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# Reporting on Sustainability





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## Main review question

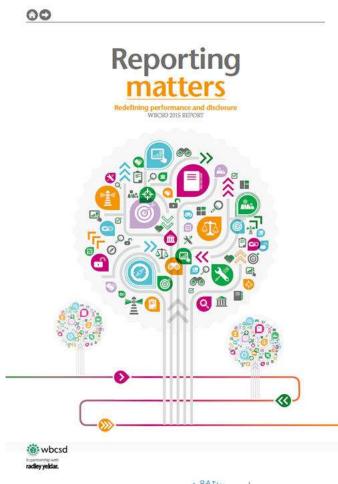
What is the status of reporting on the achievement of the SDGs at EU level and sustainability reporting by individual EU institutions and agencies?



# **Sustainability Reporting**

#### Reporting on non-financial information

- Reporting on economic, environmental and social impact
- Organisation's values and governance model, and link between strategy and its commitment to sustainability
- Not just a report but a process
- Used for decision-making and accountability

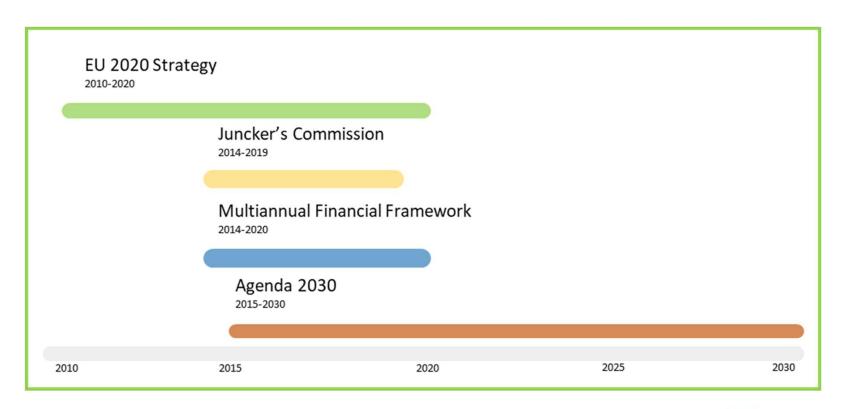




## No long-term strategy

### beyond 2020

No overall EU **strategy** that covers the SDGs up to 2030





## **Commission Reflection Paper**

#### January 2019

- Step in the right direction
- Three scenarios for a sustainable Europe
- Neither a strategy nor sustainability reporting
- No analysis identifying what more needs to be done by the EU





## **Eurostat Report**

- SDG-related information largely based on statistical data from Member States
- "Progress towards the SDGs in an EU context"
- It does not measure the contribution of
  EU budget or EU policy to achieving the SDGs









# **Commission Performance Reporting**

- EU committed to SDGs and sustainability, so expect reporting
- No reporting on the contribution of EU budget and policy to achieving SDGs
- Exception: performance reporting in external action adapted



# Individual reporting

#### by EU institutions and agencies

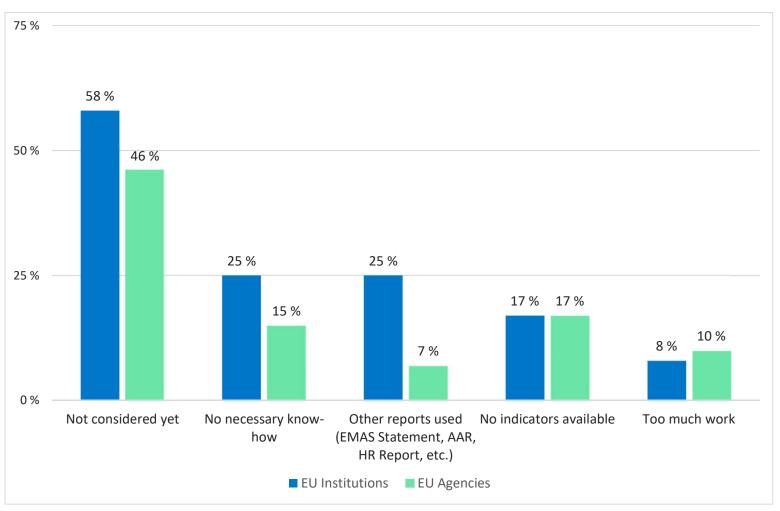
- Covered: 12 Institutions and 41 agencies
- Two EU bodies publish sustainability reports
  - European Investment Bank (EIB)
  - European Intellectual Property Office (EUIPO)
- Others:
  - Information incomplete and piecemeal
  - Focus on running of organisation (e.g. paper use)
    rather than how sustainability integrated in strategy & activities
  - => risk: important issues not covered





# Key reasons for not publishing

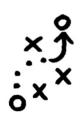
## a sustainability report





# Four major challenges

1. Developing an **EU strategy** post 2020 that covers the SDGs and sustainability



Integrating sustainability and SDGs into theEU budget and the performance framework



Developing sustainability **reporting** in EU institutions and agencies



4. Increasing the credibility of sustainability reporting through **audit** 

