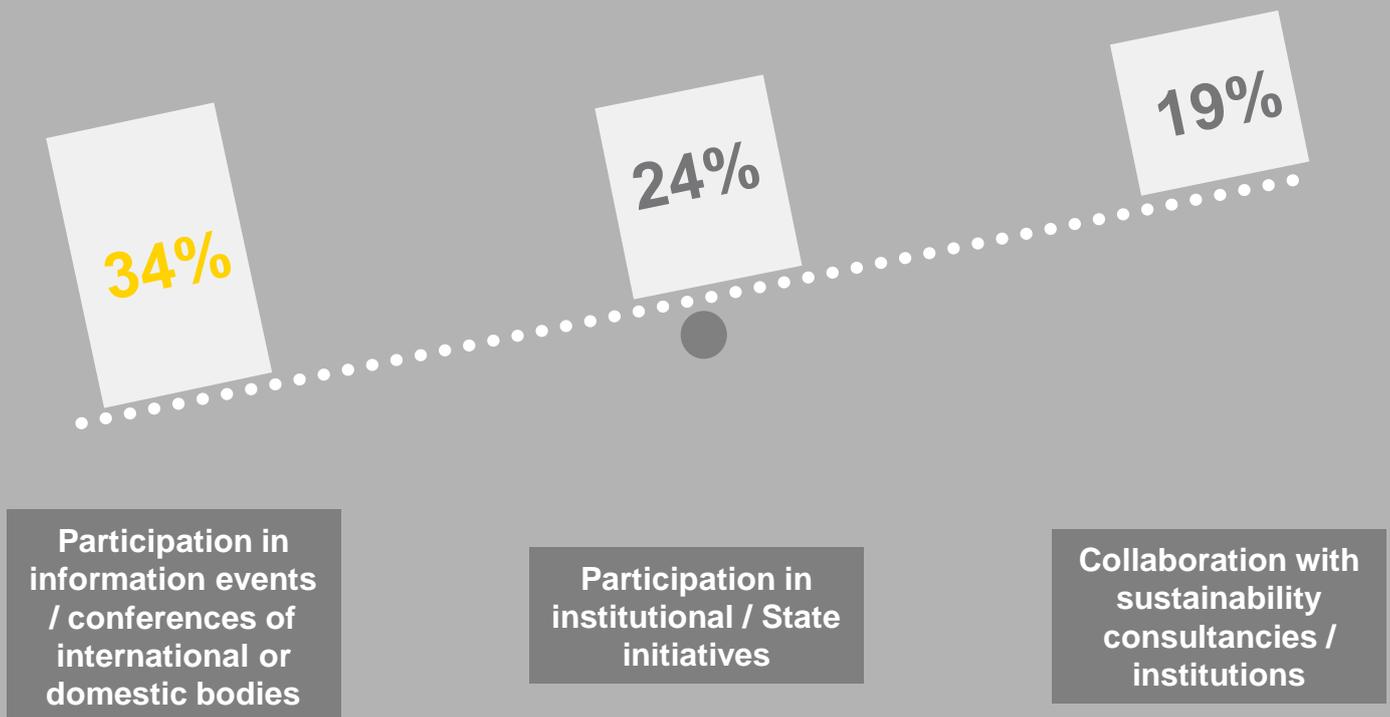
| Participation in information events / conferences of international or domestic bodies | Participation in institutional / State initiatives | Collaboration with sustainability consultancies / institutions |

Awareness

Proposals for the State and businesses

2. **Dialogue, engagement and collaboration** for all phases of the implementation of "Agenda 2030" (design, implementation, measurement, monitoring, reporting, improvement)

    Dialogue, engagement and collaboration particular to:
    ► Businesses and business associations (Case study: Belgium)
    ► European organizations (e.g. European Environmental and Sustainable Development Advisory Councils)
    ► Civil Society (NGOs & Civil Society Organizations – e.g. SDG Watch Europe)

        ► Case study: Finland
            ► The National Commission on Sustainable Development
            Collaborative initiative under the Prime Minister, which includes bodies from the private sector, NGOs, CSOs, and other stakeholders, with the aim to integrate sustainable development into policy development and measures
        ► Case study: Germany
            ► In order to formulate the National Strategy for Sustainable Development, the German government organized 5 "Dialogue Conferences" at national and regional level

Readiness

Proposals for the State

3. Utilization of the Goals for the formation (implementation development/ improvement) **of an appropriate regulatory framework and incentives** to strengthen entrepreneurial initiative in achieving the Goals under the "Agenda 2030" National Strategy (per Goal - mainly for those that have been prioritized, with priority to those selected by the business community)

    Indicatively:
    ► SEV proposals for the economy, sustainable development, employment, the State and institutions

Readiness

Proposals for the State

Graph 3.2

Total proposals	SEV proposals for the economy, sustainable development, employment, the State and institutions	Sustainable Development Goals						
		4 QUALITY EDUCATION	5 GENDER EQUALITY	7 AFFORDABLE AND CLEAN ENERGY	8 DECENT WORK AND ECONOMIC GROWTH	9 INDUSTRY, INNOVATION AND INFRASTRUCTURE	13 CLIMATE ACTION	17 PARTNERSHIPS FOR THE GOALS
12	*Sectoral policies (pharmaceuticals, logistics, mining, tourism)*			✓	✓	✓		✓
7	*Digital economy – National Digital Strategy 2016 – 2021*	✓	✓		✓	✓		
12	*Labour market*	✓	✓		✓			✓
11	*Operational spatial planning*				✓	✓		✓
5	*Reduced energy costs for industry*			✓	✓	✓		
4	*Modern licensing system*				✓	✓	✓	
13	*Tax justice – Business taxation*				✓			✓
6	*Business extroversion*				✓			✓
6	*Encouraging productive investments*				✓	✓		
6	*Market surveillance and competition rules*				✓			✓
5	*Action for the climate*				✓		✓	
4	*Industrial policy*				✓	✓		

Readiness

Proposals for the State

Graph 3.3

Total proposals	SEV proposals for the economy, sustainable development, employment, the State and institutions	Sustainable Development Goals						
		4 QUALITY EDUCATION	5 GENDER EQUALITY	7 AFFORDABLE AND CLEAN ENERGY	8 DECENT WORK AND ECONOMIC GROWTH	9 INDUSTRY, INNOVATION AND INFRASTRUCTURE	13 CLIMATE ACTION	17 PARTNERSHIPS FOR THE GOALS
2	*Investments in Research, Technological Development, Innovation*				✓	✓		
6	*Modernization of the Constitution*				✓			
6	*Qualitative and speedy justice*				✓			
4	*Access to finance*				✓			
3	*Circular economy and sustainable development*				✓			
3	*State function*				✓			
2	*Fighting against corruption and reinforcement of institutions and transparency mechanisms*				✓			
2	*Public expenditure – outsourcing*				✓			
2	*Public procurement*				✓			
2	*Good Legislation*				✓			
1	*Private debt - business restructuring - bankruptcy procedure*				✓			

Readiness

4. Integration plan for businesses

1   Prioritization of Goals (business case) and commitment

▶ Identification of the SDGs that have the biggest impact to the company, in terms of long-term risks as well as emerging opportunities

▶ Identification of the most material impacts (e.g. impact assessment) of the company in its progress towards the Goals

▶ Prioritization of Goals for the company, based on the above two criteria

▶ Public commitment to the integration of the Sustainable Development Goals

2   Development of KPIs, impact assessment tools and action plans

▶ Adjustment of prioritized Goals and the corresponding targets in company activities and definition of an action plan for their integration

▶ Integration of prioritized Goals in the strategy and development of targets and key performance indicators (KPIs) that are aligned with the relevant Sustainable Development Goals and their targets

▶ Development and implementation of tools for measuring and evaluating corporate impacts on Sustainable Development Goals, in order to enable the assessment of relevant investments' performance

▶ Participation in partnerships to integrate Goals, which can lead to mutually beneficial solutions for participants mainly by maximizing shared value for the stakeholders, the network utilization and the sharing of responsibility

▶ Identification of opportunities for new business models, new products or services for the achievement of both corporate goals as well as the Sustainable Development Goals

▶ Investments in education, skills development and employment opportunities

3   Integration into the business plan and reporting

▶ Disclosure of sustainability report(s) and its alignment with the Sustainable Development Goals to discuss performance within the context of the Goals

▶ Alignment of corporate disclosures in the "language" of the SDGs to establish common dialogue among stakeholders and promote awareness regarding the Sustainable Development Goals

▶ Development of systems to integrate the management of issues related to the SDGs into everyday business decision-making

Summary integration toolkit for the integration of "Agenda 2030" for businesses by size and level of integration

Graph 3.4

	Size			Level of Integration	
	Large +250	**Medium 50-249**	**Small 0-49**	**Low**	**High**
1. Awareness raising	✓	✓	✓		✓
2. Dialogue, engagement and collaboration	✓	✓	✓		✓
3. Implementation of an appropriate regulatory framework and incentives (per Goal - mainly those that have been prioritized)	✓	✓	✓	✓	✓
4. Integration tool for companies	✓	✓	✓	✓	✓
5. Development of national plan for action, targeting and evaluation	✓	✓			✓

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The industry and countries in which you operate as well as your extended business relationships introduce specific challenges, responsibilities and opportunities.

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