



Project reference: **2022-1-DE02-KA220-VET-000086702**

# *Mapping and stock taking of Scouts for Green Apprenticeship*

## **Country Snapshot Germany**

Developed by: IHK-Projektgesellschaft mbH

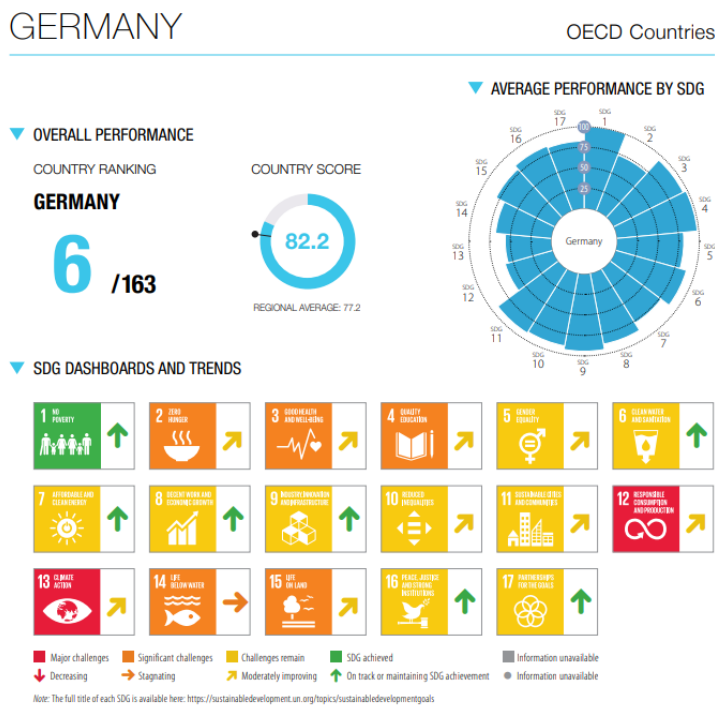
### **Table of Contents**

Introduction: definition of the landscape of SDGs and Green Deal implementation in your country across the VET and business ecosystem	1
Quantitative indicators on SDGs and Green Deal implementation in your country across the VET and business ecosystem in Germany	3
Qualitative descriptions of SDGs and Green Deal implementation in your country across the VET and business ecosystem	6
Opportunities: training available and operational tools	11
Needs	14
Challenges	15
Bibliography	16

Funded by the European Union. Views and opinions expressed are however those of the author(s) only and do not necessarily reflect those of the European Union or the European Education and Culture Executive Agency (EACEA).  
Neither the European Union nor EACEA can be held responsible for them.

## Introduction: definition of the landscape of SDGs and Green Deal implementation in your country across the VET and business ecosystem

Within the Sustainable Development Report 2022 created by the Cambridge University Press, Germany is ranked 6th out of 163 countries with a score of 82.2 (Lead Finland, 86.5). This demonstrates, that overall, Germany has a high SDG commitment with only a handful of countries performing better. When looking at the individual sustainable development goals, one can see however, that the results are not all positive. While Goal 1 *No Poverty* receives the best and thus highest scoring of all 17 goals, goals 6 to 9 (*Clean water, Accessible and clean energy, Decent work and economic growth, Industry, innovation and infrastructure*) as well as goals 16 and 17 *Peace, justice and strong institutions; Partnerships for the goals*) are also on track or maintain the SDG achievement. At the same time the goal 12 *Responsible consumption and production* as well as 13 *Climate action* are performing rather badly and are only moderately improving. (Sachs et al, 2022). This is particularly interesting as these are areas the German government focuses on intensely, as will be seen further on.



### BNW - Sustainable Development Goals – Germany ranking

To achieve sustainability in the sense of fulfilling the SDGs, the German government specifically focuses on goal 17, the international partnerships. The Federal Ministry for Economic Cooperation and Development published the so called Agenda 2030, portraying the 17 goals for a sustainable development. Looking at the final goal of the set, they see it as the baseline for achieving the other SDGs. A change to a sustainable development can thus only be achieved through a global partnership where all countries, civil societies, economies and individuals are active (Federal Ministry of Economic Cooperation and Development, 2023). First steps have been achieved such as saving more than one billion people worldwide from extreme poverty since 1990 with the world population growing by 2.2 billion people at the same time. However, the

Covid-19 pandemic has erased many developments and might cause the poorest countries to be drawn back by ten years. For Germany there is also a positive aspect to it, as the global vaccination campaign that Germany was a part of demonstrated the effectiveness of global cooperation. Supporting global and sustainable development through monetary funds is something Germany is very good at, being the second largest donor country of the official development assistance (ODA). While this sounds like doing a lot, according to the Federal Ministry of Economic Development and Cooperation, 4.5 trillion euros are needed to achieve all 17 development goals until 2030 (Federal Ministry of Economic Cooperation and Development, 2023).

While the German actions in the context of the SDGs mostly evolve around money at first glance, the doings for the Green Deal are more direct. The companies especially in the industrial sector develop innovative technologies and products for years, according to the BDI, the Federation of German Industries. In this context the EU Green Deal is a chance for the local surroundings, where companies invest in clean environment and are at the forefront of developing “green” technologies. These are not only products for the local market but are also exported into the world with the highest share in the world market of 14% (Kessler, 2020). This seems to align with the assessment of the SDGs 6 to 9 (*Clean water, Accessible and clean energy, Decent work and economic growth, Industry, innovation and infrastructure*), it goes against the evaluation of the goals 12 *Responsible consumption and production* and 13 *Climate action*. It gives a first hint at the fact that the actors – in this context the German industry – perceive themselves differently from the external evaluators. At the same time, the industry acknowledges that the further development needs yet more, and they call for long-term support on several levels. However, when asking company representatives about their involvement in SDGs and the Green Deal, our interviews with ten of them all indicated that the two concepts are not well known among them. While some aspects, parts and even individual goals are familiar or at least heard about, the meaning and importance of them and their subgoals has not yet reached the base. Many companies which to be more sustainable but do not know where to start or see their measures not in the context of the Agenda 2030.

To publicly acknowledge the companies doing all they can for sustainability within the German economy, the „Stiftung Nachhaltigkeitspreis“ (Association Sustainability Prize) awards prizes for the most sustainable companies in Germany. This year for the first time in 100 branches. Companies can apply or be researched by a professional research team. (Deutscher Nachhaltigkeitspreis, 2023).

So overall, Germany, its industries and the government are aware of the need to become more sustainable, environmentally friendly and to support the SDGs and execute the Green Deal. This is visible through certain measures, prizes and initiatives and also the sixth rank in the sustainable development report 2022. However, several aspects still do not receive enough attention and not enough progress is made to achieve the SDGs in the given time.

## Quantitative indicators on SDGs and Green Deal implementation in your country across the VET and business ecosystem in Germany

The SDGs are a concept that is widely known and shared among Germany. When looking for information about them, numerous papers, academic and non-academic, are available. In contrast to the former Millennium Development Goals, they receive wide attention since they are addressed at industrial nations as well this time. The Bertelsmann Stiftung, a foundation for political and social improvement, declares the SDGs as relevant for companies for exactly this reason in a widely quoted report. The responsibility lies not only with the companies but also with actors from economy, science and civil society. According to the report, five main goals are addressed: people, earth, prosperity, peace and partnerships that form an overarching frame about the 17 goals and 169 subgoals. The fight against hunger, absolute poverty, the fight for health and education get the same standing as economic and ecological goals. (Scheerer, 2023). This demonstrates, that the focus on all three aspects of the sustainability triangle is incorporated into the SDGs and has thus also reached the companies in Germany.

This is further supported by a survey performed by the chamber of commerce in Munich and Upper Bavaria that states that two thirds (64%) of the entrepreneurs asked see a use in the SDGs for their company. This use is for example the stronger focus on sustainability within the company (63%) and making it easier to align the company strategy with the desires of the entire society (62%). According to the results, it also influences the development of the company through the demonstration of new innovation areas (49%) and new markets to discover (47%). Since half of the people asked also state that the goals can strengthen the ties to other social and political actors and that they can only be achieved together, the importance of the SDGs for the entire German economy and society is further strengthened. (IHK München und Oberbayern, 2017).

While the SDGs are manifold and cover various aspects and areas, the chances and at the same time the risks vary for companies in Germany. According to Bertelsmann Foundation what the organisations are faced with also depends on their branch, business model and region. They can choose the goals they want to address according to their supply chain and material use, making it more pragmatic and easier to realize their shared responsibility. To realize this, the report also gives hints and tips, referencing the SDG Compass of the UN Global Compact, the Global Reporting Initiative and the World Business Council for Sustainable Development. This compass sees the SDGs as orientation for companies to have an idea about the wishes of their stakeholders and the politics' expectation for a sustainable company (Scheerer, 2023). Other authors agree here, saying that companies do not and even should not contribute to all goals but address the ones where they can make the most impact. To do so they shall analyse the subgoals and match them with their company goals. (Rodriguez, 2021). Here again, it can be seen that sustainability in German companies is more a form of following the required corporate social responsibility framework than actual intrinsic motivation to be more sustainable. Right now, following the SDGs with actual company policies is something that is mostly done in bigger organisations that already report according to international standards. A lower level of orientation frameworks and incorporating it into the political agenda is still outstanding in Germany. It is currently incorporated into the German sustainability strategy which contains some indicators that measure the achievements of companies directly or indirectly. (Scheerer, 2023). This strategy was established in 2016 and filters down into the federal states with several states having their own sustainability strategy and even districts breaking down the SDGs to their local level. They are the frameworks for actions on the political level and the basis for reports of the national government in front of the High Level Political Forum of the UN.

When looking at the companies themselves, a handful of SDGs are rather prominent for them as a survey of the chamber of commerce in Munich and upper Bavaria showed already in 2017. According to it, many entrepreneurs already add to the SDGs without knowing in. They do so when they take care of the well-being and the health of their employees (goal 3), know the circumstances of their supply chains (goals 8, 12), apply measures that minimise the CO2 footprint of their company (goal 13), pay employees fair and gender-neutral (goal 5, 8) and give the employees time to do volunteer work and be active for the greater good in their community (IHK München und Oberbayern, 2017).

The survey premise is that the SDGs present challenges to companies but also allow them to newly position themselves and enter new business fields while contributing to a sustainable development. When asked about the goals, two thirds of the roughly 500 entrepreneurs in the survey know the SDGs. If they have more than 500 employees the number goes up to 81%. This demonstrates that the concept is very popular in Germany but does not yet say anything about how well executed it is. It also shows that a third of the people asked are totally unfamiliar with the goals. However, when they know them, they also deem them as important or even highly important with a majority of 71%. According to the people surveyed, the SDGs make sustainability a more prominent aspect within the companies and facilitate the focus of the company strategy on the needs of the society, demonstrate new innovation fields and open up new markets. Yet, these are not addressed easily as companies complain about a lack of finances, expertise and general resources. Something they also mentioned was the lacking or just the very small public knowledge about the sustainability goals. (IHK München und Oberbayern, 2017). Though this has likely changed since 2017.

When asked about their potential influence, entrepreneurs mentioned all three aspects of sustainability, namely economy, ecology and social areas. Nevertheless, not all goals are equally important. The purely economic goals such as *Decent work and economic growth* and *Infrastructure, industry and innovation* are at the first ranks. Coming in second are the social and ecological goals alike with many company leaders aiming to establish *Gender equality* and *Climate action*. (IHK München und Oberbayern, 2017). As we have seen with Germany's position in the sustainable development report 2022, the latter has not always been successful. This is further supported by another answer in the survey, where less than half of the entrepreneurs declare to be able to contribute to the goal *Responsible consumption and production*. A possible explanation for this is seen in the fact that the support of ecological and socially responsible consumption as well as sustainability awareness and actions are not solely in the hands of the economic sector. (IHK München und Oberbayern, 2017). Still, not only between the goals but also between the different sectors, differences can be detected. Industry companies believe to have more influence on the ecological aspects of sustainability such as climate protection, clean water, clean energy and life on earth than companies from the trade or services sectors. The latter is thus aiming at more social goals such as



highly developed education, reducing poverty and fighting hunger. (IHK München und Oberbayern, 2017).

Zu welchen SDGs kann Ihr Unternehmen einen Beitrag leisten?  
(Ja-Antworten in Prozent, n=378)



1 Which SDG can your company contribute to? (IHK survey, 2017, Munich and Upper Bavaria)

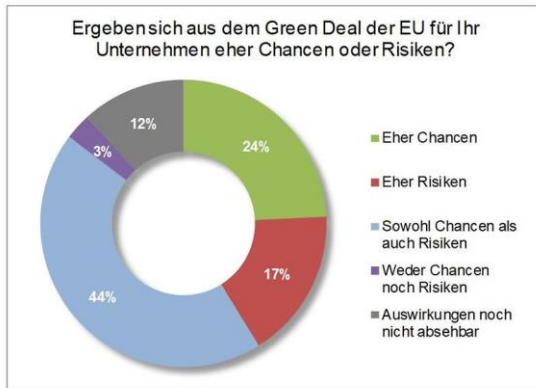
While many companies are aware of the SDGs and want to do their share to support them, this does not always result in incorporating these into their businesses. In fact, most companies (58%) said they have developed or plan to develop products and services that support individual goals. This is followed by a public pledge to the SDGs and on third position the integration into the company strategy. Every third company also declares to use the goals to further develop the sustainability management within the company and to enlarge donations. (IHK München und Oberbayern, 2017). Another expected result is that bigger companies tend to plan and execute more activities. This is especially true for partnerships and projects with other actors and the participation in sector initiatives which companies with more than 250 employees are more inclined to do.

To further work on the SDGs and the sustainability of their companies, most people asked desire more support from the politicians. They would like to have more specific information for the economic sector about the SDGs and priorities within the so called Agenda 2030 for Germany as a whole and the specific federal states. A total of 42% likes to have multilateral agreements concerning the areas of the goals, and a third even looks into mandatory goals for certain sectors. To know what to do, the companies expect the public sector to lead by example and include sustainability criteria more into the public tenders. (IHK München und Oberbayern, 2017).

The role of the public sector is also a topic of concern for companies when it comes to the Green Deal, as another survey of the chamber of commerce in Lower Saxony shows. According to these results the companies expect higher costs, enlarging bureaucracy and more regulations while facing an ever growing lack of skilled workers. A number of 25% of the companies surveyed do even expect to experience disadvantages for their location and limits on their competition competence on international level. (IHK Lower Saxony, 2023). These results are not surprising, as chance usually comes with uncertainty and thus with costs and changes for businesses. Nevertheless, a majority of interviewees (56%) also expect a boost in innovation and a better market environment for new technologies as well as more independent energy supplies. Just like in the survey by the chamber of commerce of Munich and Upper Bavaria, every second entrepreneur expects new business areas and sales markets. Almost half of the people (45%) are hoping to receive new financial support or financial services. Despite all these hopes for the future, some companies

claim to have already reached sustainability – at least climate neutrality - within their company. This is however only a small percentage (6%). This is the goal for two thirds of all people that were asked. (IHK Lower Saxony, 2023)

Overall, it can be concluded that companies within Germany see chances as well as risks in the Green Deal and its results for their work (44%, see blue area in the graph).



2 Does the EU Green Deal result rather in chances or risks for your company? (IHK Lower Saxony Survey)

## Qualitative descriptions of SDGs and Green Deal implementation in your country across the VET and business ecosystem

While the sustainable development according to the SDGs and the EU Green Deal are an important issue for all companies, national and local authorities and the general public in Germany, some sectors do pay more attention to it and have special measures in place to address it. These are usually taken care of by agencies or special cooperations that are in charge of certain sectors.

One such example, that does not only deal with a certain branch but also a certain geographic area, is the energy agency in the federal state of Brandenburg (Energieagentur Brandenburg). Here, energy management and efficiency is dealt with on regional level by the Energy agency that also awards a prize each year for the most efficient company, municipality and a special cause. They also offer an energy counsel under specific regulations given by the German state. (Energieagentur Brandenburg, 2023). This shows the special attention that is given to the region and also a local way of turning the governmental rules and laws into actual regulations that can be executed by the companies.

Despite the specific focus of certain associations, there is a general understanding in Germany that not every goal is for every company. To make it easier for businesses to decide where to focus their attention, the seventeen goals Magazine has created a list of attributions, explaining the use of the specific goals for certain sectors.

As stated before, the most prominent SDG is the last one that is aimed at cooperation of all companies and their stakeholders to reach the goals. Only together can the ambitious aims be reached. Another goal, that has been mentioned before, is the number 12 *Sustainable consumption and production*. According to the list, it is most suitable for manufacturing companies and tourism. (Rodriguez, 2021). This further supports the believes of the companies themselves, as can be seen in the previous chapter. The respective companies see their potential in creating sustainable products and working more effectively. However, this

does not seem to be successful in all cases, as the general rank of Germany within the Sustainable Development Report 2022 shows that especially in the areas of sustainable production and consumption and climate change Germany is not as efficient as in other sectors. Thus, the allocation of this goal number 12 to the manufacturing companies can also be seen as a prompt to them to do more and to realise their full potential. This also applies to supply chains, bringing the circular economy and the reports about sustainability within the companies into focus, according to the magazine. Last but not least, this goal specifically also calls on the end users and consumers that can influence the results here through their purchasing behaviour. (Rodriguez, 2021).

Another goal where a specific sector is able to make a difference is goal 3 *Good health and well-being*. According to the magazine article, companies from the health care sector, medical technology or the pharma industry are mostly called on here.

*Affordable and clean energy*, which is goal 7, is to be fulfilled by companies in the sector of regenerative and alternative energies first and foremost. Nevertheless, since it also addresses the general use and the potential to save energy, it is deemed a desirable goal for all companies.

Goal 9 *Industry, innovation and infrastructure* is aimed at – as the name makes you expect – infrastructure companies but also mainly at the big industry. Nevertheless, innovation is important also for smaller and medium sized enterprises (SMEs) as they can really make a difference with a great innovation.

While several goals can be combined and then attributed to certain sectors, others are relevant for all businesses. The former category encompasses *No hunger* (Goal 2), *Clean water and sanitation* (Goal 6), *Climate action* (Goal 13) and *Live under water* (Goal 14) and *Live on land* (Goal 15). Here, the sector of food production is especially relevant as they not only are able to stop hunger, but have also great influence on the water and its quality worldwide. The climate action is furthermore prominent in agriculture where soil needs to store more carbon dioxide. While *Live under water* addresses the fishing industry and aims at sustainable fishing, *Live on land* calls for a sustainable cultivation, saving natural ecosystems and biodiversity.

Despite these rather specific branches, there are also some goals that are relevant for all branches such as goal 8 *Decent work and economic growth* and goal 5 *Gender quality*, according to the magazine article. Especially the latter is a topic for the entire public to establish equity among the genders and to close the gender pay gap. (Rodriguez, 2021).

Looking specifically at SMEs, they see more and more innovations coming their way since the behaviour of consumers change as well and social associations are also putting pressure on them. This can result in the development of company processes or products in the sense of sustainability. In the everlasting war for talent, incorporating sustainability into the company processes makes the business more attractive - especially for young talents. The companies are also interesting for other businesses and associations in their sectors and beyond where they can built partnerships and synergies to work collaboratively on the success of the SDGs. All of these actions combined then need to be communicated – internally and externally, involving employees and stakeholders to make the companies multipliers of sustainability. (Rodriguez, 2021).

One such company is Lufthansa Group, the German national aviation provider. They publicly declare their standpoint and approach on ten of the principles that compose the SDGs. These are incorporated into the sustainable and responsible company management. Lufthansa focusses on the goals where they can make a positive change or at least reduce negative results, as they say. These evolve around Health and Safety,



where they apply preventive measures to keep employees healthy and able to work. Another goal that is focused on is *Quality education* within the company and through an aid organisation. As stated before, the transport industry can do quite a lot about affordable and clean energy. In the case of Lufthansa this mostly evolves around sustainable aviation fuels where millions are invested.

Another big investment is done for the goal number 9 *Industry, innovation and infrastructure* with its own competency centre to develop technology to save the climate. This is further supported when looking at goal 12 *Responsible consumption and production* and more sustainable board products such as the food offered and goal 13 *Climate action* where Lufthansa aims at halving their net emissions by 2030 compared to those of 2019 and even being carbon neutral by 2050.

Other goals are also mentioned but described with less specific actions, despite being in the code of conduct, and thus seem to be not as directly approached as those mentioned above. Namely, these goals are 8 *Decent work and economic growth*, 10 *Reduced inequalities* and 16 *Peace, justice and strong institutions*. Just like almost all other companies, Lufthansa also puts emphasis on the needed cooperation between companies and the wider public to reach the sustainable development goals. (Lufthansa Group, 2023).

For companies that do not have the same capacity or options to address the SDGs within their own company, the SOS Children's Village offers them a way to do their share. Just as other sources mentioned before, the NGO sees the advantage for companies in the economic success that derives from stable societies and working ecosystems. Furthermore, supporting the goals can strengthen the ties to stakeholders and the young target group while opening up new markets for innovative solutions. This is especially relevant for the young generation, as they state and therefore works well with their general aims to focus on humans, the planet, prosperity, peace and cooperation. According to them, companies can support their work and thus five of the SDGs, namely: 1 *No poverty*, 4 *Quality education*, 8 *Decent work and economic growth*, 10 *Reduced inequalities*, as well as 16 *Peace, justice and strong institutions*. Interestingly enough, they do not highlight goal number 17 as most others do. However, the support from and cooperation with other entities is exactly what they aim for when addressing these goals and calling for donations. (SOS Children's Villages, 2023).

The SOS Children's Village does one thing absolutely right, at least according to the federal association for green economy (UnternehmensGrün e.V.), as they focus on only those SDGs they can have an influence on. Nevertheless, the association also acknowledges that all the goals are so strongly connected, that measures for one goal can harm the aims of another and therefore entrepreneurs need to look at all of them especially when applying measures. To support companies – specifically SMEs – in thinking about the aforementioned measures, the association highlights certain actions that can be taken and that do not seem overly complicated, such as indefinite working contracts, long-term contracts with suppliers for security in planning, fair wages and social responsibility along the supply chain, support of social projects and bio diversity, further education programme for employees, part-time models and flexible working hours, avoidance of harmful chemicals and use of rain water. (Freese & Reuter, 2019). These examples show that SMEs in Germany need further support and sometimes even general ideas to apply measures in favour of the SDGs and also the Green Deal. While those are generally supported, it is not always clear what they mean in the day to day doings of a company. Therefore, the association also mentions best-practices next to these examples and shows how other companies have approached the issue. One such example shall be mentioned here (for further best practices please consult the separate section further

down). The outdoor company VAUDE for example reports on all 17 goals with the support of the German strategy for sustainability and has established a set of guiding questions such as where they can connect to the goals as a company, what support they can give and where they already do something. The answers to these questions are structured along the areas “withing the company”, “along the supply chain” and “in our society”. (Freese & Reuter, 2019). Another support especially for SMEs is a guideline called “Sustainable development goals for and through SMEs”, developed with the help of companies from that sector in 2018, to understand how SDGs connect to the business reality of SMEs. It attributes the different goals to SMEs, on the national and global level. Furthermore, it differentiates between the social, ecological and economic aspect of sustainability, attributes the goals to the aspects and highlights the importance of all goals. Additionally, it shares hurdles and explains the three action levels. During all these points and the detailed explanation of each SGD in the SME context, the guide gives room for individual notes and ideas to make it practical. (Giesenbauer & Müller-Christ, 2018).

The support for SMEs also comes from other associations. The central association for electric engineering and the electronic industry sees the relevance for the sector in the products they can develop, but also in the challenges due to political regulations. This is manifested in their code of conduct, where responsibility for the society and a social market economy are written down. (ZVEI, 2019). The connection to other companies and the collective approach seem to make it easier for businesses to approach the complex topic of SDGs. A paper by the association supports this assumption further, when saying that companies do not always have to start from scratch. Often, they already have the right measures in place even without knowing or publicly acknowledging it. The paper also highlights the importance of the communication about the measures to support SDGs and further actions that are planned. (ZVEI, 2019). As could be seen in the introduction, the companies’ approach to the SDGs is mostly focused on communication about it, and this is not always followed by sufficient measures. With the association for electric engineering and the electronic industry putting such a big focus on telling the world about the respective measures, one could argue that this a more a show-but-not-do-approach. On the other hand, with better public examples, other companies might be more inclined to apply some measures themselves. The association supports this last idea as well by providing examples from their own members. One step further goes the association of the chemical industry (Verband der Chemischen Industrie e.V. (VCI)) that has published a position paper on the Green Deal and provides a specific contact person for every aspect/branch that is affected by the Green Deal (VCI, 2023). In doing so, they provide individual support which seems to be really needed in the German industry.

This aid and encouragement is not only given by associations but also by the federal states themselves. As mentioned before, several of them provide their own sustainability strategy. Now some of them also launched a campaign to support companies in implementing the Green Deal. The state of Baden-Wuerttemberg (the third largest in the country) started the so called “Fit für die Zukunft” (Fit for the Future) information campaign to give the SMEs a hand in implementing the Green Deal and thus conquer the challenges on the way to climate neutrality. The plan has been developed in cooperation with the Enterprise Europe Network (EEN), the European Network for SMEs. This shows again the need for support for SMEs in this context. The campaign is twofold with a website with guiding information and an event series. The former provides specific plans and overviews as well as starting points for change processes and contact points, funding options and tools. All this material is further detailed in events that are targeted at specific branches such as the textile industry or tourism or general topics like the taxonomy and artificial intelligence. (Baden-Wuerttemberg, 2023).

Other federal states and regions are also presenting support for SMEs. The chamber of commerce and industry in Munich and Upper Bavaria published guide concerned with the EU Green Deal and its background, relevance and effects. This provides an interactive overview of more than 50 EU initiatives and its effects on the economy (IHK München und Oberbayern, 2023).

As could be seen on the previous pages, sustainability requires long-term preparation and changes for the future. This is why already since 2004, the BiBB (Federal Institute for Vocational Education and Training) pushed several pilot projects to provide possible solutions for the VET sector. This included the development of training and qualification concepts for specific commercial occupations in the first phase between 2015-2019. It was extended to sustainable learning venues in the VET institutions in that same period. Branch-specific competencies to foster sustainability were extended to the food sector occupations between 2018 and 2021. Eventually these pilot results should be put into structure for training personnel between 2020 and 2022. (BiBB, 2023).

The fact that these ambitions remained on the pilot stage and have not yet been turned into legislation shows that the desire to pursue sustainability in Germany is often facing obstacles and only develops slowly. It remains to be seen if the words are followed by deeds.

While initiatives by the national institutions have potential to develop more, some companies already lead by example and their actions for sustainability within their business is drawn on to inspire others. On such case is the Health, Wellness and Happiness (HWH) team at Dataflex that invited all co-workers to join in on a plastic-free July where plastic packaging should be avoided and more recycling was fostered in the office. (Feichtenbeiner et al, 2022). These small steps and initiatives help to bring the employees on board and get started with sustainability while also addressing SDGs such as 12 *Responsible consumption and production* in this case. Another example uses the employees as ambassadors themselves. At Henkel they receive a special training and then share their information and motivation with their colleagues. This way the knowledge is spread to different sites and also enters communication with customers and stakeholders. (Feichtenbeiner et al, 2022). Other projects, that are worth mentioning here, are the pilot projects "Pro-DEENLA" and the "NiB-Scout". They developed 27 learning tasks related to sustainability for use in vocational training for freight forwarding and logistics services clerks and new training content in the bakery sector that accommodates sustainability respectively (Feichtenbeiner et al, 2022).

A general introduction of the SDGs into the German education system despite these lighthouse projects cannot be detected however. The last available study dates back to 2017 and declares that in the wide range of the German education systems and the thousands of education facilities and qualification levels, the SDGs are only incorporated occasionally. This is mostly the case where environment and nature issues are concerned, global learning or sustainability training have already begun and laid the groundwork. However, it is also stated that the clear format of the SDGs leads to a more general look on the scattered sustainability initiatives and helps to combine them to generate more meaning and visibility. (Müller-Christ et al., 2017).

As mentioned earlier in this report, approaching the SDGs within companies often means addressing the goal that mostly fits the focus of the business and making visible what is already done. This is also the case in the education system, where on the normal ambition level already existing measures are allocated to the individual SDGs. A further analysis of the SDGs – in the sense of looking at their relationship amongst each other or the potential conflicts of interest – can mostly be detected on school and university level, according to the study. (Müller-Christ et al., 2017).

Within the context of vocational education and training, the content in this study report needs an update with the introduction of the new standard occupational profile items, established in April 2022. One of them is sustainability, a topic that is now mandatory for all 326 training occupations in Germany. This results in including information, ideas and measures in the current VET, for example through showcasing potential to avoid strains on the economy and society within the own work sphere, and to further develop these potentials as opposed to demonstrating possible damage and resulting environment protection. The scope of the aspect has also been extended to other areas such as the use of energy and materials and the trainees are generally encouraged to bring own ideas and to support the sustainability development of their training company (Raschke & Hellwig, 2021).

The institute for the analysis and development of vocational education BiBB tries to support this development by providing a flyer about sustainable learning spaces. This is structured on four levels with a respective guiding question. The first is the entire company, where it is asked what sustainability means in the own company. The second is centred around the teaching and learning surroundings and the question where sustainability can be experienced and designed for employees and trainees. The next level are the settings for teaching and learning, where sustainability as topic is questioned and how it can result in actions for the learners. Finally, the last is the learners and the question about who is learning anyways in the process and what is thus expected of the instructors. (Raschke & Hellwig, 2021). This leaflet shows how diverse the topic is and how many people and sectors are concerned. Each and every one needs to ask their own questions and find their own ways and answers.



## Opportunities: training available and operational tools

As discussed previously, sustainability and also the SDGs have not fully made its way into the companies. The same holds true for the learning experience and especially VET. However, there is a German national strategy to foster actions for sustainable development in the VET sector. This is mostly process-oriented and focusses on environmental assets such as clean water, clean air, uncontaminated soil and a stable climate. These are linked to the agricultural, industrial and artisanal production and there to a more stable domestic market, development of expertise and know-how and thus export. According to the idea of the strategy, these aspects combined with training for all employees will lead to business advantages through e.g. fewer costs due to reduced water and energy consumption. (Haertel, n.d.). Tying the realisation of the SDGs or – in a broader sense – sustainability to the economic side of the companies, makes it more appealing to the businesses to follow this strategy, since many of them first and foremost still want to make money. However, this perspective leaves out the other corners of the sustainability triangle, namely ecological and social. As could be seen before, some effects cancel each other out or progress on one goal harms the other. This is why it is important to keep all goals and aspects of sustainability in mind. Within the strategy, this is brought back into perspective with the mentioning of three management criteria against which each economic management that complies with sustainability shall be tested: Regeneration, substitution and adaptability (Haertel, n.d.). While this does include ecological aspects, it does not mention the active processes to reverse any damage or change ways if no alternative sustainable solution is available. Furthermore, the strategy calls on individual companies to develop their own measures to make the development as personal as possible, so it says (Haertel, n.d.). This way the responsibility is redistributed back to the companies that do not seem to receive much support. Within its direct influence on VET, the German government also directed the Federal Institute for Vocational Education and Training (BIBB) to manage a so called target-oriented action programme on VET for sustainable development. This is focused on the fields of renewable resources and rural development (bioenergy), training for sustainable development in skilled trades, the automotive components industry, building and facility management for sports facilities and process automation in the industrial sector. The teacher's training concept, that resulted from this programme, was developed and tested with the support of teachers and trainers in the eastern federal states of Germany. The results are manuals on education and training for sustainable development for these industrial sectors: industrial metalworking, sanitation, heating and air conditioning engineering, construction, motor vehicle, chemical and commercial occupations. (Haertel, n.d.). While this programme is very targeted, no generic training for all branches is established yet. Long-term results from these measures also still need to be seen.

Another training programme, that was supported by the German government, was the Training-INEBB Project Case. Companies and specifically in-company trainers that passed an advanced training programme including a curriculum to spread skills of sustainable development within their companies and beyond were certified by the German Chambers of Commerce and Industry. Through participating in this course, trainers learned how they can tailor their own activities towards specific solutions to global challenges and their interdependencies. (Lambini et al., 2021). The IHK-Projektgesellschaft, the German partner in this project, was part of the INEBB consortium as well.

As mentioned before, many federal states and thus also many chambers in the respective regions have their own training programmes. One such programme is initiated by the IHK Lower Saxony that also initiated aforementioned surveys. In online seminars they inform the companies free of charge about

practical topics such as the EU taxonomy, biodiversity, building efficiency and circular economy on a monthly basis. All topics evolve around the Green Deal. (IHK Lower Saxony, 2023).

Another pilot project developed by a chamber, is the one of the IHK Bavaria that created an SDG guide for small and medium sized companies to help them implement the goals of the German and the Bavaria sustainability strategy into their daily practice. As many sources before, the guide sees the advantage for SMEs in dealing with SDGs in the innovation, attractiveness as employer, risk management, reputation and cooperation. Since it is assumed SMEs neither have the capacities nor the resources to strategically approach the SDGs, the guide has been tested with eleven piloting companies and offers now a pragmatic support. This also includes a specific example for each SDG from the company context. Finally, working material is structured in four phases with detailed explanation. One of the aforementioned examples is the Coffee roaster Tegernsee, that has close relationships to their supplying coffee farms in Latin America, Africa and Asia, from where they buy directly to ensure fair prices and collaborative work. This way they support goal 1 *No poverty*. Another example is the collection of rain water to water the fields and clean the company cars at Atelier Damböck Messebau GmbH which supports goal 6 *Clean water and sanitation*. This is continued for all 17 sustainable development goals. (IHK Bavaria, 2020).

Focussing on training SMEs for the implementation of SDGs is also yet another federal association, the one for Sustainable Economy (Bundesverband Nachhaltige Wirtschaft e.V.). Funded by several ministries it connected SMEs with a strong interest in realizing the SDGs between March 2018 and the end of 2019 and provided them with ready-to-use ideas. (Bundesverband Nachhaltige Wirtschaft, 2023). As current measure the association links to the international SDG Action Manager, developed by B Lab and the United Nations Global Compact instead of providing a unique German version.

For companies that wish to establish their own programme, the “Economy for the common good” was developed. This too is a guideline with business practices for each SDG, but one to be filled out by the companies themselves when they wish to contribute to the fulfilment of the SDGs. Therefore, the model is accompanied by a control instrument, the so called Common Good Balance Sheet, that functions as a compass. With these open-source tools, based on a study of the university of Bremen, the company management can set up goals and monitor and reach them. As support for the completion of the Balance Sheet the guideline provides the Common Good Matrix that matches the needed constitutional values with the most important stakeholders and thus defines 20 themes for the key figures of the Common Good Balance Sheet. Along these themes companies can monitor changes and improvements throughout the years and communicate them to the public. (Kasper & Hofielen, n.d.).

Besides the chambers and associations offering training, there are also company networks that join the field. Together with the Institute for sustainability in vocational education (Institut für Nachhaltigkeit in der Berufsbildung (INB)), the B.A.U.M. registered society offers the “SGD-Scout” that trains apprentices and junior employees to introduce more sustainability into their companies. (Clarke, 2022). While receiving inputs and training to become a more attractive employer, the programme specifically targets the skilled workers of tomorrow. This acknowledges the fact that sustainability is a topic that will stay with the companies for a long time. For the young learners themselves the programme offers competences in sustainable design of work settings, project management and communication and encourages them to develop and execute an in-company development project (Clarke, 2022).

All in all, it can be said that there are quite some offers available in Germany. However, these trainings are mostly still in the pilot phase or only offered on a smaller regional scope. There is no national training yet that encompasses all three aspects of sustainability and helps young learners to find their own way which would match their interests and their companies' needs at the same time.



## Case Studies

Being fair to everyone along the supply chain is a general principle for the dairy **Molkerei Berchtesgadener Land**. This includes humans, animals and nature, and is one reason why the company was awarded the German Sustainability Award in 2019. The topic is addressed from a holistic standpoint within the business.

A main aspect here is: Fairness along the entire value chain. This means humane work conditions on regional and global level and thus a major contribution to goal number 8 *Decent work and economic growth*. The dairy provider for example pays all its farmers more than the average for milk for years now. Additionally, it was the first dairy in Germany to receive the “Naturland” fair certification on selected products in 2010 already. This mandates them to comply with high social standards and to pay fair producer prices along the entire value chain at home in Germany but also for producers in third countries and in the global south. This way the company supports the structure of small farmers and their existence as small-scale agriculture producers.

Putting an emphasis on communication is the company **Hofpfisterei**, a baker chain with ecological produce founded in 1331. Within their own employee magazine the company has created a special series for the 17 SDGs. This is done to include all employees from more than 40 nations in the internal implementation of the sustainable development goals. However, it does not stop at the company doors. The series also presents ideas on how a sustainable life style can also be realised in the private surroundings, to have the employees make an impact.

Every issue of the magazine deals with one of the 17 goals and puts a focus on it answering these questions: How is the SDG performing in the world? Which measures are required by the federal government? Which contribution does the Hofpfisterei make? Which contribution can each individual make?

This is done to make the SDGs not just something that is mentioned in the sustainability report of the company, but something that is appealing to each and every employee. Writing down what is already been done created not only a great insight for the readers but also for the writers as they realised how much is already executed to be a sustainable company.

The SDG 2 shall be used as an example here. It is furthered by the company through the support of ecological agriculture and the creation of awareness of good nutrition. Both is anchored in the company goal of 1981 and reflected in the philosophy through many projects such as declaring each ingredient on all products, researching on rye to ensure good quality during climate changes and using water energy to ensure no land is used for energy production that can be saved for food production. For the individual behaviour in this case they suggest to consume responsibly and not to throw away much food and also to be aware that the German minimum durability date does not mean that the food has to be thrown away after this day but only that its specific characteristics of taste, smell and nutritional value remain the same until this date.



## Needs

The analysis of the documents and also the conversations with business people and representatives of the VET sector have shown that the awareness of a need to be more sustainable in German businesses is there. However, currently initiatives are company-based and rarely exceed the boundaries of the individual organisation. While many look to their chambers of commerce and industry in the region, there is no network or exchange between the companies – not within the regions, let alone within the country or within Europe. This shows that everyone involved does it as best as they can but cannot learn from examples, successes and also failures of others. There is certainly a need to extend the networks. Additionally, many companies and especially smaller entrepreneurs have yet to see where their advantages in applying the SDGs and the Green Deal lie. The report states many good examples and highlights the need to address the goals that fit the own company. Nevertheless, many still find it too much work or do not realize what is in it for them. The curriculum therefore needs to highlight (financial) benefits and needs to catch the attention especially of the younger workers to make them the motor of the development. When offering this training as a company, it will make them more attractive to yet others from that generation, building a company brand of a sustainable business. This, too, may need to be reflected in the badge or certification given at the end.

Another barrier that needs to be tackled is the lack of knowledge about the terms involved. While many business people have heard of the SDGs, they cannot name but a few and do not know much about the Green Deal at all. When explaining to them what the terms imply, however, they are interested and involved. It is therefore needed to translate the rather abstract terms into a language that is common and familiar to business people. Additionally, the results and potential solutions need to be formulated in a format that makes them desirable to the participants. This is especially relevant for the decision makers that are needed to implement the curriculum in the companies.

Besides, in Germany many developments and projects remain in the pilot phase and have not been implemented fully or in the wide mass of companies. Providing good examples of actual implementation and – maybe even more importantly – allowing for quick and easy changes with bigger impacts would make it easier for companies to get behind the actual use and need of the SDGs and the Green Deal. This needs to be demonstrated and executed through the curriculum and any further measure for companies such as the responsive web app and the challenge in this project.

Finally, the time is short. Implementing the goals and the Green Deal is quite urgent to reach the goals by 2030. The analysis for the available material leaves the impression that this is not yet in everyone's mind. There seem to be still more time pressing things and the focus is not on sustainability for most companies. The results of some lighthouse companies need to be communicated more and the movement needs to catch everybody to be successful. It is thus essential that the curriculum and any further measure have a low threshold for entrance and allow companies to built up expertise and get into the development more and more every time they engage with the content. The road to sustainability is an ongoing way that needs to be reflected in the material.

## Challenges

Making such big changes as the full implementation of the SDGs requires is never easy. This can be clearly seen in the case of Germany, where these changes are only slowly appearing. While many companies see the need and quite a few have already started to implement some goals, there is yet not enough that is done. This is why Germany holds the 6<sup>th</sup> position in the Sustainable Development Report of 2022. One can get the impression that this is good enough for most people in the country and that they rather argue what differentiates them from better positioned countries than what they can do to reach their degree of sustainability. A big challenge for anyone wanting to change this is certainly convincing those in doubt. This might be done best from within, which is why it is important to target the younger generation, learners, apprentices and young skilled workers. When they demonstrate what can be achieved and bring in experience – nationally and internationally – they have the potential to make the more conservative counterparts move.

Furthermore, there is a challenge to explain what SDGs and the Green Deal are in a language and reference system that is that of the business world. Companies do not know the terms but have an idea of the content that is behind it. To make them engage more, they need to understand the costs and benefits for their business specifically. As most companies in Germany (over 90%) are SMEs, they look more into keeping their budget together and are rather reluctant on taking risks. Tailoring measures to their needs and not making them only achievable for the big enterprises is certainly a challenge.

The trend in the material available in Germany is clearly, that many scholars, associations, businesses and individuals addressed the SDGs right after they were published and in the couple of years thereafter. Afterwards the interest faded. Currently, there are no big initiatives that address them. The case is even worse for the Green Deal implementation. This is only talked about by the chambers, stressing the need for companies. Concrete measures are not to be found anywhere, however. One can thus conclude that both topics are not tailored to their recipients and thus tend to be ignored as much as possible. The biggest challenge is therefore putting it on the company agendas. Making it a fun and interesting experience that derives more and more interest therefore seems to be ideal. Stressing the fact that we are all in this together and no one is alone on the way is important. We can work together, yet all receive individual benefits on the long road to sustainability.

## Bibliography

### Books:

Feichtenbeiner R., Weber, H., Hantsch, R. & Berger, N. (2022). Establishing sustainable learning venues. A Guideline for training companies on the road to becoming more sustainable. International version. [https://www.bibb.de/dokumente/pdf/Establishing\\_sustainable\\_learning\\_venues.pdf](https://www.bibb.de/dokumente/pdf/Establishing_sustainable_learning_venues.pdf)

Giesenbauer, B. & Müller-Christ, G. (2018). Die Sustainable Development Goals für und durch KMU. Ein Leitfaden für kleine und mittlere Unternehmen. University Bremen & RENN.nord. [https://www.renn-netzwerk.de/fileadmin/user\\_upload/nord/docs/materialien/SDG\\_KMU\\_Leitfaden\\_Okt2018.pdf](https://www.renn-netzwerk.de/fileadmin/user_upload/nord/docs/materialien/SDG_KMU_Leitfaden_Okt2018.pdf)

Industrie- und Handelskammern in Bayern (IHK Bavaria) (2020). SDG-Wegweiser für kleine und mittlere Unternehmen. [https://www.umweltpakt.bayern.de/download/werkzeuge/nachhaltigkeitsmanagement/sdg/sdg\\_wegweiser\\_leitfaden.pdf](https://www.umweltpakt.bayern.de/download/werkzeuge/nachhaltigkeitsmanagement/sdg/sdg_wegweiser_leitfaden.pdf)

Kasper, M. & Hofielen, G. (n.d.). Businesses act for the Common Good and the SDGs. <https://gwoe.17plus.org/en/>

Müller-Christ, G., Giesenbauer, B. & Tegele, M.K. (2017). Studie zur Umsetzung der SDG im deutschen Bildungssystem. University Bremen. [https://www.nachhaltigkeitsrat.de/wp-content/uploads/2017/11/Mueller-Christ\\_Giesenbauer\\_Tegeler\\_2017-10\\_Studie\\_zur\\_Umsetzung\\_der\\_SDG\\_im\\_deutschen\\_Bildungssystem.pdf](https://www.nachhaltigkeitsrat.de/wp-content/uploads/2017/11/Mueller-Christ_Giesenbauer_Tegeler_2017-10_Studie_zur_Umsetzung_der_SDG_im_deutschen_Bildungssystem.pdf)

Sachs, J., Lafortune, g., Kroll, C., Fuller, G. & Woeln, F. (2022). SUSTAINABLE DEVELOPMENT REPORT 2022. From Crisis to Sustainable Development: the SDGs as Roadmap to 2030 and Beyond. Includes the SDG Index and Dashboards. Cambridge University Press. DOI 10.1017/9781009210058

### Policy Paper:

Freese, A. & Reuter, K. (2019). Handout für Unternehmen. SUSTAINABLE DEVELOPMENT GOALS PRAXISNAH UMSETZEN. UnternehmensGrün e.V. Retrieved from [https://www.bnw-bundesverband.de/sites/default/files/inline-files/UG-SDGs-praxisnah-Version02-PRO\\_02-komprimiert.pdf](https://www.bnw-bundesverband.de/sites/default/files/inline-files/UG-SDGs-praxisnah-Version02-PRO_02-komprimiert.pdf)

ZVEI: Die Elektroindustrie (2019). Sustainable Development Goals (SDGs). Wegweiser für nachhaltige Entwicklung in der Elektroindustrie. Retrieved from [https://www.zvei.org/fileadmin/user\\_upload/Presse\\_und\\_Medien/Publikationen/2019/Dezember/Wegweiser\\_fuer\\_nachhaltige\\_Entwicklung\\_in\\_der\\_Elektroindustrie/Wegweiser-fuer-nachhaltige-Entwicklung-in-der-Elektroindustrie-SDG.pdf](https://www.zvei.org/fileadmin/user_upload/Presse_und_Medien/Publikationen/2019/Dezember/Wegweiser_fuer_nachhaltige_Entwicklung_in_der_Elektroindustrie/Wegweiser-fuer-nachhaltige-Entwicklung-in-der-Elektroindustrie-SDG.pdf)

### Journal article:

Haertel, M. (n.d.). GERMANY: TVET FOR SUSTAINABLE DEVELOPMENT: POLICY-MAKING STRATEGIES AND PROJECT EXPERIENCES. In: Learning and Sustainable Development: Opportunities and Challenges, edited by Fien, Maclean and Park. [https://unevoc.unesco.org/fileadmin/user\\_upload/docs/Haertel.pdf](https://unevoc.unesco.org/fileadmin/user_upload/docs/Haertel.pdf)



IHK für München und Oberbayern (2017). Die UN Nachhaltigkeitsziele aus Sicht der Wirtschaft. IHK-Umfrageergebnisse für München und Oberbayern. [https://www.ihk-muenchen.de/ihk/documents/CSR-Ehrbarer-Kaufmann/17-51-SGD-Studie\\_WEB\\_final.pdf](https://www.ihk-muenchen.de/ihk/documents/CSR-Ehrbarer-Kaufmann/17-51-SGD-Studie_WEB_final.pdf)

Lambini, C.K., Goeschl, A., Wäsch, M. & Wittau, M. (2021). Perspective. Achieving the Sustainable Development Goals through Company Staff Vocational Training—The Case of the Federal Institute for Vocational Education and Training (BIBB). INEBB Project. Educ. Sci. 2021, 11, 179. <https://doi.org/10.3390/educsci11040179>

Raschke, J. & Hellwig, M. (2021). Forum 2.3. Berufliche Ausbildung – aller Anfang ist nachhaltig ! [https://www.nuernberg.de/imperia/md/csr\\_nuernberg/dokumente/forum\\_23\\_csrtag2021.pdf](https://www.nuernberg.de/imperia/md/csr_nuernberg/dokumente/forum_23_csrtag2021.pdf)

Rodriguez, I. (2021). Die Relevanz der Nachhaltigkeitsziele (SDGs) für Unternehmen. seventeen goals Magazin. <https://www.17goalsmagazin.de/sdg-17-ziele-in-unternehmen/>

#### Website with author:

Clarke, C. (2022). SDG-Scouts: Qualifizierungsprogramm für Auszubildende und Nachwuchskräfte für mehr Nachhaltigkeit im Unternehmen. Retrieved from <https://www.nachhaltigejobs.de/sdg-scouts/m>

Smith, J. (2020, October 15). The benefits of regular exercise. Retrieved from <https://www.health.gov/exercise-benefits>

Kessler, A. (2020 July 16). Der EU Green Deal – Plan für ein nachhaltiges und wettbewerbsfähiges Europa. Retrieved from <https://bdi.eu/artikel/news/der-eu-green-deal-plan-fuer-ein-nachhaltiges-und-wettbewerbsfaehiges-europa>

Scheerer, J. (n.d.). Warum SDGs für Unternehmen wichtig sind. Retrieved from <https://www.bertelsmannstiftung.de/de/unsere-projekte/abgeschlossene-projekte/verantwortungsvolles-unternehmertum-und-soziale-innovationen/projektnachrichten/warum-sdgs-fuer-unternehmen-wichtig-sind>

#### Website with no author:

Baden-Wuerttemberg. WIRTSCHAFT. Kampagne hilft Unternehmen bei Umsetzung des Green Deal. (2023, May 12<sup>th</sup>). Retrieved from <https://www.baden-wuerttemberg.de/de/service/presse/pressemitteilung/pid/kampagne-hilft-unternehmen-bei-umsetzung-des-green-deal>

BiBB (Federal Institute for Vocational Education and Training). Developing sustainability in vocational education and training. BIBB pilot projects. (2023, May 12<sup>th</sup>). Retrieved from <https://www.bibb.de/en/33716.php>

Bundesministerium für wirtschaftliche Zusammenarbeit und Entwicklung (Federal Ministry of Economic Cooperation and Development). AGENDA 2030 | 17 ZIELE FÜR NACHHALTIGE ENTWICKLUNG. SDG 17: Partnerschaften zur Erreichung der Ziele. Umsetzungsmittel stärken und die globale Partnerschaft für nachhaltige Entwicklung wiederbeleben. (2023, May 12<sup>th</sup>). Retrieved from <https://www.bmz.de/de/agenda-2030/sdg-17#top>

Bundesverband Nachhaltige Wirtschaft e.V. Sustainable Development Goals. (2023, May 12<sup>th</sup>). Retrieved from <https://www.bnw-bundesverband.de/sdgs>

Deutscher Nachhaltigkeitspreis. Aus der Spitze für die Breite. Deutscher Nachhaltigkeitspreis. Unternehmen. (2023, May 12<sup>th</sup>). Retrieved from <https://www.nachhaltigkeitspreis.de/unternehmen>

Energieagentur Brandenburg. Energieberatung für Industrie und Gewerbe. (2023, May 12<sup>th</sup>). Retrieved from <https://energieagentur.wfbb.de/unsere-services/fuer-unternehmen/energieberatung-fuer-industrie-und-gewerbe>

IHK München und Oberbayern (IHK Munich and Upper Bavaria). IHK Ratgeber. EU Green Deal – Hintergrund, Relevanz und Auswirkungen. (2023, May 12<sup>th</sup>). Retrieved from <https://www.ihk-muenchen.de/de/Service/Klimaschutz-Energiewende/EU-Green-Deal/>

IHK Niedersachsen (IHK Lower Saxony). Green Deal der EU: Was kommt auf die Wirtschaft zu? (2023, May 12<sup>th</sup>). Retrieved from <https://www.ihk-n.de/presse/green-deal-onlineveranstaltungen-5510236>

Lufthansa Group. SUSTAINABLE DEVELOPMENT GOALS. (2023, May 12<sup>th</sup>). Retrieved from <https://www.lufthansagroup.com/de/verantwortung/corporate-responsibility/sustainable-development-goals.html>

SOS Kinderdorf (SOS Children's Village). NACHHALTIGKEITSZIELE. Die 17 UN-Nachhaltigkeitsziele und ihre Bedeutung für Unternehmen. (2023, May 12<sup>th</sup>). Retrieved from <https://www.sos-kinderdorf.de/mehr-unternehmen/informieren/nachhaltigkeitsziele-und-ihre-bedeutung-fuer-unternehmen>

Verband der Chemischen Industrie e.V. DER EUROPÄISCHE GREEN DEAL. Der Green Deal. (2023, May 12<sup>th</sup>). Retrieved from <https://www.vci.de/themen/europa/green-deal/green-deal.jsp>

