ABDE
ASSOCIAÇÃO BRASILEIRA
DE DESENVOLVIMENTO

SDG METHODOLOGY GUIDE AND SUSTAINABILITY IN THE NATIONAL DEVELOPMENT FINANCIAL SYSTEM

cooperação alemã
DEUTSCHE ZUSAMMENARBEIT

Por meio da giz

FiBraS | Finanças Brasileiras Sustentáveis

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ACKNOWLEDMENTS

Produced by: Brazilian Development Association (ABDE)
Technical cooperation: Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) Gmbh and Latin America Development Bank (CAF)
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Consultancies: Steward Redqueen and NINT, an ERM Group Company
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The Brazilian Development Association (ABDE) gathers the 34 institutions of the National Development System (NDFS) throughout the country – made up of federal public banks, commercial pubic banks with development portfolio, state-controlled development banks and development agencies –, in addition to Finep and Sebrae. ABDE defines strategies and carries out actions to promote the NDFS, with the consistent goal of improving the performance of its members, so that these institutions can efficiently finance Brazilian sustainable development.

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BNB – Banco do Nordeste S.A.
BNDES – Banco Nacional de Desenvolvimento Econômico e Social
BRDE – Banco Regional de Desenvolvimento do Extremo Sul
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SUMMARY

Introduction

The financial sector, particularly the set of Development Financial Institutions (DFIs), has an essential role in the transition to a sustainable and just economy. The 2030 Agenda, result of the consensus among 193 member states of the United Nations that guides the Sustainable Development Goals (SDGs), is an invitation for these institutions to address the main current global challenges while being a guide for the strategic alignment with a focus on sustainability.

In the context of the performance of DFIs in the 2030 Agenda, complementary actions and commitments provide the basis to the importance of financing for the achievement of global goals. As a highlight, the Addis Ababa Action Agenda adds to the implementation of the sustainable transition through Integrated National Financing Frameworks (INFF), which contribute to overcoming financing bottlenecks.

Brazil has a robust system of institutions focused on promoting sustainable and inclusive economic, social and environmental development, controlled by both national and subnational governments, as well as by cooperatives with the promotion of development in their mandates. The National Development Financial System (NDFS) consists of 34 institutions that operate through credit and financing, all represented by the Brazilian Development Association. These are:

(i) Federal public banks – BNDES, BB, BNB, BASA, and Caixa Econômica Federal;
(ii) Commercial public banks with development portfolios – BRB, Banestes, Banese, Banpará, Banrisul;
(iii) State-controlled development banks – BDMG, BRDE, and Bandes;
(iv) Development Agencies – Afap, Afeam, Fomento TO, AGE, AGN-RN, Desenvolve MT, Desenvolve, Desenvolve RR, Piauí Fomento, AgeRio, Goiás Fomento; Badesul, Badesc, Desenbahia, Desenvolve SP, and Fomento PR;
(v) Cooperative banks – Banco Sicoob, Sicredi, and Cresol;

The NDFS represents 44% of total credit provided by the Brazilian Financial System, a total of R$ 1.9 trillion in resources for more than 39 million customers. The NFDS stands out for its strong performance with micro, small and medium-sized enterprises (MSMEs), with a portfolio of more than R$ 238 billion directed to support the segment. Another highlight is the financing to the Brazilian public sector, which represents 97% of all credit to municipalities. Finally, it should also be mentioned that the NDFS is responsible for more than 70% of long-term financing of companies in the country, giving these institutions a leading role in carrying out national investments.

Thus, the financing granted by DFIs directly impacts goals related to sustainable development, further contributing to catalyzing additional public and private resources towards this goal. Recognizing this role, the Brazilian Development Association (ABDE) created the ABDE 2030 Sustainable Development Plan (Plano ABDE 2030 de Desenvolvimento Sustentável) to define strategies and inducing actions to improve the performance of its NDFS associates in financing Brazilian sustainable development. In addition to proposing five guiding missions[1] for the actions of the National Development Financial System to meet the 2030 Agenda in Brazil, strengthening the NDFS is an additional and cross-cutting goal so that institutions can explore their potential and leverage sustainable projects in the country.

[1] The five missions are: Digital, Intelligent and Inclusive Future; Innovation ecosystem in bioeconomy and for the Amazon; Engaged agribusiness; Infrastructure and sustainable cities; Health as driving force for development. The full version of the ABDE 2030 Plan is available at: https://abde.org.br/wp-content/uploads/2022/03/Plano-ABDE-2030-de-Desenvolvimento-Sustentavel.pdf

This ***Guide to the Application of the SDG Methodology and Sustainability in the National Development Financial System***, which is part of the project "*Integrating SDGs as a framework for measuring and increasing the effectiveness of Brazilian DFIs*" (SDG Project), in partnership with the German Agency for International Cooperation (GIZ) and the Development Bank of Latin America (CAF), contributes to at least two of the six themes[2] highlighted by the ABDE 2030 Plan for the strengthening of the NDFS.

In the theme "Internalization of the SDGs in the institutional milestones of the National Development Financial System", the *SDG Methodology Guide* is strongly related to the alignment of the NDFS's strategic planning with the SDGs, the awareness of these institutions about the 2030 Agenda, and the integration of common language and objectives to institutions for the creation of shared sustainable agendas.

Moreover, the *SDG Methodology Guide* is related to the theme "Dissemination of the role of the National Development Financial System", since the application of the SDG Methodology provided in this Guide contributes to intensify the transparency of the NDFS actions for the fulfillment of the SDGs, for the production of data, and for the strengthening of ex-post monitoring of institutions' funding.

The *SDG Project* was a key step towards advancing the integration of SDGs and support for the 2030 Agenda in the National Development Financial System. Initiated in November 2020, the project developed an SDG Methodology consisting of four steps, in which institutions can reflect and prioritize the SDGs in relation to their mandates, the alignment of their portfolios with the SDGs, as well as with the needs of the localities in which they operate.

The methodology and the first cycle of training were carried out with resources from the German Federal Ministry for Economic Cooperation and Development (BMZ), through the Green and Sustainable Finance (FiBraS) project, implemented by GIZ in partnership with the Ministry of Finance and the Central Bank of Brazil (BCB). The technical co-operation agreement with the Development Bank (CAF) financed the second cycle of pilots, the development of the Guide and the event "Sharing experiences" between the ABDE members that took part in this project, which took place in November 2022.

The project had an international consultancy focused on the development of the methodology, Steward Redqueen (SRQ), and a national consultancy responsible for the implementation and adequacy of the methodology to the reality of na-tional DFIs, Natural Intelligence (NINT). By November 2022, ten DFIs associated with

[2] The six themes for the strengthening of the National Development Financial System in the ABDE 2030 Sustainable Development Plan are: Dissemination of the role of the National De-velopment Financial System; Internalization of the SDGs in institutional milestones; Adequa-cy of the institutional and regulatory milestone of DFIs; Articulation with strategic players; Sources of resources for the diversification of funding sources; and the Strengthening of the use of blended finance models, guarantees, and innovative instruments.
[3] Badesul, BDMG, Banco da Amazônia, BNDES, Cresol, Desenvolve MT, Fomento Paraná, Badesc, BNB and Desenvolve SP.

the ABDE[3] participated in the implementation of the SDG Methodology pilots, in which more than 120 employees were able to contribute to the discus-sions and to reflect on the performance of their institutions in the sustainability agenda.

The publication of the ***Guide to the Application of the SDG Methodology and Sustainability in the National Development Financial System*** proposes making the methodology available to other DFIs, domestic or foreign institutions, interested in integrating the SDGs into their activities and carrying out an ex-post assessment of their actions in the 2030 Agenda. The Guide can also serve as a reference for the development of SDG methodologies adapted to other players, sectors, and the academia, strengthening the literature and the theme of sustainability. Moreover, the availability of the Guide strengthens the development of sustainable taxonomies in the Financial System, which is key for advancing the global sustainability agenda.

The ***Guide to the Application of the SDG Methodology and Sustainability in the National Development Financial System***, therefore, aims to guide the application of the SDG Methodology, created to support strategies, prioritization, and alignment of Development Financial Institutions (DFIs) with the goals of the 2030 Sustainable Development Agenda. The target audience of the publication are domestic and foreign Development Financial Institutions, public and private financial and non-financial sectors, researchers, and the civil society, to meet the same or similar goals.

It is divided into two main parts, in addition to this introduction:
Part I – SDG integration methodology for Brazilian DFIs:

(i) Explain the objectives and expected results of the application of the methodology;
(ii) Present the four implementation steps;
(iii) Show the possibilities that the exercise will allow to achieve, including prioritization, internalization, creation of SDG impact strategies, alignment with local goals, equalization of knowledge by institutions, ex-post portfolio assessment, ease of dialogue with players, among others.

Part II – Application of the SDG Integration Methodology:

(i) Present the goals, information, and resources required and the advantages of applying each of the four steps of the tool;
(ii) For each step, guide the input of information in the Excel tool;
(iii) Guide the interpretation of charts and information generated from the questions proposed by the tool.

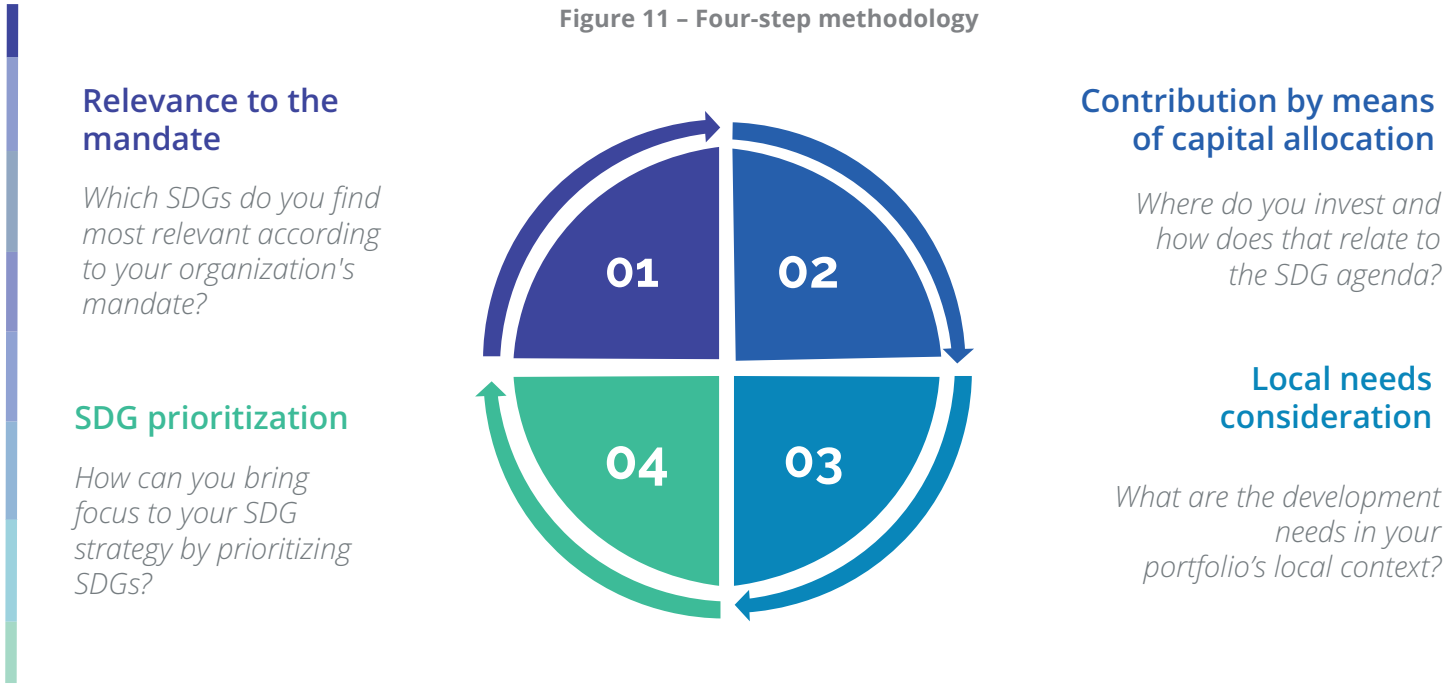
ABDE and its partners in the development and preparation of the *Guide to the Application of the SDG Methodology and Sustainability in the National Development Financial System* hope that it will serve as an instrument for the necessary transformation of institutions with a view to sustainability and inclusion. Thus, the Brazilian economy will be closer to achieving a sustainable future.

SDG integration methodology for Brazilian DFIs

Methodological approach

The ***SDG Integration Methodology for the Brazilian Development Financial Institutions (DFIs) (SDG Methodology)*** was designed considering the different characteristics of the heterogeneous group of institutions that comprise the National Development Financial System (NDFS), in addition to the different stages of maturity of these institutions regarding the 2030 Agenda. To develop the methodological approach that considered these particularities, the best national and international practices for SDG integration and the needs of financial institutions associated with ABDE were considered.

Figure 11 – Four-step methodology



Source: Steward Redqueen. Adapted by: NINT

The mapping of best practices and needs showed that, to effectively integrate the SDGs, a financial institution needs a strategy focused on the selection and prioritization of SDGs that is based on the understanding of its contribution to the 2030 agenda, which also facilitates dialogue with strategic players. In this sense, the *SDG Methodology* is capable of helping financial institutions to develop strategies that correlate the impact metrics on the SDG agenda to their performance.

The methodological approach of the Guide to the Application of the *SDG Methodology* is divided into four steps (Figure 11) intended to support DFIs in the internalization of the sustainability agenda and in the development of a focused strategy aligned with the SDGs and for the contribution to sustainability financing.

As a first step, institutions are invited to reflect on their development mandate/mission in relation to the SDGs, thus defining their own set of SDGs. In the second step, after analyzing the portfolio's

positive and negative contribution to the SDGs, organizations can reflect on the impact of their actions and how it relates to the SDG agenda. The third step asks institutions to assess the SDG needs in the local context in which they operate. Finally, as the fourth and final step, institutions must choose "priority SDGs" to be highlighted in their strategy.

The ***SDG Methodology*** **was transformed into an Excel tool that allows each financial institution to input information on its mandate/mission, portfolio, and operating location**. The tool presents the results of each step and, as an invitation to discussion and reflection, includes suggested questions for interpreting and validating the results.

It is recommended to **implement the tool in a *workshop*** with participants from different departments of the financial institution, who understand the institution's mandate and strategy, as well as its local context. Particularly for the last step, it is recommended that stakeholders and board be present, so that the prioritization exercise can be validated and incorporated into the institution's strategy.

It should be noted that the tool does not propose a methodology for tagging operations, that is, it does not make a single and exclusive correlation between operations financed by the financial institution and one of the SDGs. Each operation can contribute to more than one SDG. However, the tool presents important inputs for the creation or improvement of specific methodologies for framing operations in individualized analyses.

Finally, the *SDG Methodology* enables institutions to better understand the reality, assessing the alignment between the institution's current strategy and the needs of the location where it operates with allocated capital. The tool does not intend to create a score or ranking of institutions. Inn this sense, the expected result is broadening the discussions regarding the SDGs, providing inputs for the strategic prioritization to be carried out.

Step 1 – Relevance to the mandate

Step 1 corresponds to the identification of the **most relevant SDGs for the institution's development mandate, aiming to find out which SDGs each financial institution considers most relevant to its mission and strategic vision.** The tool allows the selection of 8 SDGs with different levels of importance, namely:

- **3 very relevant SDGs**
- **2 relevant SDGs**
- **3 moderately relevant SDGs**

The other 9 out of the 17 SDGs are automatically deemed not as relevant to the FI's mission. Step 1 aims to assess the current positioning and to allow, after application of Step 2 – Contribution by means of

capital allocation, that the financial institution understands how the portfolio is contributing to the SDGs considered most relevant to the mandate.

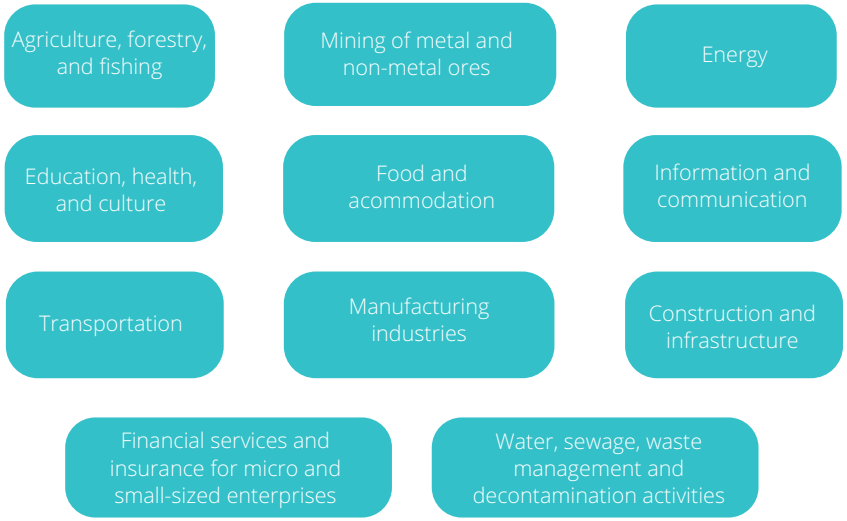
Step 2 – Contribution by means of capital allocation

Step 2 allows the **identification of positive and negative contributions to the SDGs according to each financial institution's portfolio allocation**. The identification of the contribution is based on the study *"Towards nexus-based governance: defining interactions between economic activities and Sustainable Development Goals (SDGs)"*, which correlates economic sectors and positive and negative contributions to the SDGs (Zanten & Tulder, 2021).

The study conducts a systematic review of 876 articles, published between 2005 and 2019, and covering 420 economic activities (defined by ISIC – *International Standard Industrial Classification*) to explore the relationship between individual economic activities, sustainable development in general, and the SDGs specifically. The main outcome of the document is an overview of the main sustainable development characteristics reported for different individual economic activities.

Although the ISIC classification is commonly used in the financial sector, it is not employed by all financial institutions. Furthermore, it is a long and impractical list of codes. Thus, for *the SDG Methodology*, it was decided to transform the ISIC classification into a simplified list of **11 sectors (Figure 2) and 61 subsectors** (Annex I) . The tool asks the financial institution to inform its capital allocation in these sectors and subsectors, and automatically calculates the positive (Annex II) and negative (Annex III) contributions to the portfolio SDGs.

Figure 2 – Sectors



Source: Steward Redqueen. Adapted by: NINT

For the development of the tool, analyses were conducted for each of the selected subsectors, identifying the positive and negative contributions to the SDG goals. Each of the analyzed subsectors contributes to one or more goals (**Figure 3**), which the tool understands as contributions to the corresponding SDG. Based on this methodology, **the tool calculates the percentage of the contracted value of operations that contribute to each of the SDGs.**

Figure 3 – Example of positive and negative contributions in the selected sector and subsector

Source: Self-developed

The objective of the second step is to provide the organization with topics for analysis on the interactions (both positive and negative) between the economic activities in its portfolio and the SDGs. It is necessary for the institution to break down the portfolio by sector/subsector to complete this step, since the analysis based on it requires this information.

Step 3 – Local needs

Step 3 of the methodology seeks to **identify the five highest priority SDGs for the local context.** being it the country or region where the financial institution operates. The objective of this step is for the institution to assess the development needs of the region where it operates, reflecting on how this can be incorporated into its SDG strategy.

When developing the methodology and designing the third step of the tool (local needs), Brazil's performance was ana-

lyzed against the SDG indicators, using the *Sustainable Development Report* (Cambridge University Press, 2021). The document identifies Brazil's comparative performance as to other countries, assessing Brazil's position and the challenges of acting on the SDGs. Based on this work, five SDGs were considered the highest priority for the national development.

In the tool, the structure provides data on the performance of the SDGs in Brazil, but also allows replacement by priority SDGs according to the reality of the location where the institution operates, which is especially important for subnational institutions. Thus, institutions are asked to rank the 5 most important SDGs on the agenda in terms of local needs.

Step 4 – Strategic prioritization of the SDGs

Step 4 corresponds to the **strategic prioritization of the SDGs based on the reflections and results of the previous steps**, aimed at contributing to the development of a strategy that enhances the institution's contribution to the SDGs. This final step asks the institution to list the 5 priority SDGs for the future strategy. The prioritization exercise is conducted considering the conclusions reached by the institution in the previous steps, that is, the SDGs that relate to the institution's mandate, its portfolio contribution, and the local needs of the context in which it operates.

For each SDG selected as a priority, the financial institution is asked to justify the choice, answering the question "This SDG is a priority because":

- **It is of strategic relevance to my mandate,**
- **It seems to have a strong positive effect on my portfolio contribution,**
- **Meets an urgent need of my local context,**
- **Other (specify).**

It is important to note that prioritizing SDGs does not mean neglecting the others, it means that the institution is able to communicate a focused approach to stakeholders. In the long term, the definition of strategic SDGs allows the institution to measure the impact on these goals.

Benefits of the SDG integration methodology

Financial institutions with different trajectories and levels of internal maturity regarding the SDGs can benefit from the implementation of the *SDG Methodology*. For financial institutions still in their early years, the methodology represents a kick-start for future internal discussions on how to prioritize and integrate the SDGs into their strategies. As for Institutions with a higher level of maturity, the methodology reinforces the integration of SDGs and contributes to confronting previous perceptions and updating parameters.

The results of the application of the tool can be key in the definition of strategies, to help measure the effectiveness of initiatives developed. Additionally, results can be used to engage with stakeholders, enabling the analysis of the positive contribution of portfolios according to financed economic sectors.

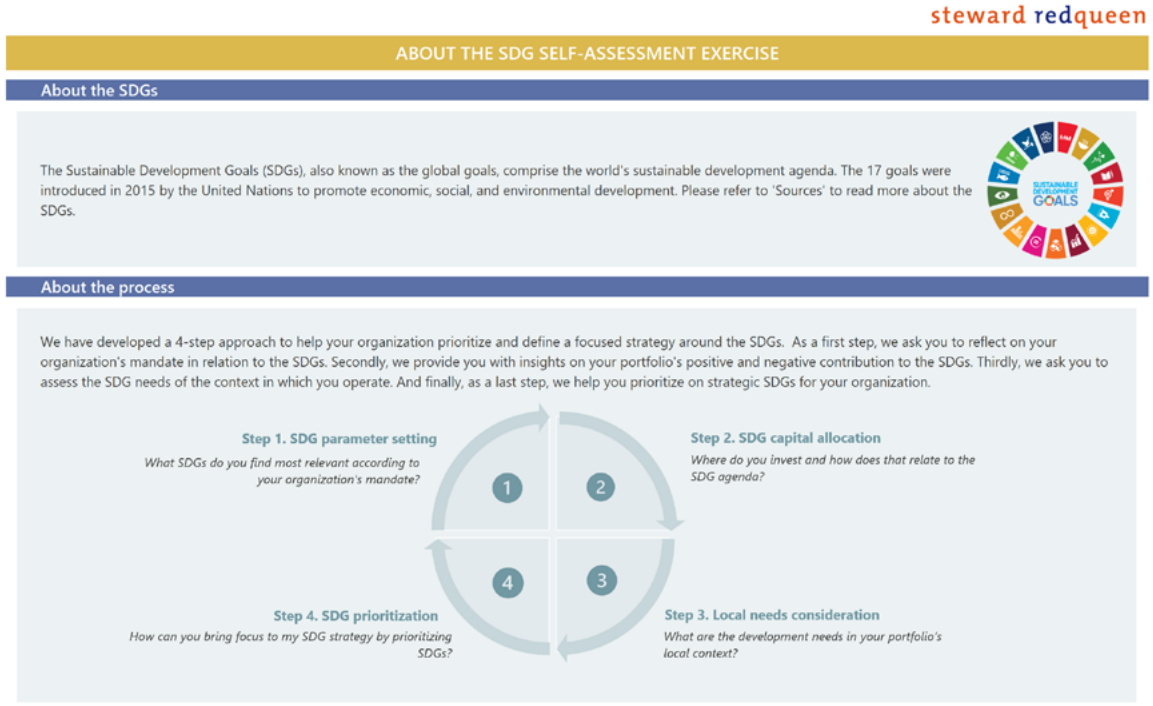
The implementation of the tool and the analysis of the portfolio based on it can also serve three purposes: (i) engagement of internal staff and with potential partners and/or stakholders; (ii) equalization of knowledge among financial institutions; (iii) *ex-post* impact assessment of the institutions' actions on the SDGs, allowing the communication of their actions in the 2030 Agenda. This means that even with different local needs and levels of development, DFIs would have a common base from which they could establish dialogue and communicate strategies, helping each other, with different strategic players.

The tool can also foster internal discussions and generate inputs for the development of new financial products/credit lines aimed at activities aligned with the SDGs.

Application of the SDG integration methodology

As mentioned before, the SDG integration methodology was translated into an automated Excel tool (Figure 4). The tool has different tabs and the first, called “Methodology”, contains a summary of the methodological approach used, an explanation of the four steps and the implementation workshop.

Figure 4 – Excel tool of the SDG methodology



Source: Steward Redqueen

After explaining the methodology, the next three tabs (in light blue color) are related to Steps 1, 2 and 3 of the methodology. In each of these tabs, the user must enter the data of their financial institution before the workshop. The fifth tab ("Evaluate the SDG integration") shows the results of Steps 1, 2 and 3. This tab, to be used during the workshop, includes questions to guide discussions about the results. The sixth tab ("Prioritize SDGs") refers to Step 4 of the methodology and must be filled in during the workshop, after the discussion of the results. The seventh and last tab ("Extra - Port. contribution") provides a breakdown of the positive and negative contributions of the financial institution's portfolio to each of the 17 SDGs (Table 1).

Table 1 – Excel tool tabs with the SDG Methodology

Tool tab		Methodology step	User action required
1st	Methodology	-	Reading
2nd	Set SDG parameters	Step 1	Fill in before the workshop
3rd	Insert portfolio data	Step 2	Fill in before the workshop
4th	Review SDG local needs	Step 3	Fill in before the workshop
5th	Evaluate SDG integration	-	Discussion of results during the workshop
6th	Prioritize SDGs	Step 4	Fill in during the workshop
7th	Extra - Portfolio contribution	-	Verification during or after the workshop

Source: Steward Redqueen. Prepared by: NINT

To use the tool, the institution must prepare the data to be included, and it is recommended the creation of a **technical group to be responsible for the implementation of the project**. We suggest that the group is composed of employees from different areas and levels of the institution, and it is also recommended to include the planning, credit, social, climate and environmental risk areas, as well as business areas.

Step 1 - Relevance to the mandate

Objective	Information requested by the tool	Preparation and resources
Identification of the most relevant SDGs for the institution's mandate	3 very relevant SDGs 2 relevant SDGs 3 moderately relevant SDGs	Analysis of official documents, such as policies and strategies and/or the formation of a decision-making committee

> For this step, the **"Set SDG parameters"** tab of the tool will be used.

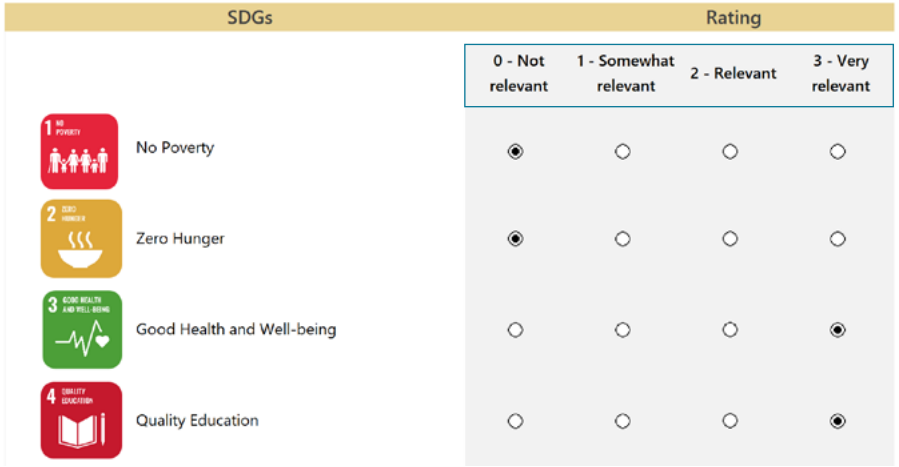
As discussed in Section 2 on the methodological approach, Step 1 of the tool consists of identifying the most relevant Sustainable Development Goals for the institution's mandate/mission. The objective of the information is to provide inputs for assessing the alignment between the initial vision of the organization's strategy and the allocation of its portfolio.

The tool requests the selection of **eight relevant SDGs** to the mandate, being assessed in three levels of importance. **Three very relevant SDGs** should be identified, that is, those that are key for the organization's current mission. Next, **two relevant SDGs** should be identified, which are not the institution's main priorities, and **three moderately relevant SDGs**, which are deemed to be complementary to the organization's strategy. The other SDGs should be considered **not as relevant** to the institution's mandate.

At this step, the institution must internally assess which SDGs are more directly aligned with its mission and strategic vision, it is recommended the analysis of official documents such as the institution's policies and strategies, identifying previous mapping of actions directed towards the SDGs and/or the formation of decision-making committees. Then, the selection of employees with activities focused on strategy and planning is suggested.

The selection of the Sustainable Development Goals considered relevant to the institution's mandate will be conducted on the tab "Define SDG parameters" (Figure 5). The SDGs are arranged in numerical order, requiring the identification of the degree of importance for each of the 17 goals by selecting one of the four buttons with classifications.

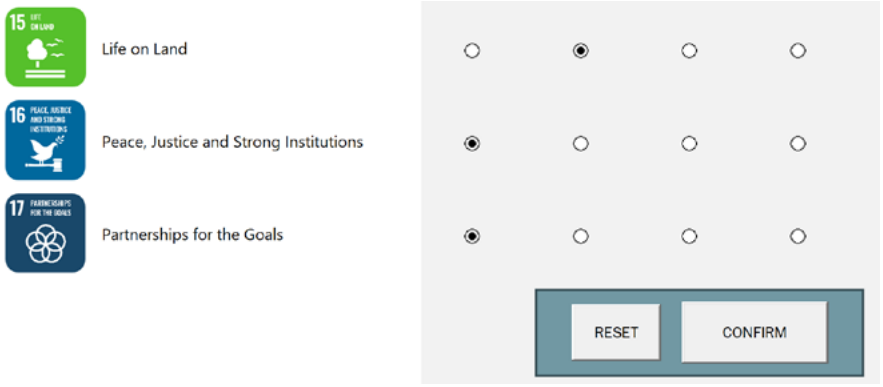
Figure 5 – Relevant SDGs to the mandate



Source: Steward Redqueen's Tool

After identifying the degree of importance of the 17 SDGs for the institution's mandate, the user must complete the operation by pressing the "**confirm**" button (**Figure 6**).

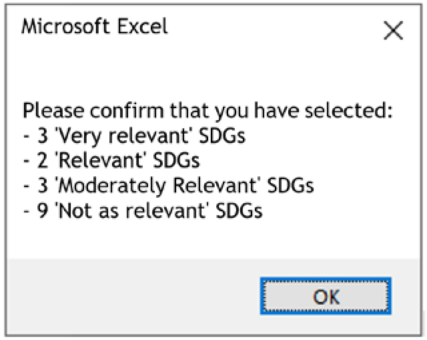
Figure 6 – Confirmation of selection



Source: Steward Redqueen's Tool

In case of an error (Figure 7), the operation should be repeated, checking the degree of importance of all 17 SDGs listed.

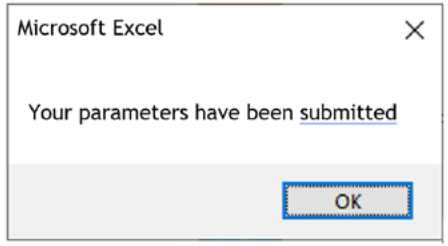
Figure 7 – Selection error



Source: Steward Redqueen's Tool

The selection will be completed after the message "Your parameters have been submitted" (Figure 8).

Figure 8 – Confirmation message



Source: Steward Redqueen's Tool

Step 2 – Contribution by means of capital allocation

Objective	Information requested by the tool	Preparation and resources
Identification of positive and negative contributions to the SDGs according to the portfolio's capital allocation	Capital allocation by sector and subsector	Search for portfolio information and analyze correspondence of operations with sectors and subsectors

> For this step, the **"Insert portfolio data"** will be used.

The second step of the tool aims **to identify the positive and negative contributions to the SDGs according to the capital allocation of each financial institution's** portfolio, as discussed in Section 2. The tool uses a list of **11 sectors and 61 subsectors that contribute to the SDGs. The user must enter the contracted volume in the aggregated credit portfolio by sector and subsector.**

The tool automatically calculates the portfolio's positive and negative contributions to the Sustainable Development Goals.

To fill in the tool, the financial institution must correlate its portfolio data with the list of sectors and subsectors analyzed by the tool. Therefore, initially, the institution must structure a database with individualized information on each financed operation. It is recommended that the institution assesses the period of interest, preferably greater than 5 years, including all operations contracted in the period. To structure the institution's database, it is suggested to include different fields (Table 2).

Table 2 – Suggested portfolio information

Portfolio information	Suggested format	Example
Volume (contracted value)	Contracted value per operation	R$ 450.000,00
Operation CNAE	CNAE code referring to the financed **operation** containing, at least, section, division, group, and class	D3512300 - Electric power transmission
Company CNAE	CNAE code referring to the financed **company** containing, at least, section, division, group, and class	Ex: A0111301 – Rice cultivation
Type of customer	Information on the type of financed customer	Individual / Legal Entity / Public Administration
Annual customer revenue	Total revenue obtained by the customer in the year prior to the contract	R$ 2.500.000,00
Product / Line of credit	Product or line of credit used for the financed operation	Microcrédito fácil (Easy microcredit) / Mais energia (More energy)
Internal classification of sectors of the operations	Own categorization of sectors and subsectors for financed operations, if carried out	Wind power transmission
Description of the operation	Detailed explanatory text on the financed operation	Provide support to the construction of a highly complex hospital with specialized treatment and acquisition of equipment and furniture for the operation of health care services and management of the unit.

Source: Self-developed

The list of sectors and subsectors was developed in English, based on the ISIC system. This system is correlated with the Brazilian National Classification of Economic Activities (CNAE). Due to the similarity between the two systems, it is possible to identify most of the aligned subsectors by identifying the CNAE.

However, some subsectors on the tool do not have a direct correlation with the CNAE (Table 3). When faced with subsectors without direct correspondence with the CNAE listed below, it is essential to carry out additional analyses, aiming to identify the alignment with the subsectors. In this sense, it is essential that the financial institution properly prepares the data in advance and collects different information on the financed operations.

Table 3 – Subsectors without direct correspondence with CNAE

Sector	Subsector
Energy	• Energy efficiency • Renewable energy generation
Construction and infrastructure	• Construction of clean transport infrastructure • Construction of climate resilience projects • Construction of green buildings • Modernization of buildings to sustainable standards
Transport	• Clean transport projects
Financial services for SMEs	• Insurance products related to climate change • Microfinance • Financial services activities for small- and medium-sized enterprises

Source: Self-developed

It is possible to use different layers of analysis, in addition to the CNAE, to find the correspondence between operations and sectors and subsectors analyzed by the tool: Internal classification of sectors, products, size, and description of operations (Figure 9). The layers of analysis indicated in this Guide were used in actual applications of the *SDG Methodology* during the pilot implementation stage. Next, each layer of analysis is detailed and exemplified.

Figure 9 – Layers of analysis

Prepared by: NINT

Throughout Step 2, resources are suggested for the analysis of data from the institution's portfolio **through the Microsoft Excel software**. For the analysis, the institution may use the data analysis *software* of its choice[4].

It is recommended that the application of Step 2 is carried out prior to the execution of the implementation workshop. The correspondence between the institution's portfolio and the tool's sectors and subsectors requires a thorough analysis of the information individualized by contracted operation, it is thus necessary to seek information internally and analyze different layers of correspondence with the portfolio.

Analysis of the National Classification of Economic Activities (CNAE)

The analysis of the CNAE is key for the correspondence between the institution's portfolio and the tool's sectors and subsectors. The CNAE attributed to the operation is considered more accurate than the company's CNAE, reflecting more directly the financed activity. This occurs since it is possible that operations are carried out not being directly related to the main activity of the customer, being thus classified individually by the financial institution.

Activity: Rice cultivation

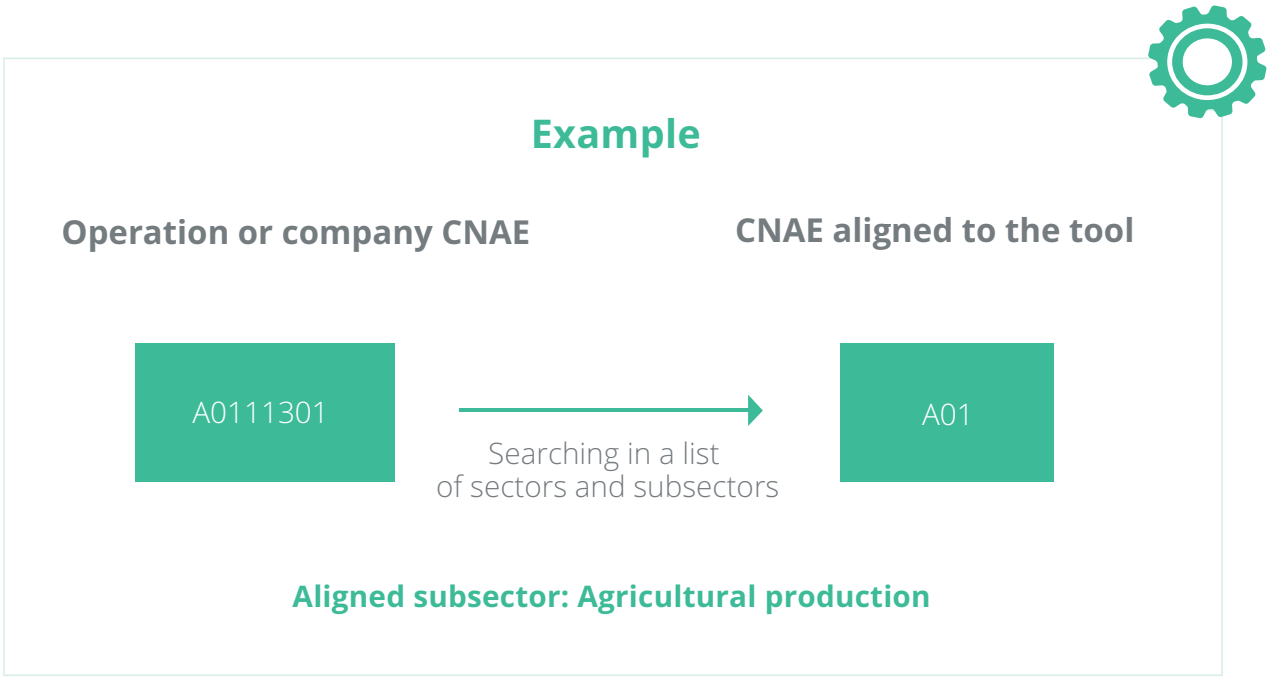
Section	Division	Group	Class	Subclass
A	01	01.1	01.11-3	0111-3/01

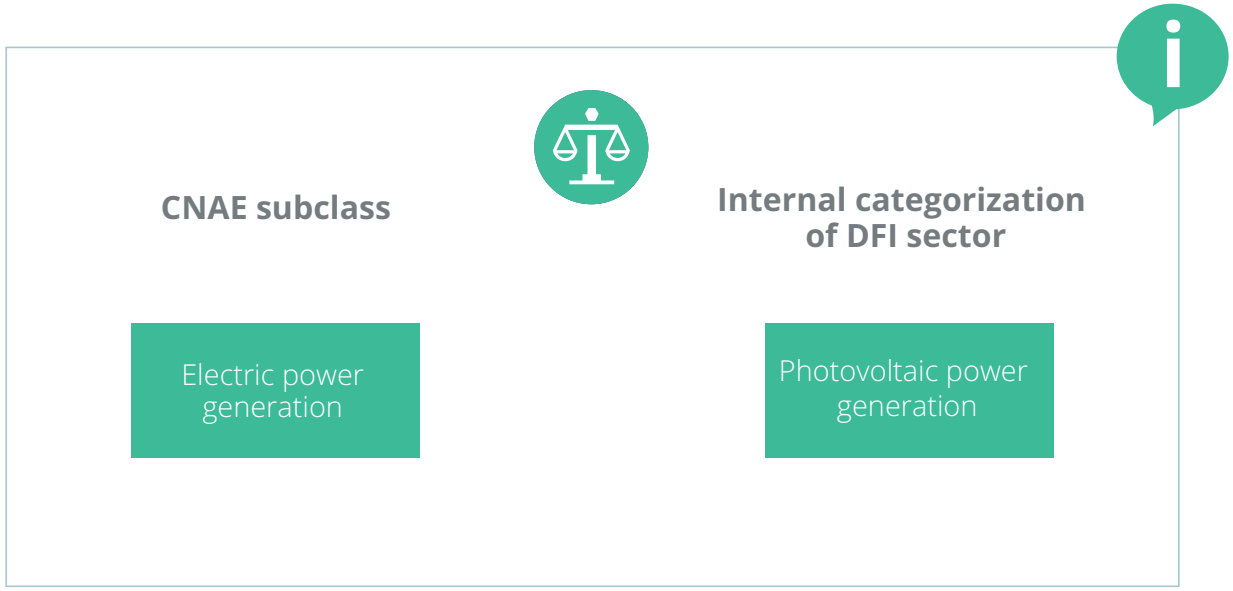
Unified code: A0111301

[4] The fact that the tool is in Excel is not an impediment to the analysis of the data in another program. Portfolio data can be made available for use in different tools and, thus, if the institution prefers to perform the analysis in a different software, it is possible to do so. In the case of very large portfolios, for example, it may be more appropriate to use statistical software

Preferably, the analysis of the operation's CNAE, that is, the activity being financed, should be conducted. If there is no specific categorization for the operation, the financed **company's CNAE** should then be used. The CNAE has five levels of disaggregation (Section, Division, Group, Class, and Subclass). To facilitate the analysis, it is recommended to standardize the data using a single alphanumeric code that consolidates the five levels, as shown in the example below.

For the analysis, it is necessary to identify codes of operations in the portfolio similar to the codes on the correspondence list developed by NINT (Annex I), and it is suggested using the vertical lookup function (VLOOKUP) of Microsoft Excel, or a similar function. The expected result is the alignment between subsectors of the tool and CNAE codes.





Analysis of the internal classification of sectors

Additionally to the CNAE, some institutions carry out their own classification of financed sectors and subsectors. In some cases, the sectors covered by the analysis increase the degree of knowledge about the operation, allowing for greater specificity.

It is recommended to assess the equivalence between the column of internal classification of sectors of the operations developed by the institution and the list of sectors and subsectors analyzed in the tool (Annex I).

Product analysis

Development Financial Institutions (DFIs) operate lines of credit and financial products targeted at specific activities and sectors. In these cases, the undertanding on the type of financed operation is immediate, making it possible to identify sectors and subsectors aligned with the tool. For this step, information about the objectives and types of benefitiaries of the lines is recommended, considering only those that operate with a single purpose.

In the case of lines of credit that operate with more than one objective, it is recommended to seek a higher level of information disaggregation, that is, an additional column containing the underlining or specification of the purpose related to the financed operation.

Climate Fund

- Urban Mobility
- Sustainable Cities and Climate Change
- Efficient Machines and Equipment
- Renewable Energy
- Solid Waste
- Vegetable Charcoal
- Native Forests
- Carbon Management and Services
- Innovative Projects

✖ The Climate Fund has 9 subprograms with different purposes, **not constituting alignment** with just one subsector analyzed by the tool. Therefore, if no additional information is available, **the line should not be considered**!

Example

Mais Energia Line

Financing for the expansion and modernization of the **energy generation** infrastructure from

Aligned subsector

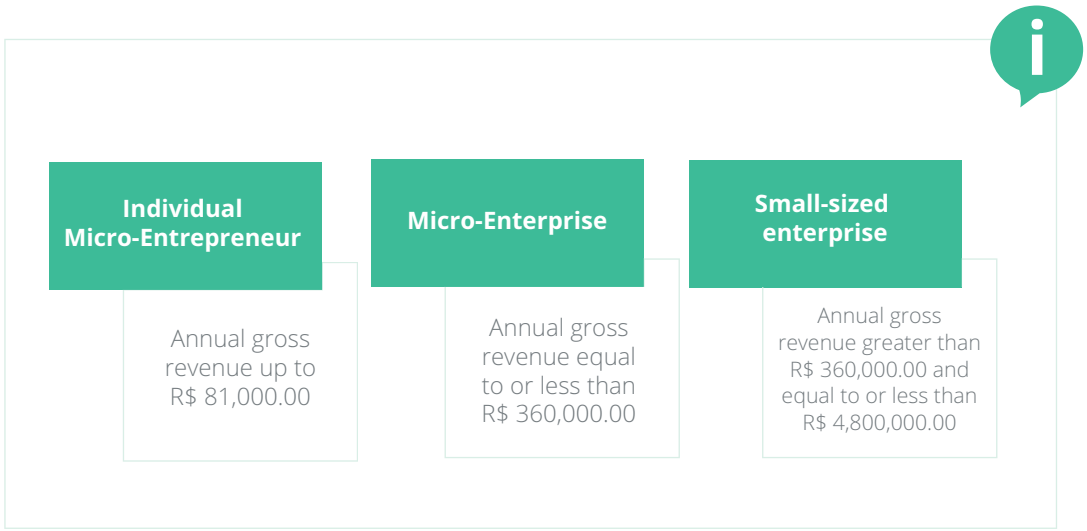
Renewable energy generation

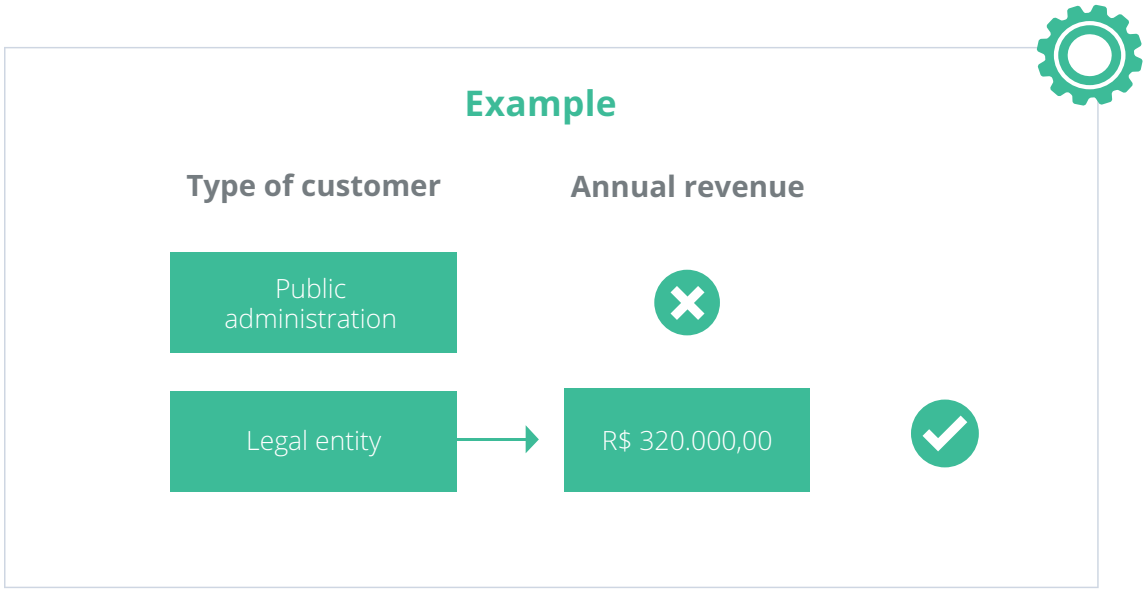
To analyze the alignment between the lines of credit offered by the institution and the sectors and subsectors of the tool, it is recommended to manually analyze the Product / Line of Credit column, checking the correspondence of the purpose of each line and the list of sectors and subsectors analyzed by the tool (Annex I).

Company size analysis

As verified in Table 3 – Subsectors without direct correspondence with CNAE, financial services for micro and small-sized enterprises are included in the scope of analysis of the tool. Since this is not an economic activity, the sector demands a specific analysis of the portfolio, and it is recommended analyzing the size of customers. For the analysis, it is suggested the use of the categorization published in the General Law on micro and small-sized enterprises[5].

[5] Supplementary Law No. 123, of December 14, 2006, available at http://www.planalto.gov.br/ccivil_03/leis/lcp/lcp123.htm



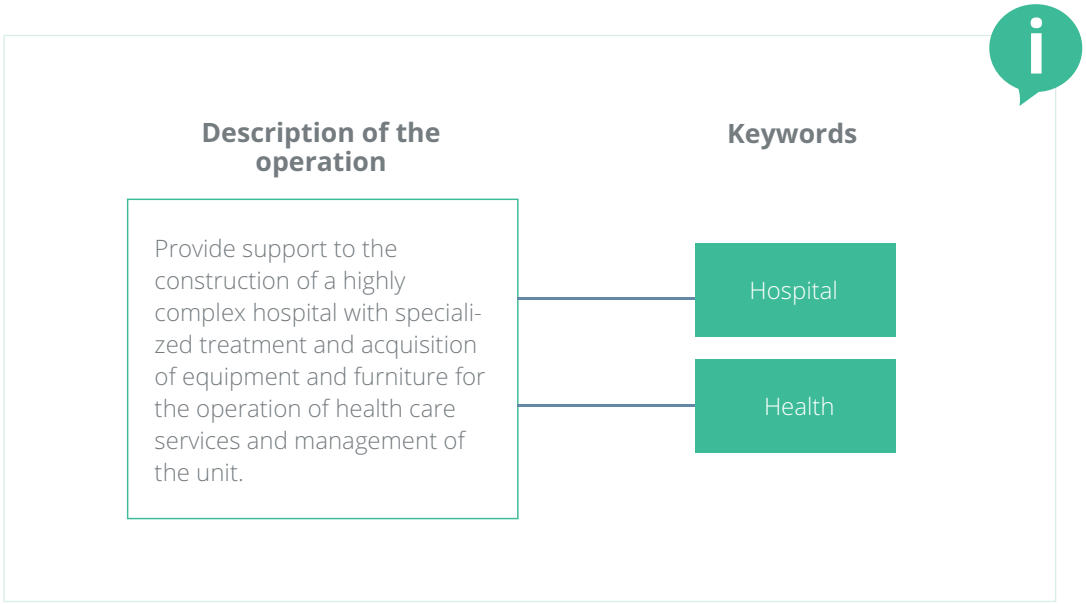


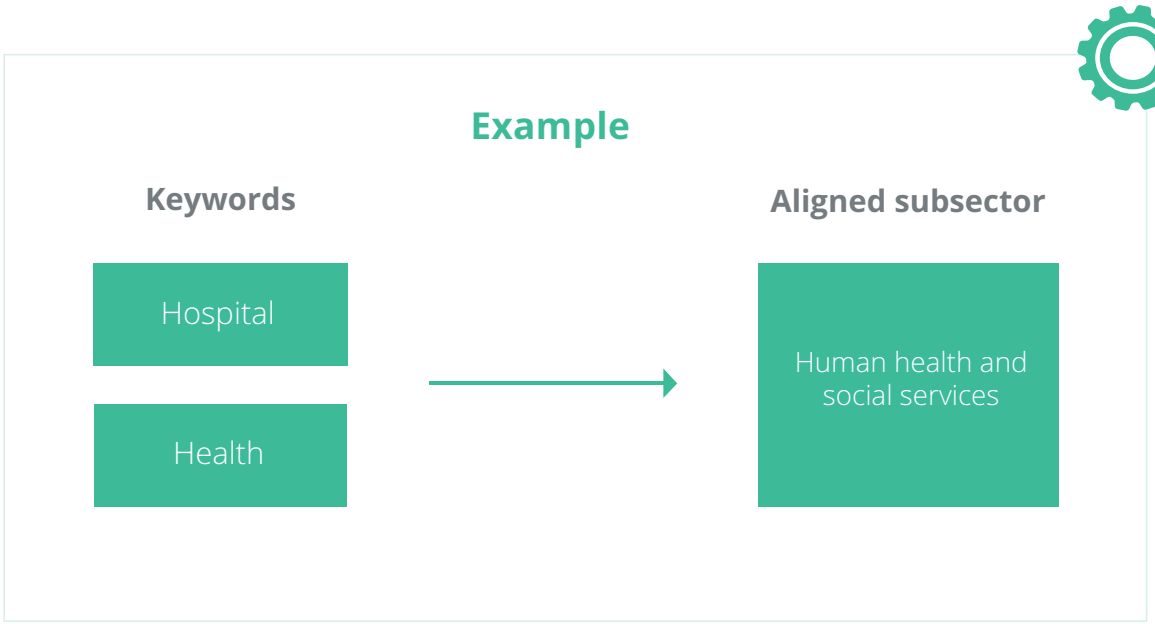
Information on the type of customer, together with information on annual revenue, helps identifying micro and small-sized customers. Therefore, it is recommended to jointly analyze the type of customer and annual revenue columns. If it is not possible to obtain both data, it is possible to use the categorization or segmentation of companies carried out by the financial institution.

Analysis of descriptions of the operations

Financial institutions commonly contain an explanatory text referring to each financing operation. From this data, it is suggested the analysis of keywords that can increase knowledge about the financed sector and corresponding subsector.

For the analysis of the description of the operations column, it is necessary to assess, through the keywords of the operations, the alignment with the sectors and subsectors of the tool, and it is recommended using the FIND function in Microsoft Excel, or similar function. As a result, keywords should be identified, and it is necessary to analyze the list of sectors and subsectors included in the scope of the tool to check if there is a correspondence.

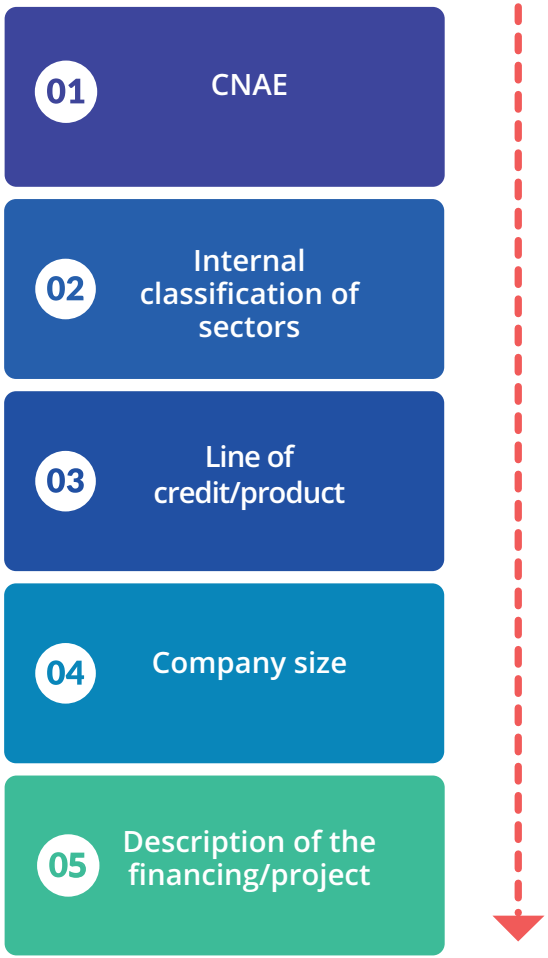




Hierarchy of the layers of analysis

After identifying operations aligned with the sectors and subsectors of the tool, it is important to pay attention to the hierarchy of the layers of analysis. The hierarchy of the methods was conducted based on the level of assertiveness of the information, with CNAE being the parameter with the greatest direct equivalence to the tool's sectors and subsectors, and analysis of the financing description the one with the lowest equivalence (Figure 10). Each financial institution can adapt the hierarchy of the layers of analysis according to the reality of its operations and the availability of internal information.

Figure 10 – Hierarchy of analysis



Source: Self-developed

It is possible for the same operation to be framed in different ways, depending on the method of analysis used. Therefore, it is relevant to use the prioritization of methods presented.

After correlating the sectors and subsectors of the operations, it is necessary to identify the total amount of contracted operations. To this end, it is necessary to add the contracted value of operations belonging to the same sectors and subsectors of the tool. For this step, it is suggested to use the pivot table resource or the SUMIF function, both in Microsoft Excel (or similar functions).

As a result, it will be necessary to obtain a matrix with sectors, subsectors, and contracted value. The matrix must be inserted directly in the "Enter portfolio data" tab (Figure 11), pasting the portfolio data into columns D through F, so that each row corresponds to a subsector.

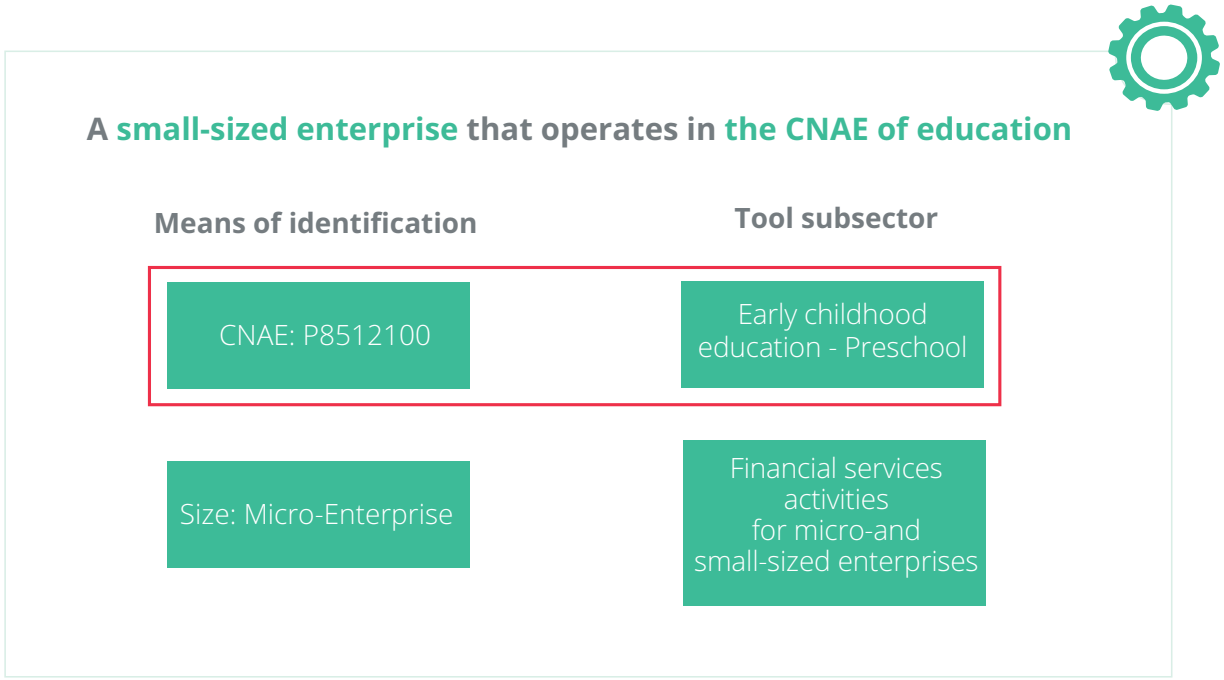


Figure 11 – Portfolio contribution

steward redqueen

PORTFOLIO CONTRIBUTION

Instructions

The second step of the tool will provide an answer to the question "Where does your institution invest and how does that relate to the SDGs?" in a standardized manner. To establish how your portfolio contributes to each of the SDGs, we ask you to insert your portfolio breakdown below.

To load the data, please insert your portfolio information in columns D-F, where each row should correspond to a (sub)sector.

Note: all inputs fields are required.

For technical reasons this sheet is not locked. Please, do not delete rows/columns, move existing elements

Sector	Subsector	Financing (R$)	
Energy	Energy efficiency	BRL	10,000.00
Energy	Renewable electricity generation	BRL	5,000,000.00
Education, health and culture	Human health and social services	BRL	20,000,000.00

Source: Steward Redqueen's Tool

After correlating the sectors and subsectors of the operations, it is necessary to identify the total amount of contracted operations. To this end, it is necessary to add the contracted value of operations belonging to the same sectors and subsectors of the tool. For this step, it is suggested to use the pivot table resource or the SUMIF function, both in Microsoft Excel (or similar functions).

As a result, it will be necessary to obtain a matrix with sectors, subsectors, and contracted value. The matrix must be inserted directly in the "Enter portfolio data" tab (Figure 11), pasting the portfolio data into columns D through F, so that each row corresponds to a subsector.

Portfolio Analysis Summary

The portfolio analysis stage can be divided into 4 main steps that precede the input of portfolio information in the tool:

Step 1: Collect the information from the institution's active portfolio, including, when available: CNAE (operation and/or company), type of customer, customer's annual revenue, product/line of credit, internal classification of sectors, description of the operation, and contracted value of each operation carried out in the period;

Step 2: Analyze and classify the maximum number of operations into sectors and subsectors corresponding to the NINT table (Annex I). For this, it may be necessary to observe several aspects to reach the best possible level of correspondence and achieve greater efficiency of the tool for communicating the SDGs. It is suggested that the classification is carried out according to the following **hierarchy of analysis**:

2.1 checking the correspondence with **Operation CNAE**, as many operations as possible, using a unique alphanumeric code that consolidates the five levels (see subsection CNAE analysis). Here, it is important to consider, if any, the classification that the DFIs themselves create for the operations, which are very relevant to know the purposes of the financing operations and the correspondence with the sectors and subsectors;
2.2 checking the correspondence with **Company CNAE**, in operations where it is not possible to carry out the classification by means of Operation CNAE;
2.3 checking the **use of the institution's specific product or line of credit** in the operation, which can facilitate the correspondence with sectors and subsectors, in operations where it is not possible to carry out the classification by means of Operation or Company CNAE;
2.4 checking the **size of the beneficiary customer** of the operation, for operations with micro- and small-sized enterprises, in operations where it is not possible to carry out the classification by means of Operation or Company CNAE, and which has not used an institution's specific product or line of credit;
2.5 checking the description of the operation, if available. In this case, the analysis seeks keywords that contribute to associating the operation with sectors and subsectors;

Step 3: with the classification of the maximum amount of operations in sectors and subsectors, it is necessary to classify the operations with the code of the correspondence list (Annex I), and it is suggested to use the function vertical search (VLOOKUP) or any similar function;

Step 4: Add the total amount of the contracted value in operations for each subsector.

Note: it is possible that a part of the operations are not classified in sectors and subsectors, either due to lack of information, detailing, or another reason. Therefore, it is essential to apply all the analyses highlighted in Step 2 above until the classification possibilities are exhausted. Thereafter, the institution will be prepared to fill in the "Enter portfolio data" tab of the SDG tool.

Step 3 – Consideration of local needs

Objective	Information requested by the tool	Preparation and resources
Identify the five highest priority SDGs for the local context of the country or region where the financial institution operates	Indication of five priority SDGs for local needs	Analysis of articles, reports, and indicators for the assessment of priority SDGs for local development

> For this step, the "**Review SDG local needs**" tab will be used.

As discussed in section 2, Step 3 of the methodology seeks to identify the five highest priority SDGs in the location where the institution operates. Considering that DFIs can operate in different Brazilian states and regions with different realities, the tool allows the user to customize the priority SDGs for the local needs where the institution operates.

First, it's important that the institution maps the location where it operates, possibly making a list of municipalities, states, or other territorial divisions. To obtain information about priorities in local contexts, it is suggested that the institution check different resources and references, such as reports on SDG performance developed by state departments and government agencies, academic articles, and local performance indicators.

[6] Portal ODS, available at http://rd.portalods.com.br/

Portal ODS (SDG Portal)

The Portal ODS[6] is a tool created by SESI Paraná with institutional support from the Global Compact and The United Nations Institute for Training and Research (UNITAR). The portal provides a comparative analysis of the performance of the Brazilian states in different indicators, listing the 10 states with the best and the 10 with the worst performances in indicators developed by different sources, such as the Demographic Census (IBGE) and the Atlas of human development (UNEP).

Through the platform, it is possible for the institution to observe different environmental and socio-economic indicators at state level for each of the 17 SDGs, and it is suggested as an additional methodology for user institutions of the tool operating in one or more states.

Source: Portal ODS

If chosen as a method of analysis, it is recommended to assess the performance of the states where the institution operates in different indicators. To this end, on the "SDG Indicators" page, the position referring to the comparative performance of the location must be observed. If it is positioned among the worst performing states, it is possible to signal that the state has challenges in the indicator and, consequently, in the associated SDG.

After the analysis, it is important for the technical group in charge of the application of the tool to review the identified local needs, according to the institutions' experience in the development of the local economy, as well as to consider the prioritization of some local SDGs according to the institution's ability to finance them and its mission.

Sustainable Development Index of Cities (IDSC-BR)

The Sustainable Development Index of Cities – Brazil (IDSC-BR)[7] is an initiative of the Brazilian Sustainable Cities Institute in partnership with the *Sustainable Development Solutions Network (SDSN)*, with support from the Brazilian Center of Analysis and Planning (Cebrap) and financing from the CITinova Project.

The platform presents the ranking of cities in terms of fulfillment of the 17 SDGs; an interactive map with the visual interpretation of the score of the municipalities according to each SDG analyzed; and an individualized view of the performance of municipalities. Analyses related to the achievement of each SDG are available for different territorial scenarios.

[7] Sustainable Development Index of Cities – Brazil, available at https://idsc.cidadessustentaveis.org.br/

Figure 12 – IDSC-BR Database

id	Municipality	IDSC-BR Score	Ranking	Missing values	Percentage of missing	SDG 1: Panel	SDG 2: Panel	SDG 3: Panel	SDG 4: Panel
3548807	São Caetano do Sul	65,617	1	2	2	red	red	red	red
3525904	Jundiaí	65,436	2	0	0	orange	orange	red	red
3556206	Valinhos	65,161	3	1	1	orange	red	red	red
3545159	Saltinho	64,509	4	4	4	orange	orange	red	orange
3553005	Taguaí	64,348	5	4	4	orange	red	orange	red
3556701	Vinhedo	63,783	6	1	1	orange	orange	red	red
3511508	Cerquilho	63,757	7	1	1	orange	red	orange	red
3551702	Sertãozinho	63,636	8	1	1	orange	orange	red	red
3526902	Limeira	63,528	9	4	4	orange	red	red	red
3507209	Borá	63,452	10	5	5	orange	red	red	red
3524006	Itupeva	63,418	11	4	4	orange	red	red	red
3537107	Pedreira	63,404	12	4	4	red	red	orange	red
3515509	Fernandópolis	63,211	13	1	1	orange	red	red	red

Source: Sustainable Development Index of Cities – Brazil

For the assessment of local needs through IDSC-BR, it is recommended to download the database available on the platform's homepage. The database exposes the index score for all Brazilian municipalities, as well as the assessment of the performance of municipalities in each SDG (Figure 12). For the analysis, it is suggested the selection of municipalities where the financial institution operates and subsequent analysis of their performance in each of the 17 SDGs listed.

Local studies

It is recommended that institutions use reports and articles as references to strengthen the analysis of priority SDGs for local development. The studies are key inputs for the analysis, presenting views about local challenges that are external to the institution. It is relevant to assess whether the territorial selection of the analysis is aligned with the institution's area of operations.

From the selection of the five highest priority SDGs to the location where the institution operates, the institution must identify them on the "Review local needs" tab (Figure 13).

The tool presents the classification of the most relevant goals for the national development, based on the investigation discussed in section 3. The institution must, therefore, identify the SDGs considered relevant for local development in the column entitled "Local classification", entering numbers from 1 through 5, where 1 is the most relevant classification and 5, the least relevant.

Assessment of the SDG integration

Portfolio contribution assessment – Extra tab

After entering the data, the tool estimates the contribution of sectors and subsectors to the SDGs. In the "extra tab" of the tool, it is possible to assess the positive focus of the portfolio (Chart 1), that is, which SDG makes the greatest contribution to the institution's portfolio. It is relevant to point out that each subsector can contribute positively to one or more SDGs, generating a total contribution greater than 100%.

Figure 13 – Consideration of local needs

steward redqueen

LOCAL NEEDS CONSIDERATION

Instructions

As a third step, we ask you to review the SDG needs in the context you operate. The objective is to answer the question: "What are the most important SDGs in terms of local needs?". Please take into consideration the country-level ranking of SDGs, and the underlying SDG performance, as well as target-level indicators. These data points should inform your top 5 local ranking, which can be substantiated with local indicators, if available.

Note: Please only use columns V-X to provide your local ranking. Please only select the top 5 SDGs.

Ranking	SDGs	Country performance	State performance	Assessment	Local ranking	Comments
1	Reduced Inequalities	18%	*To be defined*	The country is facing major challenges in achieving the SDG 10	n/a	
2	Zero Hunger	52%	*To be defined*	The country is facing significant challenges in achieving the SDG 2	1	
3	Life Below Water	58%	*To be defined*	The country is facing major challenges in achieving the SDG 14	n/a	
4	Life on Land	62%	*To be defined*	The country is facing major challenges in achieving the SDG 15	2	
5	Peace, Justice and Strong Institutions	78%	*To be defined*	The country is facing major challenges in achieving the SDG 16	n/a	

Source: Steward Redqueen's Tool

Objective	Information requested by the tool	Preparation and resources
Analyze results calculated by the tool	Answer questions and assess charts	Application of Steps 1, 2 and 3 of the tool and organization of an implementation workshop to discuss the results

> For the step, the tab **"Evaluate the SDG integration"** will be used

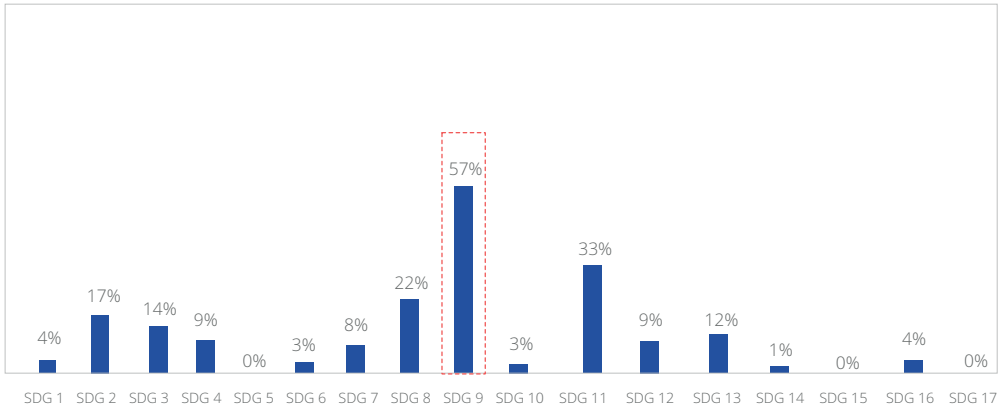
In Chart 1, the hypothetical institution made a greater positive contribution to SDG 9 – Industry, innovation and infrastructure, since 57% of the contracted value of its portfolio contributes to this goal. To understand this percentage, it is important to analyze the allocation of the institution's portfolio, identifying which financed subsectors directly impact the SDGs.

The methodology considers that the analyzed subsectors can generate negative externalities that will impact the SDGs, generating a negative contribution.

Thus, in the "extra tab", it is also possible to verify the negative portfolio focus estimate (Chart 2), that is, in which SDG the negative contribution of the subsectors is concentrated.

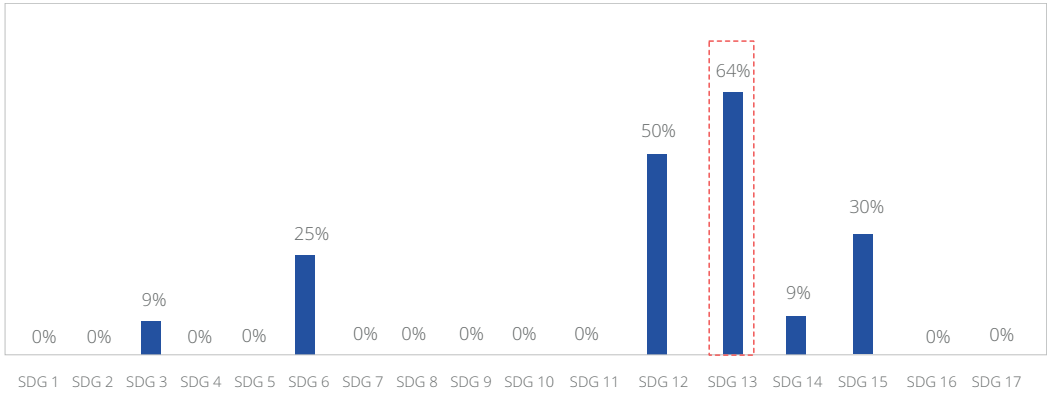
In the example presented, the hypothetical institution presented a negative contribution focused on SDG 13 – Climate action. It is possible to state that 64% of the contracted value of operations is distributed in subsectors with a potential negative impact on the SDG, and it is recommended to analyze the allocation of the institution's portfolio.

Chart 1 – Example of positive portfolio focus



Source: Steward Redqueen's Tool

Chart 2 - Negative portfolio focus



Source: Steward Redqueen's Tool

Assessment of Step 1

Based on the understanding of the contribution of the institution's portfolio, it is recommended that the SDG parameters defined in Step 1 are discussed in a workshop. To foster the discussions during the implementation workshop, the following guiding questions are suggested, which are present in the tab "**Evaluate the SDG integration**":

- **Do the presented SDGs accurately reflect your institution's mandate? Would you change anything in your initial assessment? If so, explain what you would change and why.**
- **Are there specific products/lines of credit that justify the strategic relevance of these SDGs? If so, which ones are they?**
- **What do you consider to be the main lessons learned from the definition of SDG parameters exercise? Was there anything that surprised you or that you found particularly difficult?**

Assessment of Step 2

Based on the selection of relevant SDGs for the mandate, the tool identifies the contribution of sectors and subsectors to the 5 highest priority SDGs for the institution's current strategy. As a result, a radar chart (Chart 3) is presented, where the interval in blue is the degree of importance of the goals and, in yellow, the percentage of positive portfolio contribution to the same SDGs.

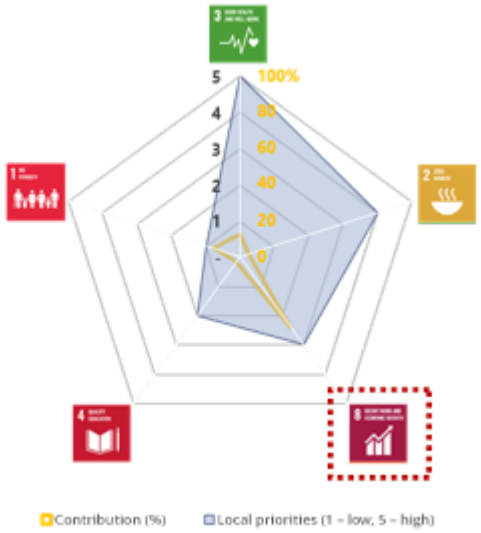
Chart 3 presents hypothetical results of an institution, where it can be seen a greater contribution to SDG 9 – Industry, innovation and infrastructure, identified as a very relevant SDG for the institution's mandate. The contribution to SDG 8 - Decent work and economic growth mostly consists of contracts referring to financial services for micro and small-sized enterprises. Despite comprising a significant portion of the institution's portfolio, these contracts have a low average ticket.

The main objective of this chart result is for the financial institution to reflect on whether its portfolio is actually contributing to the SDGs that were considered relevant to its mandate. To facilitate the debate on capital allocation for the SDGs considered relevant to the mandate, the following guiding questions are suggested:

Chart 3 - Capital allocation for the SDGs

Source: Steward Redqueen's Tool

Chart 4 - Consideration of local needs



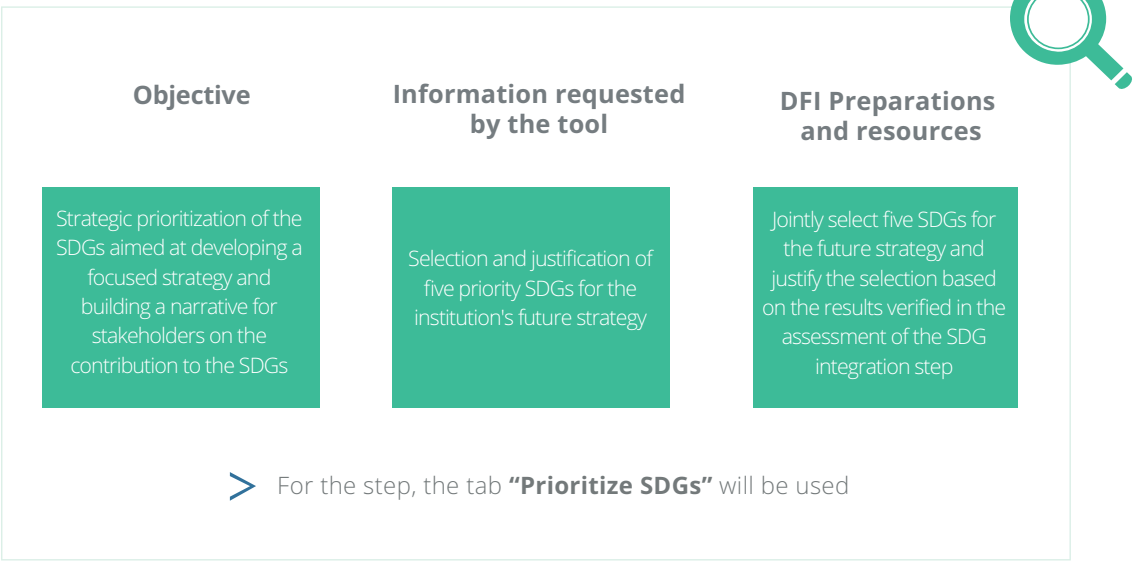
Source: Steward Redqueen's Tool

• Are you surprised by any of the SDGs in your top 5 in terms of contribution intensity? Does this line up with previous estimates (if any were made)?
• In case there is a discrepancy in terms of contribution intensity and strategic relevance to an SDG, do you agree with it? If so, why do you think there is a discrepancy?
• Are there any SDGs that you think should be included in the top 5? If so, which ones and why?
• What do you consider to be the main lessons learned from the capital allocation for the SDGs exercise?

Assessment of Step 3

Similarly to the previous exercise, the tool proposes the analysis of the contribution of the institution's portfolio to the SDGs considered priorities for the development of the region where the institution operates. Thus, in the **"Assess the SDG integration"** tab, the corresponding radar chart (Chart 4) is presented, where the interval in blue is the degree of importance of the goals for local development and, in yellow, the percentage of positive portfolio contribution to the same SDGs.

From the chart example, it is possible to identify that the hypothetical institution makes a greater contribution to SDG 8 – Decent work and economic growth, and a low contribution to the other SDGs considered priorities for local development. The institution has its focus on operations for micro and small-sized enterprises, which justifies the institution's high contribution to SDG 8.



The main objective of this chart result is for the financial institution to reflect on whether its portfolio is actually contributing to the SDGs that were identified as priorities for the local context. To facilitate the debate, the following questions are suggested:

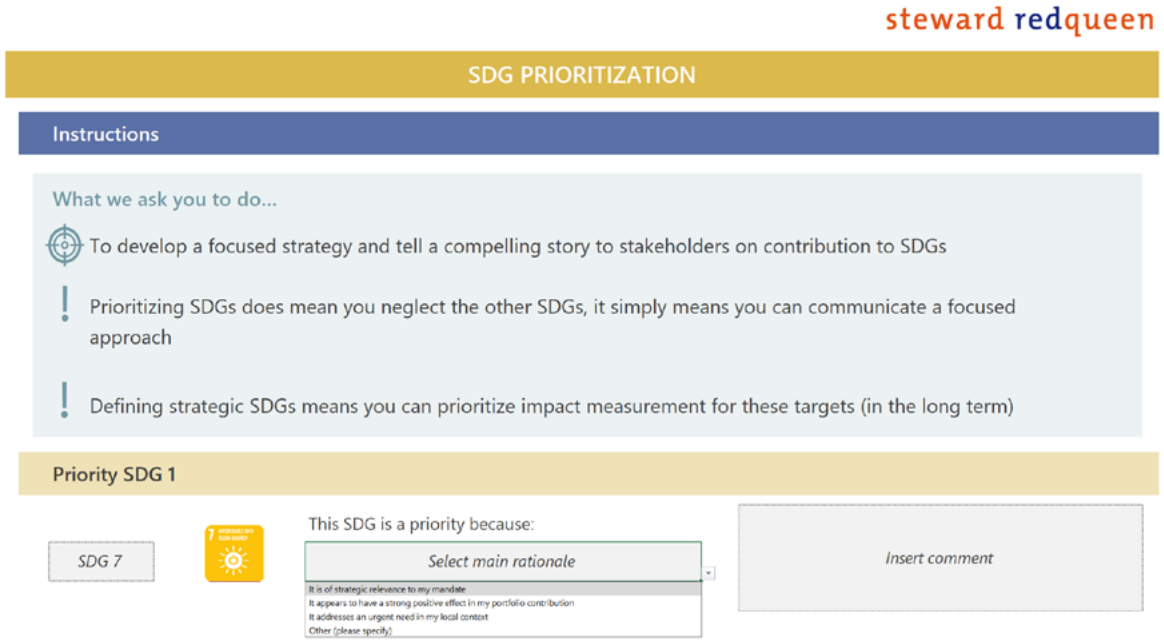
- Do you agree with the assessment of local needs? Would you change anything in your initial assessment? If so, explain what you would change and why.
- Have you considered the local needs of the context in which you operate in your SDG strategy? If so, do you have specific indicators to measure progress?
- What do you consider to be the main learnings of this step? Was there anything that surprised you about the "consideration of local needs" exercise?

Step 4 - Strategic prioritization of the SDGs

Step 4 corresponds to the strategic prioritization of the SDGs, aimed at developing a focused strategy and building a narrative for stakeholders on the contribution to the SDGs. As discussed in section 5, it is recommended that the step is carried out during the implementation workshop, with the presence of the institution's managers, so that the exercise can be validated and incorporated into the institution's strategy.

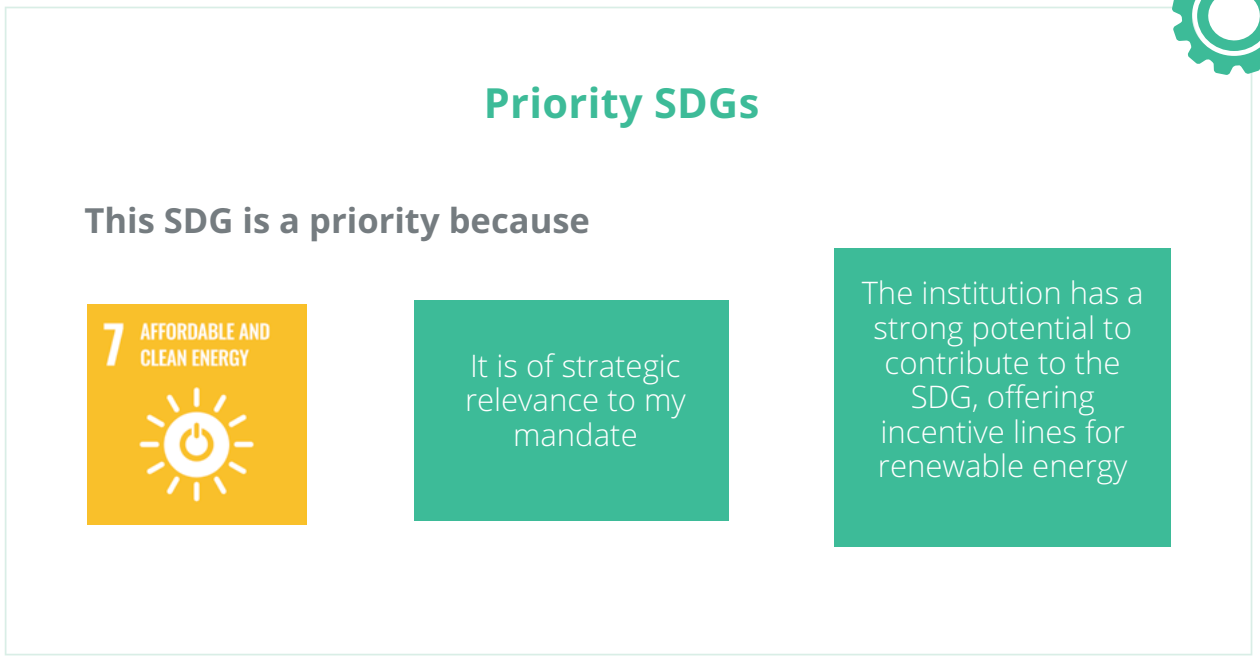
The strategic prioritization of the SDGs is the most relevant step for the institution, as it is the product of the discussions developed by the institution throughout the implementation of the methodology. By discussing the different outcomes provided by the tool, participants are better positioned to start building a clear and focused strategy around the SDGs. To better direct the prioritization exercise, it is important to pay attention to the following points:

Figure 14 – Prioritize SDGs



Source: Steward Redqueen's Tool

- The institution should prioritize and develop a strategy focused on the main SDGs that are closest to its essential competencies;
- Prioritizing the SDGs does not mean neglecting the other SDGs, it simply means that an organization can communicate a focused approach;
- Defining strategic SDGs means that an institution can prioritize impact measurement towards these goals (in the long term);
- The SDGs are interlinked and cannot be seen in isolation; therefore, it is important to recognize trade-offs.



On the **"Prioritize SDGs"** tab, the institution is asked to identify the highest priority SDGs for the organization's future strategy (Figure 14).

During the exercise, **5 priority SDGs for the institution's future strategy should be selected**, in order of importance, considering the results of the discussions held during the *workshop*. For each SDG, the reasons that led the SDG to be considered a priority, as well as the justification, must be identified.

Final remarks and next steps

The *SDG Methodology* is a fundamental step towards materialising the institutional alignment of the National Development System with the 2030 Agenda and is an instrument for strengthening ABDE Members within the scope of the ABDE 2030 Sustainable Development Plan. The SDG Methodology makes it possible to advance the internalisation and strategic prioritisation of the sustainable agenda in different institutions, with different characteristics and levels of maturity. It is an important input for these organisations to evaluate their strategies from a vision focused on the on the Sustainable Development Goals. In the

context of the partnership between ABDE, the Development Bank of Latin America (CAF) and the German Agency for International Cooperation Agency (GIZ), following the development of the Methodology by Steward Redqueen, NINT carried out implementation in ten Development Financial Financial Institutions. The implementation with ABDE members allowed to test the tool's functionalities and verify possibilities for improving the methodology. In this respect, it is possible to point out that:

- The main methodological input (Zanten & Tulder, 2021) to correlate economic sectors with their possible positive and negative contributions to the SDGs was considered to be a suitable reference for the scope of the methodology. However, the article used is based on experiences focused on the European and Asian contexts. It is therefore necessary to evolve the methodological scope in order to capture the Brazilian reality, allowing more relevant economic activities to be considered and classified in the context of the taxonomy used in the project.

- the results of the pilot implementation showed that the methodology correlates the portfolio more directly with thematic or sectoral SDGs, such as SDG 3 – Good health and well-being; SDG 6 - Clean water and sanitation; SDG 7 – Affordable and clean energy. In order to align with the reality of Brazilian Development Financial Institutions, a future development of the tool could include matching sectors and sub-sectors with more subjective ones (for example, SDG 10 - Reducing inequalities), in order to define metrics that carefully capture the contribution to these less thematic SDGs.

This version of the SDG Methodology is subject to revisions and the above-mentioned limitations will be addressed in the future to perfect the tool.

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Annex I - List of sectors and subsectors and correlation with CNAE

Sector	Subsector	Aligned CNAE
Agriculture, forestry, and fishing	Agricultural production	01.1
Agriculture, forestry, and fishing	Agricultural production	01.3
Agriculture, forestry, and fishing	Agricultural production	01.4
Agriculture, forestry, and fishing	Agricultural production	01.6
Agriculture, forestry, and fishing	Livestock	01.5
Agriculture, forestry, and fishing	Livestock	01.7
Agriculture, forestry, and fishing	Forest production	2
Agriculture, forestry, and fishing	Fishing	03.1
Agriculture, forestry, and fishing	Aquaculture	03.2
Mining of metal and non-metal ores	Extraction of metallic minerals	7
Mining of metal and non-metal ores	Extraction of stone, sand, and clay	08.1
Manufacturing industries	Manufacture of food products	10
Manufacturing industries	Manufacture of textile products	13
Manufacturing industries	Manufacture of pulp, paper, and paper products	17
Manufacturing industries	Manufacture of pulp, paper, and paper products	16.1
Manufacturing industries	Printing and playback of recordings	18
Manufacturing industries	Manufacture of agricultural pesticides and household disinfectants	20.5
Manufacturing industries	Manufacture of soaps, detergents, cleaning products, cosmetics, perfumery, and personal care products	20.6
Manufacturing industries	Manufacture of pharmochemicals and pharmaceuticals	21
Manufacturing industries	Manufacture of concrete, cement, asbestos-cement, plaster, and similar materials	23.4
Manufacturing industries	Manufacture of concrete, cement, asbestos-cement, plaster, and similar materials	23.3

Manufacturing industries	Metallurgy	24
Manufacturing industries	Metallurgy	25
Manufacturing industries	Manufacture of computer equipment, electronic and optical products	26
Manufacturing industries	Manufacture of computer equipment, electronic and optical products	27
Manufacturing industries	Manufacture of tractors and machinery and equipment for agriculture	28.3
Manufacturing industries	Manufacture of machinery and equipment for industrial use	28.2
Manufacturing industries	Manufacture of machinery and equipment for industrial use	28.2
Manufacturing industries	Manufacture of machinery and equipment for industrial use	28.4
Manufacturing industries	Manufacture of machinery and equipment for industrial use	28.6
Manufacturing industries	Manufacture of motor vehicles, trailers, and bodies	29
Manufacturing industries	Manufacture of other transport equipment, except motor vehicles	30
Energy	Renewable energy generation	*n/a*
Energy	Electric power generation	35.11-5
Energy	Electric power distribution	35.14-0
Energy	Energy efficiency	*n/a*
Water, sewage, waste management and deconta-mination activities	Collection, treatment, and distribution of water	36
Water, sewage, waste management and deconta-mination activities	Sewage and sanitation	37
Water, sewage, waste management and deconta-mination activities	Collection, treatment, and disposal of waste; recovery of materials	38
Water, sewage, waste management and deconta-mination activities	Collection, treatment, and disposal of waste; recovery of materials	39

Construction and infrastructure	Construction of buildings	41.2
Construction and infrastructure	Construction of green buildings	*n/a*
Construction and infrastructure	Modernization of buildings to sustainable standards	*n/a*
Construction and infrastructure	Construction works for generation and distribution of electric power and for telecommunications	42.21-9
Construction and infrastructure	Construction of climate resilience projects	*n/a*
Construction and infrastructure	Construction of clean transport infrastructure	*n/a*
Transportation	Passenger road transport	4929-9/99
Transportation	Rail and subway transport	49.1
Transportation	Construction of roads and railways	42.11-1
Transportation		42.12-0
Transportation	Passenger subway transport	49.12-4
Transportation	Rail freight transport	49.11-6
Transportation	Construction of roads and railways	42.11-1
Transportation	Passenger air transport	51.1
Transportation	Air freight transport	51.2
Transportation	Clean transport projects	*n/a*
Transportation	Port, maritime, and river construction works	42.91-0
Food and acommodation	Hotels and similar	55.1
Food and acommodation	Campings	5590-6/02
Food and acommodation	Restaurants and other food and beverage services	56.1
Information and communication	Activities of information technology services	62
Information and communication	Telecommunications	61
Financial services and insurance for micro and small-sized enterprises	Financial services activities for small- and medium-sized enterprises	*n/a*

Financial services and insurance for micro and small-sized enterprises	Microfinance	*n/a*
Financial services and insurance for micro and small-sized enterprises	Insurance products related to climate change	65
Education, health, and culture	Early childhood education - Preschool	85.12-1
Education, health, and culture	Elementary school	85.13-9
Education, health, and culture	High school	85.20-1
Education, health, and culture	Technical and vocational education	85.41-4
Education, health, and culture	College education	85.3
Education, health, and culture	Human health and social services	Q
Education, health, and culture	Activities of libraries and archives	91.01-5
Education, health, and culture	Activities of museum and similar	91.02-3
Education, health, and culture	Sport activities	93.1

Annex II – Positive contribution to the SDGs and goals by subsector of the tool

Subsector	SDG with positive contribution	SDG Target with positive contribution
Agricultural production	2	2.1 By 2030, end hunger and ensure access by all people, in particular the poor and people in vulnerable situations, including infants, to safe, nutritious and sufficient food all year round
Agricultural production	2	2.3 By 2030, double the agricultural productivity and the incomes of small-scale food producers, particularly women, indigenous peoples, family farmers, pastoralists and fishers, including through secure and equal access to land, other productive resources and inputs, knowledge, financial services, markets and opportunities for value addition and non-farm employment
Agricultural production	2	2.4 By 2030, ensure sustainable food production systems and implement resilient agricultural practices that increase productivity and production, that help maintain ecosystems, that strengthen capacity for adaptation to climate change, extreme weather, drought, flooding and other disasters and that progressively improve land and soil quality

Livestock	2	2.1 By 2030, end hunger and ensure access by all people, in particular the poor and people in vulnerable situations, including infants, to safe, nutritious and sufficient food all year round
Livestock	2	2.3 By 2030, double the agricultural productivity and the incomes of small-scale food producers, particularly women, indigenous peoples, family farmers, pastoralists and fishers, including through secure and equal access to land, other productive resources and inputs, knowledge, financial services, markets and opportunities for value addition and non-farm employment
Livestock	2	2.4 By 2030, ensure sustainable food production systems and implement resilient agricultural practices that increase productivity and production, that help maintain ecosystems, that strengthen capacity for adaptation to climate change, extreme weather, drought, flooding and other disasters and that progressively improve land and soil quality
Forest production	12	12.2 By 2030, achieve the sustainable management and efficient use of natural resources

Fishing	2	2.1 By 2030, end hunger and ensure access by all people, in particular the poor and people in vulnerable situations, including infants, to safe, nutritious and sufficient food all year round
Fishing	2	2.3 By 2030, double the agricultural productivity and the incomes of small-scale food producers, particularly women, indigenous peoples, family farmers, pastoralists and fishers, including through secure and equal access to land, other productive resources and inputs, knowledge, financial services, markets and opportunities for value addition and non-farm employment
Fishing	2	2.4 By 2030, ensure sustainable food production systems and implement resilient agricultural practices that increase productivity and production, that help maintain ecosystems, that strengthen capacity for adaptation to climate change, extreme weather, drought, flooding and other disasters and that progressively improve land and soil quality

Aquaculture	2	2.1 By 2030, end hunger and ensure access by all people, in particular the poor and people in vulnerable situations, including infants, to safe, nutritious and sufficient food all year round
Aquaculture	2	2.3 By 2030, double the agricultural productivity and the incomes of small-scale food producers, particularly women, indigenous peoples, family farmers, pastoralists and fishers, including through secure and equal access to land, other productive resources and inputs, knowledge, financial services, markets and opportunities for value addition and non-farm employment
Aquaculture	2	2.4 By 2030, ensure sustainable food production systems and implement resilient agricultural practices that increase productivity and production, that help maintain ecosystems, that strengthen capacity for adaptation to climate change, extreme weather, drought, flooding and other disasters and that progressively improve land and soil quality

Aquaculture	14	14.4 By 2020, effectively regulate harvesting and end overfishing, illegal, unreported and unregulated fishing and destructive fishing practices and implement science-based management plans, in order to restore fish stocks in the shortest time feasible, at least to levels that can produce maximum sustainable yield as determined by their biological characteristics
Extraction of metallic minerals	9	9.2 Promote inclusive and sustainable industrialization and, by 2030, raise significantly industry's share of employment and GDP in line with national circumstances, and double its share in least developed countries
Extraction of stone, sand, and clay	9	9.1 Develop quality, reliable, sustainable and resilient infrastructure, including regional and trans-border infrastructure, to support economic development and human wellbeing, with a focus on affordable and equitable access for all
Manufacture of food products	2	2.1 By 2030, end hunger and ensure access by all people, in particular the poor and people in vulnerable situations, including infants, to safe, nutritious and sufficient food all year round

Manufacture of food products	9	9.2 Promote inclusive and sustainable industrialization and, by 2030, raise significantly industry's share of employment and GDP in line with national circumstances, and double its share in least developed countries
Manufacture of textile products	9	9.2 Promote inclusive and sustainable industrialization and, by 2030, raise significantly industry's share of employment and GDP in line with national circumstances, and double its share in least developed countries
Manufacture of pulp, paper, and paper products	9	9.2 Promote inclusive and sustainable industrialization and, by 2030, raise significantly industry's share of employment and GDP in line with national circumstances, and double its share in least developed countries
Printing and playback of recordings	9	9.2 Promote inclusive and sustainable industrialization and, by 2030, raise significantly industry's share of employment and GDP in line with national circumstances, and double its share in least developed countries

Manufacture of agricultural pesticides and household disinfectants	2	2.3 By 2030, double the agricultural productivity and the incomes of small-scale food producers, particularly women, indigenous peoples, family farmers, pastoralists and fishers, including through secure and equal access to land, other productive resources and inputs, knowledge, financial services, markets and opportunities for value addition and non-farm employment
Manufacture of agricultural pesticides and household disinfectants	9	9.2 Promote inclusive and sustainable industrialization and, by 2030, raise significantly industry's share of employment and GDP in line with national circumstances, and double its share in least developed countries
Manufacture of soaps, detergents, cleaning products, cosmetics, perfumery, and personal care products	3	3.3 By 2030, end the epidemics of AIDS, tuberculosis, malaria and neglected tropical diseases and combat hepatitis, water-borne diseases and other communicable diseases
Manufacture of soaps, detergents, cleaning products, cosmetics, perfumery, and personal care products	9	9.2 Promote inclusive and sustainable industrialization and, by 2030, significantly raise industry's share of employment and GDP in line with national circumstances, and double its share in least developed countries

Manufacture of pharmochemicals and pharmaceuticals	3	3.3 By 2030, end the epidemics of AIDS, tuberculosis, malaria and neglected tropical diseases and combat hepatitis, water-borne diseases, and other communicable diseases
Manufacture of pharmochemicals and pharmaceuticals	3	3.8 Achieve universal health coverage, including financial risk protection, access to quality essential health-care services and access to safe, effective, quality, and affordable essential medicines and vaccines for all
Manufacture of pharmochemicals and pharmaceuticals	9	9.2 Promote inclusive and sustainable industrialization and, by 2030, raise significantly industry's share of employment and GDP in line with national circumstances, and double its share in least developed countries
Manufacture of concrete, cement, asbestos-cement, plaster, and similar materials	9	9.2 Promote inclusive and sustainable industrialization and, by 2030, raise significantly industry's share of employment and GDP in line with national circumstances, and double its share in least developed countries
Manufacture of concrete, cement, asbestos-cement, plaster, and similar materials	11	11.1 By 2030, ensure access for all to safe, adequate and affordable housing and basic services and upgrade slums

Metallurgy	9	9.2 Promote inclusive and sustainable industrialization and, by 2030, raise significantly industry's share of employment and GDP in line with national circumstances, and double its share in least developed countries
Activities of information technology services	8	8.2 Achieve higher levels of productivity of economies through diversification, technological upgrading and innovation, including through a focus on high value added and labor-intensive sectors
Manufacture of computer equipment, electronic and optical products	9	9.2 Promote inclusive and sustainable industrialization and, by 2030, raise significantly industry's share of employment and GDP in line with national circumstances, and double its share in least developed countries
Manufacture of tractors and machinery and equipment for agriculture	2	2.3 By 2030, double the agricultural productivity and the incomes of small-scale food producers, particularly women, indigenous peoples, family farmers, pastoralists and fishers, including through secure and equal access to land, other productive resources and inputs, knowledge, financial services, markets and opportunities for value addition and non-farm employment

Manufacture of tractors and machinery and equipment for agriculture	2	2.4 By 2030, ensure sustainable food production systems and implement resilient agricultural practices that increase productivity and production, that help maintain ecosystems, that strengthen capacity for adaptation to climate change, extreme weather, drought, flooding and other disasters and that progressively improve land and soil quality
Manufacture of tractors and machinery and equipment for agriculture	8	8.2 Achieve higher levels of productivity of economies through diversification, technological upgrading and innovation, including through a focus on high value added and labor-intensive sectors
Manufacture of tractors and machinery and equipment for agriculture	9	9.2 Promote inclusive and sustainable industrialization and, by 2030, raise significantly industry's share of employment and GDP in line with national circumstances, and double its share in least developed countries
Manufacture of machinery and equipment for industrial use	8	8.2 Achieve higher levels of productivity of economies through diversification, technological upgrading and innovation, including through a focus on high value added and labor-intensive sectors

Manufacture of machinery and equipment for industrial use	9	9.2 Promote inclusive and sustainable industrialization and, by 2030, raise significantly industry's share of employment and GDP in line with national circumstances, and double its share in least developed countries
Manufacture of motor vehicles, trailers, and bodies	8	8.2 Achieve higher levels of productivity of economies through diversification, technological upgrading and innovation, including through a focus on high value added and labor-intensive sectors
Manufacture of motor vehicles, trailers, and bodies	9	9.2 Promote inclusive and sustainable industrialization and, by 2030, raise significantly industry's share of employment and GDP in line with national circumstances, and double its share in least developed countries
Manufacture of motor vehicles, trailers, and bodies	11	11.2 By 2030, provide access to safe, affordable, accessible and sustainable transport systems for all, improving road safety, notably by expanding public transport, with special attention to the needs of those in vulnerable situations, women, children, persons with disabilities and older persons

Manufacture of other transport equipment, except motor vehicles	8	8.2 Achieve higher levels of productivity of economies through diversification, technological upgrading and innovation, including through a focus on high value added and labor-intensive sectors
Manufacture of other transport equipment, except motor vehicles	9	9.2 Promote inclusive and sustainable industrialization and, by 2030, raise significantly industry's share of employment and GDP in line with national circumstances, and double its share in least developed countries
Manufacture of other transport equipment, except motor vehicles	11	11.2 By 2030, provide access to safe, affordable, accessible and sustainable transport systems for all, improving road safety, notably by expanding public transport, with special attention to the needs of those in vulnerable situations, women, children, persons with disabilities and older persons
Manufacture of other transport equipment, except motor vehicles	13	13.2 Integrate climate change measures into national policies, strategies and planning
Renewable energy generation	7	7.1 By 2030, ensure universal access to affordable, reliable and modern energy services
Renewable energy generation	7	7.2 By 2030, increase substantially the share of renewable energy in the global energy mix

Renewable energy generation	9	9.2 Promote inclusive and sustainable industrialization and, by 2030, raise significantly industry's share of employment and GDP in line with national circumstances, and double its share in least developed countries
Renewable energy generation	13	13.2 Integrate climate change measures into national policies, strategies and planning
Electric power generation	7	7.1 By 2030, ensure universal access to affordable, reliable and modern energy services
Electric power generation	9	9.2 Promote inclusive and sustainable industrialization and, by 2030, raise significantly industry's share of employment and GDP in line with national circumstances, and double its share in least developed countries
Electric power distribution	7	7.1 By 2030, ensure universal access to affordable, reliable and modern energy services
Electric power distribution	9	9.2 Promote inclusive and sustainable industrialization and, by 2030, raise significantly industry's share of employment and GDP in line with national circumstances, and double its share in least developed countries
Energy efficiency	7	7.3 By 2030, double the global rate of improvement in energy efficiency
Energy efficiency	13	13.2 Integrate climate change measures into national policies, strategies and planning

Collection, treatment, and distribution of water	3	3.9 By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination
Collection, treatment, and distribution of water	6	6.1 By 2030, achieve universal and equitable access to safe and affordable drinking water for all
Collection, treatment, and distribution of water	6	6.2 By 2030, achieve access to adequate and equitable sanitation and hygiene for all, and end open defecation, paying special attention to the needs of women and girls and those in vulnerable situations
Collection, treatment, and distribution of water	6	6.3 By 2030, improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials, halving the proportion of untreated wastewater and substantially increasing recycling and safe reuse globally
Collection, treatment, and distribution of water	9	9.1 Develop quality, reliable, sustainable and resilient infrastructure, including regional and trans-border infrastructure, to support economic development and human wellbeing, with a focus on affordable and equitable access for all

Collection, treatment, and distribution of water	11	11.1 By 2030, ensure access for all to safe, adequate and affordable housing and basic services and upgrade slums
Sewage and sanitation	3	3.9 By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination
Sewage and sanitation	6	6.2 By 2030, achieve access to adequate and equitable sanitation and hygiene for all, and end open defecation, paying special attention to the needs of women and girls and those in vulnerable situations
Sewage and sanitation	9	9.1 Develop quality, reliable, sustainable and resilient infrastructure, including regional and trans-border infrastructure, to support economic development and human wellbeing, with a focus on affordable and equitable access for all
Sewage and sanitation	11	11.1 By 2030, ensure access for all to safe, adequate and affordable housing and basic services and upgrade slums
Collection, treatment, and disposal of waste; recovery of materials	3	3.9 By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination

Collection, treatment, and disposal of waste; recovery of materials	7	7.1 By 2030, ensure universal access to affordable, reliable and modern energy services
Collection, treatment, and disposal of waste; recovery of materials	11	11.6 By 2030, reduce the adverse per capita environmental impact of cities, including by paying special attention to air quality, municipal and other waste management
Collection, treatment, and disposal of waste; recovery of materials	12	12.4 By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment
Collection, treatment, and disposal of waste; recovery of materials	12	12.5 By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse
Construction of buildings	11	11.1 By 2030, ensure access for all to safe, adequate and affordable housing and basic services and upgrade slums
Construction of green buildings	11	11.1 By 2030, ensure access for all to safe, adequate and affordable housing and basic services and upgrade slums

Modernization of buildings to sustainable standards	11	11.1 By 2030, ensure access for all to safe, adequate and affordable housing and basic services and upgrade slums
Construction of roads and railways	9	9.1 Develop quality, reliable, sustainable and resilient infrastructure, including regional and trans-border infrastructure, to support economic development and human wellbeing, with a focus on affordable and equitable access for all
Construction of roads and railways	11	11.2 By 2030, provide access to safe, affordable, accessible and sustainable transport systems for all, improving road safety, notably by expanding public transport, with special attention to the needs of those in vulnerable situations, women, children, persons with disabilities and older persons
Construction of roads and railways	9	9.1 Develop quality, reliable, sustainable and resilient infrastructure, including regional and trans-border infrastructure, to support economic development and human wellbeing, with a focus on affordable and equitable access for all

Construction of roads and railways	11	11.2 By 2030, provide access to safe, affordable, accessible and sustainable transport systems for all, improving road safety, notably by expanding public transport, with special attention to the needs of those in vulnerable situations, women, children, persons with disabilities and older persons
Port, maritime, and river construction works	9	9.1 Develop quality, reliable, sustainable and resilient infrastructure, including regional and trans-border infrastructure, to support economic development and human wellbeing, with a focus on affordable and equitable access for all
Port, maritime, and river construction works	11	11.2 By 2030, provide access to safe, affordable, accessible and sustainable transport systems for all, improving road safety, notably by expanding public transport, with special attention to the needs of those in vulnerable situations, women, children, persons with disabilities and older persons
Construction works for generation and distribution of electric power and for telecommunications	8	8.2 Achieve higher levels of productivity of economies through diversification, technological upgrading and innovation, including through a focus on high value added and labor-intensive sectors

Construction works for generation and distribution of electric power and for telecommunications	9	9.1 Develop quality, reliable, sustainable and resilient infrastructure, including regional and trans-border infrastructure, to support economic development and human wellbeing, with a focus on affordable and equitable access for all
Construction works for generation and distribution of electric power and for telecommunications	9	9.5 Enhance scientific research, upgrade the technological capabilities of industrial sectors in all countries, in particular developing countries, including, by 2030, encouraging innovation and substantially increasing the number of research and development workers per 1 million people and public and private research and development spending
Construction works for generation and distribution of electric power and for telecommunications	16	16.10 Ensure public access to information and protect fundamental freedoms, in accordance with national legislation and international agreements
Construction of climate resilience projects	1	1.5 By 2030, build the resilience of the poor and those in vulnerable situations, and reduce their exposure and vulnerability to climate-related extreme events and other economic, social and environmental shocks and disasters

Construction of climate resilience projects	9	9.1 Develop quality, reliable, sustainable and resilient infrastructure, including regional and trans-border infrastructure, to support economic development and human wellbeing, with a focus on affordable and equitable access for all
Construction of climate resilience projects	11	11.2 By 2030, provide access to safe, affordable, accessible and sustainable transport systems for all, improving road safety, notably by expanding public transport, with special attention to the needs of those in vulnerable situations, women, children, persons with disabilities and older persons
Construction of climate resilience projects	13	13.1 Strengthen resilience and adaptive capacity to climate related hazards and natural disasters in all countries
Construction of clean transport infrastructure	9	9.1 Develop quality, reliable, sustainable and resilient infrastructure, including regional and trans-border infrastructure, to support economic development and human wellbeing, with a focus on affordable and equitable access for all

Construction of clean transport infrastructure	11	11.2 By 2030, provide access to safe, affordable, accessible and sustainable transport systems for all, improving road safety, notably by expanding public transport, with special attention to the needs of those in vulnerable situations, women, children, persons with disabilities and older persons
Construction of clean transport infrastructure	12	12.4 By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment
Construction of clean transport infrastructure	13	13.2 Integrate climate change measures into national policies, strategies and planning
Passenger road transport	11	11.2 By 2030, provide access to safe, affordable, accessible and sustainable transport systems for all, improving road safety, notably by expanding public transport, with special attention to the needs of those in vulnerable situations, women, children, persons with disabilities and older persons

Rail and subway transport	9	9.2 Promote inclusive and sustainable industrialization and, by 2030, raise significantly industry's share of employment and GDP in line with national circumstances, and double its share in least developed countries
Passenger subway transport	3	3.9 By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination
Passenger subway transport	11	11.2 By 2030, provide access to safe, affordable, accessible and sustainable transport systems for all, improving road safety, notably by expanding public transport, with special attention to the needs of those in vulnerable situations, women, children, persons with disabilities and older persons
Passenger subway transport	12	12.4 By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment

Passenger subway transport	13	13.2 Integrate climate change measures into national policies, strategies and planning
Rail freight transport	3	3.9 By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination
Rail freight transport	9	9.2 Promote inclusive and sustainable industrialization and, by 2030, raise significantly industry's share of employment and GDP in line with national circumstances, and double its share in least developed countries
Rail freight transport	12	12.4 By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment
Rail freight transport	13	13.2 Integrate climate change measures into national policies, strategies and planning

Passenger air transport	11	11.2 By 2030, provide access to safe, affordable, accessible and sustainable transport systems for all, improving road safety, notably by expanding public transport, with special attention to the needs of those in vulnerable situations, women, children, persons with disabilities and older persons
Air freight transport	9	9.2 Promote inclusive and sustainable industrialization and, by 2030, raise significantly industry's share of employment and GDP in line with national circumstances, and double its share in least developed countries
Clean transport projects	3	3.9 By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination
Clean transport projects	9	9.2 Promote inclusive and sustainable industrialization and, by 2030, raise significantly industry's share of employment and GDP in line with national circumstances, and double its share in least developed countries

Clean transport projects	11	11.2 By 2030, provide access to safe, affordable, accessible and sustainable transport systems for all, improving road safety, notably by expanding public transport, with special attention to the needs of those in vulnerable situations, women, children, persons with disabilities and older persons
Clean transport projects	12	12.4 By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment
Clean transport projects	13	13.2 Integrate climate change measures into national policies, strategies and planning
Hotels and similar	8	8.9 By 2030, devise and implement policies to promote sustainable tourism which creates jobs, promotes local culture and products

Campings	8	8.9 By 2030, devise and implement policies to promote sustainable tourism which creates jobs, promotes local culture and products
Restaurants and other food and beverage services	2	2.1 By 2030, end hunger and ensure access by all people, in particular the poor and people in vulnerable situations, including infants, to safe, nutritious and sufficient food all year round
Activities of information technology services	8	8.2 Achieve higher levels of productivity of economies through diversification, technological upgrading and innovation, including through a focus on high value added and labor-intensive sectors
Activities of information technology services	9	9.5 Enhance scientific research, upgrade the technological capabilities of industrial sectors in all countries, in particular developing countries, including, by 2030, encouraging innovation and substantially increasing the number of research and development workers per 1 million people and public and private research and development spending
Activities of information technology services	16	16.10 Ensure public access to information and protect fundamental freedoms, in accordance with national legislation and international agreements

Telecommunications	8	8.2 Achieve higher levels of productivity of economies through diversification, technological upgrading and innovation, including through a focus on high value added and labor-intensive sectors
Telecommunications	9	9.5 Enhance scientific research, upgrade the technological capabilities of industrial sectors in all countries, in particular developing countries, including, by 2030, encouraging innovation and substantially increasing the number of research and development workers per 1 million people and public and private research and development spending
Telecommunications	16	16.10 Ensure public access to information and protect fundamental freedoms, in accordance with national legislation and international agreements
Financial services activities for small- and medium-sized enterprises	8	8.2 Achieve higher levels of productivity of economies through diversification, technological upgrading and innovation, including through a focus on high value added and labor-intensive sectors

Financial services activities for small- and medium-sized enterprises	8	8.3 Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage formalization and growth of micro-, small- and medium-sized enterprises including through access to financial services
Financial services activities for small- and medium-sized enterprises	8	8.10 Strengthen the capacity of domestic financial institutions to encourage and to expand access to banking, insurance and financial services for all
Financial services activities for small- and medium-sized enterprises	9	9.3 Increase the access of small-scale industrial and other enterprises, particularly in developing countries, to financial services including affordable credit and their integration into value chains and markets
Microfinance	1	1.4 By 2030, ensure that all men and women, particularly the poor and the vulnerable, have equal rights to economic resources, as well as access to basic services, ownership, and control over land and other forms of property, inheritance, natural resources, appropriate new technology and financial services including microfinance

Microfinance	8	8.10 Strengthen the capacity of domestic financial institutions to encourage and to expand access to banking, insurance and financial services for all
Microfinance	9	9.3 Increase the access of small-scale industrial and other enterprises, particularly in developing countries, to financial services including affordable credit and their integration into value chains and markets
Insurance products related to climate change	1	1.4 By 2030, ensure that all men and women, particularly the poor and the vulnerable, have equal rights to economic resources, as well as access to basic services, ownership, and control over land and other forms of property, inheritance, natural resources, appropriate new technology and financial services including microfinance
Insurance products related to climate change	8	8.10 Strengthen the capacity of domestic financial institutions to encourage and to expand access to banking, insurance and financial services for all
Insurance products related to climate change	13	13.1 Strengthen resilience and adaptive capacity to climate related hazards and natural disasters in all countries

Early childhood education - Preschool	4	4.2 By 2030, ensure that all girls and boys have access to quality early childhood development, care and pre-primary education so that they are ready for primary education
Elementary school	4	4.1 By 2030, ensure that all girls and boys complete free, equitable and quality primary and secondary education leading to relevant and effective learning outcomes
High school	4	4.1 By 2030, ensure that all girls and boys complete free, equitable and quality primary and secondary education leading to relevant and effective learning outcomes
Technical and vocational education	4	4.3 By 2030, ensure equal access for all women and men to affordable quality technical, vocational and tertiary education, including university
College education	4	4.3 By 2030, ensure equal access for all women and men to affordable quality technical, vocational and tertiary education, including university
Human health and social services	3	3.3 By 2030, end the epidemics of AIDS, tuberculosis, malaria and neglected tropical diseases and combat hepatitis, water-borne diseases and other communicable diseases

Human health and social services	3	3.4 By 2030, reduce by one-third pre-mature mortality from non-communicable diseases (NCDs) through prevention and treatment, and promote mental health and wellbeing
Human health and social services	3	3.5 Strengthen prevention and treatment of substance abuse, including narcotic drug abuse and harmful use of alcohol
Human health and social services	3	3.6 By 2020, halve global deaths from road traffic accidents
Human health and social services	3	3.7 By 2030, ensure universal access to sexual and reproductive health care services, including for family planning, information and education, and the integration of reproductive health into national strategies and programs
Human health and social services	3	3.8 Achieve universal health coverage, including financial risk protection, access to quality essential health-care services and access to safe, effective, quality and affordable essential medicines and vaccines for all
Activities of libraries and archives	4	4.1 By 2030, ensure that all girls and boys complete free, equitable and quality primary and secondary education leading to relevant and effective learning outcomes

Activities of libraries and archives	4	4.7 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
Activities of libraries and archives	10	10.2 By 2030, empower and promote the social, economic and political inclusion of all irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status
Activities of libraries and archives	11	11.4 Strengthen efforts to protect and safeguard the world's cultural and natural heritage
Activities of museum and similar	4	4.1 By 2030, ensure that all girls and boys complete free, equitable and quality primary and secondary education leading to relevant and effective learning outcomes

Activities of museum and similar	4	4.7 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
Activities of museum and similar	10	10.2 By 2030, empower and promote the social, economic and political inclusion of all irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status
Activities of museum and similar	11	11.4 Strengthen efforts to protect and safeguard the world's cultural and natural heritage
Sport activities	3	3.4 By 2030, reduce by one-third pre-mature mortality from non-communicable diseases (NCDs) through prevention and treatment, and promote mental health and wellbeing

Annex III – Negative contribution to the SDGs and goals by subsector of the tool

Subsector	SDG with negative contribution	SDG Target with negative contribution
Agricultural production	6	6.4 By 2030, substantially increase water-use efficiency across all sectors and ensure sustainable withdrawals and supply of freshwater to address water scarcity, and substantially reduce the number of people suffering from water scarcity
Agricultural production	12	12.4 By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment
Agricultural production	13	13.2 Integrate climate change measures into national policies, strategies and planning
Agricultural production	15	15.1 By 2020, ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands, in line with obligations under international agreements

Agricultural production	15	15.2 By 2020, promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests and substantially increase afforestation and reforestation globally
Agricultural production	15	15.3 By 2030, combat desertification, restore degraded land and soil, including land affected by desertification, drought and floods, and strive to achieve a land degradation-neutral world
Agricultural production	15	15.5 Take urgent and significant action to reduce the degradation of natural habitats, halt the loss of biodiversity and, by 2020, protect and prevent the extinction of threatened species
Livestock	12	12.4 By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment
Livestock	13	13.2 Integrate climate change measures into national policies, strategies and planning

Livestock	15	15.1 By 2020, ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands, in line with obligations under international agreements
Livestock	15	15.3 By 2030, combat desertification, restore degraded land and soil, including land affected by desertification, drought and floods, and strive to achieve a land degradation-neutral world
Livestock	15	15.5 Take urgent and significant action to reduce the degradation of natural habitats, halt the loss of biodiversity and, by 2020, protect and prevent the extinction of threatened species
Forest production	13	13.2 Integrate climate change measures into national policies, strategies and planning
Forest production	15	15.1 By 2020, ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands, in line with obligations under international agreements

Forest production	15	15.2 By 2020, promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests and substantially increase afforestation and reforestation globally
Forest production	15	15.3 By 2030, combat desertification, restore degraded land and soil, including land affected by desertification, drought and floods, and strive to achieve a land degradation-neutral world
Forest production	15	15.5 Take urgent and significant action to reduce the degradation of natural habitats, halt the loss of biodiversity and, by 2020, protect and prevent the extinction of threatened species
Fishing	14	14.4 By 2020, effectively regulate harvesting and end overfishing, illegal, unreported and unregulated fishing and destructive fishing practices and implement science-based management plans, in order to restore fish stocks in the shortest time feasible, at least to levels that can produce maximum sustainable yield as determined by their biological characteristics

Aquaculture	6	6.3 By 2030, improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials, halving the proportion of untreated wastewater and substantially increasing recycling and safe reuse globally
Aquaculture	6	6.4 By 2030, substantially increase water-use efficiency across all sectors and ensure sustainable withdrawals and supply of freshwater to address water scarcity, and substantially reduce the number of people suffering from water scarcity
Aquaculture	12	12.4 By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment
Aquaculture	13	13.2 Integrate climate change measures into national policies, strategies and planning

Aquaculture	14	14.1 By 2025, prevent and significantly reduce marine pollution of all kinds, particularly from land-based activities, including marine debris and nutrient pollution
Extraction of metallic minerals	3	3.9 By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination
Extraction of metallic minerals	6	6.3 By 2030, improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials, halving the proportion of untreated wastewater and substantially increasing recycling and safe reuse globally
Extraction of metallic minerals	12	12.4 By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment
Extraction of metallic minerals	13	13.2 Integrate climate change measures into national policies, strategies and planning

Extraction of stone, sand, and clay	3	3.9 By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination
Extraction of stone, sand, and clay	6	6.3 By 2030, improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials, halving the proportion of untreated wastewater and substantially increasing recycling and safe reuse globally
Extraction of stone, sand, and clay	12	12.4 By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment
Extraction of stone, sand, and clay	13	13.2 Integrate climate change measures into national policies, strategies and planning

Manufacture of food products	6	6.4 By 2030, substantially increase water-use efficiency across all sectors and ensure sustainable withdrawals and supply of freshwater to address water scarcity, and substantially reduce the number of people suffering from water scarcity
Manufacture of food products	13	13.2 Integrate climate change measures into national policies, strategies and planning
Manufacture of textile products	6	6.3 By 2030, improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials, halving the proportion of untreated wastewater and substantially increasing recycling and safe reuse globally
Manufacture of textile products	6	6.4 By 2030, substantially increase water-use efficiency across all sectors and ensure sustainable withdrawals and supply of freshwater to address water scarcity, and substantially reduce the number of people suffering from water scarcity

Manufacture of textile products	12	12.4 By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment
Manufacture of textile products	12	12.5 By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse
Manufacture of textile products	13	13.2 Integrate climate change measures into national policies, strategies and planning
Manufacture of textile products	14	14.1 By 2025, prevent and significantly reduce marine pollution of all kinds, particularly from land-based activities, including marine debris and nutrient pollution
Manufacture of textile products	15	15.1 By 2020, ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands, in line with obligations under international agreements

Manufacture of pulp, paper, and paper products	6	6.3 By 2030, improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials, halving the proportion of untreated wastewater and substantially increasing recycling and safe reuse globally
Manufacture of pulp, paper, and paper products	6	6.4 By 2030, substantially increase water-use efficiency across all sectors and ensure sustainable withdrawals and supply of freshwater to address water scarcity, and substantially reduce the number of people suffering from water scarcity
Manufacture of pulp, paper, and paper products	12	12.5 By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse
Manufacture of pulp, paper, and paper products	13	13.2 Integrate climate change measures into national policies, strategies and planning
Manufacture of pulp, paper, and paper products	14	14.1 By 2025, prevent and significantly reduce marine pollution of all kinds, particularly from land-based activities, including marine debris and nutrient pollution
Manufacture of pulp, paper, and paper products	15	15.1 By 2020, ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands, in line with obligations under international agreements

Printing and playback of recordings	6	6.3 By 2030, improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials, halving the proportion of untreated wastewater and substantially increasing recycling and safe reuse globally
Printing and playback of recordings	12	12.4 By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment
Printing and playback of recordings	13	13.2 Integrate climate change measures into national policies, strategies and planning
Printing and playback of recordings	15	15.2 By 2020, promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests and substantially increase afforestation and reforestation globally

Manufacture of agricultural pesticides and household disinfectants	6	6.3 By 2030, improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials, halving the proportion of untreated wastewater and substantially increasing recycling and safe reuse globally
Manufacture of agricultural pesticides and household disinfectants	12	12.4 By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment
Manufacture of agricultural pesticides and household disinfectants	13	13.2 Integrate climate change measures into national policies, strategies and planning
Manufacture of agricultural pesticides and household disinfectants	14	14.1 By 2025, prevent and significantly reduce marine pollution of all kinds, particularly from land-based activities, including marine debris and nutrient pollution
Manufacture of agricultural pesticides and household disinfectants	15	15.5 Take urgent and significant action to reduce the degradation of natural habitats, halt the loss of biodiversity and, by 2020, protect and prevent the extinction of threatened species

Manufacture of soaps, detergents, cleaning products, cosmetics, perfumery, and personal care products	12	12.4 By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment
Manufacture of soaps, detergents, cleaning products, cosmetics, perfumery, and personal care products	13	13.2 Integrate climate change measures into national policies, strategies and planning
Manufacture of pharmochemicals and pharmaceuticals	12	12.4 By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment
Manufacture of pharmochemicals and pharmaceuticals	13	13.2 Integrate climate change measures into national policies, strategies and planning

Manufacture of pharmochemicals and pharmaceuticals	15	15.5 Take urgent and significant action to reduce the degradation of natural habitats, halt the loss of biodiversity and, by 2020, protect and prevent the extinction of threatened species
Manufacture of concrete, cement, asbestos--cement, plaster, and similar materials	12	12.5 By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse
Manufacture of concrete, cement, asbestos--cement, plaster, and similar materials	13	13.2 Integrate climate change measures into national policies, strategies and planning
Metallurgy	6	6.4 By 2030, substantially increase water-use efficiency across all sectors and ensure sustainable withdrawals and supply of freshwater to address water scarcity, and substantially reduce the number of people suffering from water scarcity
Metallurgy	12	12.4 By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment

Metallurgy	12	12.5 By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse
Metallurgy	13	13.2 Integrate climate change measures into national policies, strategies and planning
Manufacture of computer equipment, electronic and optical products	12	12.5 By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse
Manufacture of computer equipment, electronic and optical products	13	13.2 Integrate climate change measures into national policies, strategies and planning
Manufacture of tractors and machinery and equipment for agriculture	13	13.2 Integrate climate change measures into national policies, strategies and planning
Manufacture of machinery and equipment for industrial use	13	13.2 Integrate climate change measures into national policies, strategies and planning
Manufacture of motor vehicles, trailers, and bodies	13	13.2 Integrate climate change measures into national policies, strategies and planning
Electric power generation	6	6.4 By 2030, substantially increase water-use efficiency across all sectors and ensure sustainable withdrawals and supply of freshwater to address water scarcity, and substantially reduce the number of people suffering from water scarcity

Electric power generation	12	12.4 By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment
Electric power generation	13	13.2 Integrate climate change measures into national policies, strategies and planning
Electric power distribution	12	12.4 By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment
Electric power distribution	13	13.2 Integrate climate change measures into national policies, strategies and planning
Collection, treatment, and distribution of water	13	13.2 Integrate climate change measures into national policies, strategies and planning

Collection, treatment, and distribution of water	15	15.1 By 2020, ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands, in line with obligations under international agreements
Construction of buildings	3	3.9 By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination
Construction of buildings	12	12.2 By 2030, achieve the sustainable management and efficient use of natural resources
Construction of buildings	12	12.5 By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse
Construction of buildings	13	13.2 Integrate climate change measures into national policies, strategies and planning
Construction of buildings	15	15.5 Take urgent and significant action to reduce the degradation of natural habitats, halt the loss of biodiversity and, by 2020, protect and prevent the extinction of threatened species
Construction of green buildings	12	12.2 By 2030, achieve the sustainable management and efficient use of natural resources

Construction of green buildings	12	12.5 By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse
Construction of green buildings	13	13.2 Integrate climate change measures into national policies, strategies and planning
Construction of green buildings	15	15.5 Take urgent and significant action to reduce the degradation of natural habitats, halt the loss of biodiversity and, by 2020, protect and prevent the extinction of threatened species
Construction of roads and railways	12	12.2 By 2030, achieve the sustainable management and efficient use of natural resources
Construction of roads and railways	12	12.5 By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse
Construction of roads and railways	13	13.2 Integrate climate change measures into national policies, strategies and planning
Construction of roads and railways	15	15.5 Take urgent and significant action to reduce the degradation of natural habitats, halt the loss of biodiversity and, by 2020, protect and prevent the extinction of threatened species
Construction of roads and railways	12	12.2 By 2030, achieve the sustainable management and efficient use of natural resources

Construction of roads and railways	12	12.5 By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse
Construction of roads and railways	13	13.2 Integrate climate change measures into national policies, strategies and planning
Construction of roads and railways	15	15.5 Take urgent and significant action to reduce the degradation of natural habitats, halt the loss of biodiversity and, by 2020, protect and prevent the extinction of threatened species
Port, maritime, and river construction works	12	12.2 By 2030, achieve the sustainable management and efficient use of natural resources
Port, maritime, and river construction works	12	12.5 By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse
Port, maritime, and river construction works	13	13.2 Integrate climate change measures into national policies, strategies and planning
Port, maritime, and river construction works	14	14.1 By 2025, prevent and significantly reduce marine pollution of all kinds, particularly from land-based activities, including marine debris and nutrient pollution
Construction works for generation and distribution of electric power and for telecommunications	12	12.2 By 2030, achieve the sustainable management and efficient use of natural resources

Construction works for generation and distribution of electric power and for telecommunications	12	12.5 By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse
Construction works for generation and distribution of electric power and for telecommunications	13	13.2 Integrate climate change measures into national policies, strategies and planning
Construction of climate resilience projects	12	12.2 By 2030, achieve the sustainable management and efficient use of natural resources
Construction of climate resilience projects	12	12.5 By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse
Construction of climate resilience projects	13	13.2 Integrate climate change measures into national policies, strategies and planning
Passenger road transport	3	3.9 By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination
Passenger road transport	12	12.4 By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment

Passenger road transport	13	13.2 Integrate climate change measures into national policies, strategies and planning
Rail and subway transport	3	3.9 By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination
Rail and subway transport	12	12.4 By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment
Rail and subway transport	13	13.2 Integrate climate change measures into national policies, strategies and planning
Passenger air transport	3	3.9 By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination

Passenger air transport	12	12.4 By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment
Passenger air transport	13	13.2 Integrate climate change measures into national policies, strategies and planning
Air freight transport	3	3.9 By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination
Air freight transport	12	12.4 By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment
Air freight transport	13	13.2 Integrate climate change measures into national policies, strategies and planning

Hotels and similar	6	6.4 By 2030, substantially increase water-use efficiency across all sectors and ensure sustainable withdrawals and supply of freshwater to address water scarcity, and substantially reduce the number of people suffering from water scarcity
Hotels and similar	12	12.3 By 2030, halve per capita global food waste at the retail and consumer level, and reduce food losses along production and supply chains including post-harvest losses
Hotels and similar	12	12.5 By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse
Hotels and similar	13	13.2 Integrate climate change measures into national policies, strategies and planning
Restaurants and other food and beverage services	6	6.4 By 2030, substantially increase water-use efficiency across all sectors and ensure sustainable withdrawals and supply of freshwater to address water scarcity, and substantially reduce the number of people suffering from water scarcity
Restaurants and other food and beverage services	12	12.3 By 2030, halve per capita global food waste at the retail and consumer level, and reduce food losses along production and supply chains including post-harvest losses

Restaurants and other food and beverage services	12	12.5 By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse
Restaurants and other food and beverage services	13	13.2 Integrate climate change measures into national policies, strategies and planning
Activities of information technology services	13	13.2 Integrate climate change measures into national policies, strategies and planning

SDG Self-Assessment Tool

File download

The tool is available for download here