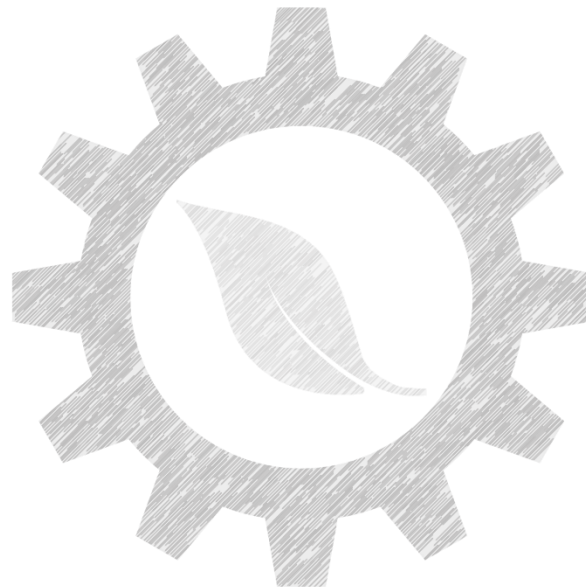


SUSTAINABILITY THROUGH INTRAPRENEURSHIP – STUDY AND GOOD PRACTICES' IDENTIFICATION IN SINTRA PARTNER COUNTRIES

SYNTHESIS REPORT



Project No. 2020-1-IS01-KA204-065831

This project has been funded with support from the European Commission. This publication reflects the views only of the author, and the Commission cannot be held responsible for any use which may be made of the information contained therein.

PREFACE

The initial stage of the SINTRA project implementation is about making an in-depth investigation of the national and sectoral settings for the development of environmental, social and economic sustainability, as well as the existing good practices in particular sectors with sustainability potential in the partner countries, related to the positive effects that intrapreneurship can have on sustainability in one or more of its dimensions. This investigation, together with the gap analysis surveys and interviews, to be conducted as a next step within the framework of IO1 'Good Practices and Gap Analysis', will serve the purpose of filling a gap in the systematic mapping of sustainability-focused intrapreneurship-related training needs of employees and employers in the partner countries.

This Synthesis Report presents an overview of how the concept of sustainable development is reflected in the various strategic and programming documents at national level in the SINTRA partner countries. An important emphasis of the Report are the three dimensions of sustainability, i.e. environmental, social and economic sustainability, as well as its sectoral focus. The existing initiatives, aimed at supporting sustainable development in one or more of its dimensions are also presented together with the effects of their implementation. Finally, the report identifies a number of existing good practices in the field of INTRAprenueurship-supported sustainability, to be later elaborated on and incorporated in the SINTRA training material and interactive tools, to be developed in the framework of IO2, 3 and 4.

The Synthesis Report follows the generic structure, proposed by the IO1 Leader – Tora Consult (P6), in order to ensure comparability of reported information and outcomes across SINTRA partner countries, and includes the following chapters:

- Chapter 1. Environmental, social and economic sustainability – national and sectoral settings in SINTRA partner countries;
- Chapter 2. Sustainability through INTRAprenueurship – good practices in SINTRA partner countries.

The SINTRA partner organisations would like to acknowledge the contribution of all individuals and organisations who assisted in drafting this report.

The SINTRA Consortium

April 2021

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EXECUTIVE SUMMARY

Sustainable development is defined as a path of development that satisfies the needs and aspirations of the present generation without compromising the similar interests of future generations. Thus, the concept of sustainable development implies that economic growth, social inclusion and environmental protection are complementary. In SINTRA partner countries, i.e. Iceland, Bulgaria, Croatia, Estonia, Greece and Portugal environmental, social and economic sustainability has progressed in many aspects in the last years and even decades, whereas the topic of sustainable development and creating links between economic, social and environmental targets is long present in the respective national strategic documents.

This is reflected in a number of programmes which have been adopted at national level in the partner countries to incorporate the basic principles of the 2030 United Nations Agenda for Sustainable Development “Transforming our World”. Despite positive development in many areas however, SINTRA partner countries are still confronted with a variety of challenges and have a long way to go in order to achieve the targets related to the UN Sustainable Development Goals (SDGs). In order to implement the 2030 Agenda and to maximize the fulfilment of its 17 Sustainable Development Goals, it is important that all actors in public life are aware of them and believe that the Goals can be reached with joint efforts.

In this context, numerous activities have been initiated in each of the partner countries in the above-mentioned three domains of sustainable development, incl. in the fields of research and development, information and communication technologies, regional development, education, sports, sustainable tourism, green technologies and circular economy, corporate social responsibility, environmental protection, finance, sustainable agriculture, social entrepreneurship, etc. in the public, private and NGO sectors. Among them, several case studies in each partner country have been identified and briefly presented as good practices in the framework of which intrapreneurship has contributed to boosting the sustainability in economic, social and environmental aspect for both the involved organisations and on a wider scale.

As a follow-up building upon the results of this initial stage of relevant good practices' identification, SINTRA project activities include in-depth interviews allowing assessment of actual and potential contribution on intrapreneurship and the detailed presentation of such cases. The material will be used in the context of the project's training activities and will ensure that, through their transferability, will contribute to substantial multiplicative results in all partner countries and beyond.

EXECUTIVE SUMMARY IN ICELANDIC

Sjálfbær þróun er skilgreind sem þróun sem fullnægir þörfum samtíðarinnar án þess að skerða möguleika komandi kynslóða til að fullnægja sínum þörfum. Þar af leiðandi teljast hagsæld, félagsleg þátttaka og umhverfisvernd til þriggja stoða sjálfbærrar þróunar. Í þáttökulöndum SINTRA, þ.e. Íslandi, Búlgaríu, Króatíu, Eistlandi, Grikklandi og Portúgal hafa þessir þættir þróast í rétta átt að mörgu leiti síðust ár eða jafnvel áratugi. Málefni sjálfbærrar þróunar og tenging við efnahagsmál, félagslega þátttöku og umhverfisvernd hafa lengi verið til staðar í stefnumótun stjórnvalda. Þetta sést berlega í þeim fjölda áætlana sem hafa verið teknar upp í hverju landi fyrir sig til að innleiða grunn gildi Sameinuðu þjóðanna um sjálfbæra þróun “Umbreytum heiminum”. Þrátt fyrir jákvæða þróun á mörgum sviðum standa þáttökulönd SINTRA verkefnisins frammi fyrir ýmsum áskorunum og eiga langt í land. Til þess að geta innleitt heimsmarkmiðin 17 um sjálfbæra þróun er mikilvægt að allir þátttakendur í samfélaginu séu meðvitaðir um þau og trúir því að þeim geti verið náð með sameiginlegu átaki.

Í þessu samhengi hefur fjöldi aðgerða verið hrundið í framkvæmd í hverju og einu af þáttökulöndunum sem tengjast hinum fyrrnefndu þremur stoðum sjálfbærrar þróunar. Má þar nefna verkefni á borð við rannsóknir og þróun, upplýsinga og samskiptatækni, svæðisbundna þróun, menntun, iðróttir, sjálfbæra ferðaþjónustu, grænan iðnað og hringrásarhagkerfið, samfélagslega ábyrgð fyrirtækja, umhverfisvernd, sjálfbærann landbúnað, samfélagslega nýsköpun, o.s.frv. Bæði í einkageiranum og hinum opinbera sem og þriðja geiranum. Á meðal þessara aðgerða hafa nokkur tilvik verið greind og stuttlega kynnt sem fyrirmyndar dæmi þar sem innri nýsköpun hefur átt sinn þátt í að ýta undir þróun í átt að aukinni sjálfbærni. Í efnahagslegu, félagslegu og umhverfislegu tilliti bæði fyrir skipulagsheildirnar sjálfar og víðar.

Í kjölfarið á þessum fyrstu greiningum á fyrirmyndar tilvikum ætlar SINTRA hópurinn í frekari vinnu með djúpvíðtölum þar sem raunveruleg og möguleg áhrif innri nýsköpunar verða greind auk þess sem tilvikunum sem fyrirmyndar dæmum er nánar lýst. Þetta efni verður svo notað í kennslu sem mun þá fara í dreifingu í öllum þáttökulöndum.

EXECUTIVE SUMMARY IN BULGARIAN

Устойчивото развитие се определя като път на развитие, който задоволява нуждите и стремежите на настоящото поколение, без да компрометира сходните интереси на бъдещите поколения. По този начин, концепцията за устойчиво развитие предполага, че икономическият растеж, социалното включване и опазването на околната среда се допълват. В партньорските държави по проект SINTRA – Исландия, България, Хърватия, Естония, Гърция и Португалия, екологичната, социалната и икономическата устойчивост се е развила в редица аспекти през последните години и дори десетилетия, докато темата за устойчивото развитие и създаването на връзки между икономическите, социалните и екологичните цели отдавна присъстват в съответните национални стратегически документи.

Това е отразено в редица програми, които са приети на национално равнище в партньорските страни по проекта и включват основните принципи на Програмата на ООН за устойчиво развитие до 2030 г. „Трансформиране на нашия свят“. Въпреки положителното развитие в много области обаче, страните-партньори по проект SINTRA все още са изправени пред различни предизвикателства и трябва да извървят дълъг път, за да постигнат целите, свързани с Целите на ООН за устойчиво развитие (ЦУР). За да се реализира Програмата 2030 и да се постигне максимално изпълнението на нейните 17 Цели за устойчиво развитие, от съществена важност е всички участници в обществения живот да са наясно с тях и да вярват, че целите могат да бъдат постигнати с общи усилия.

В този контекст във всяка от партньорските държави по проекта са инициирани множество дейности в гореспоменатите три области на устойчиво развитие, вкл. в областта на научно-изследователската и развойната дейност, информационните и комуникационните технологии, регионалното развитие, образованието, спорта, устойчивия туризъм, зелените технологии и кръговата икономика, корпоративната социална отговорност, опазването на околната среда, финансите, устойчивото земеделие, социалното предприемачество и др. в публичния, частния и неправителствения сектор. Измежду тях, във всяка страна-партньор са идентифицирани и представени накратко няколко успешни практики, в рамките на които вътрешното предприемачество е допринесло за повишаване на устойчивостта в икономически, социален и екологичен аспект, както за участващите организации, така и в по-широк мащаб.

Като последващи действия, надграждащи над резултатите от този начален етап на идентифициране на съответните добри практики, дейностите по проекта SINTRA включват задълбочени интервюта, позволяващи оценка на действителния и потенциалния принос на вътрешното предприемачество и подробно представяне на тези и подобни случаи. Материалът ще бъде използван в контекста на обучителните дейности по проекта и ще гарантира, че чрез тяхната трансверсалност ще допринесе за значителни мултипликационни резултати във всички страни-партньори и извън тях.



EXECUTIVE SUMMARY IN CROATIAN

Održivi razvoj definira se kao put razvoja koji zadovoljava potrebe i težnje sadašnje generacije bez ugrožavanja sličnih interesa budućih generacija. Dakle, koncept održivog razvoja podrazumijeva da su gospodarski rast, socijalna uključenost i zaštita okoliša komplementarni. U partnerskim zemljama projekta SINTRA, odnosno Islandu, Bugarskoj, Hrvatskoj, Estoniji, Grčkoj i Portugalu, okolišna, socijalna i ekonomska održivost napredovala je u mnogim aspektima posljednjih godina, pa i desetljeća, gdje je tema održivog razvoja i stvaranja veza između ekonomskih, socijalnih i ciljeva zaštite okoliša dugo prisutna u odgovarajućim nacionalnim strateškim dokumentima.

To se odražava u brojnim programima usvojenim na nacionalnim razinama u partnerskim zemljama kako bi se uključila osnovna načela Programa Ujedinjenih naroda za održivi razvoj do 2030. „Transformacija našeg svijeta“ (UN Agenda 2030). Unatoč pozitivnim pomacima na mnogim područjima, zemlje partneri SINTRA-e i dalje se suočavaju s nizom izazova i moraju prijeći dug put kako bi postigle ciljeve povezane s UN-ovim ciljevima održivog razvoja (SDG). Kako bi se provela Agenda 2030. i postiglo maksimalno ispunjavanje njezinih 17 ciljeva održivog razvoja, važno je da ih svi akteri u javnom životu budu svjesni i vjeruju da se ciljevi mogu postići zajedničkim naporima.

U tom su kontekstu pokrenute brojne aktivnosti u svakoj od partnerskih zemalja u gore navedena tri aspekta održivog razvitka, uključujući aktivnosti na području istraživanja i razvoja, informacijskih i komunikacijskih tehnologija, regionalnog razvoja, obrazovanja, sporta, održivog turizma, zelenih tehnologija i kružne ekonomije, društvene odgovornosti poduzeća, zaštite okoliša, financija, održive poljoprivrede, socijalnog poduzetništva i drugog u javnom, privatnom i nevladinom sektoru. Među njima je identificirano nekoliko primjera u svakoj partnerskoj zemlji koje su ukratko predstavljene kao dobre prakse u okviru kojih je poduzetništvo doprinijelo jačanju održivosti u ekonomskom, socijalnom i ekološkom aspektu kako za uključene organizacije, tako i za širu okolinu.

Nastavno na rezultate ove početne faze identifikacije relevantnih dobrih praksi, projektne aktivnosti SINTRA uključuju dubinske intervjue koji omogućavaju procjenu stvarnog i potencijalnog doprinosa u poduzetništvu i detaljnu prezentaciju takvih slučajeva. Ovaj materijal će se koristiti u kontekstu projektnih trening aktivnosti, a svojom prenosivošću pridonijeti će značajnim multiplikativnim rezultatima u svim partnerskim zemljama i šire.

EXECUTIVE SUMMARY IN ESTONIAN

Säästev areng on määratletud kui arengutee, mis rahuldab praeguse põlvkonna vajadusi ja püüdlusi, ilma et see kahjustaks tulevaste põlvete sarnaseid huve. Seega tähendab säästva arengu kontseptsioon, et majanduskasv, sotsiaalne kaasatus ja keskkonnakaitse täiendavad teineteist. SINTRA partnerriikides, st Islandil, Bulgaarias, Horvaatias, Eestis, Kreekas ja Portugalis on viimastel aastatel ja isegi aastakümnetel keskkonna, sotsiaalne ja majanduslik jätkusuutlikkus mitmes aspektis edenenud, samas kui säästva arengu ja majanduslike, sotsiaalsete ja keskkonnavalased eesmärgid on vastavates riiklikes strateegiadokumentides juba ammu.

Seda kajastavad mitmed programmid, mis on riiklikul tasandil vastu võetud partnerriikides, et aidata kaasa ÜRO säästva arengu tegevuskava 2030 „Meie maailma muutmine“ aluspõhimõtetele. Vaatamata positiivsele arengule paljudes valdkondades seisavad SINTRA partnerriigid endiselt silmitsi mitmesuguste väljakutsetega ja neil on ÜRO säästva arengu eesmärkidega seotud sihtide saavutamiseni veel pikk tee. 2030. aasta tegevuskava elluviimiseks ja selle 17 säästva arengu eesmärgi maksimaalseks saavutamiseks on oluline, et kõik ühiskonna liikmed oleksid neist teadlikud ja usuksid, et eesmärkideni saab jõuda ühiste jõupingutustega.

Selles kontekstis on igas partnerriigis algatatud arvukalt tegevusi ülalmainitud kolmes säästva arengu valdkonnas, sh. teadus- ja arendustegevuse, info- ja kommunikatsioonitehnoloogia, regionaalarengu, hariduse, spordi, säästva turismi, roheliste tehnoloogiate ja ringmajanduse, ettevõtete sotsiaalse vastutuse, keskkonnakaitse, rahanduse, jätkusuutliku põllumajanduse, sotsiaalse ettevõtluse jms valdkonnas, era- ja valitsusväliste organisatsioonide sektor. Nende hulgas on igas partnerriigis välja toodud mitu juhtumiuuringut, mis on lühidalt esitatud heade tavadena. Nende raames on ettevõtlusalane tegevus aidanud majandusliku, sotsiaalse ja keskkonnavalase jätkusuutlikkuse suurendamisele nii kaasatud organisatsioonide kui ka laiemas plaanis.

SINTRA projekti ühtedeks tegevusteks on põhjalikud intervjuud, mis võimaldavad hinnata tegelikku ja potentsiaalset panust ettevõtluse siseselt ning selliste juhtumite üksikasjalikku tutvustamist. Materjali kasutatakse projekti koolitustegevuste kontekstis ja see tagab, et tänu nende ülekantavusele aitab see kaasa olulistele ülekantavatele tulemustele kõigis partnerriikides ja kaugemalgi.

EXECUTIVE SUMMARY IN GREEK

Η βιώσιμη ανάπτυξη ορίζεται ως μια πορεία ανάπτυξης που ικανοποιεί τις ανάγκες και τις φιλοδοξίες της σημερινής γενιάς χωρίς να διακυβεύονται τα συμφέροντα των μελλοντικών γενεών. Έτσι, η έννοια της βιώσιμης ανάπτυξης συνεπάγεται ότι η οικονομική ανάπτυξη, η κοινωνική ένταξη και η προστασία του περιβάλλοντος είναι συμπληρωματικές. Στις χώρες εταίρους του SINTRA, δηλαδή την Ισλανδία, τη Βουλγαρία, την Κροατία, την Εσθονία, την Ελλάδα και την Πορτογαλία, η περιβαλλοντική, κοινωνική και οικονομική βιωσιμότητα έχει σημειώσει πρόοδο σε πολλές πτυχές τις τελευταίες δεκαετίες, ενώ το θέμα της βιώσιμης ανάπτυξης και της δημιουργίας δεσμών μεταξύ των οικονομικών, κοινωνικών και περιβαλλοντικών στόχων υπάρχουν εδώ και πολύ καιρό στα αντίστοιχα εθνικά στρατηγικά έγγραφα.

Αυτό αντικατοπτρίζεται σε έναν αριθμό προγραμμάτων που έχουν υιοθετηθεί σε εθνικό επίπεδο στις χώρες εταίρους για να ενσωματώσουν τις βασικές αρχές της Ατζέντας των Ηνωμένων Εθνών για τη Βιώσιμη Ανάπτυξη του 2030 «Μετασχηματίζοντας τον κόσμο μας». Ωστόσο, παρά τη θετική ανάπτυξη σε πολλούς τομείς, οι χώρες εταίροι του SINTRA εξακολουθούν να αντιμετωπίζουν μία ποικιλία προκλήσεων και έχουν πολύ δρόμο να διανύσουν ακόμα προκειμένου να επιτύχουν τους Στόχους για τη Βιώσιμη Ανάπτυξη του ΟΗΕ (SDGs). Προκειμένου να υλοποιηθεί η ατζέντα του 2030 και να μεγιστοποιηθεί η εκπλήρωση των 17 Στόχων για τη Βιώσιμη Ανάπτυξη, είναι σημαντικό όλοι οι φορείς της δημόσιας ζωής να τους γνωρίζουν και να πιστεύουν ότι μπορούν να επιτευχθούν με κοινές προσπάθειες.

Σε αυτό το πλαίσιο, έχουν ξεκινήσει πολλές δραστηριότητες σε καθεμία από τις χώρες εταίρους στους προαναφερθέντες τρεις τομείς της βιώσιμης ανάπτυξης, συμπεριλαμβανομένων των τομέων της έρευνας και ανάπτυξης, των τεχνολογιών πληροφορικής και επικοινωνιών, της περιφερειακής ανάπτυξης, της εκπαίδευσης, του αθλητισμού, του βιώσιμου τουρισμού, των πράσινων τεχνολογιών και της κυκλικής οικονομίας, της εταιρικής κοινωνικής ευθύνης, της προστασίας του περιβάλλοντος, της χρηματοδότησης, της αειφόρου γεωργίας, της κοινωνικής επιχειρηματικότητας κλπ. στον Δημόσιο και Ιδιωτικό τομέα καθώς και στον τομέα των ΜΚΟ. Μεταξύ αυτών, πολλές μελέτες περιπτώσεων σε κάθε χώρα εταίρο έχουν εντοπιστεί και παρουσιάζονται εν συντομία ως καλές πρακτικές στο πλαίσιο των οποίων η ενδοεπιχειρηματικότητα έχει συμβάλει στην ενίσχυση της οικονομικής, κοινωνικής και περιβαλλοντικής βιωσιμότητας, τόσο για τους εμπλεκόμενους οργανισμούς όσο και σε ευρύτερο κλίμακα.

EXECUTIVE SUMMARY IN PORTUGUESE

O desenvolvimento sustentável é definido como um caminho de desenvolvimento que satisfaz as necessidades e aspirações da geração atual, sem comprometer os interesses das gerações futuras. Assim, o conceito de desenvolvimento sustentável implica que o crescimento económico, a inclusão social e a proteção ambiental são complementares. Nos países parceiros do projeto SINTRA, ou seja, Islândia, Bulgária, Croácia, Estónia, Grécia e Portugal, a sustentabilidade ambiental, social e económica teve um impulso significativo em muitos aspetos, nos últimos anos e mesmo décadas, enquanto que o tema do desenvolvimento sustentável e a criação de ligações entre objetivos económicos, sociais e ambientais está há muito presente nos respetivos documentos estratégicos nacionais.

Isto reflete-se numa série de programas que foram adotados a nível nacional nos países parceiros para incorporar os princípios básicos da Agenda das Nações Unidas para o Desenvolvimento Sustentável 2030 "Transformando o nosso Mundo". Apesar do desenvolvimento positivo em muitas áreas, contudo, os países parceiros do projeto SINTRA ainda se confrontam com uma variedade de desafios e têm um longo caminho a percorrer para alcançar as metas relacionadas com os Objetivos do Desenvolvimento Sustentável (ODS) das Nações Unidas. A fim de implementar a Agenda 2030 e maximizar o cumprimento dos seus 17 Objetivos de Desenvolvimento Sustentável, é importante que todos os atores da vida pública estejam conscientes dos mesmos e acreditem que os Objetivos podem ser alcançados, unindo esforços.

Neste contexto, já foram iniciadas numerosas atividades em cada um dos países parceiros, associadas aos três domínios do desenvolvimento sustentável acima mencionados, incluindo os domínios da investigação e desenvolvimento, tecnologias de informação e comunicação, desenvolvimento regional, educação, desporto, turismo sustentável, tecnologias verdes e economia circular, responsabilidade social das empresas, proteção ambiental, finanças, agricultura sustentável, empreendedorismo social, etc., nos sectores público, privado e das ONG. Entre eles, vários estudos de casos em cada país parceiro foram identificados e brevemente apresentados como boas práticas no âmbito das quais o espírito intra-empREENDEDOR contribuiu para impulsionar a sustentabilidade nos aspetos económicos, sociais e ambientais, tanto para as organizações envolvidas como para a sociedade em geral.

Como seguimento dos resultados desta fase inicial de identificação de boas práticas relevantes, as atividades do projeto SINTRA incluem entrevistas aprofundadas que permitem avaliar a contribuição real e potencial do espírito intraempREENDEDOR e a apresentação detalhada de tais casos. O material será utilizado no contexto das atividades de formação do projeto e assegurará que, através da sua transferibilidade, poderá contribuir para os resultados multiplicativos substanciais em todos os países parceiros e noutros.

1. ENVIRONMENTAL, SOCIAL AND ECONOMIC SUSTAINABILITY – NATIONAL AND SECTORAL SETTINGS IN SINTRA PARTNER COUNTRIES

1.1. Sustainable development strategic goals

ICELAND

Icelandic government took the first step towards the implementation of the Sustainable Development Goals by establishing a working group for the SDG's. The working group delivered a national status report in 2018 that provides insight into Iceland's position towards each target in both the domestic and international arena. In 2019 the Government issued a Voluntary National Review (VNR) regarding Iceland's Implementation of the 2030 agenda for sustainable development. There it is clearly stated that the implementation of the SDG's is the task of the state and the local authorities. (Prime minister's office, 2019a)

The VNR states that Iceland is fully committed to the implementation of Agenda 2030 for Sustainable Development both nationally and internationally.

An inter-ministerial working group leads the work of the Icelandic government towards implementing the SDGs. It has mapped Iceland's position for all 169 targets and specified 65 priority targets that will guide the authorities in implementing the goals in the coming years. Data has been gathered for 70 of the indicators for the SDGs, which are based on a defined methodology, but more work remains to strengthen the statistical foundation of the SDGs in Iceland. The SDGs serve as guiding principles in Iceland's development cooperation, as the government's main goal in development work is to reduce poverty and hunger and to promote general welfare based on gender equality, human rights and sustainable development. New initiatives aim to build public-private partnerships in international development cooperation, as the SDGs will not be met unless the private sector is a part of the solution. Strong emphasis has been placed on integrating the SDGs into the government's five-year fiscal strategy. Linking SDG targets directly to specific government policy objectives offers an opportunity to map the means of implementation of specific targets, estimate funding allocation for the SDGs at any given time and anticipate potential synergies and trade-offs. Additionally, efforts are being made to actively involve local authorities in their important role in implementing the 2030 Agenda (Prime minister's office, 2019, p. 4 and 5)

The government's SDG working group has three times commissioned a Gallup poll measuring public awareness of the SDGs. The first survey, conducted in January 2018 before the first

promotional campaign began, showed that 46.6% of the population knew about the goals or had heard of them. Public awareness was measured again in May 2018, following the promotional campaign, showing an awareness rate of 57.4%. The proportion of persons who said they knew the SDGs increased by 1.5 percentage points between surveys, while those who had heard about the targets increased by 9.3 percentage points. A total of 27% of the participants had noticed the first campaign. The results therefore indicate that the campaign has had some success in increasing public awareness. The public's awareness was measured for the third time in February 2019, and in this instance 65.6% of respondents said they knew or had heard about the goals. Therefore, it can now be stated that about two of every three Icelanders have heard of the SDGs. (Prime minister's office, 2019, p. 15)

The Sustainable Development Goals (SDGs) have been integrated into government policy on social, economic and environmental affairs, with a particular emphasis on building a peaceful and just society, free from fear and violence. Domestically, the Government aims to identify and better serve marginalised groups in society and to build partnerships to address the large environmental footprint of modern lifestyle. Iceland is still a net contributor to climate change, but heads for carbon-neutrality at the latest in 2040. Internationally, Iceland shares its expertise in gender equality, land restoration and the use of sustainable natural marine and energy resources through its international cooperation, contributing to global progress on SDGs 5, 7, 13, 14 and 15. The promotion of human rights for all, including LGBTI persons, is a cornerstone in Iceland's foreign policy and its international development cooperation – in line with Agenda 2030 and the Government's domestic priorities. In particular, Iceland has been a vocal champion of gender equality and the empowerment of women, a key driver for the achievement of the SDGs. (Prime minister's office, 2019 a, p. 4)

Collaboration between the five Nordic states, Iceland, Denmark, Finland, Norway and Sweden, and the three autonomous regions, Greenland, the Faroe Islands and Åland, is based especially on their shared values. In 2017, governments of the five Nordic states agreed to work together on the promotion of the SDGs, including by sharing Nordic solutions in the field of sustainable energy, gender equality, sustainable food production, welfare services, sustainable urban planning and climate action. For a number of years, sustainable development has been a cross-sectoral theme in all Nordic cooperation. (Prime minister's, office, 2019, p. 20).

“Incorporation in national frameworks Various new government policies and programmes have been linked to the SDGs, including a new development cooperation policy, a draft of a new education policy and innovation policy, as well as Iceland's climate action plan. Iceland holds the Presidency of the Nordic Council of Ministers in 2019 and has linked three areas of emphasis in its Presidency program to the SDGs, as well as emphasising the SDG 12, which is the focus of Nordic cooperation on sustainable development until 2020.” (Prime minister's,office, 2019, p. 12)

Environment protection

Environmental protection is highly valued in Iceland as the nation is dependent on natural resources in many different ways. In a report on Icelandic society 2035-2040 that takes the focus on economic, environmental, regional, and demographic developments is stated that “Energy production is one of the foundations of Icelandic society, and it is essential that efforts to produce renewable energy and use it efficiently be successful. Improved utilisation must be considered as important as further harnessing.” (Prime minister’s office, 2019 b, p. 6) In the same report emphasis is on the necessity to utilize resources in a sustainable way in all instances.

The Icelandic Government announced a new Climate Action Plan in September 2018, intended to boost efforts in cutting net emissions to meet its Paris Agreement targets for 2030 and reach the government’s ambitious aim to make Iceland carbon neutral before 2040. Climate change will have a big impact on Iceland and Icelandic waters, as on most other countries and regions. Almost all of Iceland’s glaciers are receding. Glaciers cover some 11% of Iceland today, but scientists warn that they may largely vanish in the next 100-200 years if warming trends are not halted. Of special concern to Iceland is ocean acidification, which may have a profound impact on the marine ecosystem. Rapid acidification is observed in parts of Icelandic waters, changing the habitats and viability of bivalves and many other organisms.

Iceland’s Mitigation Profile Iceland has in many ways a unique profile among developed countries, when it comes to greenhouse gas (GHG) emissions and mitigation of climate change. Almost all electricity and heating is provided for by renewable energy, hydro and geothermal. In many countries, stationary energy production is the main source of emissions; in Iceland such emissions are negligible. Iceland started using geothermal water to heat houses around 1930, replacing imported coal and oil. The transformation took several decades, supported by a push by the government to bring clean heating to areas outside the main geothermal areas. Electricity is mostly produced by hydro energy, but also by harnessing geothermal steam. Today Iceland enjoys virtually carbon-free electricity and heating. Fossil fuels are used in transport and fisheries, and now the aim is set to rapidly decarbonize those sectors, and to allocate increased government resources in this effort. The main sources of GHG emissions (not counting land use) are fossil fuels for cars and ships, industrial processes and agriculture. Road transport accounts for about 20%, fisheries for 11%, heavy industrial processes and chemicals for 42%, agriculture for 13% and waste management for 5%. The share of main sources of emissions in 2016 can be seen below (not counting emissions in land use, land use change and forestry (LULUCF)). (Ministry for the Environment and Natural Resources, 2018, p2).

“The preparation and implementation of Iceland’s Climate action plan is done in line with several SDG targets, but mainly: Affordable and clean energy, Sustainable Cities and communities; Climate action and Partnership for the goals.” (Ministry for the Environment and Natural Resources, 2020, p. 15)

Social inclusion

In the report for Iceland’s Implementation of the 2030 agenda for Sustainable Development the following is stated:

“In implementing the SDGs, special care needs to be taken to leave no individual or group behind, such as marginalised groups like persons with disabilities, immigrants and low-income people. Specific actions have been taken in recent years to identify and address the needs of individuals and groups in difficulties financially and socially.” ...” in all mapping and policy-making for the SDGs, a specific focus needs to be directed at individuals and groups which are or may be at risk of being marginalised.” p. 14

In Iceland there is a welfare watch that monitors the welfare and situation of low-income families, especially single parents and their children, and provides information on the circumstances of those living in extreme poverty. It provides advice to the government and makes suggestions for improvement. One example of a Welfare Watch project aimed at assisting disadvantaged households was the effort to encourage local authorities to minimise the cost to households of compulsory school attendance. Cost outlays of parents and guardians for the purchase of school supplies has varied from one municipality to the next and in some cases was so high that the Welfare Watch doubted that it complied with either the spirit of the UN Convention on the Rights of the Child or the Compulsory Schools Act. After the Welfare Watch had two surveys carried out, in 2017 and 2018, on arrangements for parents’ contribution to school supplies in all municipalities in Iceland, more and more municipalities have abolished this contribution. In the 2018-2019 school year, 99% of compulsory school children in Iceland live in municipalities that offer free study materials. Successful schooling is the foundation for good quality of life. A survey conducted by Welfare Watch at the beginning of 2019 showed that around 79% of school administrators believe that the number of requests by parents/guardians for children’s leave during the school year has increased over the last few years and 47% believe that the absences negatively affect the children’s education. More than 74% of school administrators are of the opinion that parents/guardians are allowed too extensive permission for leave during the school year, and 79% favor the adoption of official criteria such as the number of days that children may be granted leave from school. The survey showed that about 2.2% of children struggle with school avoidance which is attributed, among other things, to mental distress and difficult home

conditions. Welfare Watch submitted proposals for action following the survey. (Prime Minister's Office, 2019, p. 25)

Economic development

To ensure that the dynamic economy in Iceland benefits all citizens, it is important that economic growth increase the prosperity of all Icelanders and that it is reflected in fiscal policy: for instance, in the preparation of the government's fiscal strategy and financial planning and agreement between the state and local authorities. The strategy is based on five core values: sustainability, prudence, stability, consistency and transparency. Productivity is a key concept in the government's strategy, as is referred to in the policy of the Science and Technology Policy Council. Emphasis is placed on innovation and increased productivity in all sectors. The government has set a target for investment in research and development of three per cent of GDP by 2024. In Iceland, increased productivity in business and industry has been achieved through diversification, technological advances and innovation. (Prime Minister's Office, 2019, p. 58)

It is safe to say that at national level sustainability is becoming a priority in the fields of environment protection, social inclusion and economic development.

BULGARIA

The topic of sustainable development and creating links between economic, social and environmental targets is long present in the national strategic documents of the Republic of Bulgaria. Appropriate strategies and programs have been adopted that reflect the basic principles of the 2030 United Nations Agenda for Sustainable Development "Transforming our World" (2030 Agenda) and allow for coherence in the implementation of its goals.

The main strategic document that formed the framework of national policies in the priority areas for Bulgaria was the National Development Programme: Bulgaria 2020. The vision and goals of the Programme outline 8 priority areas that correspond to the implementation of the 2030 Agenda in the country. These priorities reflect the national ambition to generate high value-added products through better education, sustainable management of natural resources, innovation in an improved institutional environment, energy security through improved resource efficiency and improved transport links.

Upgrades in the sustainable development orientation of Bulgaria have been made in the National Development Programme Bulgaria 2030 and are in line with the already adopted sectoral strategies for the period after 2020. Among them are:

- the Updated National Scientific Research Development Strategy of the Republic of Bulgaria 2017-2030;
- the Integrated Transport Strategy for the period until 2030;
- the Updated National Strategy for Sustainable Development of Tourism in Bulgaria 2014-2030 and the Action Plan for it for the period 2017-2020;
- the Updated National Strategy for Demographic Development of the Population in the Republic of Bulgaria (2012-2030);
- the Integrated National Energy and Climate Plan until 2030 of the Republic of Bulgaria;
- the National Strategy for Disaster Risk Reduction 2017-2030.

Some of the UN Sustainable Development Goals (SDGs) are included in the *Integrated National Energy and Climate Plan until 2030 of the Republic of Bulgaria*, which sets out the main goals, stages, means, actions and measures for the development of our national energy and climate policy. The main objectives set out in this plan are stimulating low-carbon development of the economy; competitive and secure energy; reducing dependence on fuel and energy imports; guaranteeing affordable energy for all consumers.

The *Integrated Transport Strategy* for the period until 2030 has an even broader scope of interlinkages with the UN Sustainable Development Goals. It aims at improving transport connectivity and accessibility and thus reaffirms the care for vulnerable groups – children, the elderly and persons with disabilities. Its priorities include modernization and development of transport infrastructure; development of intermodal transport; increasing the energy efficiency of transport; ensuring quality and easily accessible transportation in all regions of the country; limiting the negative impact of transport on the environment and human health; achieving a high level of safety and transport security. These priorities are fully in line with Goal 3 - increased road safety, Goal 7 – energy, Goal 8 – decent work and economic growth, Goal 9 – sustainable infrastructure, Goal 11 – sustainable cities with access to extended public transport, Goal 12 – sustainable consumption and production and Goal 14 – the oceans and seas.

Thus, adherence to the UN Sustainable Development Goals has been declared in the above-mentioned and many other sectoral strategies. Furthermore, the National Development Programme Bulgaria 2030 is based on a deliberate analysis of the socio-economic development of the country after its accession to the EU, which has been discussed and agreed with the social and economic partners within the Economic and Social Council and the National Council for Tripartite Cooperation. The Programme's vision, goals and priorities outline three main goals: 1) accelerated economic development; 2) mitigating adverse demographic trends; 3) achieving more inclusive and more sustainable growth by reducing social and territorial inequalities and promoting shared prosperity.

The concept of sustainable development implies that economic growth, social inclusion and environmental protection are complementary. Bulgaria conforms to this principle by prioritizing education and investment in early childhood development, devoting funds to social protection and reducing inequalities and poverty, while at the same time looking for the path to sustainable economic development through a focus on high value-added economy, circular and social/solidarity economy.

Environmental policies are horizontal and are included in the definition and implementation of other policies. Plans and programs include measures to control economic and environmental parameters. EU funding for specific projects requires observing the principles of sustainable development and resource efficiency. All this contributes to the balance between economic, social and environmental benefits. The country actively supports The Green Initiative of the International Labour Organization (ILO) with the idea that combating climate change is an integral part of the fight for social justice.

Economic growth – high value-added economy

Bulgaria's plans for economic transformation toward high value-added sectors are related to the expectation of major changes in the structure of production factors. Long-term demographic trends lead to a steady decrease in the working-age population – by nearly 420 thousand by 2030, according to NSI demographic projections.¹ The pressure on the level of wages and salaries is growing in the context of participating in the European labour market, thus the country is losing the usual comparative advantages of its goods. This loss can be offset by incentives to invest in the high segments of priority sectors, such as eco-tourism or cultural tourism and the development of science and technology innovation centres for promoting innovations in small and medium-sized enterprises grouped in growing industrial clusters.

This is one of the Bulgaria's main goals for 2030: “to accelerate the economic convergence with the EU standard, through targeted and focused government support for increasing specialisation in products and industries characterized by a high technological and research intensity, which will facilitate gaining better and more prestigious positions in the global value chains”.²

¹ NSI. Population Projections by Sex and Age. Available at: <https://www.nsi.bg/en/content/6727/population-projectionssex-and-age>

² Vision, Goals and Priorities of the National Development Programme BULGARIA 2030. Ministry of Finance, Sofia, 2019. Approved by Council of Ministers Decision No. 33 of January 20, 2020. Ministry of Finance, Sofia, 2020, p. 4.

Environmental protection – circular economy

The second direction of the sustainable economic development of the country is the implementation of the principles of the circular economy. A guiding principle of the circular economy is that the value of products, materials and resources should be maintained for as long as possible in the economic cycle, leading to sustainable production and consumption, as well as achieving sustainable management and efficient use of natural resources.

Orientation toward the principles of the circular economy is extremely important for Bulgaria, because the resource productivity in the country remains relatively low. That is why the focus in the strategic planning until 2030 is on transforming the country's linear economy into a circular one. Actions are planned to increase the rate of circular use of materials in the economy. Support is provided for businesses intending to implement ecological innovation activities, including new ecological products and technologies.

Private investment in the economic sectors in Bulgaria relevant to the circular economy is estimated by Eurostat at around 90.5 million EUR, which is about 0.17% of the country's GDP in 2017. 60,750 people are employed in these sectors and this number increased by 1.72% for a year, while the added value created in 2017 amounts to around 636.9 million EUR.³

Progress is made on the “Circular material use rate” indicator. It measures the share of recovered material that is sent back for use in the economy, thus reducing mining and extraction of primary raw materials. A higher indicator value means that more by-products replace primary raw materials, thus reducing the environmental impact of their extraction. According to Eurostat data, the share of recovered material in Bulgaria increased from 2.1% in 2010 to 5.1% in 2017.

Social inclusion – social and solidarity economy

The third direction of the country's sustainable development is the successful introduction of incentives and regulation for building a social and solidarity economy. Complemented by the ideas of a “just transition” to a low-carbon economy, it can provide a good foundation for realizing benefits in many dimensions. The just transition to low-carbon and climate-resilient development has the political intention of minimizing social and economic disadvantages and maximizing benefits by reallocating labour, creating “green” jobs, combined with appropriate social protection and responsive labour market policies. For its part, the social and solidarity economy

³ Eurostat. Private investments, jobs and gross value added related to circular economy sectors. Available at: https://ec.europa.eu/eurostat/databrowser/view/cei_cie010/default/table?lang=en

is a possible path to sustainable development of society, i.e. it is an appropriate tool to strengthen its social pillar.

The regulations and instruments for the implementation of the principles of social economy in Bulgaria are established by the Law on Social and Solidarity-based Enterprises adopted in 2018. The strategic objective of the Law is to identify, develop and promote an economic sector which is predominantly socially oriented, and which generates social added value in terms of employment and social inclusion of vulnerable population groups.

For the purposes of legislation, a "social enterprise" is an enterprise which, regardless of its legal organizational form, has the main object of its activity the production of goods or the provision of services and combines economic results and social goals. The profit generated by its activity is predominantly spent on the implementation of social activity and/or toward a social goal. It is particularly important that the Law enables the identification of social enterprises, their recognition and promotion as economic entities which are beneficial for the sustainable development of the country. Firstly, they have explicitly stated economic and social (and often environmental) goals. Secondly, they involve different forms of cooperative, joint and solidarity relations.

The most important feature of social entrepreneurship is the visible social effect, which is reflected in the investment of the revenue generated to support the target groups; the participation of part of the target groups in business activities (employment creation) and the provision of services to disadvantaged people, which are unattractive for the business; the creation of opportunities for professional and social integration; the creation of social added value and the saving of social costs. Social entrepreneurship is considered an important tool for achieving the UN Sustainable Development Goals, mostly these related to poverty eradication, reducing social inequality, and providing inclusive and equitable quality education.

CROATIA

'Sustainable development achieves a balance between the requirements to improve the quality of life ... and achieve social well-being and peace for all ... and the requirements to protect environmental components as a natural resource upon which the present and future generations depend. Adherence to the principles of democracy, gender equality, social justice and solidarity, rule of law, respect for human rights and the preservation of natural resources, cultural heritage and human environment contribute to safeguarding the Earth's capacity to support life in all its diversity. Sustainable development is thus achieved through a dynamic economy with full employment, economic, social and territorial cohesion, a high level of education and health care

and environmental protection.' (Sustainable Development Strategy of the Republic of Croatia, February 2009).

Croatia became part of global and European processes of agreeing on sustainable development at an early stage. The Resolution on the Protection of Human Environment was adopted back in 1972, on the eve of the 1st UN Conference on Human Environment held in Stockholm. In the year of the World Summit on the Environment and Development that took place in Rio de Janeiro in 1992, Croatia passed the Environmental Protection Declaration committing itself to sustainable development (hereinafter referred to as SD). The Republic of Croatia supported Agenda 21 and the Action Plan adopted at the Rio Conference in 1992 and assumed obligations arising from the Millennium Declaration and the Millennium Development Goals adopted by the United Nations General Assembly in year 2000. Taking into account the current situation and international obligations, and on the basis of the Environmental Protection Act, the Sustainable Development Strategy of the Republic of Croatia was adopted in 2009 as a key document directing economic and social development and environmental protection towards sustainable development in Croatia.

The United Nations Program on Sustainable Development until 2030 (the so-called 2030 Agenda) was adopted at the United Nations Summit on Sustainable Development in New York in September 2015. The EU played a leading role in the negotiations that resulted in the adoption of the 2030 Agenda, and shortly after its adoption, the European Commission drafted a Communication entitled "Future steps for a sustainable European future - European action for sustainability" (2016). Bearing in mind all the complexity of the implementation of the 2030 Agenda, its dependence on other sectoral policies, strategies and measures, and, finally, the inevitable impact on the overall social and economic life and development, the Government of the Republic of Croatia established a central national coordination body - the National Council for Sustainable Development, headed by the Prime Minister of the Republic of Croatia, and members are heads of state administration bodies of line ministries and offices. The basic task of the Council is to propose to the Government measures and activities, priorities, obligors, dynamics and resources needed for the implementation of the first goals of the 2030 Agenda and to monitor, analyze and coordinate their implementation.

Despite an early commitment of the Republic of Croatia to sustainable development, there is still much to be done in terms of systematically connecting the protection of the space and environment with economic development and social issues at all levels. Therefore, the process of adopting a new National Development Strategy Croatia 2030 is nearing completion.

NDS 2030 is the umbrella document of strategic planning which directs the development of society and the economy in all important matters for Croatia. The document is based on Croatia's competitive economic potential and on recognized development challenges at regional, national,

European and global levels. Elements of the strategic framework consist of the vision of Croatia in 2030, development directions and strategic goals.

Croatia has seen economic growth in the last five years, and the convergence process towards the average standard of living in the European Union has continued, although slow. After long-term recession, the economy began to recover in 2015, driven by export growth, which was favored by a significant improvement in the external environment and better integration of the enterprise into the European and global market after accession to the European Union. In addition, a gradual increase in employment and wages spurred a recovery in personal consumption, and an increase was achieved in private investment followed by simultaneous deleveraging of enterprises. In 2019, the Croatian standard of living reached 64.8% of the EU average, but there was no significant reduction in the development gap and lagging behind the European average income.

In the coming decade, Croatia must overcome the consequences of the crisis caused by the pandemic diseases COVID-19, but also to compensate for the lag in convergence. Calculations show that with average growth of about 3% in the next ten years Croatia can approach the standard of living standards of 75% of the European average. Success in accelerating development and convergence towards European income level is linked to a willingness to address coordinated policies challenges and obstacles that limit development potential and slow down the increase in living standard.

In that sense, the strategy sets the following strategic goals:

- Competitive and innovative economy
- Educated and employed people
- Efficient judiciary, public administration and state property management
- Global recognition and strengthening of the international position and role of Croatia
- Healthy, active and quality life
- Demographic revitalization and better family position
- Security for sustainable development
- Ecological and energy transition for climate neutrality
- Food self-sufficiency and bioeconomy development
- Sustainable mobility
- Digital transition of society and economy
- Development of assisted areas and areas with developmental peculiarities
- Strengthening regional competitiveness

With national funds and activation of private capital, receipts from European funds defined in the new financial perspective of the European Union 2021-2027, form an integral part of the

budgetary potential to fund the priorities of this Strategy. In the period 2021-2027, Croatia will have more than 23.5 billion euros at its disposal from the European Recovery and Resilience Mechanism, as well as from the multiannual financial framework (which is over 40% annual GDP of Croatia), and represent a strong contribution to economic growth and development. More than 30% of funds from recovery and resilience plan will need to be invested in low-carbon development to achieve climate change neutrality and increasing resilience to climate change, and about 20% into the digital transition.

ESTONIA

Sustainable development means targeted development that improves people's quality of life in line with the resilience of natural resources and the environment. The goal of sustainable development is to strike a balance between the social, economic and environmental spheres and to ensure a full social life for present and future generations. Sustainable development covers almost all areas of life. (State Chancellery: Sustainable Development, 2020)

The principles of Estonia's sustainable development have been established by the national strategy for sustainable development "Sustainable Estonia 21". The bases of the strategy derive from the Sustainable Development Act, which was passed by the Riigikogu (the Estonian Parliament) in 1995. The national strategy "Sustainable Estonia 21" was completed in 2005 under the coordination of the Ministry of the Environment. This is a strategy for the development of the Estonian state and society until 2030. (Ibid.)

At the heart of sustainable development (including sustainable or sustainable development) is the harmonious development of the social, environmental and economic spheres. Ministry of the Environment (2020) Sustainable development means targeted development that improves people's quality of life in accordance with the resilience of natural resources and the environment. The goal of sustainable development is to strike a balance between the social, economic and environmental spheres and to ensure a full social life for present and future generations. Sustainable development covers almost all areas of life. State Chancellery (2020) In other words, the state is sustainable if people's living standards improve, we have a safe and clean living environment, and natural resources are used wisely to increase the competitiveness of the economy. (Ministry of the Environment, 2020)

Estonia's sustainable development goals:

- Viability of the Estonian cultural space
- Increase in human well-being
- A socially cohesive society

- Ecological balance (State Chancellery: Sustainable Development, 2020)

"Estonia 2035" is a long-term strategy of the country, the aim of which is to increase and support the well-being of our people so that Estonia would be the best place to live and work in twenty years. The strategy provides a coherent direction for policy-makers and decision-makers in different areas and for the use of euro money. The preparation of the strategy is led by the State Chancellery and the Ministry of Finance with the participation of all interested parties. (State Chancellery: Strategy ..., 2020)

The goals of the strategy approved by the government ensure that even after fifteen years, Estonians will be smart, active and healthy, Estonian society will be caring, co-operative and open, and the economy will be strong, innovative and responsible. The focus is also on ensuring a safe and high-quality living environment that takes everyone into account and an innovative, reliable and people-centered country. (Government of the Republic, 2020)

In terms of companies and organizations, one of the concepts of sustainability is the triple bottom line of results, through which companies focus not only on economic value, but also on the environmental and social value that companies either create or destroy. Closely related to the triple dimension of results is corporate social responsibility. (Gross, 2017, 5) "Estonia 2035" is a long-term national strategy, the aim of which is to increase and support the well-being of our people so that Estonia will be the best place to live and work in twenty years. The strategy provides a coherent direction for policy-makers and decision-makers in different areas and for the use of euro. The preparation of the strategy is led by the State Chancellery and the Ministry of Finance with the participation of all interested parties. (State Chancellery, 2020)

The country's development in the economic and climate field so far has not been as expected. There are large economic inequalities, both by region and by different socio-economic groups. Productivity growth has not lived up to expectations. There has been little research and development and innovation. The investment rate of companies is modest compared to the past. Local resources are not valued enough. Greenhouse gas emissions are high. The challenge is to shape the business environment based on future needs. (State Chancellery, 2019)

Developing Sustainability through Internal Entrepreneurship 5 There are many topics in the social field that require effort. People's health status varies considerably between socio-economic groups and regions. Human behaviour continues to be harmful to health. Access to treatment is limited and service provision is fragmented. Coping with people with special needs is difficult. The proportion of people covered by the care burden is high. There is gender and age discrimination in society. To improve the situation, the aim is to carry out a number of reforms. (State Chancellery, 2019)

In summary, Estonia's strategy for the next 15 years in the economy is: strong, innovative and responsible. The strategy sees the Estonian economy as internationally competitive, flexible and ready for structural change. There is a growing link between researchers and entrepreneurs, where innovation and research are intertwined. The use of natural resources takes into account the conservation of biodiversity as well as the socio-economic impacts. Long-term strategies are a safe and high-quality living environment that takes everyone's needs into account. We encourage the introduction of sustainable production and consumption models, the principles of the circular economy.

The aim is to switch to climate-neutral energy production and increase the share of renewable energy. We will support the mitigation of the socio-economic impacts of the reduction of electricity production from oil shale during the transition period, and we will develop and implement a package of services for Ida-Virumaa that will help the region's residents, companies and local governments to benefit from the changes. Societal goals are to be open, caring and cooperative.

We want to be a country where everyone has the opportunity for self-fulfillment throughout their lives, where society is based on a sense of belonging and the desire of citizens to actively contribute to the organization of society. People are culturally aware, cooperative and support change that creates common values.

GREECE

Greece is strongly committed to the implementation of the 2030 Agenda for Sustainable Development and its SDGs, as they provide an ambitious and transformative framework for a new, fair and sustainable development path, ensuring a balance between economic growth, social cohesion and justice as well as protection of the environment and of the country's unique ecological wealth.

Through an open dialogue within all government units and with a wide array of stakeholders, an in-depth stock-taking and mapping exercise was carried out, a few years ago, in order to define the country's starting point. The exercise resulted in the endorsement of a series of National Priorities for adapting the above SDGs to national needs and circumstances, also in line with the recently adopted National Growth Strategy whose main objectives are the following:

- Fostering a competitive, innovative and sustainable economic growth
- Promoting full employment and decent work for all
- Addressing poverty and social exclusion, while providing universal access to quality health care services

- Reducing social and regional inequalities and ensuring equal opportunities for all
- Providing high-quality and inclusive education
- Strengthening the protection and sustainable management of natural resources as a base for social prosperity and transition to a low-carbon economy
- Building effective, accountable and transparent institutions
- Enhancing open, participatory, democratic processes and promoting partnerships

The country's first **Sustainable Development Strategy** dates back to 2002. However, it is only recently that Greece has adopted a truly strategic approach, anchoring sustainable development at the highest political level and ensuring political ownership. For building a robust long-lasting institutional mechanism to coordinate national efforts for achieving the SDGs, Greece has successfully endorsed (a) a “whole-of-government” approach, with an active operational Inter-Ministerial Coordination Network, steered by the General Secretariat of the Government and (b) a “whole-of-society” approach, with a strong stakeholder engagement in the gap analysis and stock-taking process, enhancing transparency, partnership and accountability.

As detailed in the country's Voluntary National Review in 2018, the unprecedented economic crisis forced a focus towards economic policies that often created divergence, rather than contributing to achieving sustainable development. Thus, the country had to balance out, through measures for equitable growth by improving the business environment and encouraging investments, promoting social and solidarity economy, supporting human capital, research and innovation and fostering sustainability in key economic sectors, such as: agriculture, tourism and infrastructure.

On the **social pillar**, and with a particular outlook to regional cohesion, policy priorities have been focusing on addressing urgent gaps related to unemployment, particularly for youth and women, social inequalities and the inclusion of immigrants and vulnerable population groups. These have been implemented through a robust social security system, the establishment of a minimum guaranteed income for all, universal access to quality health care services, reduced social residential electricity tariff, support for “energy communities” and free access to quality education for everyone in all education levels.

Regarding **environment's protection**, the Greek Constitution considers the need to actively protect the environment and planning in a sustainable manner to be an obligation of the State.

On the environmental pillar of the country's Sustainable Development Strategy and Policy, progress has been achieved in all related SDGs. Key national priorities include the shift towards a low carbon circular economy and improvement in waste reduction, reuse and recycling for creating new jobs and increasing resources efficiency.

In this way environmental protection is placed within the constitutionally protected human rights. This principle guides all legal approaches to the matter (legislative and case law). At the same time, as also stipulated in the Greek Constitution, the State must secure social peace and must plan with the aim to ensure economic and regional development and take all necessary measures to utilize all sources of national wealth. Environmental protection and economic development must co-exist, as envisioned by the principles of sustainable development.

Historically, Greece's first National Strategy for Sustainable Development (NSSD) was adopted in 2002 by the Council of Ministers, just before the Johannesburg Summit on Sustainable Development, with a strong environmental focus. The second NSSD, prepared in 2007, was aligned with the Renewed 2006 EU Strategy for Sustainable Development, but included four additional priorities of national importance, i.e. culture, tourism, agriculture and spatial planning. In 2009 when the Ministry of Environment, Energy and Climate Change (MEECC) was first established, the country's priorities were set under the overarching objective of "Green Growth", as a response to the onset of the financial crisis and the need for more emphasis on climate change mitigation and adaptation. To this end, a "Programme of Development Interventions for the Real Economy" was elaborated in 2010, aligned with the EU Europe 2020 Strategy, with a focus on resource utilisation efficiency and the shift to a low carbon economy, which served, until 2013, as the country's strategic reference for sustainable development.

In 2015, the adoption of the SDGs brought a new vision to the country's development perspectives that has gone through a profound economic crisis. The implementation of the 2030 Agenda for Sustainable Development and the 17 SDGs provide an ambitious and transformative framework for a new, fair and sustainable development path, which ensures a balance between economic growth, social cohesion and justice as well as protection of the environment and of the country's unique ecological wealth.

In May 2018, Greece adopted a National Growth Strategy, consequently updated in May 2019 as the "National Strategy for Sustainable and Fair Growth 2030" fully aligned with the 2030 Agenda for Sustainable Development objectives. The 2019 NSSFG included *inter alia* 40 key performance indicators, mostly relating to SDG implementation at national level.

It is generally accepted that the basic way to achieve industrial development aligned with environmental protection is to ensure that all stages of the life cycle of a project are carried out through responsible planning, environmental protection and the application, to the degree possible, of Best Available Techniques. The actual site selection of an industrial facility has to be made in compliance with the prevailing planning rules. Environmental permitting will ensure the application of the prevention principle through a thorough, scientifically designed Environmental Impact Assessment (EIA) subject to public consultation.

Greek planning laws provide for plans drawn at national and regional level setting the overall development policies of the country and region respectively, as well sector specific plans also drawn at national level, defined as “Strategic Spatial Plans”.

2020 - Greece's Environment's Protection priorities

- *Energy conservation – Substitution of polluting sources of energy (e.g. lignite burning for electricity production)**
- *Intensification of renewable sources of energy (e.g. solar and wind energy)**
- *Regulation of construction activity – Industrial Zones / Parks etc.**
- *Water conservation**
- *Urban wastes recycling**

In practical terms, regarding environmental permitting procedures, projects are listed in two broad categories: The 1st category (Category A) refers to projects that may cause significant adverse environmental impact (categories A1 for “strong” and A2 for “less strong” adverse impact). The 2nd Category (Category B) refers to projects of non-adverse local environmental impact. EIA studies are necessary only for Category A projects. The classification of projects in all categories is done according to Ministerial Decisions 1958. Category A1 projects are permitted by the Ministry of Environment and Category A2 projects by the respective Decentralised Administrations. Category B projects or activities are subject to Standard Environmental Commitments (SEC) which are issued by the competent authority issuing the operating permit for the facility following a statement issued by the Engineer or the Owner of the facility.

Audits may take place at the permitting or, more often, at the operations stage. At the permitting stage audits are preventive, in order to ensure compliance with the specific features of the site and the industry under evaluation. At the operations stage audits may be regular or extraordinary in order to control and audit the environmental performance of a permitted project and to examine compliance with environmental and operating permits. Inspections and periodical auditing are carried out by registered environmental and other inspectors. In case of deviations from or non-compliance with the terms of the issued permits there may be penalties or even suspension of operations.

As all environmental protection laws are directly related to the responsibilities of local and regional authorities, particularly to their role in delivering basic services, their involvement is essential for the successful pursuit and attainment of sustainable development. Thus, there must be a continuous close cooperation between national, regional and local agents for the integrated and coherent implementation of relevant policies. Despite however good intentions at the various levels of decision making, application of environment protection legislation and issuing of associated permits remains very cumbersome. Greece is regarded as one of the most regulated European countries in this field and its relevant policies' effectiveness is among the least efficient ones. In a relatively recent move, the Government announced (May 2020) that the entire system will be drastically reformed and deregulated. Delays in issuing permits to investors will be reduced to 3-5 months (compared to 6-7 years which is now quite common) and they will be valid for 15 years (compared to 10 years). To achieve these targets, authorities presently in charge will be allowed to increase their operational capacity by supplementing their personnel with private experts' services.

Concluding: The Greek Constitution considers the need to actively protect the environment and planning in a sustainable manner to be an obligation of the State. In this way environmental protection is placed within the constitutionally protected human rights. Series of laws on environmental protection, have been introduced overtime, in order to organise and meaningfully guide economic agents in their decisions and practices and to, subsequently, monitor compliance and assess sufficiency of provisions. Delays and dysfunctionalities have often been reported in the application of certain of these laws, e.g. in the issuance of relevant permits, leading to severe criticisms from the private sector. Application of environment protection legislation and issuing of associated permits remains very cumbersome and Greece is among the most regulated European countries, However, more recent laws for environmental permitting and the operation of industries in Greece, are updated and enhance industry's development. They have become more flexible, permitting processes have been simplified and Best Available Techniques for the prevention of environmental impact have been embraced. Furthermore, use of modern tools,

such as accreditation systems, is intensified, regular audits are applied and they allow levels of discretion to public authorities. This, along with developments in planning laws and procedures that encourage investments (such as the framework for strategic investments and for state private properties), is expected to create a more investors-friendly environment, which will cater for industrial development with care and respect for the environment.

PORTUGAL

The National Strategy for Sustainable Development (NSSD) is a document that resulted from the Council of Ministers' decision 39/2002 of 1st March. A working group was then created with the aim of drawing up a national plan for sustainable development (2005-2015). It was a political commitment that aimed the operational implementation of the integration in line with the three social, economic and environmental dimensions. At the time, the government wanted to "make Portugal, in the time horizon extending to 2015, one of the most competitive countries in the European Union (EU), within a framework of environmental quality and social responsibility". For this to be possible it was necessary to pursue 6 objectives:

- (re)qualification of the workforce;
- Faster productivity and economic growth;
- A model of environmental protection, based on prevention and enhancement of the natural heritage;
- Reduce the negative impact of Portugal's peripheral position in Europe;
- Support active ageing within a framework of social cohesion and equity, without uncontrolled public finances;
- International cooperation around global sensitivity.

In 2017, Portugal presented the National Report about the Implementation of the 2030 Agenda for Sustainable Development at the United Nations High Level Political Forum. This document seeks to map the national policies that contribute to the implementation of the 17 Sustainable Development Goals. Portugal materializes in SDO 4 (quality education), 5 (gender equality), 9 (Industry, Innovation and Infrastructure), 10 (Reducing inequalities), 13 (Climate Action) and 14 (Protecting Marine Life) its strategic priorities in the implementation of Agenda 2030 for Sustainable Development. Thus, the strategic drivers identified by the Sintra Project (environmental protection, social inclusion and economic development) are found in this agenda.

Portugal has been strongly committed to the efforts undertaken by other international institutions to adapt policies and instruments in the context of the SDO, in particular: i) the recent establishment of a Community of Portuguese Speaking Countries (CPSC) network for SDO, promoting the sharing of experiences and partnerships for the implementation of Agenda 2030;

ii) the adoption of an Organisation for Economic Co-operation and Development (OECD) Action Plan for SDO, which aims at mainstreaming SDO in the organisation's work; and iii) the process of modernising the OECD's Development Assistance Committee and financing instruments and statistical reporting system, in the context of SDOs.

In operational terms, a network of focal points from the different government departments has been set up. This mechanism allows for a better articulation and exchange of information between public entities, in a consistent and integrated manner, contributing to a regular updating and monitoring of the progress made, which the country will have to make over these 15 years. Next, depending on the different competencies and their relationship with the themes of each SDO, the coordination of each of the SDO was assigned to a Ministry responsible for its implementation, monitoring and review. However, within a framework of complementarity, it is important to promote and enhance the dialogue with other Ministries and stakeholders, in a spirit of cooperation for the pursuit of each objective of this Agenda, in an integrated and inclusive manner.

In this framework, an exercise was started to assess the national take-off point, by collecting information and data on the current status of the country in relation to the 17 SDO, obtaining a mapping of national policies contributing to the implementation of Agenda 2030. The key role of the Agency for Development and Cohesion, as well as of the National Institute of Statistics, in this exercise is underlined. In fact, in response to the challenges that the Country faces, the available statistical elements (in quantitative and qualitative terms, on the NSI's website) are essential from the perspective of planning, monitoring and evaluation of programmes and policies in the economic and social area with an impact on development.

It is also important to note the important role played by local authorities in the implementation of Agenda 2030 in their territories, through a set of initiatives that, while respecting the autonomy of local authorities, contribute decisively, through proximity and concrete action, to implementation at national level.

Finally, the UN Global Compact Network Portugal coordinates the multistakeholder platform "SDO Alliance Portugal", with the mission of raising awareness, informing, implementing, monitoring and evaluating the contribution of the business sector and other civil society partners to ODS at national level. Its objective is to promote links of dialogue and cooperation, as advocated by the SDO17, as well as to create sustainable bases for the development of partnerships and the creation of projects, programmes and actions, in the framework of Agenda 2030.

The available initiatives to support the development of these strategic axes / priorities are listed in section 2.1.

1.2. Sectoral dimensions of sustainability in SINTRA partner countries

ICELAND

The companies in Iceland that have a real focus on sustainability use international recognised indicators for assessing the sustainability development within their organization and the impact on the ESG (Environmental, Social and Governmental). (Circular, 2020).

Bigger companies and organisations are really taking the sustainability concept and the responsibility more seriously and numerous examples can be identified. In the private sector there are companies that have specialized in services for strategic changes and software solutions manage and monitor sustainability goals and actions.

The SDGs are closely linked to corporate social responsibility and corporate sustainability criteria. They are also related to criteria for investors making responsible and sustainable investment decisions. Several companies in Iceland have begun linking their work to the SDGs. In September 2018, the government's SDG working group initiated a one-year partnership agreement with Festa, Icelandic Centre for Corporate Social Responsibility, for promotional work among corporations on the SDGs. Under the agreement, the working group and Festa work together on an educational programme, including at least four open educational meetings on the SDGs for companies and institutions. In addition, Festa uses its media and events systematically to raise awareness of the SDGs and of how private sector actors can work towards their implementation. The working group has also consulted and collaborated with SA Confederation of Icelandic Enterprise on promoting the SDGs with those enterprises that have adopted or wish to acquaint themselves with the UN Global Compact, which is closely linked to the SDGs. Working group representatives have also been involved in SDG awareness raising through Iceland SIF - Iceland Responsible and Sustainable Investment Forum. (Prime minister's office, 2019, p. 17)

Many civil society organisations, like corporations, have begun to link their work and strategy to the SDGs. Many civil society organisations are maintained by voluntary efforts, which demonstrates the importance of volunteering in implementing SDGs. The National Union for Icelandic Students (LÍS), the largest organisation for students in higher education in Iceland, discussing the SDGs during their national convention earlier this year. In November 2018, the SDG working group initiated a one-year cooperation agreement with Almannaheill, an umbrella organisation for various civil society organisations working for the public good, to promote the SDGs among these organisations. The purpose of the project is to encourage non-governmental organisations in Iceland to integrate the goals into their daily activities. Under the agreement the working group and Almannaheill arrange together educational meetings and provide promotional

material, Almannaheill distributes information on its website and monitors its member organisations' awareness of the SDGs in its annual survey. The SDG working group also collaborates with the UN Association in Iceland, which has an observer in the working group and has the role of introducing the SDGs to various parties, including civil society organisations. In cooperation with the working group, the UN Association created a poster on the SDGs and distributed it to all schools and educational institutions in Iceland in the fall of 2018. (Prime minister's office, 2019, p. 17)

Icelandic government has strategically implemented sustainability in action at national level and by doing so supported both private and public sectors as well as civil society. (non profit organisations)

During the last decade or so and increasingly the last 5 years government and all sectors in Iceland have been changing strategies and way of acting within the market and economy to be more sustainable and therefore more desirable for consumers and service receivers.

BULGARIA

In order to implement the 2030 Agenda and to maximize the fulfilment of its 17 Sustainable Development Goals, it is important that all actors in public life are aware of them and believe that the Goals can be reached with joint efforts. After the adoption of the 2030 Agenda, Bulgaria has initiated a series of initiatives to raise awareness among citizens, businesses, institutions at all decision-making levels, students, teachers and trainers, media representatives, etc. Actions have been taken to fulfil the UN Sustainable Development Goals with the widest involvement of stakeholders.

Public sector

Bulgaria is actively cooperating with the EU Member States, the UN and other partners to achieve the UN Sustainable Development Goals. On Oct. 18, 2018, the EU Heads of State or Government adopted European Council conclusions in which they reaffirmed their full commitment to the 2030 Agenda and its implementation. Bulgaria actively participates in EU and UN multilateral cooperation, in the preparation of EU common positions for UN forums and bodies, including on economic, financial and administrative issues, as well as on sustainable development issues. There are 42 specialized councils at the Council of Ministers of the Republic of Bulgaria working on the problems of demography, gender equality, economic development, environmental protection and other issues that are thematically related to the SDGs.

In 2016, the Ministry of Foreign Affairs mapped the responsibilities of the public institutions for the respective Goals and the targets and indicators related to them. A detailed indicative table on the responsibilities of ministries and institutions for meeting the UN Sustainable Development Goals in Bulgaria has been developed. The responsible ministries outlined sectoral policies and related strategies, concepts, plans and reports relevant to the implementation of the 17 UN Sustainable Development Goals. The ministries' reviews provided opportunities to monitor and analyse the processes of integrating the SDGs into national policies.

In 2018, the Government approved an institutional framework for the preparation of the draft National Development Programme BULGARIA 2030, which should be adopted by the end of 2020.⁴ The National Development Programme BULGARIA 2030, like the previous National Development Programme: Bulgaria 2020, is a strategic framework document of the highest order in the hierarchy of national programming documents. This document determines the vision and the overall goals of development policies in all sectors of state governance, including their territorial dimensions.

The National Statistical Institute (NSI) is one of the leading institutions involved in the implementation of the UN Sustainable Development Goals. In January 2019, the NSI presented to the users of statistical information the summary publication “Sustainable Development of Bulgaria 2005-2016”. The publication contains statistical indicators developed in accordance with the Eurostat sustainable development indicator system. Topically selected current data are published periodically – the “Statistical Reference Book 2019” in Bulgarian and English, the “Employment and Unemployment – Annual Data 2018”, the “Crimes and Persons Convicted 2018”, the “Education in the Republic of Bulgaria 2019”, etc.

Since December 2019, the MonitorStat information system has been put into operation, based on a statistical database of surveys of the National Statistical Institute and other statistical bodies. The system is centralized, web based, bilingual, with two main modules providing access to indicators and metadata from statistical surveys for national, European and international strategies and programs. The system is expected to play an important role as a national platform for monitoring of the performance on the indicators set out in key national strategy documents, including the implementation of the SDGs, the Sendai Framework for Disaster Risk Reduction, etc.

At local level, the National Association of the Municipalities in the Republic of Bulgaria, which includes all 265 municipalities in the country, assists in directing public financing to fulfil the UN Sustainable Development Goals, including through European funds. The National Association of

⁴ Council of Ministers Decree No. 167 of Aug. 9, 2018 to Amend and Supplement Council of Ministers Decree No. 110 of 2010 on the Establishment of a Development Council at the Council of Ministers, State Gazette, Issue no. 67, 08/14/2018.

the Municipalities is represented in a number of advisory councils to the Council of Ministers, including the Consultative Council on Promotion of Small and Medium-Sized Enterprises, the National Council for Persons with Disabilities, the National Council on Social Inclusion, the National Council for Child Protection, the National Council on Gender Equality, etc. which work toward achieving the principle of “leaving no one behind”.

One of the most effective approaches to planning and financing local sustainable development programs and projects is the “community-led local development” approach. This is an approach aimed at creating employment by using local potential. It seeks to improve the quality of life and to reduce underdevelopment of local communities in territories with specific characteristics, for example in rural and fishery areas. The approach is applied bottom-up through the creation of Local Action Groups for territories with 10,000 to 150,000 inhabitants. These groups include representatives of local community stakeholders who jointly, while maximizing publicity, set territorial development priorities and integrate them into community-led development strategies.

Private sector

The private sector has the resources to make many of the UN Sustainable Development Goals come true. The private sector is interested in engaging with the ethical principles of corporate social responsibility and accordingly expects an improved business environment and quality education.

The private sector's commitment to the UN Sustainable Development Goals is mainly related to the adoption of the concept of corporate social responsibility (CSR). In the fall of 2018, nearly 40 corporate social responsibility professionals established the Bulgarian Association of CSR Professionals. Business representatives express their interest in the concept of the relationship between Business and Human Rights.

Initiatives of business associations have been developed to create a suitable environment for sustainable economic development. The Bulgarian Industrial Capital Association announced at the end of 2018 the creation of the Institute for Sustainable Economic Development. Its aim is to work for sustainable economic development and improving the business environment and investment climate in Bulgaria through research and specialized programs. Its mission is to actively encourage entrepreneurship and to support the development of industrial relations and social dialogue.⁵

⁵ Institute for Sustainable Economic Development Foundation. Available at: <http://www.ised.bg>

Many of the initiatives in the private sector are carried out by the Bulgarian Network of the UN Global Compact. The association, which brings together more than 30 organizations, presented its Strategic Plan 2015+ just 5 months after the adoption of the 2030 Agenda in New York. Eight of the UN Sustainable Development Goals have been selected, namely: good health and well-being (Goal 3); quality education (Goal 4); decent work and economic growth (Goal 8); industry, innovation and infrastructure (Goal 9); sustainable cities and communities (Goal 11); responsible consumption and production (Goal 12); peace, justice and strong institutions (Goal 16); partnerships for the Goals (Goal 17). In 2020, the progress will be reviewed and the document will be updated.

After signing the European Pact for Youth, the Bulgarian Network of the UN Global Compact officially presented the Bulgarian National Action Plan. The first 27 organizations that have adopted the document unite on six priorities for change: improving skills, fostering vocational skills and practices, career guidance, attracting talent, supporting schools, teachers and principals and meeting the needs of the future.

Non-government sector

The non-government sector plays an important role in our country regarding the promotion and implementation of the UN Sustainable Development Goals. Coalitions of non-governmental organizations and many individual non-profit organizations work on the main topics of the 2030 Agenda within national or international projects.

The Bulgarian Platform for International Development assists the promotion of the UN Sustainable Development Goals. It brings together 15 organizations with various fields of activity: global citizenship education, health care, gender equality, childcare, Roma integration. A series of projects and activities covered nearly 700 teachers from across the country, 42 young scientists, more than 500 representatives of local authorities, 38 politicians and more than 30 journalists. After a national competition, 40 schools obtained a Global School status – a recognition as a school with a tradition in development education and global citizenship education. The Platform has worked successfully to promote the Sustainable Development Agenda, aiming to deepen the understanding of the individual 17 SDGs by using the National educational standard for civic, health, environmental and intercultural education introduced on the basis of the Law on Pre-school and School Education (approved by Regulation 13 of Oct. 11, 2016).

Among the members of the Platform is the National Network for Children, which encompasses 152 organizations in the country, spread across eight regions. The Childhood 2025 Coalition

operates within this network. Its members work to actively replace the existing institutional care for children with family or family-like care.

There are two major coalitions operating in the area of environmental SDGs – the ForTheNature Coalition and the Bulgaria Climate Coalition. By bringing together more than 80 non-governmental organizations, they are working for strengthening citizens' involvement in environmental issues, for sustainable development-oriented business and for a law-abiding state. They help to stop deforestation, illegal construction or attempts to change the status of protected areas. Their representatives are involved in the development of climate standards at the national and international level.

The National Youth Forum gathers the energy of 50 international, national, local and political youth organizations from across the country with the motto “It's time for the youth to take the floor!” The organization is working to create and adopt a new National Youth Strategy, in which the UN Sustainable Development Goals should be clearly outlined.

The Coalition for the Development of Media Literacy is an informal voluntary association of nearly 20 organizations and networks working in the fields of education, media and civil society. Its aim is to stimulate public debate on topics related to media ethics, hate speech prevention and discriminatory messages.

The Alliance for Protection Against Gender-Based Violence is an association of organizations from across the country working professionally to prevent and protect against all forms of gender-based violence by providing support (psychological, legal, social) to more than 2,000 women and their children during the last year. The Alliance operates a 24-hour toll-free helpline for professional support in cases of domestic violence. The Academy for Violence Prevention, which was created by the Alliance, has trained over 250 professionals. In its programs, the Alliance pays special attention to vulnerable groups of women and girls from ethnic minorities, women with disabilities, women seeking and in the process of international protection.

The Citizen Participation Forum is a network of Bulgarian civil society organizations from all over the country, working to increase citizen and NGO involvement in policy formulation and decision making. Amalipe – one of the most active organizations working to reduce the number of Roma school dropouts, participates in the Forum.

The United Nations Association of Bulgaria works in a national network of UN clubs to promote the UN Sustainable Development Goals. It advocates for increasing Government and parliamentary engagement with the implementation of the 2030 Agenda. The Bulgarian Youth Delegates to the UN Program is implemented with the assistance of the Ministry of Foreign Affairs.

Through networking, the ideas of civil society organizations reach the most isolated settlements and contribute to the implementation of the principle of “leaving no one behind”.

Community centres, which are traditional cultural centres in Bulgaria, play a major role. The Global Libraries – Bulgaria Foundation (GLBF) is working to promote the UN Sustainable Development Goals under the motto “The library – a place for everyone”. In partnership with the public libraries, the Foundation reaches even the smallest settlements with acting community centres.

CROATIA

Croatia's development directions set in NDS 2030 are: sustainable economy and society, strengthening crisis resilience, green and digital transition, and balanced regional development. These development directions are related to the above-mentioned goals, and for their successful implementation, cross-sectoral cooperation and integrated activity of all social, economic and political factors are necessary.

Therefore, the government of Croatia established a National Council for Sustainable Development (NCSD) in January 2018 to follow, analyse and coordinate implementation of the Strategy. It suggests improvement of the process; adopts the national report on SDGs implementation, etc. In the NCSD are the Prime minister, members of the Cabinet responsible for Agenda 2030, Office of the President, Government's Office for Human Rights and National Minorities, Government's Office for Civil Sector, Government's Office for Gender Equality and the Bureau of Statistics.

NGOs are not yet invited to take part in the dialogue but they are trying to self-organise. There is no (regular) dialogue with NGOs and no coalition yet, but an initiative is ongoing and CSOs are coordinating themselves to assess capacity, ability to contribute to implementation and monitoring. The public sector is also not involved, but the NCSD is empowered to include representatives of other state institutions as well as experts from other relevant fields. It can also set up working groups for specific topics which may include representatives from different stakeholders in advisory capacity – local and regional government representatives, CSOs, academia, business sector.

ESTONIA

Economic development objectives:

- Develop new products and services through research and development.
- Introduce new technologies and business models, flexible forms of work.
- Participating in global value chains and rising to higher levels.

- People need to adapt to the need to learn more throughout their lives and be prepared for professional exchanges.
- Both the legal and tax environment must allow for the flexible implementation of new business models and forms of work. Over-regulation must be avoided.
- To shape the Estonian business and business environment in such a way that we can retain and attract capable entrepreneurs, investments and talents.
- Change society's attitudes (tolerance, openness, readiness for change).
- Add more value to local resources (timber, agricultural products, mineral resources) by finding new technologies and innovative solutions.
- Introduce the principles of a circular economy to provide environmentally friendly products, increase resource efficiency, keep materials in circulation for as long as possible and reduce waste (State Chancellery: CREATING PRECONDITIONS FOR SMART BUSINESS GROWTH, 2019)

Planned economic reforms:

- Create new solutions to foster business R&D and innovation (R & D & I), which in turn contributes to productivity and international competitiveness;
- Development of the R&D capacity of enterprises in areas with high growth potential of the Estonian economy;
- Create an economic environment conducive to flexible, innovative and responsible entrepreneurship and fair competition;
- Develop new innovation services and grants. For example, market monitoring of new technologies is offered, advice is provided on intellectual property, new business models and the inclusion of creativity. Support for applied research will be reorganized. Investment in research and development by state-owned companies will also be increased;
- Considering that the integration of digital technologies in the business sector is poor in Estonia compared to other European countries, the digitization and automation of companies is supported. The focus of business diplomacy is on knowledge-intensive companies. (State Chancellery, 2019)

Environmental protection development strategies

- Eradicate hunger, achieve food security and better nutrition, and support sustainable agriculture
- Ensure universal access to drinking water and sanitation and sustainable water resources management
- Ensure affordable, reliable, sustainable and up-to-date energy for all

- To support sustainable, inclusive and sustainable economic development and to ensure decent work for all
- Ensure sustainable consumption and production
- Take swift action to mitigate and adapt to climate change
- Protect and sustainably use the oceans, seas and marine living resources to achieve sustainable development
- Protect and restore terrestrial ecosystems and promote their sustainable use; manage forests sustainably, combat desertification and halt and reverse soil degradation and biodiversity loss
- Strengthen methods for implementing the Action Plan and revitalize the Global Partnership for Sustainable Development (State Chancellery: RELATIONS BETWEEN ESTONIA'S DEVELOPMENT NEEDS AND SUSTAINABLE DEVELOPMENT GOALS, 2019)

Planned reforms in the field of environmental protection:

- Reducing greenhouse gas emissions;
- Promoting the circular economy;
- Transition to climate-neutral energy production. Opportunities will be found for this, taking into account security, environmental protection and the interests of the population, which will help increase the share of renewable energy. In order to give up electricity from oil shale, a package of services will be developed and implemented for the Ida-Virumaa region, which will help the residents of the region to cope with the changes.

Social development goals (goals and strategies of community involvement)

- To support peaceful and inclusive societies in order to achieve sustainable development; ensure law enforcement for all and establish effective, accountable and inclusive institutions at all levels
- Viability of the Estonian cultural space and smart cultural policy
- Make cities and towns inclusive, safe, resilient and sustainable
- Empower the older population by engaging in social and cultural activities and, if desired, support the continuation of lifelong learning and employment
- Implement an effective welfare policy that supports the reduction of the care burden
- Implement child, youth and family policies that provide a stable and supportive environment
- Implement effective, health-friendly labour market policies that take into account regional specificities
- To shape people's values that support all groups in society and value diversity

- Make the living, learning and working environment more conducive to healthy choices, supportive well-being, increase physical activity and be more accessible to all members of society
- Involve more civil society and introduce a community support system
- Develop and implement new technological solutions that balance the effects of population change (State Chancellery: SUCCESSFUL ADAPTATION TO CHANGE IN POPULATION, 2019)

Planned reforms in the social field:

- The aim is to reduce societal gaps;
- To increase the economic subsistence of various socio-economic groups; Sustainability development through internal business
- To increase the openness, tolerance of society and to develop attitudes that support diversity and gender equality;
- When designing and implementing policy decisions, take into account people with special needs at different decision-making levels (state, local governments, companies);
- To implement E-services and other digital solutions more effectively to ensure equal opportunities;
- To better understand the causes and consequences of social gaps and to implement knowledge-based solutions to reduce gaps;
- Implement an effective integration policy;
- Implement a balancing regional policy that reduces regional disparities. (State Chancellery, 2019)

GREECE

The majority of environment protection laws and regulations are addressed to private enterprises - new or existing ones - or to enterprises which, although the State may be the major shareholder, they operate as private law legal entities (e.g. public utilities).

In principle, whatever differences exist in the way economic activities are treated by environment related laws are not determined by enterprises' status, but by the type of activities to be undertaken by the newly investing enterprise or by an existing enterprise seeking Operations Permit renewal. Lists of types of industrial activities, prepared by the Ministry of Industry, indicate those operation is perceived as implying "high" probability of detrimental impact on the environment (indicatively: oil refineries, certain metal processing or chemical products). Other lists refer to activities of "medium" (e.g. mining, electricity production, agriculture, food products

and textiles) or “low” impact. The procedures for an enterprise being permitted to start or continue its operation (i.e. permit issuing authority, required documentation and analysis, wait time etc.), vary according to an activity’s classification in one of the above lists (see also section 1.1. above for activities’ Categories A and B). Simpler procedures are, in general, applied to “small” capacity industrial units (measured by the horsepower of their machinery), being defined as “workshops” (as opposed to “factories”). It should also mention that enterprises’ treatment varies depending on the geographical area in which activities take place. In this sense, establishment of certain manufacturing activities is prohibited in urban areas and also in so-called “protected” areas (e.g. in NATURA demarked sites or in “forest areas”). It noted that an investment project’s assessment constitutes criterion for determining the Grant rate that the investor will be entitled to receive as part of its investment cost and also the subsidy rate on bank loans).

Although some degree of discriminatory treatment of activities is, generally speaking, perceived to be acceptable for environmental protection and citizens’ wellbeing or for other reasons associated with small enterprises’ size, including start-ups, there is a perpetual Government – Business Community “friction”, with the later arguing that certain aspects of policies’ implementation may be seen as negatively affecting businesses’ efforts for securing their own economic sustainability contributing to regional (and national) economic growth. Indicative types of complaints expressed are:

- Very slow operation of permits issuing public services (central or regional)
- Classification of activities does not adequately consider changes in technology
- Not sufficient funding and government support for enterprises’ efforts to modernise equipment and production processes
- Not sufficient funding and government support for enterprises’ initiatives implying total or partial relocation of activities, including relocation of necessary personnel

To better appreciate the **Problems and Challenges** faced by Greek enterprises (and organisations, in general), it is particularly interesting to consider the findings of a study commissioned by the Association of Greek Enterprises (SEV). In particular, the study surveyed Greek companies’ views on: (a) their **Awareness and Readiness**, and (b) their **Willingness to undertake investments** associated with promotion of Sustainable Development Goals. Some of the study’s interesting findings are the following:

I. Awareness and readiness: How ready are Greek companies for the Sustainable Development Goals?

I.1. Goals 8 (i.e. «Decent Work and Economic Growth») **and 9** (i.e. Industry, Innovation and Infrastructure), **are prioritized by the majority of respondents**, regardless of company size or business sector, while the highest priority SDGs are related to all three pillars of Sustainable Development –economic, social and environmental. The SDGs that were prioritized as the most important to the companies that participated in that survey, are linked to all three pillars of Sustainable Development, economic, social and environmental. In particular, the Goals identified as the most important, based on the average of responses, are: Goal 8 and Goal 9 and Goal 7: «Affordable and Clean Energy», Goal 4: «Quality Education», Goal 17: «Partnerships for the Goals», Goal 5: «Gender Equality» and Goal 13: «Climate Action». Furthermore, it is worth noting that the majority of participants in the interviews conducted believes that the Goals are applicable to Greek companies in the current economic situation, while all participants recognize that the Goals constitute an opportunity towards sustainable development and the creation of shared value.

I.2. Large companies are more prepared. Nevertheless, the significance of the Goals is acknowledged by the majority, regardless of size, even for those that have not yet begun integration. In terms of the level of readiness of companies to integrate SDGs sustainability issues into their strategy, participants showed a positive outlook. Approximately half of them (54%) declare they are near-ready to develop a plan of integrating sustainability issues of their interest. However, large companies are more ready, as one out of two small and medium-sized companies have either not started to adopt and apply such the Goals or remain at a basic level, as opposed to 62% of the large companies that have reached higher levels of integration.

Nonetheless, the importance of the Goals is acknowledged by the majority of the companies, regardless of size, even for those that have not yet begun with integration, as 76% consider it to be from quite to extremely important. Particularly, the vast majority (90%) of companies that participated in the study, including 92% of large, 94% of medium and 80% of small companies, consider the integration of the Goals in their strategy to be from “quite” to “extremely important”. These companies recognize that “companies cannot succeed in societies that fail”, as the most important reason for integration.

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

alignment to the Goals and the "Agenda 2030", as well as the measurement and potential evaluation of the companies' contribution to these Goals' achievement.

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

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

It is worth noting that during the interviews, it was found that the high level of awareness among senior executives, as revealed by the electronic survey, suggests - in some cases - their perception on sustainability issues of their concern, independently of their level of awareness of the UN initiative itself, regarding the Sustainable Development Goals, in the context of "Agenda 2030". Furthermore, it should not be overlooked that this situation varies among middle management executives, where the respective level of awareness of sustainable development issues related to the Goals is reduced to 35%, according to the opinion of senior executives who completed the online questionnaire. This highlights the existence of a **gap in raising awareness** within companies, and an opportunity to further engage middle management through the update and incorporation of sustainable development issues into the business agenda, for a higher level of SDGs integration.

It is also worth noting that regardless of company size, the level of SDGs awareness did not differ significantly. Specifically, the differences in the level of upper management's awareness of the SDGs, among companies of different sizes (Small 0-49, Medium 50-249 and Large +250) are small, with a maximum difference of 7,8 percentage points.

II. Willingness and barriers. How willing are Greek companies to integrate Sustainable Development Goals into their strategy?

II.1. Large companies are more willing to proceed to the next level of Sustainable Development Goals integration, related to their activities, in relation to medium and small ones. Most companies that are willing to move forward are in position to do so immediately - by 2020. 44% of participants will proceed immediately to the next level of integration of SDGs related to their

activities, by 2020. In particular, 56% of large companies will proceed to a next level of integration by 2020, while for medium and small-sized companies this percentage is reduced to 41% and 25% respectively. The percentage of companies that will move from the low level of integration (“Not started”, “Basic”) to high (“Under development”, “In progress”, “Advanced”, “Best practice”), by 2020, is 5%, thus demonstrating, according to the current status of willingness of the participants, the **need for action and decision-making** to facilitate, mainly for the medium and small-sized companies, integration of the SDGs. Finally, 60% of participants are willing to proceed to the next level of integrating the SDGs related to their activities by 2030, a percentage including mainly large companies. In particular, 74% of large companies will proceed to the next level of integration by 2030, while for the medium and small-sized companies this percentage is reduced to the level of 53% and 45% respectively, although the significance of the Goals is recognized by the majority, irrespective of company size. In particular, 76% of companies that responded that they have not yet started integrating the Goals into their strategy, they consider it from quite to extremely important, thus highlighting the need to remove any integration barriers, especially for companies that either have not started or remain at a basic level.

II.2. The limited implementation and, in some cases, the lack of regulatory framework and incentives are perceived as the main barriers for the majority of participants, although different integration difficulties remain depending on size, sector and existing level of maturity, creating the need for tailor-made initiatives from both the State and the business community.

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

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

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

PORTUGAL

Environment protection:

The 2019 EIR (Environmental Implementation Review) report shows that substantial progress has been made on the transition to a circular economy. Portugal has approved the National Action Plan for the Circular Economy (2017-2020), adopted by the Portuguese Government in December 2017.

However, the Commission's 'Early Warning Report' (2018) states that Portugal is considered at risk of failing to meet the EU target of recycling 50% of its municipal waste by 2020. Further efforts to improve waste management are therefore needed.

As regards nature conservation, in May 2018 the Portuguese Government adopted the National Strategy for Nature Conservation and Biodiversity. However, further efforts are needed to complete the adoption of suitable measures to protect and manage the Natura 2000 sites in the Atlantic and Mediterranean biogeographical regions. Some progress has been made with marine conservation, notably on implementing marine strategies to achieve good environmental status for marine waters.

In addition to the points of excellence mentioned in the 2017 EIR country report, other good practices on environmental implementation can be highlighted in the case of Portugal:

- Several good examples in the field of environmental governance: iFAMA, the Single Platform for Inspection and Monitoring in the areas of Agriculture, Sea and Environment, an administrative simplification measure introduced in 2017, contributing to improve the efficiency of public services and its relation with citizens and companies.
- E-GAR, a platform for information accompanying waste shipments that replaces four paper documents by a single digital one, implemented in 2017.

- The Single Environmental Permitting Platform, developed to operationalise the Single Environmental Permitting Regime, which simplifies, standardises and links many environmental permits.
- The Environmental Funding Program (Fundo Ambiental), an important tool for investment in the fields of climate change, circular economy and habitat valorization.
- The measures adopted by the Portuguese Government to promote a more sustainable use of resources in Public Administration, with a focus on paper and single-use plastics, and limiting the acquisition of fossil fuel by the central administration and public companies as of January 2019.

Portuguese SMEs continue to score in line with the EU-28 average as regards the environmental dimension of the Small Business Act. Less firms than in other countries are developing a distinct 'green' profile, generating more than half their turnover from green products and services. However, more benefit from public support measures for their production of green products.

Portuguese companies have limited ambition as regards further action to boost resource efficiency. Direct cost savings may have motivated past action, particularly during the credit crunch. If this trend is confirmed, Portugal will need to re-ignite its ambition to improve resource efficiency and make products and services more environmentally friendly.

Social inclusion

Poverty and social exclusion in Portugal are historically associated with high income inequality, with figures above the European average, leading to wide disparities in well-being and living standards. Recently, and particularly since 2014, according to CPADA - Portuguese Confederation of Environmental Defense Associations, 'the trajectory is positive, with a fall in inequality in Gini coefficient⁶, S80/S20 ratio and S90/S10 ratio, revealing a reduction in income inequality to the lowest levels since the beginning of the century'.

Main problems faced by organizations dealing with social inclusion projects:

According to Sílvia Nunes (2019), executive director of Michael Page, the challenges that Portuguese companies face in placing diversity and inclusion as priority strategies are the mentality of the employees, not having a physical space prepared for it, and the fact that it is not yet considered a topic of high importance.

⁶ The Gini coefficient is based on the comparison of cumulative proportions of the population against cumulative proportions of income they receive, and it ranges between 0 in the case of perfect equality and 1 in the case of perfect inequality.

She also says that while in the past candidates were more concerned with position, possible career development and remuneration, today they are more attentive to the company's achievements and social commitments. She points out that companies that increase their management and hiring practices, placing their priorities on diversity and inclusion, tend to make higher gains. Although not yet widespread, it is already taken into account and included in management practices and this position has been gaining increasing importance in Portugal.

According to a study by Goodwill Management for IMS-Entreprendre for the City, based on the feedback from large companies that have implemented Human Resource policies in terms of inclusion and diversity, boosting inclusion and diversity allows the company to increase its profitability by 5 to 15%, depending on the sector of activity.

Diversity also has a real impact on the quality of work-life. The multiplication of points of view, inherent to gender diversity, generates and maintains a creative dynamic that often brings results. Within teams, diversity in social, cultural, but also age and gender issues is recognised as a catalyst for performance.

In Portugal, the national strategy for the social inclusion of young people is framed in the incentives programme called Portugal 2020, within the scope of the Europe 2020 strategy. Based on five European Structural and Investment Funds (FEEI), Portugal 2020 defines the main development policies to be promoted in Portugal between 2014 and 2020, which are implemented through 16 operational programmes.

Social inclusion and employment is one of the thematic fields resulting in the definition of an Operational Programme for Social Inclusion and Employment (**PO ISE**), including two strategic thematic objectives:

- TO9 – to strengthen the integration of people at risk of poverty and to combat social exclusion;
- TO8 – to stimulate the creation and sustainability of employment.

Portugal has more intervention plans and strategies for vulnerable populations, but those are directed to the general population, regardless of their age.

In the thematic objective framework **To stimulate the creation and sustainability of employment (TO8)**, in Priority Axis 2 – **Youth Employment Initiative**, the priority is the sustainable occupational integration of young people into the labour market – in particular those not working, studying, or training, young people at risk of social exclusion and youth from marginalized communities – through the implementation of the measures set out in the National Plan for the Implementation of a Youth Guarantee (PNI-GJ), taking place between 2013 and 2018.

Target group: young inactive and unemployed people, aged between 15 and 29, who are not working, studying, or training (NEET).

The specific goals are:

To increase the qualification and sustainable integration of young people not working, studying, or training into the labour market, particularly through the development of skills for the job market.

The measures to implement fall into the following typologies:

- Training;
- Education;
- Traineeships;
- Employment.

In the framework of thematic objective 9 and Priority Axis 3 – **Promoting Social Inclusion and Fighting Poverty and Discrimination**, the priority is active inclusion, in order to promote equal opportunities and an active participation, and to improve employability.

One of its specific objectives is to strengthen social cohesion, increasing the number of people and vulnerable territories covered by the programme. For that effect, the development of local approaches in strict articulation with the local entities is intended, in order to promote social development.

Target group: population residing in vulnerable territories, among them immigrants and their descendants, and Roma communities.

One of the typologies included in the measures to be implemented in the specific objective 2 is the “Choices Programme” (**Programa Escolhas**). The “Choices Programme” (**Programa Escolhas**) is a national scope government programme, which was implemented in 2001 and is now on its **8th Generation** (2020). Its mission is to promote the social inclusion of children and young people from vulnerable socio-economic contexts, aiming for equal opportunities and the strengthening of social cohesion. Its implementation is based on local action, through the funding of projects based on entities and institutions that act on the territory. Project promoters may include Governmental entities, such as municipalities, but the project managers and implementers can only be NGOs, private institutions of social solidarity or non profit organizations.

Most of the projects in the area of social inclusion are run by these type of institutions, only. PMEs and large enterprises are more involved in social responsibility projects.

The main obstacles to the implementation of social responsibility practices in small and medium-sized enterprises - SMEs. For (Santos, 2006: 47):

- Never having thought about developing social responsibility activities: SR activities must not appear in an implicit and poorly structured way because they will contribute to low awareness or even misinformation about CSR (Corporate Social Responsibility?);
- The lack of relationship between the CSR activities developed and the company's strategy: the mismanagement of CSR and the lack of formal commitment of companies to CSR processes;
- The difficulty of measuring the impact of Social Responsible practices: the less reflection on the benefits generated in enterprises, the greater the obstacles to the generalisation of CSR in SMEs;
- Lack of financial resources: corporate social responsibility is an additional cost and not a source of investment. It can contribute to less involvement of SMEs in this process;
- The failure to negotiate to influence SR practices: the fact that suppliers do not rely on social responsibility criteria in purchasing their products and services discourages the involvement of SMEs.

Economic development:

Economic growth, social development and climate change adaptation and mitigation are interlinked with investment in adequate infrastructure, in a modern, enterprising and sustainable industry, technological progress and economy digitalization. Portugal is committed to addressing these challenges by presenting, to this end, strategies and programmes aimed at supporting and developing the infrastructure, industry and innovation sectors, as well as at mobilizing public and private resources for that purpose. In its programme, the current Government has announced its intention to create the dynamics for balanced economic growth and social cohesion which mutually reinforce one another, ensuring the consolidation in the public finances; and adopted its medium term strategy for the development of the Portuguese economy in the National Reform Programme.

The Portugal Companies for Sustainability BCSD Manifest, was signed by 94 companies, which following the pandemic caused by Covid-19, intend to promote the transformation of their development model, in order to ensure their social and environmental sustainability, along with the economic one. In this context, the BCSD Portugal and its members declare their ambition to contribute to the construction of a development model based on five fundamental ideas:

1. **Promotion of sustainable and inclusive development**, with a particular focus on the collective implementation of the SDO and the Paris Agreement for climate, for the requalification of people and the digital and technological transition;
2. **Promotion of economic growth**, to create the indispensable value that guarantees the well-being and security of all Portuguese. The opportunities arising from the European Ecological Pact and other mechanisms for access to investment should be pursued, but also to capitalise on Portugal's geo-economic positioning, as a factor in the competitiveness of the economy and as a factor in the diversification of its strategic sectors and the creation of new export activities;
3. **The search for efficiency**, in the management of the natural and financial resources available in Portugal, with a focus on its productivity, the preservation of natural capital, the adoption of intelligent technologies and systems, the reduction of environmental impacts, the promotion of the circular economy and the adoption of new, more responsible behaviour by consumers and society;
4. **Enhancing resilience**, through the integration of public policies and private initiative, in collaborative processes, in pursuit of long-term objectives that ensure adaptation to the challenges of sustainability and at the same time value employment and access to income and quality of life. The security of processes and value chains is also a new reality to be integrated in this perspective;
5. **Strengthening corporate citizenship** by empowering social responsibility as a balancing factor, acting for the benefit of society as a whole and contributing to the community, paying special attention to human rights threats and recognizing collective responsibility to protect the most vulnerable by contributing to social and health responses in Portugal and worldwide.

BCSD Portugal is an association that brings together about 100 Portuguese companies, which together represent an important percentage of the national GDP. Its mission is to support them in their journey towards sustainability, through the development of sustainable solutions, capable of responding to the challenges of their value chains and thus contributing to a model of sustainable development, in Portugal and worldwide. To this end, BCSD Portugal develops its activity in several areas, namely Carbon Neutrality, Biodiversity, Value Chain, Circular Economy, Sustainable Finance and Sustainable Cities.

According to a study by PWC Lda in 2017, 'most companies still had neither the experience to make SDG targets work for their business, nor a coherent evaluation approach to measure their success. According to this study, companies need to know how to prioritise which SDG are most

relevant to their business and an interlinked and systematic approach to targets so they can understand how they can help achieve the goals and the value they can bring to their business. This should also take into account local and regional factors, such as understanding what the SDG priorities of governments are in each of the countries where they operate and being aware of what is most relevant to citizens in those communities, countries or regions. Once priorities are set, businesses need to have measurable, results-oriented objectives that lead to greater focus and performance. KPIs (key performance indicators) should be defined on the basis of the results to be achieved. This will mean reflecting more holistically on the impact of a company's activities on the economy, the environment and society. It will also mean developing programmes that address these broader sets of impacts rather than focusing only on the simplistic measurement of their results. With KPIs and metrics aligned with ODG, companies will then be able to develop their reports, which will take into account both the financial and social value as well as the total impact of their activities. In doing so, they will be able to achieve the full potential that SDG offers, to the world in general and to their own businesses in particular.

2. SUSTAINABILITY THROUGH INTRAPRENEURSHIP – GOOD PRACTICES IN SINTRA PARTNER COUNTRIES

2.1. Sustainability supporting initiatives

ICELAND

Festa – Center for Sustainability

Festa is a non-profit organisation with over 120 associated members, which are combined mostly of Iceland's biggest to smallest companies, in addition to public organisations, universities, the City of Reykjavik and a few other municipalities.

Festa is a catalyst for change and a bridge builder between and within the public and private sector and focuses on sustainable development through the SDGs, climate change and corporate social responsibility in its broad sense.

Festa organises 40-60 events a year with a varied group of partners, gives five awards annually for leadership roles in sustainable development, offers the www.climatepulse.is for free to encourage SMEs to measure and reduce their carbon footprint, etc.

Their goal is to support companies and organisations to lead by example, educate and inspire a forward looking and sustainable economy. Festa includes young leaders in their work and messages and supports them as sustainability leaders of the future.

Festa has been a participant in UN Global Compact since 2012.

Festa is a member of CSR Europe, the leading European business network for Corporate Sustainability and Responsibility.

Festa is one of the founders and managing partners in the Nordic Circular Hotspot. (Festa, n.d.)

The main projects at the moment are:

- [Investment for a sustainable recovery](#)
- [The sustainable development goals](#)
- [Climate action](#)
- [Responsible tourism](#)
- [Sustainability toolbox](#)

The impact Festa has on national level is huge and the number of companies, organisations and municipalities that participate is growing.

The agricultural cluster

In the private sector Iceland depends heavily on natural resources and sectors like fishing industry and agriculture are of great importance. Although agriculture is less significant in export and very subsidized. Some specific sustainability initiatives in relation to both sectors are in place. The Agricultural Cluster goal is to promote increased profitability through innovation and professionalism in agriculture in Iceland. With more valuable products, build a profitable industry for the future where quality and sustainability are the guiding principles. (Landbúnaðarklasinn, 2020)

The Agricultural Cluster is promoting cooperation between sectors and other clusters. The effect on sustainability development is reflected within the entrepreneurial initiatives within agriculture, small food producers and the food industry.

The Iceland Ocean Cluster

The Cluster's mission is to create value by connecting together entrepreneurs, businesses and knowledge in the marine industries. To serve this mission they provide a range of services and invest their resources in new marine spin-offs and projects. The main focus of the Ocean Cluster is on entrepreneurship but the effect it has on sustainability within the sector is visible through the spin-offs and projects. For example, they offer seminar through their Ocean Academy which focuses on innovation and start-ups in seafood related industries, how to increase value in various types of fish species, from whitefish to crustacean shells. The seminar provides the student with a strong overview of innovation and opportunities in seafood related industries and sustainable ocean activities. (Sjávarklasinn, n.d.).

The Tourism cluster

The main objective of the Tourism Cluster Initiative is to promote competitiveness and value creation within the Icelandic tourism industry, and to develop a co-operating forum for different stakeholders where the main focus is on linking them together and opening up for interaction between them. (Iceland Tourism Cluster, n.d.).

The Tourism cluster has set a focus on three main projects to meet their goals and objectives.

- Investment in Tourism (for more innovation, better knowledge and quality)
- Responsible Tourism
- Regional development and Networking

The project responsible Tourism reflects best the emphasis on sustainability within the tourism industry in Iceland even though the other two have also important effect on social responsibility and innovation within the sector. The companies that are part of the project responsible Tourism pledge to set goals in relations to environmental protection, safety of guests and good hosting, respect employee's rights and have a good impact on the local community.

BULGARIA

The aspirations to achieve the SDGs in the field of **economic growth** are reflected in the creation of three Centres of Excellence and eight Centres of Competence. The creation of Regional Innovation Centres is forthcoming, located in the 6 NUTS-2 statistical regions of Bulgaria, with the exception of the Yugozapaden (South-West), in which Sofia (the capital city) is located. Concepts and strategies for digital transformation of Bulgarian industry are being implemented.

One of the eight EU supercomputers is located in Sofia. The supercomputer will be available for use by the scientific community, business and the government for developments in the fields of health, climate, disaster simulation, pharmaceuticals, aerodynamics analysis, nuclear reactor simulations, cybersecurity, etc.

The successful transition to a value-added economy is not possible without higher and more effective expenditure on applied research and science. Efforts to strengthen higher-level research institutions with the stated ambition for successful commercialization of their research results are expected to continue for the period until 2030. The integration of the Bulgarian research community into the international community is even stronger, more inter-sectoral links are being developed and the cooperation between higher education institutions, scientific institutes and business is improved.

The intersection point in completing this task is education. It is important to achieve results in the fight against early school leaving, in vocational education and, most importantly, in lifelong learning. The Law on Vocational Education and Training establishes a system for validation of knowledge, skills and competences acquired through non-formal education and informal learning. Improved employment rates of low-skilled workers would free the welfare state from its redistributive functions and would provide resources for the sustainable development of a larger number of business sectors.

The IT Career Education Program helps bring digital technology into the economy and society. This National Program offers training in programming for students from all over the country to gain professional qualification as an “applied programmer”. The training is intended for students in secondary schools, specialized gymnasiums and vocational gymnasiums who do not study for this profession. Training is organized in the students' free time during the week, on Saturdays and

Sundays or during the holidays, with the learning process being conducted both in-person and online.

In the area of **environmental protection** there have been successful examples of industrial symbiosis where companies partner so that waste from one production is used as a resource in another. Such industrial symbiosis is present in the system of Aurubis Bulgaria. At the Pirdop plant (part of Europe's largest copper producer – Aurubis), a significant proportion of the intermediate products are returned to production instead of being disposed of. These include various types of slag, dust, scrap, gypsum, etc. This means that raw materials have been saved, which has reduced the costs of the company for purchasing them, as well as for waste management. Similar projects have been implemented in other Bulgarian metallurgical plants, such as KCM AD – Plovdiv.

Good practices are also being introduced in the field of education, which prepare young generations for the challenges of sustainable development and the sustainability approach in various aspects of its implementation, including in the areas in which they will work in the future. A good example is the first educational organic farm for children “Sunny Garden”, built on the territory of the Agro-ecological Centre at the Agricultural University – Plovdiv. The aim of “Sunny Garden” organic farm is to contribute to ecological education of children and to raise the awareness of students about sustainable production, especially organic farming, sustainable way of life and preservation of the environment.

The National Trust EcoFund (NTEF) coordinates the project “Towards Introduction of Climate Action in the Educational Curriculum of Bulgarian Schools” 2018-2020 (TICA), which is implemented under the Project Financing Program of the German Federal Ministry for the Environment, Nature Conservation and Nuclear Safety “European Climate Initiative”. It includes as partners the Independent Institute for Environmental Issues (UfU) in Berlin and the National Centre for Improving the Qualification of Pedagogical Specialists at the Bulgarian Ministry of Education and Science. The aim of the project is to develop and implement an ongoing training program for teachers of all disciplines across the country on climate change and energy efficiency. Teaching programs for 120 teachers from all over the country are prepared by university professors. It is envisaged that in the course of the implementation of the project activities, a partnership will be established with several ministries and with the municipalities in whose schools the new teaching materials will be applied.

An important step with great potential for good results in the implementation of SDGs in the field of **social inclusion** is the establishment of a National Database for Social Enterprises in Bulgaria, as well as the registration and maintenance of a distinctive certification mark for them, which distinguishes them from other companies on the market and encourages consumers to use their goods and services. The implementation of national training programs for the development of

the management capacity of social enterprises is also part of the measures to stimulate and support them.

Among the most active stakeholders in realizing social and solidarity economy in the country, directed to meeting the UN Sustainable Development Goals, are the Ministry of Labour and Social Policy, the Social Assistance Agency, the Agency for Persons with Disabilities, the National Association of Employers of Persons with Disabilities, the Open Society Institute, the Trust for Social Achievement, etc. The “Social Enterprises in Bulgaria” Forum, an informal association of people and organizations working in the field of social entrepreneurship is operating to improve the environment. It facilitates the exchange of information and the development of policies to support social entrepreneurship in the country.

The “BACB Challenge” is a joint competition program for social entrepreneurs between the BCause Foundation and the Bulgarian American Credit Bank, with a focus on green and sustainable initiatives. It provides start-up entrepreneurs with the opportunity to participate in structured training, independent work, coaching sessions, as well as in personalized activities with leading professionals and entrepreneurs in all areas of business. At the end of the program, selected projects receive funding for business projects focused on the concept of ecological and sustainable development.

The “Academy for local entrepreneurs” is a training program specially designed for people with entrepreneurial ideas who want to start their own business. The program is targeted at the tobacco-producing regions in the country – the districts of Kardzhali, Haskovo, Blagoevgrad and Silistra. It is carried out by the Rinker Entrepreneurship and Training Centre at the BCause Foundation as part of the “Funny Summer, Caring Autumn 2019” program. Three successful editions of the Academy have already been held.

CROATIA

Sustainable development is the unification of several goals, such as a high quality of life, health, and progress, with social justice and the maintenance of the Earth’s capacities that support life in all its diversity. These social, economic and environmental goals are interdependent and mutually reinforcing. Sustainable development is "development that meets the needs of today's generations without compromising the possibility of future generations in meeting their needs " (Report "Our Common Future", UN Commission for environment and development,1987).

This means that in deciding and implementing activities that create value for each organization, we must consider numerous economic, social and environmental factors. Sustainable development is such development in which the processes of change, use of resources, direction of investment, technological development and institutional changes are carried out consistently

with the needs of present and future generations. This worldview unites economic, social and environmental needs, capital, labor, and natural goods into a harmonious whole. This approach inevitably brings a conflict of interest between the economy, social justice and environmental protection on a national and global scale, so cooperation and integrated activity of all social, economic and political factors are necessary.

Numerous initiatives have been launched in Croatia, aimed to raise the awareness and the implementation of the concept of sustainable development in all its components and dimensions.

For the public sector the biggest impact is achieved with implementation of the national programme based on strategic document Strategy e-Croatia 2020 and particularly projects e-Citizens and e-Hrvatska. In order to facilitate access to information of the executive branch, a central internet solution for information - the Central State Portal - has been established. The goal is to present the structure, function and role of all state administration bodies in one place, unambiguously, simply and modernly. It is a system that allows access to electronic public administration services with a unique electronic identity.

Implementation of the Strategy primarily affect the life of citizens. Interaction with the public administration is not the purpose of the existence of citizens and businesses, so that it should be reduced to the necessary minimum, and their needs should be satisfied within the set time limit. Public administration informatisation will affect services by making them precise, legal, timely and transparent, and provided through the channel which is most convenient for citizens and businesses. By using e-services, the entire Croatian population is getting used to using new technologies and increasing their value in the labour market.

Training of public administration employees in the field of ICT and the creation of one-stop shops in the real world, where instructions will be given to citizens on how to use systems such as e-Citizens, will additionally promote further development and implementation of innovative solutions in public administration. Businesses indicate the inefficiency of public administration as the biggest problem, so that higher efficiency and rationalisation of the public administration will lead to a faster ROI (Return on Investment) and to lower product prices, which will increase the competitiveness of the Croatian economy. In addition, intense development of digital economy will be enabled within the Croatian economy, especially in the segment of SMEs. This will enable more comprehensive and higher quality support and the acceleration of business flows in that segment of economy.

In the economic sector as well, numerous initiatives have been launched with the aim of promoting the concept of sustainable and socially responsible business. Croatian Business Council for Sustainable Development - HR PSOR - is a non-profit private sector institution. Forty members - representatives of the Croatian economy combine knowledge, innovation and responsibility in

the search for development paths that balance business success, social well-being and environmental protection. As a result of the EU project "National Network for the Development of Socially Responsible Business (CSR)", the institution has established a website www.dop.hr where news and events related to sustainable development are continuously monitored, and become an important meeting place for domestic businessmen, institutions and associations and other stakeholders committed to corporate social responsibility and sustainable development. Another initiative with similar goals - GOOD CROATIA, Business initiative for monitoring, promotion and affirmation of socially responsible business in Croatia, is established as a business initiative and a platform for public action and commitment of business entities in terms of social responsibility and sustainability in Croatia. The Good Croatia business initiative brings together successful organizations, which also strive to be good - those that apply the principles of corporate social responsibility in their work.

ODRAZ (Održivi RAZvoj Zajednice)- Sustainable community development is a civil society non-profit organization gathering professionals from various fields, which design and apply sustainable development concepts for benefit of local communities, and encourages and supports the implementation of sustainability-oriented changes. It cooperates with civil society organisations, public, professional and business organisations, networks and experts. Many collaborators and volunteers take part in its activities, in addition to employees. They have developed a range of sustainable local and rural development projects, often implemented in cooperation with domestic and international partners. Several more NGO's, such as UZOR Hrvatska (Association for Sustainable Development of Croatia) or DOOR (Society for the Shaping of Sustainable Development) are very active in developing a network of responsible members in society who contribute to the sustainable economic, environmental and social development of the community.

GREECE

There are various sustainability supporting initiatives in Greece which, broadly speaking, have been developed and implemented within the operating general Investment Promotion Schemes, funded and administered by central and decentralised agencies. Investment plans are supported by Government Grants, subsidised interest rates on Bank loans and taxation incentives. Sustainable development related investment is integrated in such plans and, as such, result in higher support rates. Besides, social sustainability related initiatives (e.g. improvements in work environment, personnel training and retraining, as well as other types of non-economic provisions) may benefit from programmes jointly funded by national and European Union programmes).

Other sustainability supporting initiatives have been developed in recent years, mainly aiming to enterprises' awareness raising and provision of non-financial support (frequently of a “symbolic” only magnitude).

Sustainable Greece 2020 Initiative aims to create a development model that ensures a Sustainable Economy and Society. The Initiative is developed in cooperation with social partners from all sectors of the Greek society and economy and with the participation of a large number of active citizens. The Initiative's strategic goal is to forge a systematic dialogue at the national level and to create methodologies and tools that would support organizations towards achieving sustainable development.



QualityNet Foundation (www.qualitynet.gr), the Network of Responsible Organisations and Active Citizens, is a non-for-profit organisation that develops dialogue and networking in order to promote social responsibility among a broad range of stakeholders from the business community, institutional bodies, the academic community, the civil society and the general public, with a view to achieving sustainable development and social cohesion. Has been active since 1997 as an open network that includes 2,850 member enterprises, 360 non-for-profit organisations, 160 institutional bodies, 21,000 active citizens, while its educational activity meets the needs of 35,000 primary school students each year. In particular, QNF:

- **Fosters** dialogue with institutional and scientific bodies, the business community, the local authorities and the civil society using specialised dialogue and social networking tools.
- **Documents** social needs at national level, as they emerge through systematic research and consultation with institutional bodies and the civil society.
- **Promotes** the adoption of responsible behaviour by the general public through actions to inform, mobilise and encourage active participation.
- **Supports** organisations in adopting strategies, practices and actions that demonstrate their commitment to responsible entrepreneurship and sustainable development.
- **Promotes** cooperation between public and private bodies to develop interventionist actions/initiatives that address the social needs of our time.
- **Contributes** to shaping tomorrow's active citizens through its educational activity.

Sustainability Performance Directory. The objective is to create a Business Indicator for Sustainable Development. It supports Greek companies in responding to the new landscape created by the regulatory framework presently in force, taking into account the disclosure of non-financial information arising from their business activity for securing more favourable financing from Banks and Investors, for their integration into Responsible Networks of Suppliers, and for labelling sustainable companies so they gain recognition from consumers.



Companies that succeed in joining the leading group of top players on the Greek business scene can play an important role in shaping the new development model that is directly linked to the competitiveness of Greek companies and attracting investments. They can also serve as examples of good business practices and further affect, through their Network of Clients/Suppliers, the wider maturation of the Greek market with regard to adoption of sustainable development models.

PORTUGAL

Currently, there are incentives and support programmes in Portugal to guide companies on how to implement the SDG. For example, the BCSD Portugal (Business Council for Sustainable Development) has developed since 2016, training on how to implement the SDG in companies based on the SDG Compass document. This is a guide that addresses the impact of SDG on business and provides tools and knowledge to help position sustainability in business strategy.

Below, we refer the sources of finance available to support the transition to sustainability in companies - grants (i.e. incentives), equity (i.e. capitalisation instruments) and liabilities (i.e. debt instruments) - at national and European level:

INCENTIVES

Innovation Fund (da EU) / **Fundo de Inovação (InnovFund)**. Investment focus: Innovative and low carbon technologies. Aims to tangibly support the achievement of climate neutrality by 2050. Support is given in the form of grants, up to 60% of the total eligible investment.

IPCEI – Important Project of Common European Interest: Investment focus: Electric mobility, Internet of things, Hydrogen, Decarbonisation, Cyber security and Intelligent Health.

EEA Grants 2014-2021 Support divided into five programmes: Blue Growth, Environment, Conciliation and Gender Equality, Culture, Active Citizens.

OTHER INCENTIVES:

National

POSEUR –Operational Sustainability and Efficiency Programme in the Use of Resources - Investments that promote sustainable growth and transition to a green economy. It aims to contribute in particular to the priority of sustainable growth, responding to the challenges of the transition to a low carbon economy, based on a more efficient use of resources and promoting greater resilience to climate risks and disasters.

The strategy for POSEUR alludes to a multidimensional perspective of sustainability based on three strategic pillars which are at the origin of the Programme's 3 Investment Axes:

- Axis I - Support the transition to a low carbon economy in all sectors;
- Axis II - Promoting adaptation to climate change and risk prevention and management;
- Axis III - Protecting the environment and promoting resource efficiency.

Environmental Fund - Investments in climate change, water resources and residues, and nature conservation and biodiversity. (<https://www.fundoambiental.pt/home.aspx>)

International

Investment that supports the diversification and economic conversion of territories affected by energy transition and decarbonisation measures.

LIFE Programme | EU financing instrument for environment and climate action.

Interreg MED Programme | Programme for sustainable growth in the Mediterranean region.

CAPITALISATION INSTRUMENTS

Vallis Sustainable Investments: Investment focus: Food, Health, Water, Waste, Forest, Energy. **Vallis Capital Partners** is an independent holding company, based in Porto, focused on the management of private equity and investment funds, fully owned by Founding Partners. The mission of this fund is to invest in companies with high growth potential, whose long-term demand fundamentals are strongly correlated with sustainability, creating value for investors while contributing to a sustainable world. Regulation: The Fund is based in Luxembourg and is regulated by the Luxembourg Financial Supervisory Commission, CSSF.

2.2. INTRAprenueurship in support of sustainable development – good practices in SINTRA partner countries

ICELAND

During the last years bigger companies and organisations are really taking the sustainability concept and the responsibility seriously and numerous examples can be identified. In the private sector there are companies that have specialized in services for strategic changes and software solutions manage and monitor sustainability goals and actions. It is though more difficult to detect direct relationship between intrapreneurial actions and sustainable development within organisations of any kind.

There are several companies in Iceland that are innovating on software solutions and services to aid organisations to become more sustainable and monitor their actions.

The innovation is therefore at some point outside the organisations but by implementing the solutions and use the services provided the organisations are participating in changes and in that process, it is possible to say that the organisations are using intrapreneurship without identifying the process as such.

Two of those companies are Klappir and Circular. Klappir empower, businesses, municipalities, investors and governments to work systematically toward improved sustainability with digital solutions. (Klappir, n.d.) Circular is a sustainability and ESG consulting and service provider. (Circular,

The Municipality of Kópavogur

The municipality of Kópavogur is the second largest municipality in Iceland with a population of 35.000 inhabitants. The municipality takes pride in providing its inhabitants with exceptional

services whether that be schools, pre-schools, social services or in other areas such as matters concerning the environment or town planning.

Kópavogur was be the first municipality in Iceland to formally implement the United Nations' Sustainable Development Goals. Kópavogur town's strategy consists of a mission statement, a future vision, values and primary goals that are derived from the United Nations' Sustainable Development Goals. (Kópavogur Municipality , 2020)

A participatory and multi-stakeholder process to implement the local strategy

Participatory policymaking and a bottom-up process are core elements of a territorial approach to the SDGs. Shifting from a top-down and hierarchical to a bottom-up and participatory approach to policymaking and implementation is key for the achievement of the SDGs. The 2030 Agenda requires a more transparent and inclusive model that involves public as well as non-state actors to co-design and jointly implement local development strategies and policies. The SDGs provide cities and regions with a tool to effectively engage in multi-stakeholder dialogues with actors from the private sector, civil society, as well as schools and academia.

While the strategy started in Kópavogur as a top-down and technocratic process, the SDGs enabled the municipality to put in place a participatory process involving all stakeholders and levels of governments. Initially focusing only on internal stakeholders, the municipality has stepped up its efforts to engage other key actors, including via a citizen survey, two online portals for public consultation and an expected memorandum of understanding for interested local businesses in Kópavogur to express their commitment towards the SDGs

Another crucial aspect of Kópavogur's local strategy is its aim to break policy silos, using the SDGs and their targets as a platform to explore synergies between the interconnected goals. This constitutes a new way of working for the municipality, where there is no prior tradition of developing holistic strategies but rather separate visions for each policy sector. Many existing strategies only have subjective goals disconnected from action plans, performance measures or the budget process. In this regard, the Steering Group for implementation of the local strategy encountered resistance for moving away from a sector based planning approach – the existing status quo – towards the strategic model proposed around the priority SDGs. Both the participatory approach and the way the municipality systematically involves all stakeholders at all levels indicates that intrapreneurial methods have been in place. (OECD, 2020)

This case is identified because of its success as the model that was developed is now to be considered for the Icelandic government. Also since the process of involving the citizens and stakeholders can be seen as an interesting intrapreneurial initiative.

Íslandsbanki's workshop with employees towards more sustainability

Íslandsbanki is owned by the government, whose ownership policy states that those involved in operating financial institutions on behalf of the Government shall “aspire to lead in the areas of sound governance, business ethics, and social responsibility.” The policy also states that the Bank shall “set forth a detailed policy for environmental issues, sustainable development, and social responsibility, and publicise it.”

Íslandsbanki's Sustainability Policy aims at making the Bank a model of exemplary operations in the Icelandic business community and a catalyst for positive social action, moving Iceland forward by empowering its customers to succeed. (Íslandsbanki, 2019)

According to the bank's web page, Íslandsbanki's Sustainability Policy aims at making the Bank a model of exemplary operations in the Icelandic business community, based on internationally recognised environmental, social, and governance (ESG) criteria.

Bank intends to initiate broad collaboration on responsible business practices that both contribute to sustainable development in the Icelandic economy and support the Icelandic Government's Climate Action Plan, while also supporting the UN Sustainable Development Goals.

The United Nations (UN) Sustainable Development Goals (SDG) are based on three pillars of sustainable development: economic, social, and environmental. Financial institutions' operations touch on many different aspects of the economy and inevitably affect most of the SDGs. The SDGs function as an integral whole; however, in order to sharpen its focus, Íslandsbanki has chosen to give particular support to four of them: Quality Education; Gender Equality; Industry, innovation, and Infrastructure; and Climate Action.

In a short lecture at Reykjavík University in October 2020 Gunnar S. Magnússon, Íslandsbanki's representative, introduced Íslandsbanki's seven sustainability goals for 2025. In order to set the goals for the bank's Sustainability Policy the governance set up a successful workshop with employees early 2020. (Gunnar S. Magnússon, October 16, 2020). The workshop is an initiative to engage employees in the process of innovative thinking in order to set goals and means to enhance sustainability in action.

This case is considered because of the direct participation of employees through a sustainability workshop.

Snæfellsnes Regional Park

About Snæfellsnes

The Regional Park is located at the Snæfellsnes peninsula, between the fjord of Breiðarfjörður and the Faxaflói Bay. At the far west end of the peninsula, at an end of the mountain range, rises the Snæfellsnes Glacier, 1446m above sea level.

Around 5000 people live in the area that make up the Regional Park which covers five municipalities. The livelihoods of the towns on the northern side of the peninsula is fishing, and currently there are five established seafood companies with international links. On the south side of the peninsula is a traditional agricultural community.

Like many other parts of Iceland, Snæfellsnes has experienced a rapid increase in tourism. While residents welcome the economic activity, it has brought to the area, it has also been a challenge to build up and maintain infrastructure for this rapid increase in visitors.

The Regional park in Snæfellsnes

The Icelandic Regional Park in Snæfellsnes peninsula builds the activities on a regional strategy. Snæfellsnes is placing great emphasis on consulting local stakeholders such as residents, business owners, representatives of different institutions and organisations. This is also reflected in the administrative operation of the Regional Park which aims to be a platform for co-operation for local stakeholders.

This structure chimes well with the ethos of eco-tourism: "Eco-tourism fosters the respect toward the culture and nature, reflects sustainable business practices, and thus creates local socio-economic benefits. Ecotourism also respects and recognizes local cultures, traditions and values". Building on this ethos, the Regional Park has developed tools and methods to respond to the rapid increase in tourism over the years and most recently with fluctuations in numbers and unpredictability due to external circumstances such as economic downturn and the challenges brought about by the Covid-19 virus.

On the administrative level the Regional Park has developed a system to categorise location according to their readiness to receive visitors. This system builds on the ethos of eco-tourism and includes categorising locations according to the quality of service and facilities as well as their cultural or natural connection to the area. Three categories were developed. A category includes locations that fulfil all the criteria, category B are locations that still need to do some work but are ready to receive guests in limited number, while category C, are locations that local businesses keep for themselves. Other locations are kept off the tourist track. This work has given the

Regional Park tools to steer the large number of visitors to locations that are ready to receive guests and at the same time provided guidelines for other locations about what needs to happen before becoming category A places. (Svæðisgarður Snæfellsnes , 2020).

The Snæfellsnes regional park has connected their strategy to the SDG through management and actions to be taken to meet long term goals. Sustainability is the heart in every action taken within the regional park.

Even though it is not stated with the word intrapreneurship how the Snæfellsnes regional park uses intrapreneurship systematically it is possible to see how they encourage innovation by talking to a broad group of stakeholders and participate in different international projects that help developing the park and the innovative culture in participating municipalities in Snæfellsnes. One of their aspirations is to use their strategy to build a fertile ground for local entrepreneurs in all sectors.

This case is for consideration because of its uniqueness in Iceland and possibilities on a grander scale.

KeyNatura

KeyNatura's production processes are equally innovative and sustainable. They harness Iceland's geothermal energy and hydroelectric power, as well as its pristine air and water, for cleaner, more efficient production. They help to combat climate change by breaking down carbon dioxide, and the only waste product is oxygen.

Microalgae are an under-utilized source of nutrients, proteins, lipids and fibers coming from the bottom of the food chain. These water-inhabiting organisms are vital for life on earth, producing around half of the oxygen in the atmosphere and helping to break down carbon dioxide. Apart from CO₂, microalgae need only light, micronutrients and water to grow.

Advances in biotechnology, nanotechnology and engineering (chemical and mechanical) have transformed the production environment for microalgae. In the future, they will become a substitute foodstuff for less sustainable resources such as fish and meat. And, whilst they may not yet be the answer to all the challenges of achieving sustainable food, water and biofuels, these tiny plants are poised to provide some highly innovative and high-value solutions. (Keynatura , 2020)

BULGARIA

Success story No.1: Boosting entrepreneurial and business skills in the tourism sector

Brief overview

The good practice was implemented in the period June 2013 – July 2015 by the University of National and World Economy, Sofia, Bulgaria (UNWE) in consortium with the Institute of Tourism, Bratislava, Slovakia (IoT) and the Bulgarian Association for Rural and Eco Tourism (BARET) under contract No. BG051PO001-7.0.07-0236-C0001/ 19.04.2013, Grant scheme 'Without borders – Component 1 – Phase 2' within Priority Axis 7: Transnational and Interregional Cooperation of the Human Resources Development Operational Programme 2007-2013, co-financed by the European Union through the European Social Fund.

The objective of the good practice was to contribute to boosting the employability and adaptability of students as well as encouraging job creation in the tourism sector, incl. through self-employment. Supporting young people for business start-ups in the tourism sector and increasing the capacity of the private sector at regional and local level for absorption of the resources, granted through the EU funds were also among the specific objectives of the initiative.

The project activities aimed at creating an innovative platform for the transfer of good practices in the field of tourism from the partner country to Bulgaria through development of a training package and delivery of training courses for sustainable improvement of the entrepreneurial and business skills to directly address the problems of the target group in the tourism sector

The development of a training course under the project aimed at creating skills related directly to the elaboration of business strategies, use of different business scenarios and evaluation of the choices made. The course programme was elaborated on the basis of case studies that encouraged decision making, while the training course content directly addressed the needs of the target group. The trainees were offered an innovative interactive environment to simulate different scenarios and compare the achieved results.

Reasons for consideration

The success story is an example of an intrapreneurially-oriented action, initiated by one of the professors at UNWE. Furthermore, the sustainability of the initiative is ensured by the opportunities created for using the accumulated experience and the developed interactive learning platform for creating new academic practically-oriented content for education of students in the field of tourism. Upon completion of project activities, the project website and the e-learning platform developed continue to be administered by a team of IT Department at

UNWE. The developed online training package can also be used for the purposes of continuing education, conducted by the Institute for Postgraduate Studies at UNWE.

Success story No.2: Sports GPS outfit development

Brief overview

The good practice is related to the development of an innovative product – outfit for alternative and extreme tourism and sport with imbedded communication device for GPS tracking produced through usage of innovative seamless technology in Brizosport – a company for producing sports and leisure outfit. The activity was implemented in the period November 2016 – October 2018.

The developed innovative product was related to the creation of outfit for alternative and extreme tourism and sport with imbedded communication device for GPS tracking produced through usage of innovative seamless technology. The expectations were that it would lead to expansion of the scope of application of smart technologies in the sports outfit domain. Through embedding a GPS module, it becomes possible to track the movement, duration, physical strain and physical activity with wide application for the fans of extreme sports, tourism and alpinism. Another significant aspect besides reporting the route covered was the possibility to transmit location data through additional map, as this function is related to the personal security of the outfit users, especially in mountain hikes in heavy weather conditions, extreme tourism and alpinism, trekking, winter sports, etc.

Reasons for consideration

The good practice is considered for a sustainability-oriented intrapreneurial initiative, as the idea for the new product was conceived and activity initiated by one of the sports outfit designers in the company. Furthermore, the successful implementation of the initiative contributed to a high extent to supporting the sustainable development of the company, both on the national and international market for sports outfit.

Success story No.3: Eco Mobility

Brief overview

Eco Mobility was an EU-funded project implemented in the period August 2017 – July 2019 by Delia Auto Ltd. – an R&D company, specialised in the development of innovative transportation solutions. The particular initiative was aimed at developing, testing and patenting an innovative

product, namely a dual fuel system for an internal combustion engine, as it was seen as a product with high environmental, economic, financial potential and high added value.

More specifically, the initiative's goal was to develop a propane-butane conversion system for internal combustion engines, and to eventually reach the stage of readiness of the product for mass production and implementation in transport vehicles. The new system has been significantly improved compared to then existing solutions on the market, in terms of its properties and use, technical characteristics, built-in components and materials, degree of ease of use and return on investment by the end user, as well as the production of lower greenhouse gas emissions.

Reasons for consideration

The success story is an example of how an idea for a new product generated by one of the researchers in an R&D company can have a high potential and added value for sustainable impact on both macro and micro level. Thus the initiative contributes to the sustainable development of transport and energy, as well as the above-mentioned company itself.

CROATIA

In Croatia, examples of good practice related to sustainable and responsible business are continuously monitored and highlighted, and there are several annual awards for entrepreneurs whose examples are recognized as successful examples of the implementation of the concept of socially responsible business. Commonly, the company's activities are evaluated in six areas: the company's focus on economic sustainability, the inclusion of socially responsible business and sustainable development in business strategy, responsible policies and practices in the work environment, responsible environmental management policies and practices, CSR in market relations and socially responsible relations with the community. In this material, we will present several examples, noting that from the available information it is often difficult to stipulate the importance of intrapreneurship in achieving and improving sustainable business.

INA – Green Belt Program/Volunteer Club

INA is a medium-sized European oil company with a leading role in Croatian oil business and a strong position in the region. Sustainable development is considered one of the fundamental principles of INA's business and represents continuous commitment to the balanced integration of economic, environmental and social factors in daily operations. As a signatory of the UN Global Compact (United Nations initiative for the introduction of corporate social responsibility), INA,

d.d. committed itself to promoting and supporting the 10 principles of the Global Compact in the areas of human rights, labor, environment protection and anti-corruption. Considering the company's core business (oil industry), care for the environment as well as the health and safety of workers, is the backbone of business and is woven into all work processes, accompanied by numerous activities but also certificates and awards that confirm the application of safety rules in practice.

INA is also a company with fifty years long tradition of good cooperation with the communities in which it operates. They try to be the partner that supports the development and actively participates in community life. One of the most successful project is Green Belt. In order to raise awareness of the importance of sustainable development, in 2014 INA has initiated the Green Belt program as part of which non-governmental organisations and educational institutions were invited to cooperate in order to jointly contribute to environmental protection in the local communities. Through this program, INA co-finances projects such as afforestation, landscaping, clean-up of the sea bed, coastal area, lakes and rivers, education on ecology and other similar activities in the field of environmental and nature protection.

This program is closely related to the company's skills development and employee satisfaction program. Namely, in 2011. INA initiated the Employee Corporate Volunteer Work Project with the goal of voluntary investment of free time, effort, knowledge and skills of their employees for public benefit. The Club today has 1,245 members, the number which is increasing every year. In addition to independently organized actions, the INA Volunteer Club is also involved in projects organized by volunteer centers or other civil society organizations and in projects implemented by INA within its socially responsible activities (Green Belt and SpajaLICA). On September 4, 2015, along with another twenty companies, associations and educational institutions, INA signed the Charter on the recognition of competences acquired through volunteering. By signing the Charter, INA has expressed readiness to develop good practices in the evaluation of volunteering in the employment process and also in professional advancement, as well as through the encouragement and evaluation of volunteer efforts of its employees.

HEP: ZelEn – Green energy

HEP d.d. (Hrvatska elektroprivreda d.d., with a seat in Zagreb) is a fully state-owned parent company of HEP Group. It manages HEP daughter companies and is the owner of assets which are contractually transferred to subsidiaries or daughter companies. The major business segments of HEP Group are generation, transmission, distribution, supply, and trade of electricity. Additionally, HEP Group generates, distributes, and supplies heat, supplies gas in retail and

wholesale markets and provides services in energy system and other energy and non-energy sectors.

Stability and security of generation, distribution and supply of energy is a basic and umbrella material topic of HEP Group. Investing in sustainable environmental protection and responsible environmental impacts management is also a substantially significant material area in HEPs development plans. As a leader in energy sector development in Croatia, it is responsible towards the economic development of all Croatian regions and raising the quality of life of Croatian citizens. Considering the Group size and diversity of companies and businesses, its impacts are versatile, so the approach to responsibility and sustainability in economic relations, society and the environment are included in the HEP Group 2030 Strategic Goals and carefully monitoring and presenting through annually Sustainability Reports.

ZelEn donation for energy efficiency is a Fund generated by HEP Opskrba through the sale of electricity with a guarantee of origin exclusively from renewable sources, and collected in the fund from which projects in the field of renewable energy sources, energy efficiency and systematic energy management are implemented at public sector facilities. In these facilities, in addition to improving energy efficiency, the quality of living is also raised. At the same time, these projects increase the savings achieved by the HEP Group and thus reduce the Group's financial liabilities under the savings liability system. By purchasing the ZelEn product the customers receive the right to use the protected ZelEn mark on their products and promotional materials. The mark has been protected by the State intellectual property office and International mark register lead by The International Trademark System (WIPO). In present time, ZelEn is offered only to entrepreneurial customers, but it is planned to offer it to household customers as soon as possible. ZelEn costs 20 eurocents or about 1,5 kunas/MWh, and from 130 customers so far 4,5 million HRK is collected.

By the end of 2019, nine projects worth almost HRK 2.4 million were realized from the ZelEn Fund. In 2019, donated energy efficiency projects were carried out in the Morski konjić Kindergarten in Slatine on the island of Čiovo, in the administrative building of the Osijek Kindergarten in Osijek and in the Family Center building in Požega. A new public call for the allocation of funds in the name of the fee for the product ZelEn for 2019, with a total value of one million HRK, was published and two projects were selected for the construction: the installation of a heat pump and an integrated solar power plant at the Secondary Vocational School in Varaždin, and the replacement of lighting and remote control at the Ljudevita Gaja Elementary School in Osijek. HEP Opskrba launched a new action in 2019 - in cooperation with the Argonaut Association, which deals with nature and environmental protection and promoting sustainable development, primarily on the island of Murter, Murter area and the Kornati archipelago, HEP Opskrba employees organized cleaning of the hard-to-reach northern coast of Murter. The location was

chosen because it is a difficult to reach place and therefore, unlike most bays and the coast on the island, this coastline is quite polluted by waste caused by sea currents and waves. For five years in a row, HEP Opskrba employees and ZelEn customers have been cleaning the environment and planting trees around HEP's hydroelectric power plants Ozalj, Kraljevac, Čakovec, Zakučac and Vinodol with the aim of raising awareness of responsible business towards nature and the environment in which they live and work. The action "100 Green Trees" resulted in a significantly higher number of planted trees than planned, so in 2019 HEP Opskrba launched a new action "Our ZelEn Story".

dm-Drogerie Markt: Diversity as part of the company's business philosophy

DM Hrvatska, as a part of a multinational chain of drugstores, started operating in Croatia in 1916 by opening its first store. Today, it operates in more than 160 locations in Croatia and employs more than 1,400 people. The orientation towards sustainable development in DN's business is visible through several elements - in creating and expanding a selected range of assortment, through various measures in the field of environmental protection and rational use of resources, and through responsible attitude towards employees and social commitment to contribute to the community.

90% of the products represented in dm brands come from the closer environment, which shortens traffic routes and consequently reduces CO2 emissions. Dm brand products are free of microplastics and have not been tested on animals, and when choosing packaging, the focus is on protecting the product from damage, spoilage or contamination. In this way, they contribute to making the products environmentally sustainable.

DM is one of the largest European retail chains and a leading drugstore on the European and Croatian markets and one of the basic principles of their business is environmental protection. The complete elimination of disposable plastic bags from the offer is another step by which dm continues to invest in the development of the business processes in accordance with the principles of sustainable development.

An important determinant of dm's business is to encourage and support positive social initiatives, primarily through their own example, from the company to the employees, through numerous projects and initiatives such as the "More than me" initiative, through which all employees can get a day off that they can spend on volunteer activities. During the past business year, 587 dm employees volunteered in 195 institutions, in 51 cities throughout Croatia, starting from homes for neglected children to homes for the elderly and infirm. Another initiative is Giving Friday – Black Friday dedicated to raising awareness about life-threatening children. All customers who

shopped at dm on Giving Friday contributed to the donation with five percent of the total turnover generated that day to the Kolibrići Association.

The sustainability of its business is largely based on the care and motivation of employees, so in 2019 dm was chosen as the „Employer of the year“ in Croatia for the seventh time. A good example of the development of interpersonal relationships and employee motivation is designed program of Health Ambassadors in which they educated a team of workers from different branches how to lead a healthy life, with special focus on healthy eating and exercise. These employees are now tasked with passing on their knowledge to others and encouraging them into healthy habits.

ESTONIA

The Green Tiger's success story for promoting environmental protection

The Green Tiger is a cooperation platform that aims to raise environmental awareness and lay the foundations for a balanced economy. To this end, environmentally friendly practices are collected and tested in each sector. The idea of a restorative and balanced economy is to reorganize the economy in such a way as to reduce the use of non-renewable resources, redirect more resources to reuse and try to restore natural resources as much as possible. At the same time, the aim is not to halt economic growth, but to bring economic activity into line and balance with the natural environment. In the mid-1990s, Tiger Leap launched the development of the technology sector and it is known as the success story of Estonia as a digital country. The Green Tiger is trying to do the same thing in terms of sustainability and environmental awareness. The goal of the Green Tiger is to make Estonia the most environmentally conscious country in the world. Under the Green Tiger, there is an economic team, a pilot program for companies and organizations, a knowledge team, an individual orientation and a climate-people's initiative group. The Green Tiger team consists of experts in their field, who involve volunteers and other professionals in the activities.

The Green Tiger has grown out of the "let's do it" campaign when the Green Tiger leaders recognized that cleaning together, although a very laudable activity, is dealing with the consequences and should be prevented. The initiators wanted to implement the sustainability project achieved at the level of the individual company Estanc more widely and thus achieve a greater positive impact on the environment. The goal is to introduce the Green Tiger as an export article not only in Estonia but all over the world. An additional motivator for the creation of the Green Tiger was the parties 'collective concern about climate issues, which today may not have serious consequences, but could be catastrophic in 10 years' time. The green tiger continues to evolve and grow. It started as a start-up company, like any other, except that the Green Tiger has

a social guideline. During the first year, grants and investments worth almost 700,000 euros have been injected into the Green Tiger.

The inclusion of such amounts at such an early stage is rather unusual for start-ups, which recognizes that the work of the organization is valuable and speaks to many. The first step has been to build a strong foundation for the platform to build on. As the Green Tiger grew out of the "let's do it" campaign, the Green Tiger is currently operating under the Let's Do It Foundation. With the establishment of a representative organization, it is also planned to establish a separate foundation, through which various services will be offered, such as green counselling. According to Mihkel Tammo, many business opportunities arise through ongoing projects. The Green Tiger is a unique combination in the world that unites theorists and practitioners, collaborating at both the national and individual levels.

Elsewhere in the world, one or the other part of a similar platform is represented, but not the whole community. (In Finland, Sitra is an association that has been gathering ideas on green issues for 15 years, but has not been able to really influence society. In Slovenia, the national economy program has been approved by the Parliament.) There have been various events to set up permanent green organizations, such as the Sustainable Development Roundtable, but these have stalled due to financial problems or a lack of initiative on the part of leaders. The founding members of the Green Tiger find that the timing of the creation of the Green Tiger was a big trump card. It may have been good ideas in the past, but they came at the wrong time. Society was unwilling or unwilling to deal with green issues to such an extent. 5 The Green Tiger is supported through funds and membership fees of private sector organizations. This ensures the independence and self-sufficiency of the Green Tiger. It is in the interest of the affiliated companies that their green message be disseminated by an apolitical platform to ensure impartiality and that the interests of all parties are represented.

Actions and measures taken

The Green Tiger is a cross-sectoral cooperation platform for various initiatives and undertakings that help Estonia move faster towards a balanced economy.

The Green Tiger represents companies making a tiger leap towards sustainability, gathers knowledge from researchers and NGOs, and shapes public policy together. Individuals are helped to orient themselves in environmental issues and become a responsible Green Tiger. Whereas initially the pilot program had to recruit companies in good faith because there was nothing to show, now it is easier to find subscribers. At the level of the individual and the organization, it is difficult to seek social change. Therefore, the Green Tiger works in 4 different directions: public sector, private sector, non-governmental sector and individual.

The Green Tiger collects the order of the social green turn, takes it to the country, and together the social turn and the change of the system are achieved. Today, the Green Tiger is running a

pilot program with 15 organizations participating. Large companies such as Tere, Alexela, Coop, Elisa Eesti AS, the Police and Border Guard Board, Ülemiste City, Bolt and Eesti Rahvusringhääling are some examples of companies in whose organizations the Green Tiger helps to make a green turn.

The pilot organizations will go through the ten-month Green Tiger Academy to understand the possibility of operating in a more environmentally friendly way, to deepen their understanding of change management and to find the main environmental impacts of their activities. Each organization defines the most important environmental goals and selects one environmental act to reduce its environmental impact and starts to implement it. The pilot program, which will run until January 2022, has resulted in pioneering developments and lessons learned, which the Green Tiger will disseminate to further the pioneers. It also brings together the various legal restrictions that prevent pioneers from operating in an environmentally friendly way and communicates them to the relevant public authorities. Although the main activity of the Green Tiger is to gather and mediate information as a platform, they also contribute to the implementation of changes. The changes are practically approached.

Future Thinkers' Think Tank

Within the framework of the Green Tiger, the Economic Council and the researchers' panel "Future Orienters' Think Tank" will meet together. The goal of the Green Tiger Future Think Tank is to create a nature-friendly, future-based and realistically feasible economic vision for Estonia by 2035. Every two years, more than 20 influential business leaders gather once a quarter to formulate a vision of a balanced and regenerative economy for Estonia. The work of the think tank is supported by an economic committee consisting of 35 company representatives. The primary focus of the think tank's activities is a restorative and balanced economy - the goal is to find solutions and strategies suitable for as many people as possible, which, by implementing them together, will accelerate Estonia's transformation into an environmentally restoring country. A regenerative and balanced economy is based on a circular economy, energy neutrality, the avoidance of the use of non-renewable resources and the freedom of waste. The Green Tiger seeks to help make the current way of thinking about economic policy more flexible and environmentally friendly in a practical and realistic, yet ambitious way.

Green Tiger environmental impact indicator

The Green Tiger is also working on a project of indicators, which will hopefully lead companies to have an annual climate report in addition to their annual income statement, in which companies will report on their environmental performance. In the spring of 2020, the idea of the Green Tiger environmental impact measure participated in the Accelerate Estonia national development program, which sought solutions to complex societal challenges. Within three months, the

principles and calculation logic of the new environmental impact measure were developed together with scientists and experts.

The broader aim of creating an environmental measure is to make the economic environment of the European Union and Estonia more responsible, so that products and services with a high environmental impact are also more expensive. In the future, environmental friendliness would automatically mean wallet-friendliness. The incubation proved that collecting comprehensive information on environmental impact is attractive for both companies and financial institutions. By increasing the capacity of environmentally friendly procurement, a concrete lever was found on how the state and local governments can contribute to the green turn with their large shopping cart. At the same time, the ability of Estonia to collect the necessary information from state databases was mapped. In a short time, a very representative partner network from the private and public sectors was brought together: the Ministry of the Environment, the Ministry of Rural Affairs, the State Information Systems Board, Statistics Estonia, the City of Tartu, Saaremaa Parish, the Responsible Business Forum and LHV Bank. Although the idea did not find any national support in the Accelerate Estonia program, we will resolutely continue to develop a complex environmental impact indicator. Rohetiiger believes that thanks to the digital revolution, Estonia has great advantages to become the world leader in the green revolution.

Green Tiger Academy

In addition, a large cooperation project is underway with the Tallinn City Government, where an attempt is being made to make the capital greener. Through the Green Tiger Academy, training on green topics is prepared, in which the mayor and district leaders participate. The Green Tiger Academy is a training program for knowledge and skills in environmental impact and change management for companies and organizations that want to improve their environmental friendliness. Academy training days take place once a month. The participants are inspired by environmental and change management experts. In addition, participants will present homework done in their organizations at academy meetings. During the training days, participants acquire skills and ways of working that they can apply independently in their institution. Both environmental and change management mentors help each organization initiate or leverage green change. Participants will, of course, also receive support from other participating organizations and their classmates.

Self-definition for the individual

The Green Tiger is announcing a private sector representative organization with the ambition to recruit 250 companies interested in the green turn. As large companies have the greatest societal impact and power, the largest green projects are targeted at the private sector. A value offer is prepared for companies, which is the basis for joining the Green Tiger. It is also planned to involve

more individuals in the near future by giving them a voice and to work with NGOs and the state to contribute to the maximum green turn. The Green Tiger recognizes that people want to have a say in environmental issues, but so far they have not had the opportunity. One of the training directions in Rohetiiger is to compile self-definition for individuals. It includes 170 questions and situation descriptions against which an individual can assess his or her ecological footprint.

The Process completed

Becoming a Green Tiger, people and organizations are united by a community and a common goal. The Green Tiger also encourages companies with a high negative environmental impact to join in order to support the introduction of green guidelines and thus reduce the share of negative processes. Today, there are about 50 organizations associated with the Green Tiger. The only criteria for joining are the absence of illegal business and a substantial desire to change something and have a say.

The Green Tiger Platform wants to be the basis through which organizations can realize their green goals. The green tiger attaches great importance to communication. It has a systematic communication plan from the outset and activities to support message delivery. The sound space grows with the companies that join the platform. Mihkel Tammo says that consistency is important. The Green Tiger has a newsletter that is published every month, and the functionality of the website is what one serious organization should have. Separately, the organization employs a social media person who handles posts on various social media platforms. When pilot meetings take place, someone comes in, takes a picture, writes and publishes. In other words, they are constantly working to popularize the Green Tiger

Ensuring sustainability on the example of SEB Bank: priorities for economic, environmental and social development

Banks have an important role to play in channelling cash flows from depositors to borrowers in a way that fosters growth, for example by supporting business development. The bank is the conscience and circulation of the economy – it helps to create jobs, buys goods and services from strategic business partners and suppliers. It creates tangible economic benefits for its stakeholders and the communities in which it operates through dividends, taxes and community-based investment projects.

SEB is committed to giving its customers the opportunity to grow by developing sustainable and innovative solutions and offerings.

Economic development goals and business priorities

- develop and implement cross-group policies to support responsibility;

- harmonize and increase investment in support of community and societal development;
- reduce emissions and fully offset residual emissions;
- to explore dialogue with all groups in society that are involved in our daily activities.

Basics of SEB bank's business. The Bank's Responsible Business focuses on eight business priorities based on Standard Chartered Bank's Responsible Business Model. By focusing on these priorities, the best way to contribute to society is to promote more transparent governance in banking.

These priorities are also supported by the SEB Code of Business Ethics. First of all, SEB aims to:

- Everything we do in terms of products must be responsible and sustainable. If we finance, those sectors and projects that comply with the policies of the sector (weapons, etc., what we finance and what we do not) and are sustainable. A large number of policies that provide guidance on what is reasonable to fund and what is not.
- business ethics
- customer communication – honest, transparent
- international cooperation

Problems and challenges

While the importance of sustainability is already recognized among large businesses, there is a long way to go at the private level. By this I mean educating consumers about quality and green thinking. Money also plays an important role in making choices, as imported goods can be cheaper than domestic ones and green electricity more expensive than a regular package. Cryptography versus money laundering – one of the biggest challenges at the moment is to mention cryptocurrency and establish cooperation with companies that deal with it. Obviously, the trend is towards electronic currency – but there is a big problem here that is unresolved at the moment – transparency and control of cash flows, i.e. suspicion and control of money laundering. There are some solutions that are currently under development – but here the bank that is the first to find a solution and implement it will win.

Supporting social development

SEB cooperates and supports sustainable programs:

- Junior Achievement in Estonia, from whose programs entrepreneurial and ambitious Estonian youth grow.
- Participates in the research school project of the University of Tartu and cooperates with students in the SEB Growth Program as well as in other projects.
- SEB supports, among other things, programs and projects that provide consulting to companies. That's why we support projects such as Brain Hunt, which allows start-ups to develop and turn their ideas into reality. Together with supporters and EstBAN, Brain Hunt will hand out a record 150,000 euros to implement business ideas this season. Brainstorming is promoted by the

Enterprise Estonia. Brainstorming (2020) SEB Business Innovation Manager Mart Maasik comment: Why support Brainstorming at all? "Implementing a good idea requires good partners. SEB's experience in supporting new ventures is long-term. Many of today's top companies have sprung up with us. We give good advice to a start-up on how to reach the top. Entrepreneurship is not just about business - entrepreneurial people create jobs and a better future. We help the economy grow together, » (Brain Hunt/Ajujaht, 2020)

- Money wisdom classes in schools This course, which SEB offers to Estonian schoolchildren, includes more than just the rules of private financial behaviour. SEB's goal is to give young people guidance on making financial decisions, planning, investing and planning their career or business. SEB understands the wisdom of money as a modern art of success and shares its foundations with students. It takes place every autumn, all over Estonia, and absolutely all employees participate – starting with Allan Parik (chairman of the board) and ending with tellers.
- Innovation centres in Tallinn and Tartu. The goal of SEB Innovation Centre is to increase the ambitions and skills of Estonian people and companies in order to make them more competitive. At the Innovation Centre, SEB organizes inspiring programs and seminars that employees and customers can participate in. The Innovation Centre has developed a Growth Program for entrepreneurs who want to take a step forward with their company and find new and innovative opportunities for growth. More about the program: In cooperation with the European Innovation Academy, SEB has created a growth program that helps ambitious companies to find new growth models and develop significantly faster than the general rhythm of the market. Whether the challenge is the digitalisation of products and services, the expansion into new markets or another direction that brings growth to the company. SEB is looking for companies that have been operating in the market for more than 2 years and whose turnover exceeds EUR 500,000. Up to 15 companies will be selected for the growth program at a time, and with the help of trainer Alar Kolk, they will be helped to create a personal action plan, with which the company will take a step forward in its business in three to six months. Participants must take into account that they will meet on six working days from 10 am to 5 pm. spring growth program trainings in Tartu!

Environmental protection

SEB supports initiatives that promote sustainable entrepreneurship and reduce climate change, namely:

- Green leasing, which favours the use of electric cars;
- Green loan is sustainable financing for environmentally friendly or environmentally friendly projects;
- Responsible and sustainable lending, ie does not finance sectors that deal with arms, drug trafficking, intimate services or are suspected of money laundering;
- MAISIC, i.e. to reduce the use of plastic, some types of bank cards now contain corn;

- Green pension funds, all SEB funds invest in responsible companies. Environmental impact SEB works to reduce both the direct and indirect impact of its business on the environment:
- Video conferencing There is a new solution that reduces people-to-people contacts and allows professional advice to be obtained through a remote channel - especially in the current crisis situation related to the COVID-19 virus;
- Paperless service This service is aimed at protecting the environment. The study found that SEB tellers currently print around 400,000 pages a month, making a total of 24 tonnes of paper a year. It takes about 650 trees to produce, plus energy and water. Therefore, it is first and foremost an environmentally sustainable initiative and a broadening of the world of thought, but we also see at least equal benefits in making the service process much more convenient and, of course, in reducing the cost of archiving documents;
- 9 Developing sustainability through in-house entrepreneurship
- Green energy, energy that is not produced from non-renewable earth resources such as oil shale;
- Garbage sorting The offices strictly follow the garbage sorting – different containers for garbage with large pictures and instructions are placed in each department;
- Means of transport, SEB Bank uses the environmentally friendly Škoda Superb.

Large Scandinavian companies and asset management clients choose a bank when sustainability is one of the most important criteria. If you want to be competitive, you have to go along with sustainable development – this is one of the bank's main goals. If the bank makes very little contribution to environmental protection and sustainability, this will have a direct impact on the bank's shares – they will fall as banks compete in the market in this area as well. As stated above, banks do not have the opportunity to receive support for projects, but the banks themselves have to manage and contribute. Directly, this means that the bank must, first of all, increase its own income, and at the same time invest itself in non-income-related projects.

Sustainable farming management: the example of Villaqu farm

The focus of the agricultural sector is on the preference for Estonian production and the competitiveness of agriculture. Sustainable management of natural resources and balanced territorial development of rural areas. Ministry of the Environment (2020) The Agriculture and Fisheries Development Plan until 2030 stipulates that smart and sustainable agriculture, food production and rural life, as well as safe food and a preserved environment, are related to public goods for the benefit of society as a whole. It also includes the promotion of the agricultural environment and innovation and, more broadly, competitiveness and exports, which are prerequisites for sustainable food production and rural development.

According to the survey “Situation, Development Trends of Rural Entrepreneurs, Need for Support” conducted by the Estonian University of Life Sciences (2020), rural enterprises considered investments in machinery and equipment to be the most important in 2012–2018 (92.5% of respondents); followed by investments in buildings and structures (80.3%), development of existing products (77.1%), training and education of employees (73.9%), improvement of working conditions of employees (71.8%) and creation of new products or services (71.7%). (Ministry of Rural Affairs, 2014)

The main problems in the sector are the declining agricultural population and urbanization. Extreme weather events, such as rain and drought, rising energy prices and limited water resources, have become new challenges. Also environmentally sustainable and environmentally friendly business. Tiidemann (2010). According to the EEC Rural Entrepreneurship Survey, the main obstacles for rural entrepreneurs are insufficient equity investment. (Ministry of Rural Affairs, 2014)

How can the sustainability of a company be developed using different project-based funding sources? An example of a micro-enterprise

Micro-enterprises with a small number of employees generally do not need in-house entrepreneurship, but they do need project-based sources of finance for sustainability, growth and development, which require in-house skills. (Elenurm, 2020)

Programs, grants, projects In 2020, the following grants will be granted as state aid on the basis of the Rural Development and Agricultural Market Organization Act:

- bee colony support;
- support for the implementation of control measures for dangerous pesticides;
- internship support in the field of agriculture, rural economy and veterinary medicine;
- support for breeding farm animals;
- farmer replacement aid;
- support for the promotion of food export opportunities;
- market development support. (Ministry of Rural Affairs, 2020)

Emergency temporary assistance due to the COVID-19 outbreak

The applicant is an undertaking within the meaning of the Commercial Code whose economic activities have been significantly adversely affected by an outbreak of coronavirus causing COVID-19. The amount of support depends on the turnover for the financial year and micro, small or medium-sized enterprises can apply Agricultural Registers and Information Board (2020) 2.1.2. LAG support and LEADER project support . Project support may be applied for for the implementation of the activities specified in the LAG's strategy measures, including the co-operation project. The maximum amount of project support per application is 200,000 euros.

(Agricultural Registers and Information Board, 2020. Development of sustainability through in-house entrepreneurship)

Participation in programmes

In 2015, Villagu Farm participated in the ARIB support program for the development of small agricultural enterprises. The aim of the project was to build a production building within 1 year. The project involved the construction of a small production building, which will allow the production and development of sea buckthorn products based on complete handicrafts, which in turn will lead to an increase in turnover. Depending on the type of company (FIE), the own contribution was financed from private funds. The cost of the project was € 25,000, of which the co-payment was € 10,000.00. The economic objective was to improve production conditions. The condition for project funding was to increase turnover every other year. Villagu set a goal to increase turnover by 4% every other year. The increase in turnover given as a condition of the project arose in the first year by increasing the turnover of existing products, and in the following years the increase in turnover increased due to the expansion of the assortment.

This project made it possible to use all the raw materials, i.e. to use all the components in the production and to convert the product that remains in the production of one product into a new product. As a result, no raw material waste is generated. As it is a small-scale production, the project made it possible to separate production from the home. This allows you to help the community when needed and, as a conscious choice, to prioritize the local workforce when needed. Most of the planned goals were achieved. A new production building was completed, turnover growth and free production of food waste was achieved. Currently, only sugar and product packaging packaging is generated from the waste, which goes to the packaging collection container. So far, there has been no need to involve the local workforce, so there has been no need to implement social capacity within the project.

The biggest risk of the project was considered to be the slump experienced in Estonia in 2014, which resulted in a slowdown in the increase in production. To mitigate this risk, previous agreements were made for the purchase of berries with sea buckthorn growers all over Estonia and opportunities were sought to expand their plantation. One of the risks that was not mapped within the project is health risk. As all stages of production are carried out manually, deterioration in health may affect production and the planned increase in turnover will not occur. As a solution, the social aspect of the project and, if necessary, the local workforce can be used not only in berry picking but also in production.

The skills of entrapreneurship largely overlap with the skills needed by an entrepreneur, whether it is a large or a micro-enterprise. Must have the ability to be creative, willing to take risks, be ambitious and be able to deal with difficult and unexpected situations. Defining national sustainable development will allow a number of different actors, including the state, sectoral

institutions and companies, to work towards common goals for a better tomorrow's insurance premium. Villagu Farm would recommend to consider support for the promotion of food export opportunities and market development support to ensure sustainability. LAG support and LEADER project support could also be considered to ensure the sustainable development of their rural areas.

GREECE

Surveys that have been conducted in many countries, including Greece, attempt to “measure” the extent to which enterprises’ (and organisations, in general) are undertaking investments associated with sustainable environmental, social and economic development. Measuring however intended or actual investments volume is not necessarily sufficient to reveal the organisation’s internal procedures leading to final investment decision making. It does not, for example, reveal whether the investment undertaken was in fact a result of genuine “sustainability” concerns or it was imposed on the investing organisation, as a precondition for obtaining an operations Permit for a specific location. Furthermore, it does not reveal how the organisation’s management handled the trade-offs that may exist between the three “pillars” of sustainable development. Similarly, it does not examine where the initial investment “idea” came from – i.e. was it something that the owner thought of by himself or was it an initiative that by the enterprise’s hired personnel (individually or as a group) proposed for consideration? The latter would, of course, reflect a clear case of genuine intrapreneurship! Such questions may be better answered through specifically designed investigations at the enterprises’ level and personal, in-depth, interviews with selected members of the Management and a number of employees involved!

In fact, SINTRA project’s objectives include the realization of a number of such interviews in all partner countries and the presentation, in a separate deliverable, of answers collected. The material will, eventually, be used in the context of the project’s training activities. At this stage however, the “good cases” presented below provide basic information for a number of Greek companies’ cases. To choose a best practice, it should fulfill at least 3 of the following selection criteria: (a) holistic approach, (b) ongoing character, (c) innovative, (d) tangible results, (e) transferability. The information presented below has been derived from the INTERREG EUROPE project “Road-CSR – Consolidated Report on CSR practices” (December 2017). Some of these cases may, in a subsequent project phase, be selected for further examination (interviews).

Three of the seven cases presented here are from the Tourism sector, two are commercial enterprises and, finally, two are cases of manufacturing (plastic tubes production and wine making). The types of initiatives undertaken by the enterprises surveyed cover a wide range, e.g.

efficient use of energy, water consumption, wastes (particularly food waste in tourism and related enterprises), recycling (e.g. used oil, paper and plastic). Initiatives also identified refer to improvements in the workplace environment and to customer satisfaction.

1. Creta Maris Beach Resort

Detailed description	
Detailed information on the practice	<p>Creta Maris Beach resort is located 24km from Heraklion in Hersonissos, which is one of the most famous tourist destinations in Crete. During its 40 years of operation, the main goal of the management team is the development of the hotel services taking always with respect to the environment in which the company grows. Since, 2013 Creta Maris has published 4 annual Sustainability Reports that reflects the company's significant economic, environmental, and social impacts and will help the managers to plan their next year operations.</p> <p>Environment: The company desires to contribute to the protection of the environment. To reduce energy consumption solar panels are used for heating water, electricity is replaced with liquid gas in all kitchens and main laundry areas and the incandescent and economy lamps are gradually replaced by LED lamps. Training and information are given to the staff, so they can operate energy saving measures in their daily activities. In order to facilitate the efficient use of energy all rooms are equipped with a magnetic card which ensures that all electrical devices, except the refrigerator and the air condition, are switched off when the guest leaves the room. Moreover, an additional switch is installed in the bedrooms to disable the air condition, every time someone opens a window or door. In addition, the hotel uses professional, environmentally friendly cleaning detergents and recycling has been an integral part of the environmental awareness of Creta Maris. The managing directors of the hotel understand the need of the planet to reduce the water consumption, so, many actions have adopted to achieve this goal (e.g. water reduction filters to all taps of the hotel, automatic night watering the green areas). To protect the environment the respect to the biodiversity and the preservation of the landscape are necessary for Creta Maris.</p> <p>Society: The grand total of Creta Maris' employees in 2016 was 348 and the 326 of them were Cretans. In this way, the resort supports the local community providing a total amount of 4,853,335,76 euros. In addition, since</p>

	<p>1992 Creta Maris has established a volunteer blood donor bank at Venizelio Hospital of Heraklion and the blood donation takes place every year. All employees have the right to request blood when they or their relatives will need it. The establishment of the action “Open School Days” where the local schools visit the organic field of the hotel and the donations to those are in need are two more of the ways that the hotel contributes to the social welfare of the island. Moreover, Creta Maris contributes to the financial development of the island by supporting the local market and the local producers.</p> <p>Workplace environment: Creta Maris offers equal opportunities to all its employees. As mentioned before, the hotel employed in 2016 348 employees. This number is divided almost equally to male (180) and female (168) population, with the majority of employees have either Cretan origin or live permanently in Crete (326), and with the majority of the employees belong to the age group of 18-29 years (117). In addition, the hotel’s employees have the opportunity to attend educational seminars in order to enhance their existing knowledge and skills, or to develop new ones. Moreover, Creta Maris has adopted and implements its own health and safety program.</p> <p>Marketplace: The market pillar completes the company’s holistic CSR approach. Its purpose is to provide excellent facilities to its customers regardless their age. So, in Creta Maris there are 6 children’s pools, wellness center, spa, convention center etc. In addition, the restaurants always offer the best services and organic products to the hotel’s guests with many of them to originate from hotel’s own production. Except of the high gastronomy and organic meals the visitors have the opportunity to participate in outdoor environmental actions such as “Street cleaning & tree preservation”.</p>
Resources needed	Financial resources, employees’ contribution, labor hours.
Timescale (start/end date)	The CSR actions of the hotel are ongoing.
Evidence of success (results achieved)	<p>The results of company’s CSR actions are measurable and are as follows:</p> <ul style="list-style-type: none"> ▪ Creta Maris Beach Resort energy consumption is considered very good to excellent, as with its large public areas, it showed 0,50 litres of average gas consumption per guest and 20 kWh of average electricity consumption per guest for the year 2016. ▪ In 2016, the results of recycling were: 18.000 kilos of paper, 120 kilos of lamps, 12.910 kilos of glass, 17 kilos of batteries, 2.120 kilos of cooking oils.

	<ul style="list-style-type: none"> The 43% of hotel's purchases for the year 2016 were for Cretan products and the 30.9% for Greek products. During 2016, the Injury Rate was 0,01%, the Absentee Rate & Lost Day Rate was 1,03% and The Occupational Disease Rate was 0%. The hotel's organic production consists of 0.5 acre outdoor, open to visitors' vegetable garden, 9.5 acre arable crops [with local varieties of legumes and cereals], 1.0 acre of citrus [orange, tangerine and lemon], 9,5 acre of local wines' varieties.
Difficulties encountered / lessons learned	None reported
Potential for learning or transfer	As Creta Maris has compiled four sustainability reports until 2017, the results of the implementation of CSR action are measurable and they could be easily transferred or learnt.
Further information	https://www.cretamaris.gr/media/1685/annual_report_2016_en.pdf
Contact details	
Name	Faye Papaioannou
Organisation	Creta Maris Beach Resort
Email	marketing@cretamaris.gr
Short profile	<ul style="list-style-type: none"> Business Activity: Tourism Industry Number of employees: 50 – 249 Financial Turnover: 10.000.001 - 50.000.000€
Expert opinion	The approach of Creta Maris towards CSR is holistic. Also, the effort to implement responsible entrepreneurship is ongoing and its results are measurable and accessible. Thus, those who are interested in updating and adopting relevant practices, have the possibility to gain access to them.

2. Avra Hotels Collection

Detailed description	
Detailed information on the practice	Avra Hotels Collection is a group of three hotels which located in the region of Lasithi, Crete in the city of Agios Nikolaos. Corporate Social Responsibility is fully integrated into the hotels' operations and the strategic management in order to achieve the proper entrepreneurship that will be in full harmony with the Cretan biodiversity, the society, the human resources (employees) and the

marketplace.

Environment: The protection of the environment is one of the main goals of Avra Hotels Collection CSR actions. Both management and staff follow the environmental policy of the hotels and attend annual training programs about the efficient usage of energy, the recycling procedure and the waste production also. In addition, Avra Hotels Collection chooses suppliers who keep environmental friendly procedures and encourages its guests to recycle their waste. Regarding waste management and recycling, the hotels follow methods such as the collection of used oil and fats, the reuse of paper for internal use and the existence of recycle bins in all public areas in order to recycle and separate the different materials. To measure the energy and water waste, Avra Hotels Collection always record the energy and water consumption in order to keep the total kWh and water lit consumption to the lowest possible level by keeping the high level of the available services. More specific, there are many energy and water saving measures such as:

- Water efficient filters and mixing taps in most bathrooms.
- Automatic irrigation systems in all hotels' garden areas.
- The hotels use solar energy. Water is heated by solar thermal collectors and by biomass burner.
- Energy efficient light bulbs in all public areas and most guest rooms (led bulbs).
- Key cards or magnets to switch off lights when guests leave the room.
- Information towards guest to encourage them to save water/energy.

Further environmental protection measures are the coastal protection by following the directives of the international Blue Flag Award, the control of chemical consumptions and the chemical management.

Society: The measures that Avra Hotels Collection has adopted for the society pillar are the following:

- Support to local economy by purchasing products from local suppliers,
- The majority of its employees has Cretan origins or lives permanently in Crete, supporting this way the local community.
- Donations to international and national organizations
- Environmental actions in cooperation with local schools or kindergartens.
- Acceptance of student's internships to enable them to gain the requisite experience.
- Promotion of Cretan and Greek culture by offering Greek cooking lessons, promoting the local food and wine and visiting with the guests the Local Farmers Market.

	<p>Workplace environment: The measures that Avra Hotels Collection has adopted for the workplace environment pillar are the following:</p> <ul style="list-style-type: none"> ▪ It provides equal opportunities to all its employees regardless the gender. In 2017 Avra Hotels employed 314 employees. The 154 of them were male population and the 160 were female population. ▪ Establishment of a volunteer blood donor bank at Hospital of Agios Nikolaos. All employees have the right to request blood when they or their relatives need it. ▪ The employees have the opportunity to leave their children to a collaborating kindergarten during the working hours. ▪ Avra Hotels offers to all those who work for over five years in the company non-interest-free loans up to 6,000€ for the next five years. <p>Marketplace: Avra Hotels have a commitment to providing excellent & customized services to each single customer. By this way the managing directors and the employees achieve the main goal that Avra Hotels Collection has set. That aim is to work together (hotel owners and staff) in maximizing the benefits and value of the business and to offer the hotel guests an exceptional, indulging experience.</p>
Resources needed	Labor hours, money resources
Timescale (start/end date)	The company's actions are ongoing.
Evidence of success (results achieved)	<p>Avra Hotels Collection, provides measurable results regarding its CSR actions. More specific</p> <ul style="list-style-type: none"> ▪ During the 2017 summer season, the total production of glass, metal, paper, plastic and cooked oil was reduced by 16.9% (2.967 Kg). ▪ During the 2017 summer season the total consumptions of chemical products was 0.07 kg. per guest night. ▪ Environmental awards (Blue Flag, Green key, ISO 14001) ▪ "Greek Breakfast" award by offering Greek specialties within the breakfast. ▪ The 302 of the 314 employees of the company in 2017, have Cretan origin or live permanently in Crete. ▪ The 95% of hotels' suppliers are locals and they keep the same cooperation's each year.
Difficulties	No particular difficulties have been encountered in the implementation of CSR

encountered / lessons learned	actions.
Potential for learning or transfer	The experience that has been acquired of the implemented actions, could be transferred and disseminated. Avra Hotels Collection is going to publish an annual sustainability report where will be mentioned all the results of the implementation of CSR actions.
Further information	http://www.avrahotelscollection.gr
Contact details	
Name	Pelekanakis George General Manager
Organisation	Avra Hotels Collection
Email	gm@avracollection.com
Short profile	<ul style="list-style-type: none"> ▪ Business activity: Tourism ▪ Financial turnover: ▪ Number of employees: 314

3. COSMOS SPORT S.A.

Detailed description	
Detailed information on the practice	<p>Environment:</p> <ul style="list-style-type: none"> ▪ Recycling paper and packaging cartons (36 tons per year). ▪ Recycling of electrical appliances (1.200 kilos per year) and batteries (120 kilograms per year). ▪ Replacing conventional light bulbs with LED energy saving lamps. ▪ Replacement of air conditioners with Inventor energy saving devices. ▪ Using a photocell mechanism in storage rooms and bathrooms. ▪ Cleaning of beaches and parks. <p>Society:</p> <ul style="list-style-type: none"> ▪ Organization of sporting events. ▪ Support to athletes and sports organizations. ▪ Organization of "Heraklion Cosmos Sport Run" in cooperation with the Municipality of Heraklion and the support of Adidas. The action has managed to bring together and donate to the organization "Together we beat cancer" the sum of 6,500€ in total. The money was used in order to buy a special medical machine for cancer patients.

	<ul style="list-style-type: none"> Established annual partnership with TOMS, a multinational company that operates the “One For One” corporate social responsibility action worldwide. The company through this action, every time that someone buys a new pair of TOMS shoes offers a new pair of shoes to children in need. Cosmos Sports, acts as the main supporter of this action, covering all the costs incurred for the distribution of footwear in all the prefectures of Crete, dividing more than 1.000 pairs of shoes each year. Creation and support of "Cosmos We Care" team which implements, among other things, actions such as blood supply, the distribution of toys to hospitalized children, the creation of a "wall of kindness" at the company's premises. <p>Workplace environment:</p> <ul style="list-style-type: none"> The criteria for staff selection are free from stereotypes (gender, religion, nationality). Providing equal opportunities for development irrespective of gender, religion, nationality. For example, 54% of company executives in positions of responsibility are women. Stewardship-free pay system (e.g. equal pay for men and women at all hierarchical levels). Modern facilities that ensure full hygiene and safety. Gym that is available to all employees of the company. "Parent's Day off" action where parent company employees are encouraged to obtain parental leave entitlement to get close to their children on the first day of school. <p>Marketplace:</p> <ul style="list-style-type: none"> Measuring customer satisfaction. Introduction of foot scanner service.
Resources needed	Labor hours, money resources
Timescale (start/end date)	The company's actions are ongoing.
Evidence of success	In any action where the result is measurable, the number has been reported in the "description of action" field above.

(results achieved)	
Difficulties encountered / lessons learned	No particular difficulties have been encountered in the implementation of CSR actions.
Potential for learning or transfer	The experience that has been acquired of the implemented actions, could be transferred and disseminated.
Further information	http://blog.cosmossport.gr/
Contact details	
Name	Zervakis Ioannis
Organisation	COSMOS SPORT S.A.
Email	hr@cosmossport.gr
Short profile	<ul style="list-style-type: none"> • Business activity: Trading of sporting goods • Financial turnover 2016: 27.067.730 € • Number of employees: 309

4. Kouvidis Industry

Detailed description	
Detailed information on the practice	<p>Kouvidis industry, which is active in the electrical equipment industry, presents a holistic approach to how it addresses Corporate Social Responsibility by developing actions across all four axes of CSR.</p> <p>Environment: The company, aiming to contribute to environmental protection, has adopted a series of principals such as energy saving from the production process, the application of a collective waste management system resulting from product packaging and, finally, the development of environmentally friendly products. The product packaging is produced by 100% recycling paper. In addition, the company and its suppliers comply with the REACH 1907/2006 regulation of the European Union for the correct use of chemical products. All the above is certified by quality management systems that the company has (e.g. ISO 14001).</p> <p>Society: Kouvidis is closely tied to the society in which it does business and recognizes the responsible role it has to play, so it applies CSR actions in the</p>

	<p>society axis. Such actions are the establishment of its own blood bank, the continuous financial support of NGOs and the priority of hiring from the local society.</p> <p>Work environment: Human resources are of paramount importance to the Kuvidis industry, which believes the employees are building the company's future. Thus, it provides training seminars for all employees as well as health care and group insurance programs.</p> <p>Marketplace: The company is certified with the ISO 9001: 2008 quality management system and aims to produce high quality, safe products that meet the expectations of its consumers and modern market trends following the principles of total quality.</p>
Resources needed	To implement the aforementioned actions, the company uses its own financial and human resources which is part of the quality management systems implemented by the company. It also seeks compliance by its suppliers with certain criteria such as the REACH Regulation 1907/2006 of the European Union.
Timescale (start/end date)	There is no specific timetable for implementing company management systems. Management systems are continually being implemented and ongoing efforts are being made to enrich them as well as to improve their processes. Regarding CSR practices, a short budget is made every year to outline a monetary amount to be used to support these actions. Priority has some fixed partnerships and then the company tries every year to increase its actions by trying to state the present in more actions aimed at promoting its social responsibility
Evidence of success (results achieved)	<p>Through the CSR actions the company has achieved:</p> <ul style="list-style-type: none"> • Zero use of primary raw materials • Reduction in the weight of carton materials by 5 tons per year, • 80% reduction in ink usage • National recognition of business excellence in 2008 by the Ministry of Development, • To receive the European Certification for Business Excellence and Quality award, "Committed to excellence in Europe" from EFQM (European foundation of Quality Management) • To receive the Best Workplaces award as one of the best-performing companies in the best workplace in Greece for 2017.
Difficulties encountered	The biggest difficulty is to incorporate corporate social responsibility practices into the core of the company's operations. However, this has been achieved

/ lessons learned	<p>by adopting and implementing management systems across the company's range of operations.</p> <p>Another difficulty may be the high cost required for some actions that will not have a direct effect on the performance of the company. The high cost has been addressed by the proper assessment and selection of actions that the company can successfully implement.</p> <p>Finally, especially for a small and medium-sized company, the implementation of CSR practices requires human resources, as proper implementation takes time. At this point, the company has allocated the necessary actions required for the correct application of CSR to the responsibilities of different employees from different departments, thus dispersing the time required for their implementation and incorporation into the operations of the company.</p>
Potential for learning or transfer	There is the possibility of transferring and spreading the company's CSR practices on condition that each company adapts itself to the values of CSR and designs a model that fits its philosophy, its management model and the sector in which it operates.
Further information	https://www.kouvidis.gr
Contact details	
Name	Chochlakis George
Organisation	Emm. Kouvidis S.A
Email	Georgios.chochlakis@kouvidis.gr
Short profile	<ul style="list-style-type: none"> Activity field: Plastic tubes industry Number of employees: 65 Financial Turnover: 7.532.778,28€

5. Lyrarakis Wines – Gea S.A.

Detailed description	
Detailed information on the practice	<p>The company "GEA S.A." which has the distinctive title Lyrarakis Wines and is based in Crete, is a family vineyard, a winery, a standardization/bottling plant and a visitable Cellar. According to the company's sustainability report, its goal since its inception in 1966 is the ethical relationship with society, which continues to be enriched to date, along with the other principles of corporate social responsibility by developing actions in the field of the environment, the market and human resources.</p> <p>Environment: Environmental protection is one of the main objectives of the</p>

Lyrarakis Wines CSR actions. As the activity of the company is directly related to the cultivation and exploitation of the soil, the ultimate goal of the corporate social responsibility actions that concern the environmental pillar is the respect for the Cretan land and the biodiversity of the soil so there is land for the future generations. In order to achieve this goal, all those involved in nutrition plant programs plant protection and cultivation are informed that the soil contains living organisms. Efforts are also being made to enhance soil biodiversity that will act as a substitute for the use of chemical insecticides and herbicides. Other measures to achieve the protection of the environment in which the enterprise is developed, are:

- Promotion and preservation of the use of wild plants as ground covers, which are sources of nectar for many beneficial insects.
- Sowing vineyards in the winter months with plant mixtures for the oppression of weed populations.
- Grazing sheep at selected time intervals to control weeds.
- Implementation of biodynamic cultivation

Compost production and its incorporation into the vineyard lands is also a process that takes place every autumn for the purpose of soil health and reinforcement, as well as the soil with the beneficial microorganism. In addition, Lyrarakis wines is a member of the People4soil initiative - European Citizens' Initiative (ECI), aiming to exert pressure on the creation of specific European legislation recognizing the land as a common good and laying down principles for its protection. Finally, further actions in the environmental pillar are the following:

- Recycling of packaging materials
- Measurements and application of methods for limiting energy and water consumption during the production process.
- Waste production measurements to reduce them.

Society: Lyrarakis Wines implements a multitude of actions that are among the pillars of society. Initially, the aim is to have a moral relationship with and within the local community and within this philosophy, further actions are being developed which are:

- **Establishment of Saint August winegrowers group.** This group consists of the vineyard company and associates who maintain the same love for Cretan land and native wine varieties and aim at identifying individualized intervention strategies for the sustainable management of vineyards exploited by each vineyard grower. This group has 24+ members.
- **Cooperation with local community and local winemaker producers.**

	<p>The company collaborated with 115 local producers in 2015.</p> <ul style="list-style-type: none"> ▪ Visitable cellar. By the creation of the visitable cellar, the company seeks to highlight the importance of the society that produces its own food and to promote local products through the establishment of the winery as a tourist destination. Along with the promotion of the island and its culture, new jobs and business opportunities emerged for the local businessmen of the island through collaborations that have been developed. The prolongation of the tourist period is another positive consequence of this exercise. ▪ Participation in the "Connecting Sustainable Winegrowing with the Hospitality Sector" project, which aims to link sustainable wine growing with the hospitality industry on the island of Crete. ▪ GEA S.A. Blood Bank. The blood bank was created to ensure the blood needs of members and their 1st degree relatives. <p>Workplace environment: The company has made serious efforts to provide a fair, safe and decent working environment. As a result, a series of practices have been designed which enrich the employees. All employees of the company have an employment contract that complies with the applicable national legislation, while 35% of the employees are women and 10% of them are positioned in managerial positions. Gender pay gaps are solely associated with responsibility issues and position in the company. In addition, the average duration of career in the company is high and the majority of employees are permanent personnel. For ensuring continuous training of the associates, an annual program has been designed for updating and training the employees. In addition, the company seeks to constantly inform employees and visitors of the company's premises on health and safety rules, which is also supervised by the responsible Safety Technician. Finally, a strict stance against forced child labor is applied, no persons under 18 years old are hired for any reason or type of work.</p> <p>Marketplace: Lyrarakis Wines aims, among other things, to the production of high-quality wine and has developed a range of activities to achieve this goal. These activities relate to the protection of soil and arable land, with the aim of protecting the environment and, on the other hand, they aim to the production of high quality products. Vinification is done through strict procedures that are continuously supervised and improved by specialized staff and a modern bottling procedure consisting of 6 individual stages is also followed. Through these actions, the aim is to create a strong brand name in the wine industry.</p>
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Resources needed	Financial resources, labor hours, co-operation - workers, data that cannot be precisely separated.
Timescale (start/end date)	The company's actions are continuous.
Evidence of success (results achieved)	The results are not measurable at this point but there are indicative measurable data when reporting the applicable practices above
Difficulties encountered / lessons learned	None reported
Potential for learning or transfer	The experience gained from the actions implemented could be transferred and disseminated. Lyrarakis Wines has already issued its 1st sustainability report, which lists the practices adopted in the context of CSR.
Further information	www.lyrarakis.com
Contact details	
Name	Lyrarakis Vartholomaïos
Organisation	GEA S.A.
Email	bart@lyrarakis.com
Short profile	<ul style="list-style-type: none"> ▪ Business activity: Winery ▪ Financial turnover: 1.855.448€ (2015) ▪ Number of Employees: 22

6. Chalkiadakis S.A

Detailed description	
Detailed information on the practice	<p>Chalkiadakis S.A. operates in the trade industry with 39 retail shops (Super Markets) and 1 home items shop, being one of the largest companies on the island, employing over 1,200 employees. Corporate Social Responsibility for the company is philosophy, strategy and innovation and is fully integrated into the operations of the company.</p> <p>Environment: The company, wishes to contribute to the protection of the environment while respects Cretan biodiversity, so it has adopted a range of</p>

measures that are applied by management and employees. Also, the company motivates its customers to implement these measures. Most of these measures consist of recycling actions. More specifically:

- **Oil recycling**, which includes the collection of used cooking fat to avoid contamination of the aquifer through its deposition in the sewage system. The company, in fact, rewards customers involved in this process with a bottle of bottled water for each bottle of used oil.
- **Paper recycling**: For this process, paper presses and special bins have been installed both in the stores and in the central warehouses of the company, thus recycling all cartons and membranes.
- **Battery Recycling**: The company works with an authorized battery recycling organization for the battery recycling and there are special bins in all its stores.

Recycling is also done on electrical appliances, lamps and lubricating vehicle oils. An additional measure adopted by Chalkiadakis SA aims to improve the image of waste disposal sites in the company's stores.

Society: The company, through its cooperation with local producers and suppliers, supports the local community in which it operates and develops. In addition, it provides solidarity to those who need it by supporting them. For example, it provides assistance to vulnerable groups, social grocery stores and charities, while providing discounts to the majority and the disabled. In addition, the company provides donations to school and medical equipment as well as supports cultural and athletic events that take place in Crete.

Workplace environment: Characterizing the manpower as its largest asset, Chalkiadakis S.A. implements Corporate Social Responsibility actions to the pillar of human resources. The most important of these actions, is the establishment of the Chalkiadakis Academy, which started in 2010 and aims to the specialized training of all human resources in matters related to the subject of its employee's work. In this way, the company invests in its employees. In addition, there is training on the provision of first aid from the Red Cross as well as competitions and excursions for workers.

Marketplace: The company's vision is to offer to its customers quality products, supporting the local community and capitalizing on its human resources, always respecting the principles and values it has set. Ensuring the provision of high quality products is of great importance to Chalkiadakis SA. The control system it applies to all the agricultural products of Crete, which it supplies and provides to the customer, is a means by which it strengthens this effort. Consumers have the opportunity to learn about every Cretan

	agricultural product they buy, through the e-cert platform provided by the company and which includes details such as the place of production, the producer and the date when the product was picked.
Resources needed	In order to implement the aforementioned actions, the company uses its own financial and human resources.
Timescale (start/end date)	The actions of the company are ongoing.
Evidence of success (results achieved)	Through the CSR actions the company has achieved to: <ul style="list-style-type: none"> Recycle 25,000 liters of used oil in 2016 Recycle 1,200 tons of paper and plastic in 2016 Recycle 3,280 kg of mixed batteries from 2007 to today. Recycle of Electrical Appliances (3,470 kilos in 2016).
Difficulties encountered / lessons learned	None reported
Potential for learning or transfer	There is the possibility to transfer and disseminate the CSR practices of the company that are listed in detail on its website.
Further information	https://www.xalkiadakis.gr/el/home
Contact details	
Name	Tzagkarakis Michael
Organisation	Chalkiadakis S.A
Email	marketing@xalkiadakis.gr
Short profile	<ul style="list-style-type: none"> Business Activity: Retail Number of employees: <1.200 Financial Turnover: 155.368.657,28€ (2015)

7. TCF|Futouris Project

Detailed description	
Detailed information on the practice	The TCF Foutouris project vision is to preserve the heritage of tourist destinations and to develop a sustainable future for the tourism industry. Its members involved in this project, undertake to improve living conditions, preserve biodiversity and protect the climate in every place they operate. The aim is to ensure sustainability and the actions with which it is planned to

	<p>achieve this goal are decided in cooperation with the locals. The members of the TCF Foutouris Project come from a wide network of local and international organizations as well as TCF Foutouris Project establishes collaborations for the implementation of its actions. Indicative member companies involved in this project are TUI, Lufthansa and AirBerlin.</p> <p>In Crete, TCF Foutouris Project, in collaboration with the TUI Foundation, organizes actions to establish the island as a food destination while at the same time, provides the local people with the necessary information on how to make this form of tourism sustainable. During the implementation of the action, team members inform local producers about the modern ways of exploiting the soil through which they will achieve a high quality of product and at the same time learn how to respect the natural environment and Cretan biodiversity. The aim is to protect the environment from the uncontrolled cultivation of the soil and at the same time the economic prosperity of the locals involved in the agricultural sector.</p> <p>Other actions implemented by TCF Foutouris Project and can be adopted by businesses, employees and visitors to tourist destinations are the following:</p> <ul style="list-style-type: none"> • Avoiding food waste, Mediterranean region. Essentially, this action aims to reduce the amount of food being thrown out of hotels everyday around the world. • Sustainable Food, Mediterranean region. The aim of the project is to develop a comprehensive and workable manual for tourism service providers to increase the variety of food and beverages produced. • Sustainable Winegrowing, Crete. The actions aim at the development of Crete as a sustainable wine-growing region and destination in the Mediterranean Sea. <p>This project deserves to be presented and included in the good practices of this project as it is a practice that is not exclusively applied by an individual enterprise, but its actions are implemented in a collaborative way as it involves many members. In this way, the knowledge and experience on specific issues is shifted from the more to the less experienced. As a result, a constant improvement in social responsibility arises.</p>
Resources needed	<p>In order to implement the aforementioned actions, TCF Foutouris Project has established partnerships with companies interested in participating in such ventures. Also, for the implementation of the actions that will be implemented, the company accepts proposals from potential partners which</p>

	the Board of Directors evaluates and if they are approved the implementation of them will start. In addition, the TCF Foutouris Project accepts donations to provide additional financial support for the actions it implements.
Timescale (start/end date)	The philosophy of the actions that the TCF Foutouris Project develops is always in the same context, so the actions can be characterized as continuous.
Evidence of success (results achieved)	Each action carried out, has its own results which are difficult to present extensively at this stage. The large number of participants and members of the TCF Foutouris Project is also, an evidence of success.
Difficulties encountered / lessons learned	None reported
Potential for learning or transfer	The experience gained from the actions implemented could be transferred and disseminated.
Further information	http://www.futouris.org
Contact details	
Name	Mpampagiouris Sotiris
Organisation	TCF Foutouris Project
Email	s.bampagiouris@localfoodexperts.com
Short profile	The TCF Foutouris project vision is to preserve the heritage of tourist destinations and to develop a sustainable future for the tourism industry

PORTUGAL

There are many enterprises and organizations, public, private or NGOs who have been involved in the implementation of sustainable projects at the level of social inclusion, environment protection and Economic development as can be seen at <https://www.ods.pt/empresas/> Most public entities are mainly concerned with environmental issues and social inclusion. Private entities are more focused on the economic, development of entrepreneurial mindset and social responsibility.

Social Inclusion – Good Practice

Name of the success story: SEMEAR - www.semear.pt : **Sustainable agriculture for social inclusion**

SEMEAR is a non-profit program for disabled people that prevails social inclusion above all. Promoted and established by BIIP (Banco de Informação de Pais para Pais – Bank of Information from Parents to Parents), SEMEAR *na Terra* aims to integrate and develop their social and professional skills through a sustainable agricultural production. With the same respect for the field as they have for the society, the 12 hectare program holds more than 20 people between 18 and 45 years old with IDD (Intellectual and Development Difficulty) working full-time on the process, from resource optimization, to production and commercialization. Their mission is always finding honesty in everything they do. Organic materials sourced from certified suppliers with fair working conditions. A supply chain that obeys the higher standards to ensure well being of all that take part of the process. And the best modern day essentials they have ever worn for the best price they have ever seen. Although it's a good start, it's not enough. They want to do more. They want to be part of a movement. A movement that gathers artists, designers, chefs, creatives and companies that are changing their industries and creating memorable opportunities.

Environment Protection – Good Practice

Name of the success story: BioVilla

Biovilla is a Sustainability and Permaculture project, founded in 2010. It is a project of Nature Tourism, sustainable agriculture and Education for Sustainability that is located in the Natural Park of *Serra da Arrábida*. Its mission is to try to achieve the integral regeneration of the ecological, social and economic landscape with the living, native and edible forest.

Biovilla develops and acts in accordance with Sustainable Development Objective 12 - Sustainable Consumption. These are their most important practices: zero waste practices. They opt for retail products and take advantage of all organic waste to produce compost for the soil; they plant thousands of trees per year; they do not harm the environment with any chemicals from food, cosmetics and cleaning products; the vegetable garden is 100% Bio certified; they opt for a circular economy; they make a conscious use and reuse of water. They generate their own energy and are energy efficient. They believe that a truly responsible project has the role of defining strategies that serve social, environmental and economic purposes in a conscious, coherent and sustainable way.

Services: Biovilla aims to be a welcoming and familiar place, making it the ideal space to enjoy relaxing, comforting moments that contribute to physical, emotional and spiritual well-being. They have exemplary and dedicated therapists so that they can offer the best to their clients. In this sense, Biovilla offers coaching, massage, psychotherapy and yoga services. They also host retreats, group celebrations, weddings, anniversaries and events in general in the format of space rental.

Environment protection – Good Practice

CTT – Correios de Portugal – Public entity

In 2015, in partnership with Quercus, the CTT launched a pioneering climate change mitigation initiative, currently in its 4th edition, with the aim of mobilizing Portuguese society to reforest natural areas affected by fires. Customers can sponsor an indigenous tree by buying a symbolic cardboard tree from nearly 300 CTT shops. Each one has a unique QR code that allows its owner to follow its "adopted" tree. For 5 years, Quercus maintains contact via its website with registered buyers, with images and news concerning the evolution of the woods. Annual plantations are carried out, supported by CTT volunteers and the general public.

Sustainable Economic Development – Good Practice

EDP – Electricity of Portugal – Public entity

EDP has been attributed the development of hydroelectric power stations in northern Portugal, a region where income, employment and opportunities are reduced. The project, which began in 2009 and will end in 2020, includes several partnerships and aims to involve local communities by promoting entrepreneurship and creating jobs. Quantitative and qualitative impacts: The project has been providing training, access to institutional support and funding, as well as supporting the identification of business opportunities in the regions involved. Between 2013-2016, 392 entrepreneurs have already received training, of which 179 have developed their business plans. The initiative has registered 86 new companies and 139 new jobs. These results represent a 98% success rate of the project.

CONCLUDING REMARKS

In SINTRA partner countries, environmental, social and economic sustainability has progressed in many aspects in the last years and even decades, whereas the topic of sustainable development and creating links between economic, social and environmental targets is long present in the respective national strategic documents. This is reflected in a number of programmes which have been adopted at national level in the partner countries to incorporate the basic principles of the 2030 United Nations Agenda for Sustainable Development “Transforming our World”. Despite positive development in many areas however, SINTRA partner countries are still confronted with a variety of challenges and have a long way to go in order to achieve the targets related to the UN Sustainable Development Goals (SDGs).

Numerous activities have been initiated in each of the partner countries in the above-mentioned three domains of sustainable development, incl. in the fields of research and development, information and communication technologies, regional development, education, sports, sustainable tourism, green technologies and circular economy, corporate social responsibility, environmental protection, finance, sustainable agriculture, social entrepreneurship, etc. in the public, private and NGO sectors. Among them, several case studies in each partner country have been identified and briefly presented as good practices in the framework of which intrapreneurship has contributed to boosting the sustainability in economic, social and environmental aspect for both the involved organisations and on a wider scale.

As a follow-up building upon the results of this initial stage of relevant good practices' identification, SINTRA project activities include in-depth interviews allowing assessment of actual and potential contribution on intrapreneurship and the detailed presentation of such cases. The material will be used in the context of the project's training activities and will ensure that, through their transferability, will contribute to substantial multiplicative results in all partner countries and beyond.

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