

## SDG Goal 12

## Responsible consumption and production

### SDG Target 12.6

Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle

### SDG Indicator 12.6.1

Number of companies publishing sustainability reports

### Time series

Voluntary sustainability reporting by companies according to the German Sustainability Code (DNK)

#### 1. General information on the time series

- Date of national metadata: December 21, 2025
- National data: <https://sdg-indicators.de/12-6-1>
- Definition: The time series show the number of sustainability reports voluntarily submitted by companies not subject to reporting requirements in accordance with the German Sustainability Code (DNK).
- Disaggregation: Not available.

#### 2. Comparability with the UN metadata

- Date of UN metadata: July 2024
- UN metadata: <https://unstats.un.org/sdgs/metadata/files/Metadata-12-06-01.pdf>
- The time series is not compliant with the UN metadata, but provides additional information. It does not show all companies that publish sustainability reports, but only those that submit sustainability reports in accordance with the German Sustainability Code (DNK).

#### 3. Data description

- The voluntary sustainability reporting indicator covers companies that are not required to report under the Corporate Sustainability Reporting Directive (CSRD) but are registered with the German Sustainability Code (DNK). The focus on the DNK ensures a transparent and comparable database and avoids double counting between different reporting standards. At the same time, the restriction means that only one standard is taken into account, while others could fulfil similar functions. The number of DNK declarations submitted reflects only the quantitative scope of reporting, not the actual sustainable management of the companies. Large companies subject to CSRD requirements are not included, and the voluntary reports of the remaining companies are incorporated into the indicator without weighting, regardless of size, industry or potential impact.

The data is taken from the reports submitted to the DNK and is processed to show the number of voluntary sustainability reports by German companies. The DNK database forms the basis for this.

The German Sustainability Code is a project of the Federal Ministry for Economic

Affairs and Energy (BMWE) and is implemented by the German Corporation for International Cooperation (GIZ).

**4. Access to data source**

- Database on the German Sustainability Code:  
<https://www.deutscher-nachhaltigkeitskodex.de/en/view-reports/view-dnk-declarations/>

**5. Metadata on source data**

- Not available.

**6. Timeliness and frequency**

- Timeliness: Not applicable.
- Frequency: Annual

**7. Calculation method**

- Unit of measurement: Number
- Calculation: Not applicable.