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[on the report of the Second Committee (A/77/443, para. 32)]

77/160. Entrepreneurship for sustainable development

The General Assembly,

Recalling its resolutions [67/202](#) of 21 December 2012, [69/210](#) of 19 December 2014, [71/221](#) of 21 December 2016, [73/225](#) of 20 December 2018 and [75/211](#) of 21 December 2020,

Reaffirming its resolution [70/1](#) of 25 September 2015, entitled “Transforming our world: the 2030 Agenda for Sustainable Development”, in which it adopted a comprehensive, far-reaching and people-centred set of universal and transformative Sustainable Development Goals and targets, its commitment to working tirelessly for the full implementation of the Agenda by 2030, its recognition that eradicating poverty in all its forms and dimensions, including extreme poverty, is the greatest global challenge and an indispensable requirement for sustainable development, its commitment to achieving sustainable development in its three dimensions – economic, social and environmental – in a balanced and integrated manner, and to building upon the achievements of the Millennium Development Goals and seeking to address their unfinished business,

Reaffirming also its resolutions [75/290 A](#) and [75/290 B](#) of 25 June 2021 on the follow-up and review of the 2030 Agenda for Sustainable Development at the global level,

Reiterating the pledge that no one will be left behind, reaffirming the recognition that the dignity of the human person is fundamental and the wish to see the Sustainable Development Goals and targets met for all nations and peoples and for all segments of society, and recommitting to endeavour to reach the furthest behind first,

Reaffirming its resolution [69/313](#) of 27 July 2015 on the Addis Ababa Action Agenda of the Third International Conference on Financing for Development, which is an integral part of the 2030 Agenda for Sustainable Development, supports and



complements it, helps to contextualize its means of implementation targets with concrete policies and actions, and reaffirms the strong political commitment to address the challenge of financing and creating an enabling environment at all levels for sustainable development in the spirit of global partnership and solidarity,

Welcoming the Paris Agreement,¹ and encouraging all its parties to fully implement the Agreement, and parties to the United Nations Framework Convention on Climate Change² that have not yet done so to deposit their instruments of ratification, acceptance, approval or accession, where appropriate, as soon as possible, and noting the holding of the twenty-sixth session of the Conference of the Parties to the United Nations Framework Convention on Climate Change, held in Glasgow, United Kingdom of Great Britain and Northern Ireland, from 31 October to 13 November 2021, as well as the twenty-seventh session of the Conference of the Parties, held in Sharm el-Sheikh, Egypt, from 6 to 20 November 2022,

Recalling the Sendai Declaration and the Sendai Framework for Disaster Risk Reduction 2015–2030,³ and reaffirming that the Addis Ababa Action Agenda, among other things, seeks to develop and implement holistic disaster risk reduction management at all levels in line with the Sendai Framework,

Recalling also relevant strategies and programmes of action, including the Doha Programme of Action for the Least Developed Countries,⁴ the SIDS Accelerated Modalities of Action (SAMOA) Pathway,⁵ the Vienna Declaration and Vienna Programme of Action for Landlocked Developing Countries for the Decade 2014–2024,⁶ taking note of Agenda 2063 of the African Union, and recognizing the importance of addressing the diverse needs and challenges faced by countries in special situations, in particular African countries, the least developed countries, landlocked developing countries and small island developing States, as well as the specific challenges facing middle-income countries,

Reaffirming the Beijing Declaration and Platform for Action,⁷ the Programme of Action of the International Conference on Population and Development⁸ and the outcome documents of their review conferences,

Acknowledging that entrepreneurship and innovation are essential for harnessing the economic potential of each nation and the importance of supporting mass entrepreneurship, creativity and innovation, which create new momentum for economic growth and decent job creation and expand opportunities for all, including women and youth, persons with disabilities, older persons, Indigenous Peoples and those in vulnerable situations,

Recalling relevant agreed conclusions and resolutions adopted by the Commission on the Status of Women, including the agreed conclusions adopted at its sixty-first session, entitled “Women’s economic empowerment in the changing world of work”,⁹ and the agreed conclusions adopted at its sixty-second session, entitled “Challenges and opportunities in achieving gender equality and the empowerment of

¹ Adopted under the UNFCCC in [FCCC/CP/2015/10/Add.1](#), decision 1/CP.21.

² United Nations, *Treaty Series*, vol. 1771, No. 30822.

³ Resolution [69/283](#), annexes I and II.

⁴ Resolution [76/258](#), annex.

⁵ Resolution [69/15](#), annex.

⁶ Resolution [69/137](#), annexes I and II.

⁷ *Report of the Fourth World Conference on Women, Beijing, 4–15 September 1995* (United Nations publication, Sales No. E.96.IV.13), chap. I, resolution 1, annexes I and II.

⁸ *Report of the International Conference on Population and Development, Cairo, 5–13 September 1994* (United Nations publication, Sales No. E.95.XIII.18), chap. I, resolution 1, annex.

⁹ See *Official Records of the Economic and Social Council, 2017, Supplement No. 7 (E/2017/27)*, chap. I, sect. A.

rural women and girls”,¹⁰ stressing that women and girls, particularly in developing countries, are important drivers of entrepreneurship and sustainable development, calling for measures to enable women to leverage science and technology for entrepreneurship and economic empowerment, and recognizing the importance of policies and programmes that eliminate discrimination against women and provide public infrastructure to ensure equal access for women and men entrepreneurs,

Recognizing that multi-stakeholder partnerships and the resources, knowledge and ingenuity of the private sector, civil society, Indigenous Peoples, the scientific community, academia, philanthropy and foundations, parliaments, local authorities, volunteers and other stakeholders will be important in order to mobilize and access knowledge, expertise, technology and financial resources, complement the efforts of Governments and contribute to the implementation of the outcomes of the United Nations conferences and summits, as well as support the achievement of the Sustainable Development Goals in all countries, including developing countries,

Underlining the need to promote peaceful and inclusive societies for achieving sustainable development and to build effective, accountable and inclusive institutions at all levels, and reaffirming that good governance, the rule of law, human rights, fundamental freedoms, equal access to fair justice systems and measures to combat corruption and curb illicit financial flows will be integral to those efforts,

Emphasizing the pivotal role of entrepreneurship in achieving sustainable development in its three dimensions, and emphasizing that achieving the Sustainable Development Goals requires the talents, creativity and entrepreneurial vigour of the entire population,

Expressing concern that multiple simultaneous and interlinked global shocks and crises, including the ongoing coronavirus disease (COVID-19) pandemic and its consequences, the adverse impacts of climate change, biodiversity loss, desertification, pollution and other aspects of environmental degradation, rising geopolitical tensions and conflicts with widespread effects on people, planet, prosperity and peace, increasing food and energy prices and supply chain disruptions are factors driving and compounding increased social and economic instability, which are disproportionately affecting vulnerable groups, micro-, small and medium-sized enterprises and in particular those owned by women and young people, including through business uncertainty, higher operational costs and unfavourable borrowing conditions, in particular in developing countries,

Noting with great concern the severe negative impact on human health, safety and well-being caused by the coronavirus disease (COVID-19) pandemic, as well as the severe disruption to societies and economies and the devastating impact on lives and livelihoods, and that the poorest and most vulnerable are the hardest hit by the pandemic, reaffirming the ambition to get back on track to achieve the Sustainable Development Goals by designing and implementing sustainable and inclusive recovery strategies to accelerate progress towards the full implementation of the 2030 Agenda for Sustainable Development and to help to reduce the risk of and build resilience to future shocks, crises and pandemics, including by strengthening health systems and achieving universal health coverage, and recognizing that equitable and timely access for all to safe, quality, effective and affordable COVID-19 vaccines, therapeutics and diagnostics are an essential part of a global response based on unity, solidarity, renewed multilateral cooperation and the principle of leaving no one behind,

Recognizing that the ongoing crisis can lead to an increase in entrepreneurial activity, in the form of necessity entrepreneurship, and noting with concern the

¹⁰ Ibid., 2018, *Supplement No. 7 (E/2018/27)*, chap. I, sect. A.

negative effect of the COVID-19 pandemic on necessity entrepreneurs, who often constitute the majority of the workforce in low and middle-income countries, often operating informally, and are more vulnerable and left with few avenues to access support in times of crisis,

Noting that the COVID-19 pandemic has accelerated technological change, having sped up the adoption of digital tools in many areas of life, bringing with it new opportunities such as, inter alia, the adoption of digital tools for remote work and the acceleration of digitalization in developing countries, while further recognizing the contribution of digital technologies to micro-, small and medium-sized enterprises and entrepreneurs in adaptation to global shocks including through digital marketing, online sales, e-commerce, health tech and fintech, enabling better access to financial services as well as facilitating formalization,

Recognizing the important contribution that entrepreneurship makes to sustainable development by creating jobs, promoting decent work, driving inclusive economic growth and innovation, improving social conditions and addressing economic, social and environmental challenges in the context of the 2030 Agenda, and emphasizing that the role of entrepreneurship, including social entrepreneurship, and micro-, small and medium-sized enterprises in social and economic development is more critical than ever in the post-COVID-19 recovery and beyond,

Recognizing also that entrepreneurship can help to address environmental challenges and advance or promote energy sustainability through the introduction of new climate change mitigation and adaptation technologies and resilience measures, delivering energy-efficient products and providing renewable energy equipment, as well as by promoting environmentally sustainable consumption and production patterns,

Recognizing further the positive contribution that entrepreneurship can make in promoting social cohesion, reducing inequalities and expanding opportunities for all, including women, young people, persons with disabilities and the most vulnerable people, and reaching the furthest behind first,

Noting the role that entrepreneurship can play in supporting participation in the labour market for persons with disabilities, and that promoting the feasibility of entrepreneurship for persons with disabilities will increase awareness of entrepreneurship as a potential labour market activity, not only for persons with disabilities, but also for self-employment and micro-, small and medium-sized enterprises, and noting also that persons with disabilities, including women with disabilities, face disproportionate and intersecting forms of discrimination, including in access to financial resources,

Recalling its resolution [71/279](#) of 6 April 2017 on Micro-, Small and Medium-sized Enterprises Day,

Recognizing the importance of micro-, small and medium-sized enterprises, which globally represent about 90 per cent of businesses and account for over two thirds of employment, and emphasizing their role in supporting achievement of the Sustainable Development Goals, in particular through promoting innovation, creativity and decent work for all,

Recognizing also the importance of formalizing micro-, small and medium-sized enterprises, and of encouraging their participation and growth in international, regional and national markets, including through access for all to capacity-building, digital government and business and financial services, such as affordable microfinance and credit,

Remaining deeply concerned by continued high rates of youth unemployment, particularly in developing countries, which stifle the transformative potential of young people in sustainable development,

Recognizing the key role of youth entrepreneurship in sustainable economic growth and in generating innovative solutions and transformational development, and taking note in this regard of the Youth Forum Declaration adopted in 2021 in the lead-up to the fifteenth session of the United Nations Conference on Trade and Development,¹¹ which set out the priorities and recommendations for a resilient recovery in line with the Sustainable Development Goals, with youth entrepreneurship as one of its key components, and welcoming the United Nations Youth Strategy and the establishment of the United Nations Youth Office,

Reaffirming its commitment to substantially increase the number of young people and adults who have relevant skills, including foundational learning skills, transferable skills, technical and vocational skills, for employment, decent jobs and entrepreneurship, and acknowledging the importance of strengthening education systems, including vocational training, in order to develop relevant skills and competences for a rapidly changing society and transition to sustainable and digital economies,

Acknowledging that social entrepreneurship plays an important role in achieving the sustainable development challenges by applying innovative market-based solutions to social and environmental problems, while being financially sustainable, and providing job and income opportunities for disadvantaged groups and those in vulnerable situations,

Acknowledging also the importance of promoting inclusive development-oriented policies, including through alternative economic and business models and concepts that support productive activities, job creation and entrepreneurship, including social and sustainable entrepreneurship, and creativity and innovation, and encourage the formalization and growth of micro-, small and medium-sized enterprises, including through access to financial services, including digital financial services, and the improvement of financial literacy, and in this regard recognizing the role of micro-, small and medium-sized enterprises in promoting inclusive and sustainable industrialization that could contribute to job creation for all,

Recognizing that businesses will play a central role in the transition towards sustainable development and a more resource-efficient economy, such as circular economy, contributing to the achievement of sustainable consumption and production by adapting their business models and value chains,

Noting with concern that societal attitudes and negative preconceptions, in particular towards women and girls, including the fear of failure, the lack of opportunity and insufficient support structures, can undermine efforts to create a culture of entrepreneurship,

Recognizing the importance of quality, accessible, timely and reliable disaggregated data for monitoring progress in the implementation of entrepreneurship policies and their direct and indirect contribution to the attainment of the Sustainable Development Goals, and addressing sex-disaggregated data gaps, to ensure that no one is left behind,

1. *Takes note* of the report of the Secretary-General;¹²

¹¹ [TD/523](#).

¹² [A/77/254](#).

2. *Reiterates* the need to promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all, in that regard emphasizes the importance of improved regulatory environments and policy initiatives that promote entrepreneurship, including social entrepreneurship, and foster micro-, small and medium-sized enterprises, and stresses the positive role that entrepreneurship plays in driving job creation, reducing inequalities and expanding opportunities for all, including for women and youth;

3. *Also reiterates* the need to strengthen women's economic resilience by supporting them in accessing and mobilizing adequate financial resources and technologies and to undertake capacity-building to promote women's entrepreneurship and economic empowerment, and, in addition, to empower women through entrepreneurship by increasing their employment and market opportunities through targeted education and training and greater legal protections in the workplace;

4. *Encourages* Governments to take a coordinated and inclusive approach to promoting entrepreneurship involving all stakeholders, while noting initiatives of civil society, academia and the private sector as important entrepreneurship drivers, and to develop coherent and targeted policies and strategies, taking into account national priorities and circumstances, that address the legal, social and regulatory barriers to equal, effective economic participation, and stresses the need for a comprehensive and holistic approach to entrepreneurship that includes long-term and cross-sectoral strategies, including through strengthening disaggregated data collection to generate better insights for the promotion of sustainable entrepreneurship and to monitor and evaluate progress in implementation;

5. *Acknowledges* that promoting entrepreneurship can stimulate new production processes and technology development, including the building of endogenous capacities for enabling climate change mitigation and adaptation and enhancing energy efficiency, and recognizes that such policies, which could draw on the initiatives presented in the Global Climate Action Agenda, could help Governments to meet their targets for the Paris Agreement on climate change;

6. *Also acknowledges* that the private sector contributes to the achievement of sustainable development and poverty eradication, and that partnerships with the private sector play an important role in promoting entrepreneurship, generating employment and investment, increasing revenue potential, developing new technologies and innovative business models and enabling high, sustained, inclusive and equitable economic growth while protecting workers' rights;

7. *Further acknowledges* the need for Member States to develop policies and, where appropriate, strengthen national and international policy regulatory frameworks and their coherence, harnessing the potential of science, technology and innovation, closing technology gaps and scaling up capacity-building at all levels to better align private sector incentives with public goals, including incentivizing the private sector to adopt sustainable practices, and foster long-term quality investment, taking into account the importance of responsible business practices and corporate social responsibility, as reflected in the 10 principles of the United Nations Global Compact and in the Guiding Principles on Business and Human Rights: Implementing the United Nations "Protect, Respect and Remedy" Framework,¹³ environmental, social and governance performance standards and greater transparency in supply chains to end forced and child labour;

¹³ A/HRC/17/31, annex.

8. *Recognizes* the vital role of entrepreneurship in the development of regional economic integration, which can be an important catalyst for implementing economic reforms, reducing trade barriers and decreasing trade costs;

9. *Invites* Member States to strengthen the capacity of national financial institutions to reach out to those who have no access to banking, insurance and other financial services, particularly women and women-led micro-, small and medium-sized enterprises, sustainable and inclusive businesses, and digital entrepreneurs, in urban and especially in rural areas, including through the use of fintech and innovative tools, including mobile banking, payment platforms and digitalized payments, and encourages them to adopt regulatory and supervisory frameworks that facilitate the safe and sound provision of financial services, increase access to information to protect consumers and promote financial literacy, particularly for women, young people and the most vulnerable people;

10. *Also invites* Member States to support the digital entrepreneurship of women, including in e-commerce, including for micro-, small and medium-sized enterprises, to develop local solutions and relevant content, promote innovation and decent job creation and close the gender digital divide;

11. *Encourages* Member States to expand and support the expansion of alternative sources of financing, including blended finance as well as impact investing, cooperatives and venture philanthropy, venture capital and angel investors for start-ups, and diversify the retail financial service system to include non-traditional providers of financial services, such as microcredit and microfinance, stresses the value of a sound regulatory framework in this regard, and encourages the provision of incentives to microfinance institutions that meet national standards for delivering sound financial services to the poor, with a particular emphasis on women;

12. *Emphasizes* the important role of national efforts aimed at bringing all workers from the informal to the formal economy, including the formalization of micro-, small and medium-sized enterprises, in order to integrate them into national social security and social protection systems, as appropriate, expand the formal economy, increase fiscal revenues, increase entrepreneurs' resilience and their access to finance and public support programmes, address barriers to continued operation in the formal sector, and boost growth perspectives, including by simplifying administrative processes, such as enabling business registration through single-window and e-registration procedures, notes that recommendation No. 204 of the International Labour Organization can provide useful guidance on the transition from the informal to the formal economy, and recognizes that women face unique barriers to entering the formal workforce;

13. *Invites* Member States to reduce the structural barriers to women in transitioning from the informal economy to formal employment and outline measures to recognize, reduce and redistribute women's and girls' disproportionate share of unpaid care and domestic work, reward and represent paid care work by promoting decent paid care and domestic work for women and men in the public and private sectors and by providing social protection, safe working conditions and equal pay for equal work or work of equal value, thereby facilitating the transition of informal workers, including those engaged in informal paid care and domestic work, into the formal economy;

14. *Recognizes* that technological improvement, particularly through the diffusion of technology, can provide new opportunities for businesses to improve their competitiveness, increase their productive capacities and resilience and adapt to shocks, and in this regard encourages Member States to increase cooperation in support of technology exchange and transfer on mutually agreed terms, innovation,

capacity-building programmes and the sharing of best practices for promoting entrepreneurship, especially in developing countries;

15. *Also recognizes* the contribution of digital technologies and innovation to foster entrepreneurship and support the resilience and formalization of micro-, small and medium-sized enterprises, and in this regard encourages Member States to support inclusive entrepreneurship through digitalization, including through digital government services, digital economic services, fintech, scaling up digital skills training and digital literacy, improved regulatory frameworks and developing targeted strategies to address digital divides, including the gender digital divide;

16. *Highlights* the importance of supporting technologies that can have a high social return, correspond to local needs and contribute to technological upgrading and social development;

17. *Recognizes* that entrepreneurs can address sustainable development challenges by developing effective and simple solutions in the areas of utility services, education, health care, hunger eradication and the environment, and that social entrepreneurship, including cooperatives and social enterprises, can help to alleviate poverty and catalyse social transformation by strengthening the productive capacities of vulnerable groups, including persons with disabilities, and producing goods and services that are accessible to them;

18. *Acknowledges* the value of entrepreneurship education and the dissemination of entrepreneurial thinking across all sectors, encourages all relevant actors to increase efforts to systemically integrate entrepreneurship within the formal and informal education systems, including through, inter alia, skills development, career guidance to support entrepreneurship, behavioural approach programmes such as the Empretec programme and the Entrepreneurship Policy Framework and Implementation Guidance of the United Nations Conference on Trade and Development and the Start and Improve Your Business programme of the International Labour Organization, the International Trade Centre programmes to support trade and international business development for micro-, small and medium-sized enterprises, capacity-building, professional training programmes, business incubators and national centres of excellence, as well as online platforms and e-mentorships, such as the SME Trade Academy of the International Trade Centre, and encourages cooperation and networking and the sharing of best practices while fostering innovation and using innovative teaching methods in line with the demands of the competitive markets and ensuring the full participation of women and girls;

19. *Encourages* all stakeholders, in particular women and young entrepreneurs, to apply their creativity and innovation to solving sustainable development challenges, and emphasizes that local innovation and entrepreneurship systems need to be able to fully participate in the implementation of the 2030 Agenda for Sustainable Development,¹⁴ including the Sustainable Development Goals, and that concerted efforts are needed to ensure the participation of all;

20. *Reiterates* the need for the promotion and advancement of women in labour markets, including through policies and programmes aimed at the elimination of structural barriers and stereotypes that women of all ages face in the transition from school to work, and the need to address challenges faced by women returning from care-related career breaks and by older women, by providing access to technical and vocational skills training, as well as access to science, technology, engineering and mathematics training, entrepreneurship development and job-matching, fostering women's empowerment and enabling their full, equal, effective and meaningful participation and leadership and addressing the multiple and intersecting forms of

¹⁴ Resolution [70/1](#).

discrimination and barriers that they face, including violence, and the unequal distribution of unpaid care and work, and promoting their participation in relevant decision-making processes;

21. *Encourages* all relevant stakeholders to further develop financial literacy and financial education programmes that include an emphasis on the impact of finance on sustainable development, as appropriate, in order to ensure that all learners acquire the knowledge and skills needed to access financial services, in particular women and girls, farmers and those working in micro-, small and medium-sized enterprises;

22. *Also encourages* Governments to facilitate women's entrepreneurship, including by improving access to financing and investment opportunities, tools of trade, business development and training, in order to increase trade and procurement, including public procurement from women's enterprises, including micro-, small and medium-sized enterprises, cooperatives and self-help groups in both the public and private sectors such as the Women in Business and eTrade for Women initiatives of the United Nations Conference on Trade and Development and the SheTrades initiative of the International Trade Centre;

23. *Further encourages* Governments to strengthen science and technology education policies and curricula to promote girls in science, technology, engineering and mathematics so that they are relevant to the needs of and benefit women and girls, and encourages investment and research in sustainable technology that meets the needs of women, particularly in developing countries, in order to strengthen their capacities, so as to enable women to leverage science and technology for entrepreneurship and economic empowerment in the changing world of work;

24. *Highlights* the importance of developing and implementing policies and programmes to support women's entrepreneurship, in particular opportunities for new women entrepreneurs and those that lead to business expansion for existing women-owned micro-, small and medium-sized enterprises, and encourages Governments to increase investments in women-owned companies and businesses, to reduce unnecessary administrative barriers in the regulatory environment, removing restrictions that deter women from engaging in business activities, and to create a climate that is conducive to increasing the number of women entrepreneurs and the size of their businesses by providing them with training and advisory services in business, access to finance, administration and information and communications technology, facilitating networking and information-sharing and increasing their participation on advisory boards and in other forums so as to enable them to contribute to the formulation and review of policies and programmes being developed, in particular by financial institutions;

25. *Recognizes* that social entrepreneurs, including Indigenous Peoples and local communities, are agents of change who can drive innovative, economic, social and environmental solutions and create alternative sustainable models of production, finance and consumption to respond to social, economic and environmental issues, while generating value for their community and stakeholders, including the social and solidarity economy, which can play a role in fostering patterns of development, and also recognizes the need to implement policies and programmes aimed at supporting these entrepreneurs, and encourages Governments to set up an environment conducive to social and environmental innovation;

26. *Also recognizes* that harnessing entrepreneurial talents among all young people is vital for increasing productive capacities, developing new forms of entrepreneurship focused on information and communications technology, big data, digitization, smart cities and creating start-ups, and generating full and productive employment and decent work and inclusive economic growth, and encourages Member States to integrate youth entrepreneurship strategies and innovative

programmes into their national policies, create a nurturing environment for the full realization of the rights and capabilities of all young people, and increase investment in micro-, small and medium-sized enterprises, including through impact investment favouring the poorest and most vulnerable, entrepreneurial education, youth capacity-building and information and communications technology;

27. *Encourages* Governments and all sectors of society to take sustainable measures to achieve full and productive employment and decent work for persons with disabilities, on an equal basis and without discrimination on the basis of gender and disability, including by promoting access to inclusive education systems, skills development, including technical, vocational and entrepreneurial training throughout the life cycle, in order to enable persons with disabilities to attain and maintain maximum independence, notes that further efforts are needed to increase awareness of the ability of persons with disabilities to innovate and contribute to the achievement of sustainable development through entrepreneurship, and in this regard calls upon all stakeholders to establish research on policy support for entrepreneurs with disabilities and collect data in order to develop or improve programmes, taking into account their capabilities, skills, socioeconomic status and other personal characteristics;

28. *Stresses* the need to highlight the value of entrepreneurship and its contribution to the 2030 Agenda, including the eradication of poverty in all its forms and dimensions, by promoting policies, initiatives and programmes that support the development of an enabling entrepreneurial ecosystem, including by raising public awareness, reinforcing local support networks and employing specific measures aimed at removing negative preconceptions and negative cultural biases;

29. *Also stresses* the need to enhance the alignment of policies, strategies and initiatives for entrepreneurship, including social entrepreneurship, with the post-COVID-19 recovery priorities and the 2030 Agenda, and emphasizes that these should prioritize those in vulnerable situations, who have the greatest needs, necessity entrepreneurs, including women and young entrepreneurs, and incentivize the economic, social and environmental dimensions of sustainable development, adaptation to flexible work environments, including remote work, digitalization, innovation to access alternative markets and novel financing mechanisms, and the collection of high-quality, reliable and comparable data, while ensuring an optimal regulatory environment for entrepreneurs to start and scale up their businesses;

30. *Underlines* that sustainable entrepreneurship contributes to achieving Sustainable Development Goal 12, and invites Member States, relevant organizations and networks to cooperate in sharing and discussing best practices regarding relevant product information along value chains, including in the context of the circular economy, as a contribution to achieving sustainable consumption and production, in line with domestic and international law;

31. *Recognizes* the potential of entrepreneurship in promoting the availability and sustainable management of water and sanitation for all, including through capacity-building and support to developing countries in water- and sanitation-related activities and programmes, including water harvesting, environmentally sustainable desalination technologies, water efficiency, wastewater treatment, recycling and reuse technologies;

32. *Also recognizes* the contribution urbanization makes to the acceleration of digitalization, the adoption of new technologies, innovation and information-sharing within cities, thereby encouraging entrepreneurship and job creation, and the contribution micro-, small and medium-sized enterprises make to solve societal problems in cities, and encourages Member States to adopt a multi-stakeholder

approach towards urban collaborative economy planning for the delivery of the 2030 Agenda;

33. *Acknowledges* the importance of adopting innovative and sustainable agriculture and food systems that will contribute to the conservation of biodiversity and ecosystems, and help eradicate hunger and malnutrition and poverty in all its forms and dimensions, by harnessing entrepreneurship and innovation in the field of sustainable agriculture, food technology and agrifood technology;

34. *Highlights* the importance of calibrating and differentiating between various types of entrepreneurs, in particular necessity and opportunity entrepreneurs, in line with their relative importance in the economy, in the design and implementation of policies and strategies, initiatives and support programmes, including for responding to the impact of the COVID-19 pandemic, including by employing specific measures targeting the vulnerable and most affected entrepreneurs, mobilizing resources, reinforcing local support networks and prioritizing initiatives and programmes aimed at increasing productivity, access to support measures and formalization;

35. *Calls upon* all stakeholders to implement the present resolution as a means to deliver the comprehensive, far-reaching and people-centred set of universal and transformative Goals and targets of the 2030 Agenda, in which the dignity of the human person is fundamental, the Goals and targets are met for all nations and peoples and for all segments of society, no one is left behind and we endeavour to reach the furthest behind first;

36. *Encourages* Member States to strengthen and foster investment in research and development and innovation centres, with an emphasis on multilateralism and international collaborations in creating innovative solutions to global challenges, to strengthen their business environment, while encouraging the participation of underrepresented communities, and to promote the involvement of academia and the business and financial sectors in the development of an enabling and inclusive business environment, and invites the international community to support those efforts including through South-South and triangular cooperation initiatives;

37. *Stresses* the importance of indicators that can be used to formulate targeted entrepreneurship policies and measure their impact on the Sustainable Development Goals, and in this regard encourages Member States, in cooperation with all relevant stakeholders, to further identify and develop indicators at the national and regional levels, as appropriate;

38. *Recognizes* that democratic political institutions, transparent and accountable public and private entities, effective anti-corruption measures and responsible corporate governance are key conditions for making market economies and enterprises more responsive to the values and long-term goals of society;

39. *Calls upon* the relevant organizations and bodies of the United Nations system to further recognize and integrate entrepreneurship in its various forms into their policies, programmes and reports, as appropriate, and invites the United Nations system, and in particular the United Nations Conference on Trade and Development, to continue to provide support to and assist Member States, at their request, to identify, formulate, implement and assess coherent policy measures on entrepreneurship and the promotion of micro-, small and medium-sized enterprises;

40. *Decides* to continue to consider, as appropriate, the contribution of entrepreneurship to sustainable development in the follow-up and review framework of the 2030 Agenda for Sustainable Development;

41. *Requests* the Secretary-General, in collaboration with the secretariat of the United Nations Conference on Trade and Development, to submit to the General Assembly at its seventy-ninth session a report on the implementation of the present resolution, including COVID-19-related aspects, effects and responses, and decides to include in the provisional agenda of its seventy-ninth session the item entitled “Sustainable development”, unless otherwise agreed.

*53rd plenary meeting
14 December 2022*