AI & Partners

Amsterdam – London - Singapore

EU AI Act

Enterprise UN SDG Adherence

Examining the ability to harness the upcoming European Union (EU) Artificial Intelligence (AI) Act to in order to drive enterprises' adherence to Sustainable Development Goals (SDGs) following its entry into force on 1st August 2024.

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AI & Partners defends and extends the digital rights of users at risk around the world. By combining direct technical support, comprehensive policy engagement, global advocacy, grassroots professional services, regulatory interventions, and participating in industry groups such as AI Commons, we fight for fundamental rights in the artificial intelligence age.

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Our report finds that EU AI Act compliance significantly increases the likelihood of enterprises adhering to the UN's SDGs given its focus on ensuring a high level of protection of health, safety, fundamental rights as enshrined in the Charter of Fundamental Rights of the European Union, including democracy, the rule of law and environmental protection, to protect against the harmful effects of AI systems in the Union, and to support innovation. These focus areas strongly align with the UN's SDGs objectives, demonstrating a clear basis for adherence. Moreover, our research suggests that three key areas of EU AI Act – governance, innovation and standardisation – are instrumental in the alignment process.

About this report

This report is based on market research, publicly available data, and interviews with AI specialists in AI & Partners, financial services organisations, and relevant third-parties. Moreover, quotations provided on specific topics reflect those of AI specialists at AI & Partners to be as representative as possible of real-world conditions. All references to EU AI Act reflect the version of text valid as at 13 June 2024. Accessible here.

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Executive Summary

The European Union ("EU") Artificial Intelligence ("AI") Act (the "EU AI Act")[1], which entered into force on August 1, 2024, presents a pivotal opportunity to align AI development and deployment with Sustainable Development Goals ("SDGs")[2]. This whitepaper explores how enterprises can leverage the EU AI Act to drive adherence to SDGs, ensuring that AI technologies not only advance economic and technological progress but also promote social and environmental sustainability. The EU AI Act aims to establish a comprehensive regulatory framework that ensures AI systems are used safely and ethically, with particular emphasis on mitigating risks and enhancing transparency. By adhering to these regulations, enterprises can foster innovation that aligns with the broader objectives of sustainable development.

Overview of the EU AI Act

The EU AI Act represents a landmark legislative effort to regulate AI comprehensively. It categorizes AI systems based on their risk levels—unacceptable risk, high risk, limited risk, and minimal risk—and imposes varying requirements accordingly. High-risk AI systems, which include applications in critical sectors such as healthcare, transportation, and employment, are subject to stringent obligations regarding data governance, transparency, human oversight, and robustness. The Act also mandates the establishment of regulatory sandboxes to foster innovation and ensure compliance without stifling technological advancements.

Alignment with SDGs

The 17 SDGs, adopted by all United Nations Member States in 2015, provide a shared blueprint for peace and prosperity for people and the planet, now and into the future. They address global challenges including poverty, inequality, climate change, environmental degradation, peace, and justice. AI, with its transformative potential, can play a crucial role in achieving these goals. The EU AI Act, by enforcing ethical and sustainable practices in AI development, can drive enterprises towards meaningful contributions to these global objectives.

'AI's transformative potential has the capacity to drive SDGs forward', Technoserve IT

AI's transformative potential can significantly drive adherence to the Sustainable Development Goals (SDGs) when guided by robust governance frameworks like the EU AI Act. By ensuring cybersecurity, data governance, and transparency, enterprises can leverage AI responsibly, contributing to environmental sustainability (SDG 13) and institutional strength (SDG 16) while fostering human-centric growth (SDG 8).

Robust AI cybersecurity practices aligns with SDG 16

"Ensuring robust AI cybersecurity not only protects systems but strengthens enterprises' ability to align with SDG 16, fostering peace, justice, and strong institutions through safe and ethical AI practices."

Filiz Demirci, *Founder*, Technoserve IT Consulting

TECHNOSERVE IT CONSULTING

[1] European Parliament and The Council of the European Union, (2024), 2024/1689 Regulation (EU) 2024/1689 of the European Parliament and of The Council of 13 June 2024 laying down harmonised rules on artificial intelligence and amending Regulations (EC) No 300/2008, (EU) No 167/2013, (EU) No 168/2013, (EU) 2018/858, (EU) 2018/1139 and (EU) 2019/2144 and Directives 2014/90/EU, (EU) 2016/797 and (EU) 2020/1828 (Artificial Intelligence Act), accessible at https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=OJ:L_202401689 (last accessed 10th July 2024)

[2] United Nations, (2024), 'The 17 Goals', accessible at https://sdgs.un.org/goals (last accessed 20th July 2024)

‘Global sustainability goals can benefit from EU AI Act tailwinds’, Cybersecurity Unity

As the EU AI Act progresses through its two-year transition period, having come into force on 1 August 2024, I’m pleased to see that enterprises—particularly those with an EU presence—are increasingly looking to align their AI strategies with the United Nations' Sustainable Development Goals (SDGs). The Act aims to regulate AI applications, with a strong focus on ensuring transparency, safety, and accountability. While the SDGs promote global sustainability, the EU AI Act emphasizes AI's role in supporting environmental goals, addressing risks of AI applications that could harm sustainability efforts. Enterprises now face a critical moment in understanding the intersection of AI regulation and sustainability, particularly regarding the environmental impact of AI technologies, such as energy-intensive AI systems. Market participants must rapidly assess their adherence to both the regulatory and ethical dimensions of these frameworks, ensuring AI is deployed in ways that support, rather than hinder, sustainability objectives outlined in the SDGs. The two-year transition offers a window for proactive engagement, but readiness will require dedicated compliance efforts, resource investments, and ongoing collaboration between AI developers and sustainability officers.

Enterprise SDG adoption shows AI industry maturity

“I’m pleased to see that enterprises—particularly those with an EU presence—are increasingly looking to align their AI strategies with the United Nations' Sustainable Development Goals (SDGs).”

Lisa Ventura MBE, *Founder*, Cyber Security Unity

Leveraging the EU AI Act for SDG Adherence

- **Trustworthy AI Development and Use**: The Act’s emphasis on trustworthy AI aligns with SDG 16 (Peace, Justice, and Strong Institutions) by promoting transparent and accountable AI systems. Enterprises are required to ensure that their AI systems are free from biases and do not perpetuate discrimination, thus fostering inclusive and fair outcomes.
- **Enhanced Data Governance**: The requirements for high-quality data under the Act support SDG 9 (Industry, Innovation, and Infrastructure) by encouraging robust and reliable AI systems. Enterprises must implement strong data governance frameworks to ensure data integrity, which in turn enhances the reliability and safety of AI applications.
- **Human-Centric AI**: The Act mandates human oversight in high-risk AI systems, promoting SDG 8 (Decent Work and Economic Growth). By ensuring that AI augments human capabilities rather than replacing them, enterprises can create more inclusive workplaces and drive economic growth.
- **Environmental Sustainability**: AI’s potential to address environmental challenges aligns with SDG 13 (Climate Action). The Act’s focus on sustainable AI practices encourages enterprises to develop AI solutions that monitor and mitigate environmental impacts, contributing to global efforts to combat climate change.
- **Innovation and Inclusivity**: Through regulatory sandboxes, the Act promotes innovation while ensuring compliance with trustworthy standards. This approach supports SDG 10 (Reduced Inequality) by enabling diverse and inclusive AI solutions that address the needs of underserved populations.

Key Takeaways

- **Trustworthy AI as a Pillar for SDG 16**: The EU AI Act's focus on transparency, accountability, and bias mitigation ensures that AI systems support strong institutions and justice, aligning with SDG 16.
- **Data Governance for SDG 9**: Robust data governance requirements under the Act drive the development of reliable AI systems, fostering innovation and infrastructure improvements as envisioned in SDG 9.
- **Human Oversight for SDG 8**: Mandating human oversight in AI applications promotes decent work and economic growth by ensuring that AI technologies complement rather than replace human labour, in line with SDG 8.
- **Sustainable AI for SDG 13**: The Act's emphasis on sustainable AI practices encourages the development of technologies that address climate change and environmental sustainability, contributing to SDG 13.
- **Inclusive Innovation for SDG 10**: By supporting innovation through regulatory sandboxes, the Act ensures that AI development is inclusive and reduces inequalities, thus advancing SDG 10.

Strategic Recommendations for Enterprises

To fully leverage the EU AI Act in driving adherence to SDGs, enterprises should adopt the following strategic measures:

- **Implement Comprehensive Trustworthy AI Policies**: Develop and enforce trustworthy AI guidelines that align with the EU AI Act's requirements. This includes regular audits to identify and mitigate biases and ensuring transparency in AI operations.
- **Strengthen Data Governance Frameworks**: Establish robust data governance protocols to ensure high-quality, reliable data. This involves data anonymization, regular data audits, and compliance with data protection regulations.
- **Promote Human-Centric AI Development**: Design AI systems that enhance human capabilities and ensure human oversight, particularly in high-risk applications. This includes training programs to upskill employees and integrate AI into human workflows effectively.
- **Invest in Sustainable AI Solutions**: Focus on AI innovations that address environmental challenges. This involves developing AI applications for energy efficiency, resource management, and environmental monitoring.
- **Foster Inclusive AI Innovation**: Utilize regulatory sandboxes to experiment with AI solutions that address the needs of marginalized communities. Engage with diverse stakeholders to ensure AI systems are inclusive and equitable.

'Simple and effective solutions deliver a sustainable future for today's generations', The Life Map

The EU AI Act can drive adherence to SDG 13 by implementing comprehensive toolkits, such as a Life Map. These tools can track climate metrics across the UK, Eire, and global communities, offering insights into air quality, tidal flooding, rainfall patterns, wind speeds, and historical fire damage, enhancing climate management and reporting. Ultimately, cross-sectoral stakeholder collaboration is needed to both hold discussions and deliver the metrics, components and pillars of environmental, economic and social sustainability to give humanity a chance of reaching 2050 and beyond.

THE LIFE MAP® FOUNDATION
a pathway for humanity to reach 2050 and beyond

Glossary

Table 1: Glossary

Term	AI Act Definition
AI System	A machine-based system that is designed to operate with varying levels of autonomy and that can, for explicit or implicit objectives, generate outputs such as predictions, recommendations, or decisions, that influence physical or virtual environments.
Authorised Representative	Any natural or legal person located or established in the EU who has received and accepted a mandate from a Provider to carry out its obligations on its behalf.
Deployer	A natural or legal person, public authority, agency, or other body using an AI system under its authority.
Distributor	Any natural or legal person in the supply chain, not being the Provider or Importer, who makes an AI System available in the EU market.
General-Purpose AI Model ("GPAI")	Means an AI model, including where such an AI model is trained with a large amount of data using self-supervision at scale, that displays significant generality and is capable of competently performing a wide range of distinct tasks regardless of the way the model is placed on the market and that can be integrated into a variety of downstream systems or applications, except AI models that are used for research, development or prototyping activities before they are placed on the market;
Importer	Any natural or legal person within the EU that places on the market or puts into service an AI system that bears the name or trademark of a natural or legal person established outside the EU.
Operator	A general term referring to all the terms above (Provider, Deployer, Authorised Representative, Importer, Distributor, or Product Manufacturer).
Product Manufacturer	A manufacturer of an AI System that is put on the market or a manufacturer that puts into service an AI System together with its product and under its own name or trademark.
Provider	A natural or legal person, public authority, agency, or other body that is or has developed an AI system to place on the market, or to put into service under its own name or trademark.
UN SDGs	An urgent call for action by all countries - developed and developing - in a global partnership. They recognize that ending poverty and other deprivations must go hand-in-hand with strategies that improve health and education, reduce inequality, and spur economic growth – all while tackling climate change and working to preserve our oceans and forests.

Introduction

The EU AI Act, which entered into force on **August 1, 2024**, represents a significant regulatory milestone aimed at ensuring the ethical and trustworthy development and deployment of artificial intelligence AI systems. This landmark legislation is designed to protect fundamental rights, health, and safety while fostering innovation and economic growth within the EU. As enterprises navigate the complexities of this new regulatory landscape, the EU AI Act offers a unique opportunity to align business practices with the United Nations' ("UN") Sustainable Development Goals ("SDGs"). The SDGs, established by the United Nations in 2015, provide a comprehensive framework for addressing global challenges such as poverty, inequality, climate change, environmental degradation, peace, and justice. By integrating the principles and requirements of the EU AI Act, enterprises can enhance their contributions to these global objectives, driving sustainable development and creating long-term value for society.

The EU AI Act emphasizes the importance of trustworthy AI development, transparency, and accountability, which are critical components for achieving the SDGs. For instance, the Act mandates a robust risk management system for high-risk AI systems, ensuring that these technologies do not pose risks to health and safety[3]. This requirement directly supports SDG 3 (Good Health and Well-being) by promoting the development of AI solutions that enhance healthcare delivery and patient safety. Moreover, the Act promotes AI literacy among providers, deployers, and affected persons, equipping them with the knowledge to make informed decisions regarding AI systems[4]. This initiative aligns with SDG 4 (Quality Education) by supporting educational programs and lifelong learning opportunities in AI. Additionally, the Act encourages the inclusive and diverse design of AI systems, fostering gender equality (SDG 5) and reducing inequalities (SDG 10)[5]. The EU AI Act also addresses environmental sustainability by encouraging the development of AI systems in a sustainable and environmentally friendly manner[6]. This aligns with SDG 12 (Responsible Consumption and Production) and SDG 13 (Climate Action), promoting the creation of AI solutions that minimize environmental impact and support climate action.

In this sense, the EU AI Act provides a robust framework that supports enterprises in aligning their AI practices with the SDGs. By promoting trustworthy AI development, fostering innovation, and ensuring the protection of fundamental rights, the Act helps enterprises contribute to a more sustainable and equitable future. This whitepaper will explore the specific provisions of the EU AI Act and how they can be harnessed to drive adherence to the SDGs, offering practical insights and recommendations for enterprises.

'AI-optimised solutions can revolutionise the energy industry', Doug Hohulin

"Just as mobile technologies transformed economies and connected the unconnected in the 2000s and 2010s, AI-optimized energy systems in the 2020s and 2030s can help revolutionize the energy industry. AI powered energy systems can help enhance efficiency, reduce waste, and promote clean, affordable electricity, to help achieve the SDG7 Access to electricity goal[7]: 92.7% of humanity (7.9 billion people) have access to affordable, reliable, sustainable, and modern energy by 2030. However, with global access to electricity stalled at 90.2% for the past three years, achieving this target demands shifts in priorities—from conflict and scarcity to using AI-optimized energy systems (optimizing grids, predicting demand, and minimizing waste, energy innovation, and contributing to affordable, reliable, and sustainable electricity) to meet the SDG7 Goal."

[3] Article 9 Risk Management System (EU AI Act)
[4] Recital 20 (EU AI Act)
[5] Recital 165 (EU AI Act)
[6] Article Codes of conduct for voluntary application of specific requirements (EU AI Act)
[7] IEA, (2024), 'Access to electricity', accessible at: https://www.iea.org/reports/sdg7-data-and-projections/access-to-electricity (last accessed 26th October 2024)

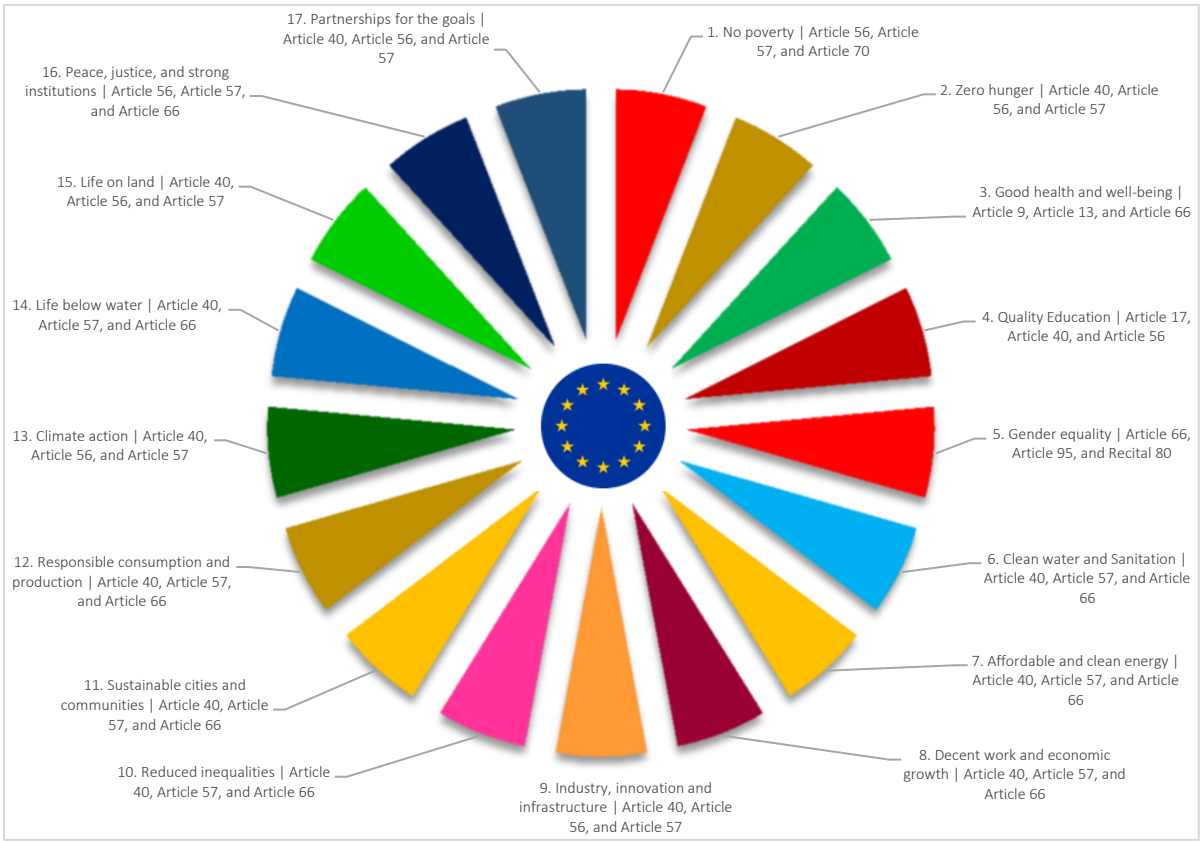
Alignment with UN SDGs

A crucial aspect of the EU AI Act is its alignment with the UN's SDGs, which serve as a global blueprint for achieving a more sustainable and equitable future. The integration of the SDGs within the EU AI Act not only underscores the importance of responsible AI but also enhances enterprises' commitment to sustainable development.

The EU AI Act's alignment with the SDGs is evident through its detailed articles and recitals, which emphasize principles such as transparency, accountability, and human-centricity. These principles are fundamental to achieving several SDGs, including Quality Education (SDG 4), Decent Work and Economic Growth (SDG 8), Industry, Innovation, and Infrastructure (SDG 9), and Reduced Inequalities (SDG 10). In this sense, because the EU AI Act requires strict adherence to these principles, it ensures that AI systems are developed and used in ways that promote inclusive and sustainable growth. See **Annex A – B** for examples of how to measure the UN SDG performance of enterprises across two industries and how the use of EU AI Act compliant AI systems be a facilitating force. This is based on the Sustainable Development Report 2024 from the Sustainable Development Solutions Network[8].

Table 2 and **Figure 1** illustrate the direct alignment between the SDGs and the specific articles and recitals of the EU AI Act. **Table 1** provides a comprehensive mapping of how each article of the Act corresponds to particular SDGs. **Figure 1** visually represents this alignment, highlighting the interconnectedness between the regulatory measures of the EU AI Act and the achievement of SDGs. The figure showcases how each component of the Act contributes to multiple SDGs, reinforcing the notion that ethical AI practices are integral to sustainable development.

Figure 1: UN SDGs alignment with EU AI Act Article(s) and Recital(s)



[8] Sustainable Development Solutions Network, (2024), 'Sustainable Development Report 2024: The SDGs and the UN Summit of the Future (Includes the SDG Index and Dashboards)', accessible at https://s3.amazonaws.com/sustainabledevelopment.report/2024/sustainable-development-report-2024.pdf (last accessed 20th July 2024)

Table 2: UN SDGs alignment with EU AI Act Article(s) and Recital(s)

UN SDG	EU AI Act Article(s)	Alignment
SDG 1: No Poverty **Objective**: End poverty in all its forms everywhere.	**Article 56**: Codes of Practice **Article 57**: AI Regulatory Sandboxes **Article 70**: Designation of National Competent Authorities	**1. Article 56: Codes of Practice** **Objective and Benefits**: This article promotes the creation of codes of practice to ensure the ethical and responsible use of AI technologies. By encouraging transparency and accountability, these codes help prevent the misuse of AI systems that could worsen poverty, such as biased decision-making in social services. They also promote the development of inclusive AI solutions that benefit all societal segments, including those living in poverty. **2. Article 57: AI Regulatory Sandboxes** **Purpose and Impact**: AI regulatory sandboxes provide a controlled environment for testing and developing AI systems. This fosters innovation by allowing creators to experiment with AI solutions that can address poverty-related issues, such as enhancing access to education, healthcare, and financial services for underserved communities. By supporting the development of AI applications that can improve living conditions, these sandboxes play a crucial role in poverty alleviation. **3. Article 70: Designation of National Competent Authorities** **Governance and Protection**: Establishing national competent authorities ensures oversight and enforcement of AI regulations. This governance framework protects vulnerable populations from potential harms of AI systems, such as discrimination or exclusion from essential services. Effective oversight ensures AI technologies support social welfare programs and initiatives aimed at reducing poverty.
SDG 2: Zero Hunger **Objective**: End hunger, achieve food security and improved nutrition, and promote sustainable agriculture.	**Article 56**: Codes of Practice **Article 57**: AI Regulatory Sandboxes **Article 40**: Harmonised Standards	**1. Article 40: Harmonised Standards** **Governance and Protection**: Harmonised standards ensure that AI systems meet specific safety and performance criteria. In agriculture, these standards can be applied to AI technologies used in precision farming, pest control, and resource management. By ensuring that AI systems are reliable and effective, harmonised standards help improve agricultural outputs and contribute to food security. **2. Article 56: Codes of Practice** **Objective and Benefits**: This article encourages the development of codes of practice to ensure responsible AI use. In the context of agriculture, these codes can guide the ethical deployment of AI technologies that monitor crop health, predict weather patterns, and manage resources efficiently. By promoting transparency and accountability, these codes help ensure that AI systems are used to enhance food security and support sustainable farming practices. **3. Article 57: AI Regulatory Sandboxes** **Purpose and Impact**: AI regulatory sandboxes provide a controlled environment for developing and testing AI systems. These sandboxes can be instrumental in creating AI solutions that enhance agricultural productivity, optimize supply chains, and improve food distribution networks. By fostering innovation in AI applications related to agriculture and food security, these sandboxes can directly contribute to reducing hunger and improving food availability.
SDG 3: Good Health and Well-being	**Article 9**: Risk Management System	**1. Article 9: Risk Management System** **Ensuring Safety and Reliability**: The EU AI Act mandates a robust risk management system for high-risk AI systems, ensuring that these technologies do not pose risks to health and safety. This requirement directly supports SDG 3 by promoting the development

Objective: Ensure healthy lives and promote well-being for all at all ages.	**Article 13**: Transparency and Provision of Information to Deployers **Article 66**: Tasks of the Board	of AI solutions that enhance healthcare delivery and patient safety. The risk management system includes continuous monitoring and assessment of AI systems to identify and mitigate potential risks, ensuring that AI technologies used in healthcare are safe and reliable. **2. Article 13: Transparency and Provision of Information to Deployers** - **Informed Decision-Making**: The Act requires that deployers of high-risk AI systems provide clear and comprehensive information about the AI system's capabilities, limitations, and intended purpose. This transparency ensures that healthcare providers and other deployers can make informed decisions about the use of AI technologies, thereby enhancing patient safety and well-being. By understanding the AI system's functionality and potential risks, deployers can better integrate these technologies into healthcare settings, improving overall health outcomes. **3. Article 66: Tasks of the Board** - **Coordination and Best Practices**: The Board is tasked with advising and assisting the Commission and Member States to facilitate the consistent and effective application of the AI Act. This includes collecting and sharing technical and regulatory expertise and best practices among Member States. By promoting the exchange of knowledge and best practices, the Board helps ensure that AI technologies used in healthcare are developed and deployed in a manner that prioritizes patient safety and well-being. This coordination supports the implementation of AI solutions that enhance healthcare delivery and contribute to the achievement of SDG.
SDG 4: Quality Education **Objective**: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.	**Article 17:** Quality Management System **Article 40:** Harmonised Standards **Article 56:** Codes of Practice	**1. Article 17: Quality Management System** **Governance and Protection**: Providers of high-risk AI systems, including those used in education, are required to implement a quality management system. This ensures compliance with the regulation and promotes the development of AI systems that are safe and effective for educational purposes. By maintaining high standards of quality, these systems can support innovative educational tools and resources that enhance learning opportunities. **2. Article 40: Harmonised Standards** **Purpose and Impact**: Harmonised standards ensure that AI systems used in educational settings meet specific safety and performance criteria. These standards can be applied to AI technologies that support personalized learning, adaptive learning platforms, and educational content delivery. By ensuring that AI systems are reliable and effective, harmonised standards help improve educational outcomes and provide equitable access to quality education. **3. Article 56: Codes of Practice** **Objective and Benefits**: This article encourages the development of codes of practice to ensure responsible AI use. In the context of education, these codes can guide the ethical deployment of AI technologies that assess student performance, provide feedback, and support teachers in personalizing instruction. By promoting transparency and accountability, these codes help ensure that AI systems are used to enhance learning experiences and support educational equity.
SDG 5: Gender Equality **Objective**: Achieve gender equality and empower all women and girls.	**Article 66**: Tasks of the Board **Article 95**: Codes of Conduct for Voluntary Application of Specific Requirements **Recital 80**	**1. Article 66: Tasks of the Board** **Promotion of Gender Equality**: The Board is tasked with advising and assisting the Commission and Member States to facilitate the consistent and effective application of the AI Act. This includes promoting AI literacy, public awareness, and understanding of the benefits, risks, safeguards, and rights and obligations in relation to the use of AI systems. By promoting AI literacy and awareness,

		the Board can help ensure that women and girls are equally informed and empowered to participate in the AI industry, supporting gender equality. **Best Practices and Coordination**: The Board collects and shares technical and regulatory expertise and best practices among Member States. This exchange of knowledge and expertise supports the development of a collaborative environment where stakeholders can learn from each other and work together to achieve common goals, including gender equality. **2. Article 95: Codes of Conduct for Voluntary Application of Specific Requirements** **Inclusive and Diverse Design**: The EU AI Act encourages the development of codes of conduct that promote the inclusive and diverse design of AI systems. This includes the establishment of inclusive and diverse development teams and the promotion of stakeholders' participation in the process. By fostering diversity in AI development, the Act helps ensure that AI systems are designed to benefit all genders equally, directly supporting SDG 5. These codes of conduct can help mitigate biases and ensure that AI technologies do not perpetuate gender inequalities. **3. Recital 80** **Non-Discrimination and Accessibility**: Recital 80 emphasizes the importance of protecting persons with disabilities from discrimination and promoting their equality. It also highlights the need for AI systems to be developed and used in a way that ensures full and equal access for everyone, including women and girls. By applying universal design principles and ensuring compliance with accessibility requirements, the Act helps create AI technologies that are inclusive and non-discriminatory, supporting gender equality.
SDG 6: Clean Water and Sanitation **Objective**: Ensure availability and sustainable management of water and sanitation for all.	**Article 40**: Harmonised Standards and Standardisation Deliverables **Article 57**: AI Regulatory Sandboxes **Article 66**: Tasks of the Board	**1. Article 40: Harmonised Standards and Standardisation Deliverables** **Global Cooperation on Standards**: The Act promotes investment and innovation in AI by increasing legal certainty and enhancing global cooperation on standardization. By aligning with existing international standards and ensuring a balanced representation of interests, the Act supports the development of harmonized standards that facilitate global partnerships and the widespread adoption of trustworthy AI technologies. This global cooperation can help create economic opportunities and improve social welfare, contributing to efforts to ensure sustainable water management and sanitation. **2. Article 57: AI Regulatory Sandboxes** **Innovation and Collaboration**: AI regulatory sandboxes provide a controlled environment that fosters innovation and facilitates the development, training, testing, and validation of innovative AI systems. These sandboxes encourage collaboration between various stakeholders, including water management authorities, AI developers. By supporting innovation and collaboration, AI regulatory sandboxes can help create new solutions for sustainable water management and sanitation, contributing to the achievement of SDG. **Support for SMEs**: The AI Act ensures that access to AI regulatory sandboxes is free of charge for SMEs, including start-ups, without prejudice to exceptional costs that national competent authorities may recover in a fair and proportionate manner. This support for SMEs can help small businesses and start-ups develop and deploy AI solutions for water management and sanitation, creating new economic opportunities and contributing to the achievement of SDG 6. **3. Article 66: Tasks of the Board** **Coordination and Best Practices**: The Board is tasked with advising and assisting the Commission and Member States to facilitate the consistent and effective application of the AI Act. This includes collecting and sharing technical and regulatory expertise and best practices among Member States. By promoting the exchange of knowledge and best practices, the Board helps ensure that AI

		technologies used in water management are developed and deployed in a manner that prioritizes sustainability and efficiency. This coordination supports the implementation of AI solutions that enhance water resource management and contribute to the achievement of SDG 6.
SDG 7: Affordable and Clean Energy **Objective**: Ensure access to affordable, reliable, sustainable, and modern energy for all.	**Article 40**: Harmonised Standards and Standardisation Deliverables **Article 56:** Codes of Practice **Article 57**: AI Regulatory Sandboxes	**1. Article 40: Harmonised Standards** Purpose and Impact: Harmonised standards ensure that AI systems, including those used in the energy sector, meet specific safety and performance criteria. These standards can be applied to AI technologies that optimize energy consumption, enhance energy efficiency, and integrate renewable energy sources. By ensuring that AI systems are reliable and effective, harmonised standards help improve energy management and support the transition to sustainable energy solutions. **2. Article 56: Codes of Practice** **Governance and Protection**: This article encourages the development of codes of practice to ensure responsible AI use. In the energy sector, these codes can guide the ethical deployment of AI technologies that monitor energy usage, predict energy demand, and optimize resource allocation. By promoting transparency and accountability, these codes help ensure that AI systems are used to enhance energy efficiency and support sustainable energy practices. **3. Article 57: AI Regulatory Sandboxes** **Objective and Benefits**: AI regulatory sandboxes provide a controlled environment for developing and testing AI systems. In the context of energy, these sandboxes can facilitate the creation of innovative AI solutions that improve energy distribution, manage smart grids, and enhance the efficiency of renewable energy systems. By fostering innovation in AI applications related to energy, these sandboxes contribute to making energy more affordable and sustainable.
SDG 8: Decent Work and Economic Growth **Objective**: Promote sustained, inclusive, and sustainable economic growth, full and productive employment, and decent work for all.	**Article 40**: Harmonised Standards and Standardisation Deliverables **Article 57**: AI Regulatory Sandboxes **Article 66**: Tasks of the Board	**1. Article 40: Harmonised Standards and Standardisation Deliverables** **Promoting Investment and Innovation**: The Act promotes investment and innovation in AI by increasing legal certainty and enhancing global cooperation on standardization. By aligning with existing international standards and ensuring a balanced representation of interests, the Act supports the development of harmonized standards that facilitate global partnerships and the widespread adoption of trustworthy AI technologies. This global cooperation can help create economic opportunities and improve productivity, contributing to efforts to promote sustained, inclusive, and sustainable economic growth. **2. Article 57: AI Regulatory Sandboxes** **Innovation and Collaboration**: AI regulatory sandboxes provide a controlled environment that fosters innovation and facilitates the development, training, testing, and validation of innovative AI systems. These sandboxes encourage collaboration between various stakeholders, including businesses, AI developers, and regulators, promoting partnerships that drive the responsible development and deployment of AI technologies. By supporting innovation and collaboration, AI regulatory sandboxes can help create new economic opportunities and improve productivity, contributing to the achievement of SDG 8. **Support for SMEs**: The AI Act ensures that access to AI regulatory sandboxes is free of charge for SMEs, including start-ups, without prejudice to exceptional costs that national competent authorities may recover in a fair and proportionate manner. This support for SMEs can help small businesses and start-ups develop and deploy innovative AI solutions, creating new economic opportunities and contributing to the achievement of SDG 8. **3. Article 66: Tasks of the Board**

		Coordination and Best Practices: The Board is tasked with advising and assisting the Commission and Member States to facilitate the consistent and effective application of the AI Act. This includes collecting and sharing technical and regulatory expertise and best practices among Member States. By promoting the exchange of knowledge and best practices, the Board helps ensure that AI technologies are developed and deployed in a manner that supports economic growth and job creation. This coordination supports the implementation of AI solutions that enhance productivity and contribute to the achievement of SDG 8. **Promotion of Digital Skills**: The Board also provides advice on trends such as the development of digital skills. By promoting digital literacy and skills development, the Board helps ensure that workers are equipped to participate in the AI-driven economy, supporting full and productive employment and decent work.
SDG 9: Industry, Innovation, and Infrastructure **Objective**: Build resilient infrastructure, promote inclusive and sustainable industrialization, and foster innovation.	**Article 40**: Harmonised Standards and Standardisation Deliverables **Article 56:** Codes of Practice **Article 57**: AI Regulatory Sandboxes	**1. Article 40: Harmonised Standards and Standardisation Deliverables** **Promoting Investment and Innovation**: The Act promotes investment and innovation in AI by increasing legal certainty and enhancing global cooperation on standardization. By aligning with existing international standards and ensuring a balanced representation of interests, the Act supports the development of harmonized standards that facilitate global partnerships and the widespread adoption of trustworthy AI technologies. This global cooperation can help create economic opportunities and improve industrial infrastructure, contributing to efforts to promote inclusive and sustainable industrialization. **2. Article 56: Codes of Practice** **Governance and Protection**: This article encourages the development of codes of practice to ensure responsible AI use. In the context of industry and infrastructure, these codes can guide the ethical deployment of AI technologies that optimize industrial operations, enhance supply chain efficiency, and improve infrastructure resilience. By promoting transparency and accountability, these codes help ensure that AI systems are used to foster innovation and support sustainable industrial practices. They also involve stakeholders in the development process, ensuring that diverse interests are considered.. **3. Article 57: AI Regulatory Sandboxes** **Innovation and Collaboration**: AI regulatory sandboxes provide a controlled environment that fosters innovation and facilitates the development, training, testing, and validation of innovative AI systems. These sandboxes encourage collaboration between various stakeholders, including businesses, AI developers, and regulators, promoting partnerships that drive the responsible development and deployment of AI technologies. By supporting innovation and collaboration, AI regulatory sandboxes can help create new industrial opportunities and improve infrastructure, contributing to the achievement of SDG 9. **Support for SMEs**: The AI Act ensures that access to AI regulatory sandboxes is free of charge for SMEs, including start-ups, without prejudice to exceptional costs that national competent authorities may recover in a fair and proportionate manner. This support for SMEs can help small businesses and start-ups develop and deploy innovative AI solutions, creating new industrial opportunities and contributing to the achievement of SDG 9.
SDG 10: Reduced Inequalities **Objective**: Reduce inequality within and among countries.	**Article 40**: Harmonised Standards and Standardisation Deliverables **Article 57**: AI Regulatory Sandboxes **Article 66**: Tasks of the Board	**1. Article 40: Harmonised Standards and Standardisation Deliverables** **Promoting Investment and Innovation**: The Act promotes investment and innovation in AI by increasing legal certainty and enhancing global cooperation on standardization. By aligning with existing international standards and ensuring a balanced representation of interests, the Act supports the development of harmonized standards that facilitate global partnerships and the widespread adoption of trustworthy AI technologies. This global cooperation can help create economic opportunities and improve social inclusion, contributing to efforts to reduce inequalities within and among countries. **2. Article 57: AI Regulatory Sandboxes**

		Innovation and Collaboration: AI regulatory sandboxes provide a controlled environment that fosters innovation and facilitates the development, training, testing, and validation of innovative AI systems. These sandboxes encourage collaboration between various stakeholders, including businesses, AI developers, and regulators, promoting partnerships that drive the responsible development and deployment of AI technologies. By supporting innovation and collaboration, AI regulatory sandboxes can help create new opportunities for marginalized communities and improve social inclusion, contributing to the achievement of SDG 10. **Support for SMEs**: The AI Act ensures that access to AI regulatory sandboxes is free of charge for SMEs, including start-ups, without prejudice to exceptional costs that national competent authorities may recover in a fair and proportionate manner. This support for SMEs can help small businesses and start-ups develop and deploy innovative AI solutions, creating new economic opportunities and contributing to the reduction of inequalities. **3. Article 66: Tasks of the Board** **Coordination and Best Practices**: The Board is tasked with advising and assisting the Commission and Member States to facilitate the consistent and effective application of the AI Act. This includes collecting and sharing technical and regulatory expertise and best practices among Member States. By promoting the exchange of knowledge and best practices, the Board helps ensure that AI technologies are developed and deployed in a manner that supports social equity and reduces inequalities. This coordination supports the implementation of AI solutions that enhance social inclusion and contribute to the achievement of SDG 10. **Promotion of Digital Skills**: The Board also provides advice on trends such as the development of digital skills. By promoting digital literacy and skills development, the Board helps ensure that all individuals are equipped to participate in the AI-driven economy, supporting social inclusion and reducing inequalities.
SDG 11: Sustainable Cities and Communities **Objective**: Make cities and human settlements inclusive, safe, resilient, and sustainable.	**Article 40**: Harmonised Standards and Standardisation Deliverables **Article 57**: AI Regulatory Sandboxes **Article 66**: Tasks of the Board	**1. Article 40: Harmonised Standards and Standardisation Deliverables** **Promoting Investment and Innovation**: The Act promotes investment and innovation in AI by increasing legal certainty and enhancing global cooperation on standardization. By aligning with existing international standards and ensuring a balanced representation of interests, the Act supports the development of harmonized standards that facilitate global partnerships and the widespread adoption of trustworthy AI technologies. This global cooperation can help create economic opportunities and improve urban infrastructure, contributing to efforts to make cities inclusive, safe, resilient, and sustainable. **2. Article 57: AI Regulatory Sandboxes** **Innovation and Collaboration**: AI regulatory sandboxes provide a controlled environment that fosters innovation and facilitates the development, training, testing, and validation of innovative AI systems. These sandboxes encourage collaboration between various stakeholders, including city planners, AI developers, and regulators, promoting partnerships that drive the responsible development and deployment of AI technologies in urban settings. By supporting innovation and collaboration, AI regulatory sandboxes can help create new solutions for sustainable urban management, contributing to the achievement of SDG 11. **Support for SMEs**: The AI Act ensures that access to AI regulatory sandboxes is free of charge for SMEs, including start-ups, without prejudice to exceptional costs that national competent authorities may recover in a fair and proportionate manner. This support for SMEs can help small businesses and start-ups develop and deploy innovative AI solutions for urban management, creating new economic opportunities and contributing to the achievement of SDG 11. **3. Article 66: Tasks of the Board** **Coordination and Best Practices**: The Board is tasked with advising and assisting the Commission and Member States to facilitate the consistent and effective application of the AI Act. This includes collecting and sharing technical and regulatory expertise and best

		practices among Member States. By promoting the exchange of knowledge and best practices, the Board helps ensure that AI technologies are developed and deployed in a manner that supports urban sustainability and resilience. This coordination supports the implementation of AI solutions that enhance urban infrastructure and contribute to the achievement of SDG 11. **Promotion of Digital Skills**: The Board also provides advice on trends such as the development of digital skills. By promoting digital literacy and skills development, the Board helps ensure that urban planners and city administrators are equipped to integrate AI technologies into urban management, supporting the creation of inclusive, safe, and resilient cities.
SDG 12: Responsible Consumption and Production **Objective**: Ensure sustainable consumption and production patterns.	**Article 40**: Harmonised Standards and Standardisation Deliverables **Article 57**: AI Regulatory Sandboxes **Article 66**: Tasks of the Board	**1. Article 40: Harmonised Standards and Standardisation Deliverables** **Promoting Investment and Innovation**: The Act promotes investment and innovation in AI by increasing legal certainty and enhancing global cooperation on standardization. By aligning with existing international standards and ensuring a balanced representation of interests, the Act supports the development of harmonized standards that facilitate global partnerships and the widespread adoption of trustworthy AI technologies. This global cooperation can help create economic opportunities and improve resource efficiency, contributing to efforts to ensure sustainable consumption and production patterns. **Technical Solutions for Compliance**: Standardisation plays a key role in providing technical solutions to ensure compliance with the AI Act, promoting innovation and competitiveness while ensuring that AI systems are developed in line with sustainable practices. This focus on standardisation supports the development of AI technologies that enhance resource efficiency and reduce environmental impact, contributing to the achievement of SDG 12. **2. Article 57: AI Regulatory Sandboxes** **Innovation and Collaboration**: AI regulatory sandboxes provide a controlled environment that fosters innovation and facilitates the development, training, testing, and validation of innovative AI systems. These sandboxes encourage collaboration between various stakeholders, including businesses, AI developers, and regulators, promoting partnerships that drive the responsible development and deployment of AI technologies. By supporting innovation and collaboration, AI regulatory sandboxes can help create new solutions for sustainable consumption and production, contributing to the achievement of SDG 12. **Support for SMEs**: The AI Act ensures that access to AI regulatory sandboxes is free of charge for SMEs, including start-ups, without prejudice to exceptional costs that national competent authorities may recover in a fair and proportionate manner. This support for SMEs can help small businesses and start-ups develop and deploy innovative AI solutions for sustainable consumption and production, creating new economic opportunities and contributing to the achievement of SDG 12. **3. Article 66: Tasks of the Board** **Coordination and Best Practices**: The Board is tasked with advising and assisting the Commission and Member States to facilitate the consistent and effective application of the AI Act. This includes collecting and sharing technical and regulatory expertise and best practices among Member States. By promoting the exchange of knowledge and best practices, the Board helps ensure that AI technologies are developed and deployed in a manner that supports sustainable consumption and production. This coordination supports the implementation of AI solutions that enhance resource efficiency and contribute to the achievement of SDG 12. **Promotion of Digital Skills**: The Board also provides advice on trends such as the development of digital skills. By promoting digital literacy and skills development, the Board helps ensure that individuals and organizations are equipped to integrate AI technologies into their practices, supporting sustainable consumption and production patterns.
SDG 13: Climate Action	**Article 40**: Harmonised Standards and Standardisation Deliverables	**1. Article 40: Harmonised Standards** **Purpose and Impact**: Harmonised standards ensure that AI systems meet specific safety and performance criteria, including those related to environmental sustainability. These standards can be applied to AI technologies that monitor environmental conditions,

Objective: Take urgent action to combat climate change and its impacts.	**Article 56:** Codes of Practice **Article 57**: AI Regulatory Sandboxes	optimize energy use, and reduce emissions. By promoting consistency and quality, harmonised standards support the development of AI systems that contribute to climate change mitigation and adaptation efforts. They help ensure that AI systems are energy-efficient and environmentally friendly, aligning with the goals of reducing carbon footprints and enhancing resource efficiency. **2. Article 56: Codes of Practice** **Governance and Protection**: This article encourages the development of codes of practice to ensure responsible AI use. In the context of climate action, these codes can guide the ethical deployment of AI technologies that support environmental monitoring, resource management, and climate adaptation strategies. By promoting transparency and accountability, these codes help ensure that AI systems are used to foster sustainable practices and support climate resilience. They involve stakeholders in the development process, ensuring that diverse interests are considered and that AI systems are designed to meet environmental goals. **3. Article 57: AI Regulatory Sandboxes** **Objective and Benefits**: AI regulatory sandboxes provide a controlled environment for developing and testing AI systems. These sandboxes are crucial for fostering innovation in climate-related applications, such as AI technologies that predict weather patterns, manage renewable energy sources, and enhance disaster response. By facilitating the development of innovative AI solutions, these sandboxes contribute to building resilience against climate impacts and promoting sustainable practices. They also allow for the testing of AI applications in real-world settings, ensuring that these technologies are effective in addressing climate challenges.
SDG 14: Life Below Water **Objective**: Conserve and sustainably use the oceans, seas, and marine resources for sustainable development.	**Article 40**: Harmonised Standards and Standardisation Deliverables **Article 57**: AI Regulatory Sandboxes **Article 66**: Tasks of the Board	**1. Article 40: Harmonised Standards and Standardisation Deliverables** **Promoting Investment and Innovation**: The Act promotes investment and innovation in AI by increasing legal certainty and enhancing global cooperation on standardization. By aligning with existing international standards and ensuring a balanced representation of interests, the Act supports the development of harmonized standards that facilitate global partnerships and the widespread adoption of trustworthy AI technologies. This global cooperation can help create economic opportunities and improve marine conservation, contributing to efforts to conserve and sustainably use marine resources. **Technical Solutions for Compliance**: Standardisation plays a key role in providing technical solutions to ensure compliance with the AI Act, promoting innovation and competitiveness while ensuring that AI systems are developed in line with sustainable practices. This focus on standardisation supports the development of AI technologies that enhance resource efficiency and reduce environmental impact, contributing to the achievement of SDG 14. **2. Article 57: AI Regulatory Sandboxes** **Innovation and Collaboration**: AI regulatory sandboxes provide a controlled environment that fosters innovation and facilitates the development, training, testing, and validation of innovative AI systems. These sandboxes encourage collaboration between various stakeholders, including environmental organizations, AI developers, and regulators, promoting partnerships that drive the responsible development and deployment of AI technologies in marine conservation. By supporting innovation and collaboration, AI regulatory sandboxes can help create new solutions for marine monitoring and conservation, contributing to the achievement of SDG 14. **Support for SMEs**: The AI Act ensures that access to AI regulatory sandboxes is free of charge for SMEs, including start-ups, without prejudice to exceptional costs that national competent authorities may recover in a fair and proportionate manner. This support for SMEs can help small businesses and start-ups develop and deploy innovative AI solutions for marine conservation, creating new economic opportunities and contributing to the achievement of SDG 14.

		3. Article 66: Tasks of the Board **Coordination and Best Practices**: The Board is tasked with advising and assisting the Commission and Member States to facilitate the consistent and effective application of the AI Act. This includes collecting and sharing technical and regulatory expertise and best practices among Member States. By promoting the exchange of knowledge and best practices, the Board helps ensure that AI technologies are developed and deployed in a manner that supports environmental sustainability and the conservation of marine resources. This coordination supports the implementation of AI solutions that enhance marine monitoring and contribute to the achievement of SDG 14. **Promotion of Environmental Sustainability**: The Board also provides advice on trends such as the development of digital skills and the uptake of AI in the Union. By promoting digital literacy and skills development, the Board helps ensure that individuals and organizations are equipped to integrate AI technologies into their practices, supporting marine conservation and environmental sustainability.
SDG 15: Life on Land **Objective**: Protect, restore, and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss.	**Article 40**: Harmonised Standards and Standardisation Deliverables **Article 56:** Codes of Practice **Article 57**: AI Regulatory Sandboxes	**1. Article 40: Harmonised Standards** **Objective and Benefits**: Harmonised standards ensure that AI systems meet specific safety and performance criteria. These standards can be applied to AI technologies used in environmental applications, ensuring they are reliable and effective. By promoting consistency and quality, harmonised standards support the development of AI systems that can monitor ecosystems, track changes in land use, and assess the impacts of human activities on biodiversity. This ensures that AI technologies are aligned with environmental goals and can be integrated into conservation strategies. **2. Article 56: Codes of Practice** **Governance and Protection**: This article encourages the development of codes of practice to ensure responsible AI use. In the context of environmental management, these codes can guide the ethical deployment of AI technologies that support conservation efforts, monitor environmental changes, and manage natural resources sustainably. By promoting transparency and accountability, these codes help ensure that AI systems are used to support sustainable land management and biodiversity conservation. They involve stakeholders in the development process, ensuring that diverse interests are considered and that AI systems are designed to meet environmental goals. **3. Article 57: AI Regulatory Sandboxes** **Purpose and Impact**: AI regulatory sandboxes provide a controlled environment for developing and testing AI systems. These sandboxes are crucial for fostering innovation in environmental monitoring and management. AI technologies developed in these sandboxes can be used to monitor forest health, track land degradation, and assess biodiversity. By facilitating the development of innovative AI solutions, these sandboxes contribute to sustainable land management and biodiversity conservation. They allow for experimentation with AI applications that can predict environmental changes and support conservation efforts.
SDG 16: Peace, Justice, and Strong Institutions **Objective**: Promote peaceful and inclusive societies for sustainable development, provide access to justice for all, and build effective, accountable,	**Article 56:** Codes of Practice **Article 57**: AI Regulatory Sandboxes **Article 66**: Tasks of the Board	1. **Article 56: Codes of Practice** **Purpose and Impact:** This article encourages the development of codes of practice to ensure responsible AI use. In the context of peace and justice, these codes can guide the ethical deployment of AI technologies that support legal processes, enhance transparency, and ensure accountability in governance. By promoting transparency and accountability, these codes help ensure that AI systems are used to foster inclusive and effective institutions. They involve stakeholders in the development process, ensuring that diverse interests are considered and that AI systems are designed to meet the needs of all citizens.

and inclusive institutions at all levels.		2. **Article 57: AI Regulatory Sandboxes** **Objective and Benefits:** AI regulatory sandboxes provide a controlled environment for developing and testing AI systems. These sandboxes are crucial for fostering innovation in applications that enhance governance and justice systems. By facilitating the development of innovative AI solutions, these sandboxes contribute to building effective and accountable institutions. They allow for experimentation with AI applications that can improve public administration, enhance legal processes, and support conflict resolution. 3. **Article 66: Tasks of the Board** **Governance and Protection:** The Board's role in advising and assisting the Commission and Member States ensures the consistent and effective application of the AI Act. This includes contributing to the harmonization of administrative practices and supporting the development of codes of conduct. By ensuring a coordinated approach to AI governance, the Board helps build strong institutions that are accountable and transparent, aligning with the objectives of SDG 16.
SDG 17: Partnerships for the Goals **Objective**: Strengthen the means of implementation and revitalize the Global Partnership for Sustainable Development.	**Article 40**: Harmonised Standards and Standardisation Deliverables **Article 56:** Codes of Practice **Article 57**: AI Regulatory Sandboxes	**1. Article 40: Harmonised Standards** **Purpose and Impact**: Harmonised standards ensure that AI systems are developed and deployed consistently across the EU. By promoting legal certainty and competitiveness, these standards facilitate international cooperation and alignment with global standards. This contributes to strengthening the means of implementation by ensuring that AI technologies are interoperable and can be integrated into global systems, thereby supporting the Global Partnership for Sustainable Development. The standards also enhance multi-stakeholder governance, ensuring balanced representation and effective participation of all relevant stakeholders. **2. Article 56: Codes of Practice** **Governance and Protection**: The development of codes of practice ensures that AI systems are used responsibly and ethically. By involving a wide range of stakeholders, including international organizations, these codes promote transparency and accountability. This supports the means of implementation by ensuring that AI technologies are aligned with global ethical standards and can be trusted by international partners, thereby enhancing the Global Partnership. The codes of practice are designed to cover systemic risks and ensure that AI systems are used in a manner that supports sustainable development goals. **3. Article 57: AI Regulatory Sandboxes** **Objective and Benefits**: AI regulatory sandboxes provide a platform for innovation and collaboration among various stakeholders, including SMEs, start-ups, and international partners. By fostering an environment where new AI solutions can be tested and refined, these sandboxes support the development of technologies that can address global challenges. This aligns with the goal of revitalizing the Global Partnership by encouraging cross-border cooperation and knowledge sharing. The sandboxes are designed to facilitate broad and equal access, supporting the involvement of diverse actors within the AI ecosystem.

Key Provisions Supporting Sustainable Development

The EU AI Act includes several key provisions that support sustainable development and align with the SDGs. These provisions emphasize ethical principles, stakeholder engagement, interdisciplinary cooperation, and transparency and accountability in AI systems.

Figure 2: Key EU AI Act Provisions Supporting Sustainable Development

Ethical Principles and Codes of Conduct

Stakeholder Engagement

Interdisciplinary Cooperation

Transparency and Accountability

1. Ethical Principles and Codes of Conduct

The Act encourages the creation of voluntary codes of conduct that integrate ethical principles, including environmental sustainability and social well-being. These codes are designed to help enterprises align their AI practices with the SDGs. Specifically, Recital 27 emphasizes the importance of developing AI systems in a sustainable and environmentally friendly manner, benefiting all human beings and monitoring long-term impacts on society and democracy[9]. Additionally, Article 95 outlines the facilitation of codes of conduct to foster the voluntary application of requirements related to environmental sustainability and ethical guidelines[10].

'SDG alignment offers a unique opportunity for dual alignment', Oman Pay

The alignment of the SDGs with the regulatory framework of the EU AI Act offers a promising pathway to achieve dual objectives: fostering innovation while ensuring ethical and sustainable AI practices. By using the SDGs as a baseline, enterprises can systematically measure their progress towards both compliance and societal impact, thus reinforcing trustworthiness in AI. This approach can be particularly effective in addressing environmental, social, and governance (ESG) concerns, offering a comprehensive way to track how AI technologies contribute to long-term sustainability and ethical growth.

SDG integration represents a 'multifaceted approach' to compliance

"Integrating the SDGs into the EU AI Act offers a multifaceted approach that could guide organizations in adhering to both sustainability and ethical AI standards, ensuring AI systems are not only innovative but also responsible and aligned with global goals."

Osama Al-Zadjali, *CEO and Founder,* AFAQ AI by OmanPay

[9] Recital 27 (EU AI Act)
[10] Article 95 Codes of conduct for voluntary application of specific requirements (EU AI Act)

2. Stakeholder Engagement

The Act promotes the involvement of a wide range of stakeholders, including civil society organizations, academia, and consumer protection organizations, in the design and development of AI systems. This inclusive approach ensures that diverse perspectives are considered, supporting the development of AI solutions that benefit society as a whole. Recital 165 highlights the importance of stakeholder participation, including business, civil society, and academia, in the development of AI systems[11].

SDG integration represents a 'multifaceted approach' to compliance

"Potentially AI's biggest challenge, but also biggest opportunity is its impact on the environment. Balancing business growth with environmental responsibility will be key to the future of AI. With Google reporting a 48% jump in Greenhouse emissions since 2019 & Microsoft's carbon emissions jumping 30% since 2020, there is a challenge for large tech enterprises investing in AI and the impact this has on their commitment to carbon neutrality. If the leading enterprises in this space focus on and deliver against the UN SDG's while complying with the EU AI Act regulations, they'll be able to contribute positively to the world around us and ensure AI has lasting positive legacy. With Microsoft looking to buy all the output of the Three Mile Island nuclear plant, what impact could this have on theirs and AI's SDG commitments? Time will tell."

Babak Daemi, *Co-founder & Marketing Director*, PromptAI

PromptAI

AI Adoption for business

3. Interdisciplinary Cooperation

The Act encourages interdisciplinary cooperation between AI developers and experts in fields such as inequality, non-discrimination, and environmental rights. This collaboration fosters the development of AI solutions that address complex social and environmental challenges. Recital 142 underscores the need for Member States to support AI research and development that promotes socially and environmentally beneficial outcomes through interdisciplinary cooperation[12].

'Legal certainty provided by regulation weighed against claims of stifling innovation', Assentian Limited

The EU AI Act, as the first comprehensive legal framework for artificial intelligence, presents a dual-natured impact on the progress toward achieving the United Nations SDGs. On one hand, the Act aims to establish responsible AI deployment, fostering ethical standards and reducing risks associated with high-stakes AI applications. By mandating rigorous compliance and oversight, it can help mitigate potential harms from AI technologies—such as discrimination and privacy violations—thus promoting a safer societal transition towards AI, which aligns closely with various SDGs like Goal 16 (Peace, Justice, and Strong Institutions) and Goal 10 (Reduced Inequality).

[11] Recital 165 (EU AI Act)
[12] Recital 142 (EU AI Act)

Conversely, the regulatory measures could also be perceived as a hindrance to innovation, particularly in sectors where agile development is critical, such as healthcare and environmental management. The self-certification and government oversight aspects may impose significant bureaucratic hurdles, potentially stifling entrepreneurial initiatives and slowing the rapid adaptation of AI solutions that could contribute to sustainable practices and technological advancements reflective of Goals 9 (Industry, Innovation, and Infrastructure) and 13 (Climate Action)

This balance between risk mitigation and the need for innovation will be crucial in determining whether the EU AI Act serves as a driving force or a hindrance in the global pursuit of the SDGs. Ultimately, the efficacy of the EU AI Act in supporting or obstructing progress towards the SDGs will depend on its implementation and the extent to which it encourages a culture of collaboration between regulators, industry stakeholders, and civil society. Only through such cooperative efforts can the potential of AI be fully harnessed to address pressing global challenges effectively.

4. Transparency and Accountability

The Act mandates transparency and accountability in AI systems, including clear documentation and reporting requirements. This ensures that enterprises are accountable for the social and environmental impacts of their AI systems, promoting responsible AI practices. Annex IV details the technical documentation requirements, including the methods and steps performed for the development of AI systems, design specifications, and data requirements[13].

'Involvement of security practices strengthens AI systems' robustness', Emanuele Picariello

As we integrate AI governance with regulatory frameworks like the EU AI Act, it is essential to involve security professionals in offensive security and threat-led practices. Incorporating red teaming and penetration testing strengthens AI systems' robustness, ensuring alignment with the UN SDGs while mitigating risks associated with AI deployment and innovation.

Proactive security practices form important bedrock

"Integrating the SDGs into the EU AI Act offers a multifaceted approach that could guide organizations in adhering to both sustainability and ethical AI standards, ensuring AI systems are not only innovative but also responsible and aligned with global goals."

Emanuele Picariello, *Security Expert and AI Enthusiast*

[13] ANNEX IV Technical documentation referred to in Article 11(1) (EU AI Act)

‘Harmonised standards bridge gap to SDG adherence’, Data Privacy & AI

The new norms and standards based on ISO 42000 series, IEEE series and CEN are the connecting part between EU-AI-Act and sustainable development goals and to achieve it. Companies, they have to fulfill the EU-Act have to follow the new standards as a support wheel. The norms and standards are the way to implement the requirements of EU-AI-Act.

AI’s transformative potential as a transformer

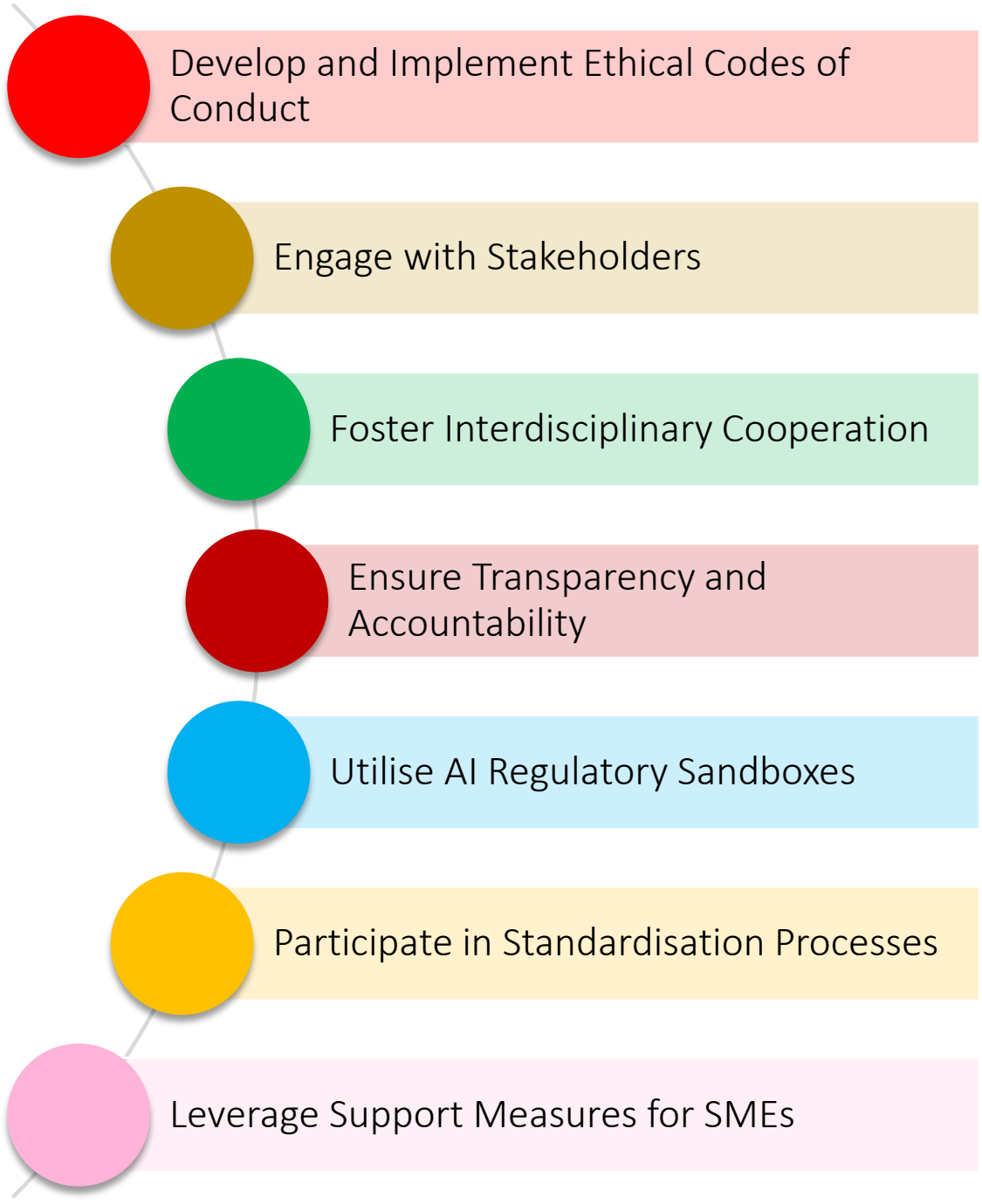
“AI is the transformer to understand data as stardust in gold.”

Ina Schone, *Founder*, Data Privacy and AI

Recommendations for Enterprises

To harness the full potential of the EU AI Act and drive meaningful progress towards the SDGs, businesses must adopt proactive strategies. The following recommendations provide actionable insights for integrating ethical principles, fostering stakeholder engagement, and leveraging regulatory mechanisms, thereby ensuring that AI advancements contribute positively to societal and environmental objectives.

Figure 3: Recommendations for Enterprises



1. Develop and Implement Ethical Codes of Conduct

- **Action**: Create voluntary codes of conduct that incorporate ethical principles, focusing on environmental sustainability and social well-being.
- **Benefit**: Aligns AI practices with SDGs by ensuring that AI development is ethical.
- **Reference**: Article 95 encourages the development of such codes to foster voluntary application of requirements related to environmental sustainability and ethical guidelines.

Compliant companies lead shift towards meaningful impact

"With the EU AI Act, businesses have a rare chance to go beyond ticking regulatory boxes. This is about crafting AI that actively supports our planet and communities—where sustainability, ethics, and innovation meet. Companies that embrace this shift aren't just compliant; they're leading a movement toward meaningful impact."

Arjun Prasad, *General Partner,* 5Tech Lab

2. Engage with Stakeholders

- **Action**: Involve a diverse range of stakeholders, including civil society organizations, academia, and consumer protection organizations, in the design and development of AI systems.
- **Benefit**: Ensures that AI solutions are inclusive and consider diverse perspectives.
- **Reference**: Recital 165 emphasizes the importance of stakeholder participation in AI development.

'Driving standards represents a core value proposition for the EU AI Act', gunnercooke

From a board director's perspective the EU AI Act is a crucial framework for integrating Sustainable Development Goals within the corporate governance strategies. Boards need to adopt a proactive governance approach that goes beyond compliance, embedding ethical AI use in alignment with global standards such as the OECD Principles of Corporate Governance. This not only ensures regulatory adherence but also strategically positions AI to drive sustainable and responsible business innovations. By doing so, boards can effectively oversee AI technologies to enhance corporate accountability, transparency, and stakeholder engagement, aligning technological advancements with our broader mission of sustainable and ethical business practices.

SDG Alignment addressing AI Washing risk

"Integrating the EU AI Act, companies must navigate AI washing risks, ensuring that their alignment with SDGs transcends mere compliance and truly embodies sustainable, ethical AI development. This approach not only adheres to regulatory standards but also authenticates genuine commitments to global sustainability goals."

Steven PAUL, CDir FIoD, *Founder and MD*, BOARD OS

3. Foster Interdisciplinary Cooperation

- Action: Collaborate with experts in fields such as inequality, non-discrimination.
- Benefit: Promotes the development of AI solutions that address complex social and environmental challenges.
- Reference: Recital 142 encourages interdisciplinary cooperation to support socially and environmentally beneficial outcomes.

'Driving standards represents a core value proposition for the EU AI Act', gunnercooke

The AI Act's alignment with the Sustainable Development Goals (SDG) highlights technology's role in raising standards universally. This intersection urges businesses to adopt a holistic approach to compliance, addressing societal expectations beyond industry boundaries and fostering responsible innovation that benefits society as a whole.

'Technology's 'explosive' power to drive meaningful change'

"The interaction between the AI Act and SDG is fascinating and shows the power of new technologies in terms of driving up standards generally. It also shows the need for businesses to take a holistic approach towards compliance and meeting society's expectations generally, regardless of sectoral focus."

James Burnie, *Partner*, gunnercooke

gunnercooke

'Driving standards represents a core value proposition for the EU AI Act', Avalon Insights

As jobs evolve with AI, how do we lead organisational change so they can invest in proper skills development for their workforce? We believe that in order to guide organisational change to invest in skill development we may bridge skill gaps requires integrating learning into work itself. This is why SDGs 4 & 9 are foundational for a future shaped by AI—empowering tomorrow's workforce and business leaders building a resilient, future-ready workforce.

‘Life-long learning a ‘pre-requisite’ in an AI-era’

!Life-long education should equip people for the future of work. Preparing today’s workforce with AI skills ensures inclusive growth and quality education for all knowledge workers, equipping them each to manage change, adapt, innovate, and thrive in the evolving landscape of work.”

Thomas Akintan, *Co-Founder*, Avalon Insights

4. Ensure Transparency and Accountability

- Action: Maintain clear documentation and reporting for AI systems to ensure transparency and accountability.
- Benefit: Holds enterprises accountable for the social and environmental impacts of their AI systems, promoting responsible AI practices.
- Reference: Annex IV details the technical documentation requirements, including methods and steps for AI system development.

‘AI Healthcare use cases must be deployed responsibly’, Guy Parsons

Artificial Intelligence has a key role to play in improving health and wellbeing in particular (the UN's Sustainable Development Goal 3). The early detection of disease, optimization of healthcare resource allocation, improvement of diagnostic accuracy, and expansion of access to care to underserved populations are just some of the ways AI can make its mark. We need to facilitate this responsibly through frameworks that promote safe, transparent, ethical and sustainable development such as the EU AI Act..

Alignment through responsible development and deployment

"Artificial Intelligence is accelerating vital progress towards the UN's Sustainable Development Goals. The EU AI Act has a prominent role to play in this through ensuring alignment with these goals, through promoting responsible development and deployment, and through fostering needed governance and accountability."

Guy Parsons, *Independent Healthcare Technology Consultant*

5. Utilize AI Regulatory Sandboxes

- **Action**: Take advantage of AI regulatory sandboxes for testing and developing innovative AI solutions in a controlled environment.
- **Benefit**: Facilitates innovation while ensuring compliance with regulatory requirements.
- **Reference**: Article 62 provides SMEs with priority access to AI regulatory sandboxes, supporting innovation.

6. Participate in Standardization Processes

- **Action**: Engage in the development of standards and best practices for AI systems.
- **Benefit**: Ensures that AI systems meet high standards of transparency, and sustainability.
- **Reference**: Recital 143 and Article 40 highlight the importance of standardization in ensuring compliance and promoting best practices.

7. Leverage Support Measures for SMEs

- **Action**: Utilize support measures provided by Member States, such as training, awareness-raising activities, and simplified compliance procedures.
- **Benefit**: Helps SMEs navigate regulatory requirements and implement sustainable AI practices.
- **Reference**: Articles 62 and 63 outline support measures for SMEs, including simplified compliance and training activities.

'AI Literacy remains an unaddressed problem within enterprises', Michael Boevink

This is where AI as a technology solution can really solve problems, there is a major challenging lack of education within these organisations. The challenge is that organisation have to be able to transform the AI possibilities into real life solutions which create impact. Unfortunately large amounts of budgets are completely wasted by writing beautiful plans....said that UN has some success with the UN Global Pulse a flagship innovation initiative focused on leveraging big data and AI for sustainable development and humanitarian action. It helps the UN and its partners use real-time data to track development goals, predict crises, and improve decision-making.

UN SDG adherence helps, not guarantees EU AI Act compliance

"Possible non-adherence of an enterprise to UN SDG shall not necessarily lead to issues with compliance with the EU AI Act. It is vital the design of the relevant model to be allocated at the relevant risk level.

"A model or system can seem to comply and adhere to the written provisions and still its use to result in regulatory issues. The act introduces inoculation mechanisms that can legally and practically solve possible non-adherence of a model to the UN SDGs."

Mitko Karushkov, *Founder,* Karushkov Legal Solutions

Conclusion

The EU AI Act is a pivotal legislative framework designed to foster the development and deployment of human-centric and artificial intelligence (AI. By mandating stringent requirements for high-risk AI systems, the Act ensures a high level of protection for health, safety, and fundamental rights as enshrined in the Charter of Fundamental Rights of the European Union. This includes safeguarding democracy, the rule of law, and environmental protection, thereby mitigating the potential harmful effects of AI systems within the Union. The Act's emphasis on transparency, accountability, and risk management underscores its commitment to promoting safe and reliable AI technologies, which are essential for fostering public trust and supporting innovation.

The EU AI Act aligns closely with the UN's SDGs by addressing several key areas. For instance, the EU AI Act's focus on health and safety directly supports SDG 3 (Good Health and Well-being), while its provisions for environmental protection align with SDG 13 (Climate Action). Furthermore, the Act's emphasis on fundamental rights and the rule of law resonates with SDG 16 (Peace, Justice, and Strong Institutions). By ensuring that AI systems are developed and deployed responsibly, the Act contributes to the broader goal of sustainable development, which is at the heart of the UN's SDGs.

Businesses can ensure they meet the UN's SDGs by closely complying with the EU AI Act. By adhering to the Act's requirements, enterprises can demonstrate their commitment to ethical AI practices, thereby enhancing their social responsibility and sustainability credentials. Compliance with the Act not only helps businesses mitigate risks associated with AI but also positions them as leaders in the responsible use of technology. This alignment with the SDGs can drive long-term value creation, foster innovation, and contribute to a more sustainable and equitable future.

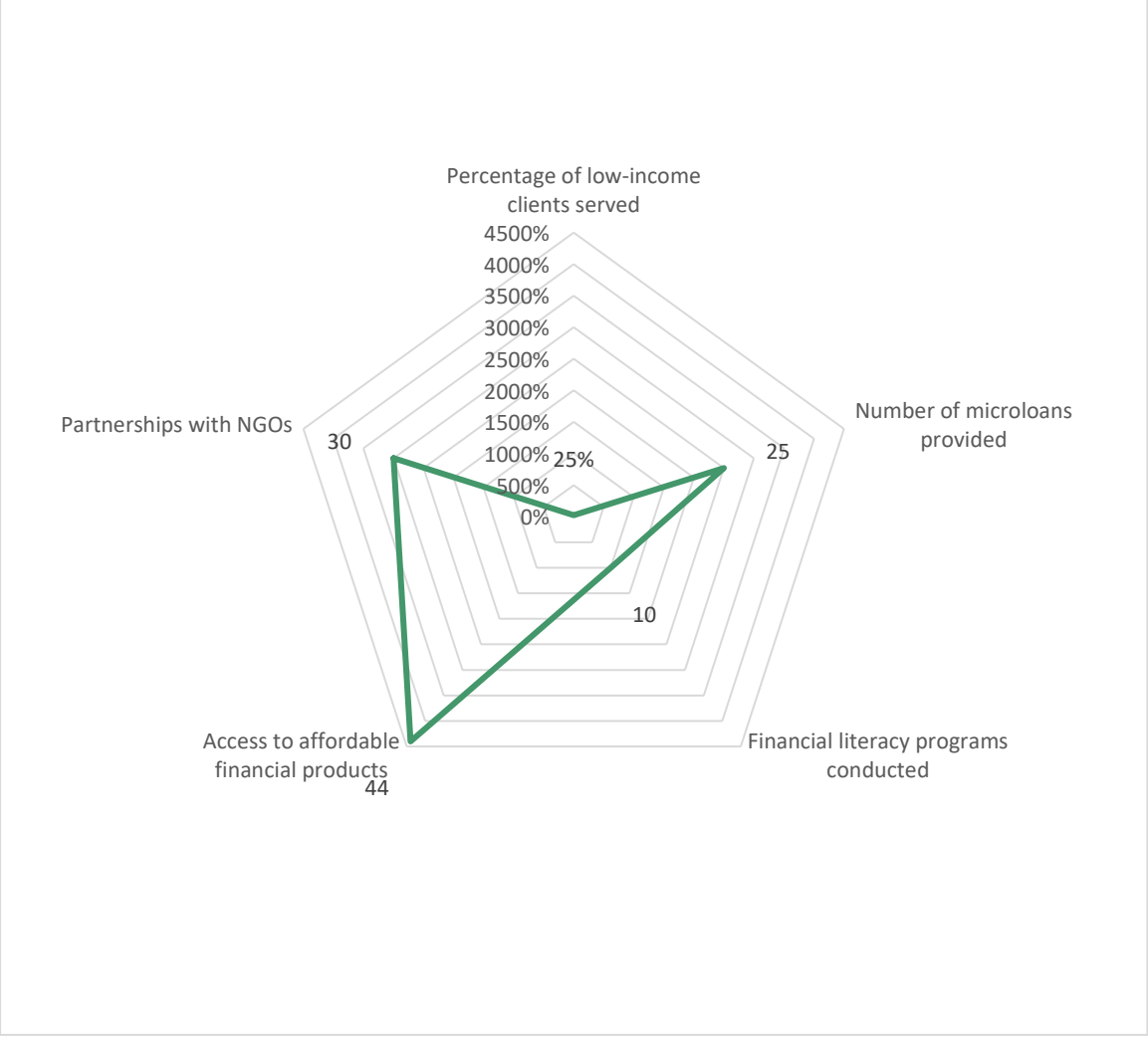
Annex A – UN SDG Performance Indicators: Financial Services

This section outlines potential indicators for measuring enterprise SDG performance in the financial services sector in regards to EU AI Act compliant applications.

Table 2: UN SDG 1 Indicators versus AI Use Case (Financial Services)

SDG 1: No Poverty	
Indicator	AI Use Case
Percentage of low-income clients served:	AI systems can help identify and target low-income clients for financial services.
Number of microloans provided	AI can streamline the process of granting microloans to underserved communities.
Financial literacy programs conducted	AI-driven platforms can offer personalized financial education.
Access to affordable financial products	AI can assess and offer tailored financial products to low-income groups.
Partnerships with NGOs	AI can facilitate collaborations with NGOs for poverty alleviation.

Figure 4: UN SDG 1 Indicators versus AI Use Case – Performance (Financial Services)



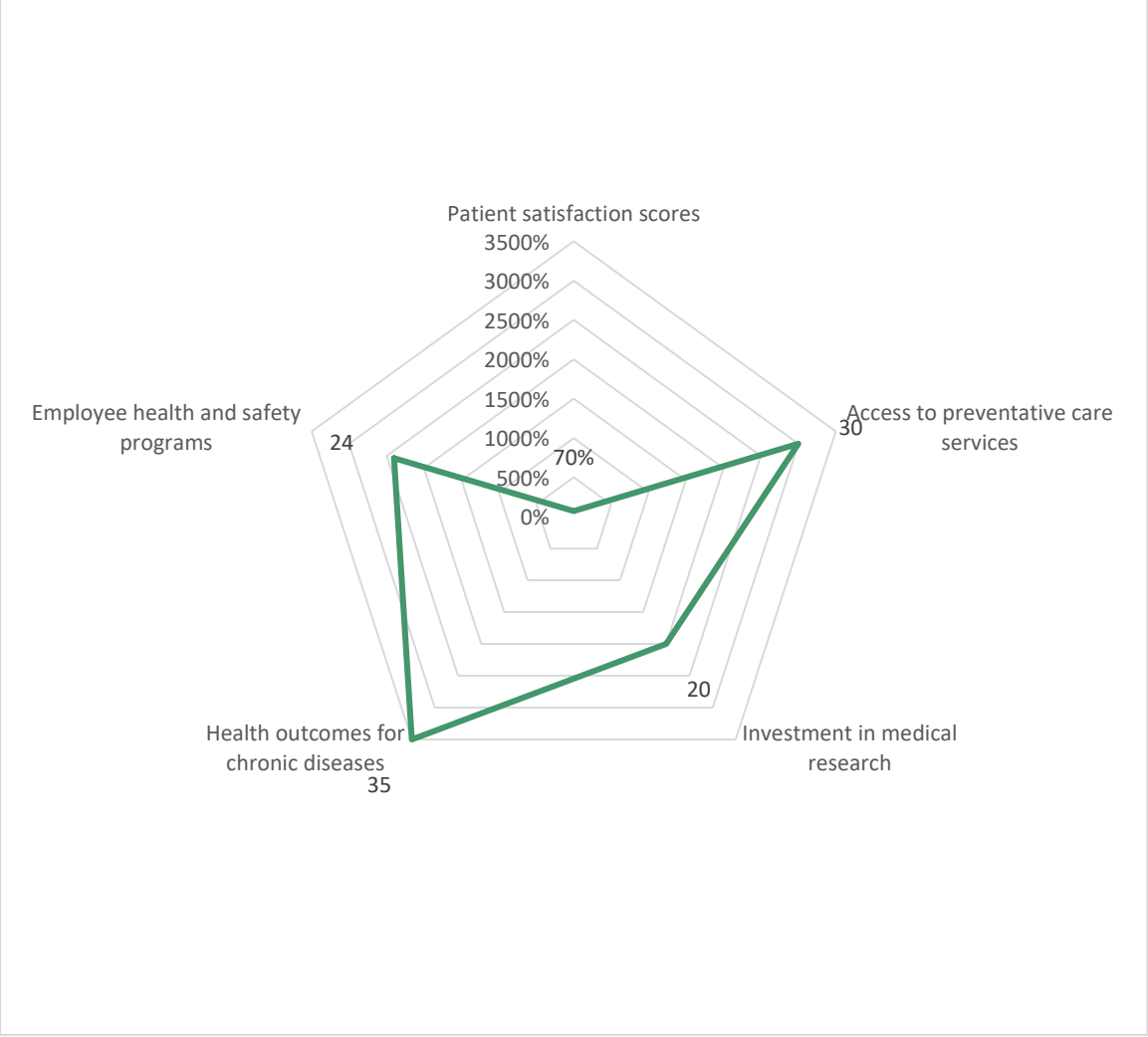
Annex B – UN SDG Performance Indicators: Healthcare

This section outlines potential indicators for measuring enterprise SDG performance in the healthcare sector in regards to utilising EU AI Act compliant applications.

Table 3: UN SDG 3 Indicators versus AI Use Case (Healthcare)

SDG 3: Good Health and Well-Being	
Indicator	AI Use Case
Patient Satisfaction Score	AI can analyse patient feedback to improve services.
Access to Preventative Care Services	AI can identify and promote preventive care initiatives.
Investment in Medical Research	AI can optimize funding decisions for medical research.
Health Outcomes for Chronic Diseases	AI can monitor and improve management of chronic diseases.
Employee Health and Safety Programs	AI can personalize health and safety programs for healthcare workers.

Figure 5: UN SDG 3 Indicators versus AI Use Case – Performance (Healthcare)



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About AI & Partners

AI & Partners

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AI & Partners – 'AI That You Can Trust'

At AI & Partners, we're here to help you navigate the complexities of the EU AI Act, so you can focus on what matters—using AI to grow your business. We specialize in guiding companies through compliance with tailored solutions that fit your needs. Why us? Because we combine deep AI expertise with practical, actionable strategies to ensure you stay compliant and responsible, without losing sight of your goals. With our support, you get AI you can trust—safe, accountable, and aligned with the law.

To find out how we can help you, email contact@ai-and-partners.com or visit https://www.ai-and-partners.com.

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Acknowledgements

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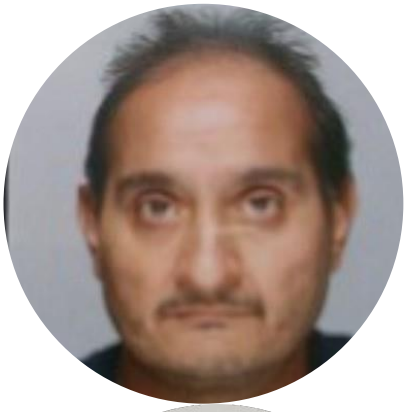
Mitko Karushkov, Mitko Karushkov has been providing legal, regulatory, compliance, transactional and business solutions to international companies for more than 20 years now. Focused on enterprise companies and their strategic (or daily) operations, Mitko has solved matters related to the digital, tech or electronic assets of such businesses. Active and involved also in bridging between traditional and technology markets, including to the application of the EU DSA, DMA, AI and other regulations. Media, Telecoms, IPRs, Corporate, M&As are also part of the service portfolio of Mitko. For further information: www.karushkov.com.

Steven PAUL CDir, FIoD. Steven Paul a Chartered Director and Transformation leader brings over 2 decades of global leadership across over 30 countries, driving strategic transformations and building enterprise value in diverse sectors. As a seasoned board director and executive leader, Steven's profound expertise in business transformation, mergers, and Gen AI-driven strategies has been instrumental in steering organisations towards sustainable growth and innovation. His leadership extends beyond traditional boundaries, encompassing a robust commitment to developing authentic leaders and impactful boards especially in the era of Gen AI, making him a trusted advisor and architect of change in the international business landscape. Steven is educated at Harvard and is a Fellow of the Institute of Directors. For further information, https://linktr.ee/steven.paul.









Scaling & Fundraising

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