International Standard

ISO/UNDP 53001

Management systems for United Nations Sustainable Development Goals (SDGs) – Requirements

First edition
2026-09



© ISO 2026

iso.org

International Standard

ISO/UNDP 53001

Management systems for United Nations Sustainable Development Goals (SDGs) — Requirements

Systèmes de management des objectifs de développement durable (ODD) des Nations Unies — Exigences

First edition
2026-09

Reference number
ISO/UNDP 53001:2026(en)

© ISO 2026



COPYRIGHT PROTECTED DOCUMENT

© ISO 2026

All rights reserved.

This ISO publication is protected by copyright and is owned by ISO and/or its licensors.

The content of this ISO publication is provided under licence, not sold. Use is subject to the applicable licence terms issued by ISO, an ISO member body, or an authorized third-party distributor.

Except as required for implementation or expressly permitted by a separate licence, no part of this ISO publication may be reproduced, distributed, modified, used, or made available in any form or by any means – electronic or mechanical, including photocopying, scanning, recording, or posting on internal or external digital platforms.

Any use beyond the scope of the granted rights is prohibited and may result in legal action.

ISO copyright office
CP 401 • CH-1214 Vernier, Geneva
Phone: +41 22 749 01 11
Email: copyright@iso.org
Website: www.iso.org

Published in Switzerland

Contents

Page

Foreword ..... **v**

Introduction ..... **vi**

1 Scope **1**

2 Normative references **1**

3 Terms and definitions **1**

4 Context of the organization **8**
4.1 Understanding the organization and its context 8
4.2 Understanding the needs and expectations of interested parties 9
4.3 Determining the scope of the SDG management system 10
4.4 SDG management system 10

5 Leadership **11**
5.1 Leadership and commitment 11
5.1.1 General 11
5.1.2 Innovation 12
5.2 SDG policy 12
5.3 Roles, responsibilities and authorities 13
5.4 Consultation and participation of interested parties 14
5.4.1 General 14
5.4.2 Consultation 15
5.4.3 Participation 15

6 Planning **15**
6.1 Actions to address risks and opportunities 15
6.1.1 General 15
6.1.2 Legal requirements and other requirements 16
6.2 SDG objectives and planning to achieve them 16
6.2.1 General 16
6.2.2 Prioritizing impacts 17
6.2.3 Setting ambitious targets 19
6.2.4 Generating and making choices between options 19
6.2.5 Planning of data management relating to impacts 20
6.3 Planning of changes 21

7 Support **21**
7.1 Resources 21
7.2 Competence 22
7.3 Awareness 22
7.4 Communication 22
7.5 Documented information 23
7.5.1 General 23
7.5.2 Creating and updating documented information 23
7.5.3 Control of documented information 23

8 Operation **24**
8.1 Operational planning and control 24
8.2 Concerns, complaints, conflicts or disagreements 24

9 Performance evaluation **25**
9.1 Monitoring, measurement, analysis and evaluation 25
9.1.1 General 25
9.1.2 Selecting indicators 25
9.1.3 Monitoring, measuring and taking action on actual impact performance 26
9.2 Internal audit 26
9.2.1 General 26
9.2.2 Internal audit programme 26

© ISO 2026 – All rights reserved

9.3 Management review ... 26
9.3.1 General ... 26
9.3.2 Management review inputs ... 26
9.3.3 Management review results ... 27
10 Improvement ... **27**
10.1 Continual improvement ... 27
10.2 Nonconformity and corrective action ... 28
Annex A (informative) **Sustainable development and the SDGs — terms and relationships** ... **29**
Annex B (informative) **Clarification of central concepts in UNDP Enterprise Standards** ... **30**
Annex C (informative) **The logic of strategic planning for SDG contributions** ... **32**
Annex D (informative) **Relationship between goals, objectives, targets and indicators** ... **34**
Bibliography ... **35**

© ISO 2026 – All rights reserved

Foreword

ISO (the International Organization for Standardization) is a worldwide federation of national standards bodies (ISO member bodies). The work of preparing International Standards is normally carried out through ISO technical committees. Each member body interested in a subject for which a technical committee has been established has the right to be represented on that committee. International organizations, governmental and non-governmental, in liaison with ISO, also take part in the work. ISO collaborates closely with the International Electrotechnical Commission (IEC) on all matters of electrotechnical standardization.

The procedures used to develop this document and those intended for its further maintenance are described in the ISO/IEC Directives, Part 1. In particular, the different approval criteria needed for the different types of ISO document should be noted. This document was drafted in accordance with the editorial rules of the ISO/IEC Directives, Part 2 (see www.iso.org/directives).

ISO draws attention to the possibility that the implementation of this document may involve the use of (a) patent(s). ISO takes no position concerning the evidence, validity or applicability of any claimed patent rights in respect thereof. As of the date of publication of this document, ISO had not received notice of (a) patent(s) which may be required to implement this document. However, implementers are cautioned that this may not represent the latest information, which may be obtained from the patent database available at www.iso.org/patents. ISO shall not be held responsible for identifying any or all such patent rights.

Any trade name used in this document is information given for the convenience of users and does not constitute an endorsement.

For an explanation of the voluntary nature of standards, the meaning of ISO specific terms and expressions related to conformity assessment, as well as information about ISO's adherence to the World Trade Organization (WTO) principles in the Technical Barriers to Trade (TBT), see www.iso.org/iso/foreword.html.

This document was prepared by the Project Committee ISO/PC 343, *Sustainable development goals management,* in collaboration with the United Nations Development Programme (UNDP) and is based on the UNDP's SDG Impact Standards,[1] related guidance documents,[2][3] and relevant ISO standards. This document is aligned to and supports the UNDP SDG Impact Standards for Enterprises.[1]

Any feedback or questions on this document should be directed to the user's national standards body. A complete listing of these bodies can be found at www.iso.org/members.html.

© ISO 2026 – All rights reserved

Introduction

0.1 General

The 2030 Agenda for Sustainable Development,[4] adopted by all United Nations Member States in 2015, provides a comprehensive and ambitious framework for action to address the world's most pressing social, economic and environmental challenges and to build a more sustainable and equitable future for current and future generations, leaving no one behind.

Sustainable development is a concept that recognizes the interconnectedness of various systems and aims to balance better distributed economic growth, social inclusion and environmental protection to create a more equitable and resilient world.

At the heart of the 2030 Agenda for Sustainable Development[4] are the 17 United Nations (UN) Sustainable Development Goals (SDGs), which are an urgent call for action by all countries – developed and developing – in a global partnership. For further information on the SDGs, see Annex A.

Achieving the SDGs requires all countries, individuals and organizations in all sectors (governments, regulators, non-government organizations (NGOs), partners, investors, the public sector, civil society, not-for-profit organizations, academia, financial institutions, the private sector) to work together in new ways, to make the goals a reality. Creativity, knowledge, innovation and financial resources from all of society are needed to develop new solutions, business models, and ways of working and being, which support sustainability, regeneration, inclusion, equality and achievement of the SDGs.

As much as the SDGs need the private sector to realize the aspiration of the 2030 Agenda,[4] increasingly the private sector also needs progress to be made on the achievement of the SDGs to ensure future success and resilience. Organizations depend on the ongoing viability and stability of environmental and social ecosystems, which are increasingly under pressure. This is creating both risks and opportunities for organizations.

This document provides requirements for a management system for the SDGs, to enable organizations to embed sustainability and the SDGs into how they operate and make decisions, thus giving them the confidence that their actions are performed in a holistic, systematic and increasingly systemic way. This management system can help organizations to continually improve their impacts on interested parties and thereby their contribution to the achievement of the SDGs and associated SDG targets by maximizing beneficial impacts and minimizing adverse ones. As a result, the management system strengthens organizational resilience and both current and future performance.

This document provides organizations with long-term benefits by outlining a management system contributing to sustainable development – as expressed by the 2030 Agenda[4] and the 17 SDGs. This document supports the current SDGs and any subsequent global goals that supersede the 2030 SDGs.

0.2 Aim and content of this document

This document is intended to assist organizations to align their purpose, strategies and results with societal and planetary needs, and to shift expectations by being more accountable for their impacts on people and the planet, while also strengthening their overall performance. It encourages organizations to explore different business models and new ways of working that accelerate innovation (e.g. by driving the development of new products, services and solutions that can lead to new customers and market opportunities) and allocate resources more effectively and efficiently. For this purpose, well-being is applied as a guiding principle to inspire organizations to identify relevant potential areas of impact. Implementing the requirements in this document can enable organizations to anticipate sustainable development related risks and opportunities earlier and manage them better.

This document can also help organizations to communicate more effectively with governments, regulators, NGOs, partners, investors, the public sector, civil society, not-for-profit organizations, academia, financial institutions, the private sector and other interested parties, including those impacted most by the organization's decisions and activities. It can also help organizations meet the growing and diverse needs for transparency and accountability in disclosure, reporting and auditing, as well as other requirements and expectations of the aforementioned parties.

© ISO 2026 – All rights reserved

This document includes requirements for:

— analysing organizational context and engaging with relevant interested parties to identify, assess and prioritize actual and potential impacts, whether beneficial or adverse;

— setting ambitious organizational SDG objectives and targets, aligned with the relevant SDG targets and indicators where practicable, to minimize adverse and maximize beneficial impacts on interested parties and optimize contribution to the achievement of the SDGs;

— collecting data on these impacts;

— generating options that support innovation and making informed choices between those options;

— making decisions that take into account the amount and type of risk that those experiencing the impacts of the organization's decisions and activities can accept;

— understanding and managing interdependencies, synergies, and trade-offs to achieve positive results and avoid unintended adverse impacts at a rate commensurate with planetary needs, and to achieve the SDGs and meet the needs and relevant expectations of those experiencing impacts.

A management system for the SDGs also aims to help shift an organization from SDG alignment to SDG action and SDG optimization: from thinking about the SDGs as a mere "add-on", to placing SDGs at the core of business operations.

0.3 Sustainable Development Goals (SDGs)

The 2030 Agenda for Sustainable Development,[4] which encompasses the SDGs, is a universal call to action to end poverty, protect the planet, and to ensure that by 2030 all people enjoy peace and prosperity. The SDGs comprise 17 integrated and indivisible goals grounded in human rights, set across five dimensions (people, prosperity, planet, partnership and peace) and backed by 169 targets. The central vision of the SDGs is to "leave no one behind". The SDGs recognize that action in one area will affect others, and that development must balance social, economic and environmental sustainability. Ending poverty must go hand-in-hand with strategies that improve health and education, reduce inequality, and spur economic growth – all the while taking urgent action to combat the climate crisis and working to preserve life on land and underwater.

The SDGs are:

1) End poverty in all its forms everywhere.

2) End hunger, achieve food security and improved nutrition and promote sustainable agriculture.

3) Ensure healthy lives and promote well-being for all at all ages.

4) Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

5) Achieve gender equality and empower all women and girls.

6) Ensure availability and sustainable management of water and sanitation for all.

7) Ensure access to affordable, reliable, sustainable and modern energy for all.

8) Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.

9) Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation.

10) Reduce inequality within and among countries.

11) Make cities and human settlements inclusive, safe, resilient and sustainable.

12) Ensure sustainable consumption and production patterns.

13) Take urgent action to combat climate change and its impacts.

© ISO 2026 – All rights reserved

14) Conserve and sustainably use the oceans, seas and marine resources for sustainable development.

15) Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss.

16) Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels.

17) Strengthen the means of implementation and revitalize the Global Partnership for Sustainable Development.

The 169 targets associated with the SDGs are the minimum sustainable development thresholds that all United Nations Member States have agreed upon to ensure a more sustainable and inclusive future for all. In effect, failing to achieve the SDGs is a major systemic issue, as it jeopardizes the social and ecological systems which are relied upon to live, work, produce, consume and invest.

At the 2023 SDG Summit, Member States reaffirmed their continued resolve and shared commitment to the 2030 Agenda for Sustainable Development[4] and its SDGs through a political declaration. This sought to provide renewed impetus for accelerated action and marked the half-way point to the deadline for achieving the goals.

Significant investment and activity should be specifically redirected towards achieving the SDGs and new solutions at scale where they are needed most. At the same time, a more holistic approach should be taken and the economic and political system should be transformed, creating a more sustainable and regenerative growth model, where no one is left behind.

This document has been developed in collaboration with the United Nations Development Programme (UNDP) and is based on the SDG Impact Standards for Enterprises,[1] related guidance documents[2][3] and relevant ISO standards. Guidance on the implementation of this document is provided in ISO/UNDP 53002. [5] Together these documents provide organizations with a common approach to integrate sustainable development and the SDGs into business and investment decision-making processes and serve as a basis for conducting due diligence and providing assurance to key interested parties.

0.4 SDG management system approach

This document applies the harmonized approach as published in the ISO/IEC Directives related to the development of management system standards (MSS). The intention is to support alignment and facilitate the integration of the requirements and recommendations of one or more MSS into an organization's management system.

For more information, please see https://www.iso.org/management-system-standards.html.

The management system approach applied in this document is founded on the concept of Plan-Do-Check-Act (PDCA). The PDCA cycle is an iterative process used by organizations to achieve continual improvement. The SDG management system outlined in this document can be used in conjunction with other management system standards (e.g. ISO 9001,[6] ISO 14001,[7] ISO/IEC 27001,[8] ISO 37301,[9] ISO 37001[10] and ISO 45001[11]) and other International Standards (e.g. ISO 37000,[12] ISO 26000[13] and ISO 31000[14]).

Figure 1 below illustrates how the PDCA logic applies to the structure of this document. It outlines how the SDG management system is a structured approach to impact management, where well-being is considered as a guiding principle for impact assessment. Additionally, Figure 1 outlines some of the fundamental principles guiding the SDG management system.

© ISO 2026 – All rights reserved

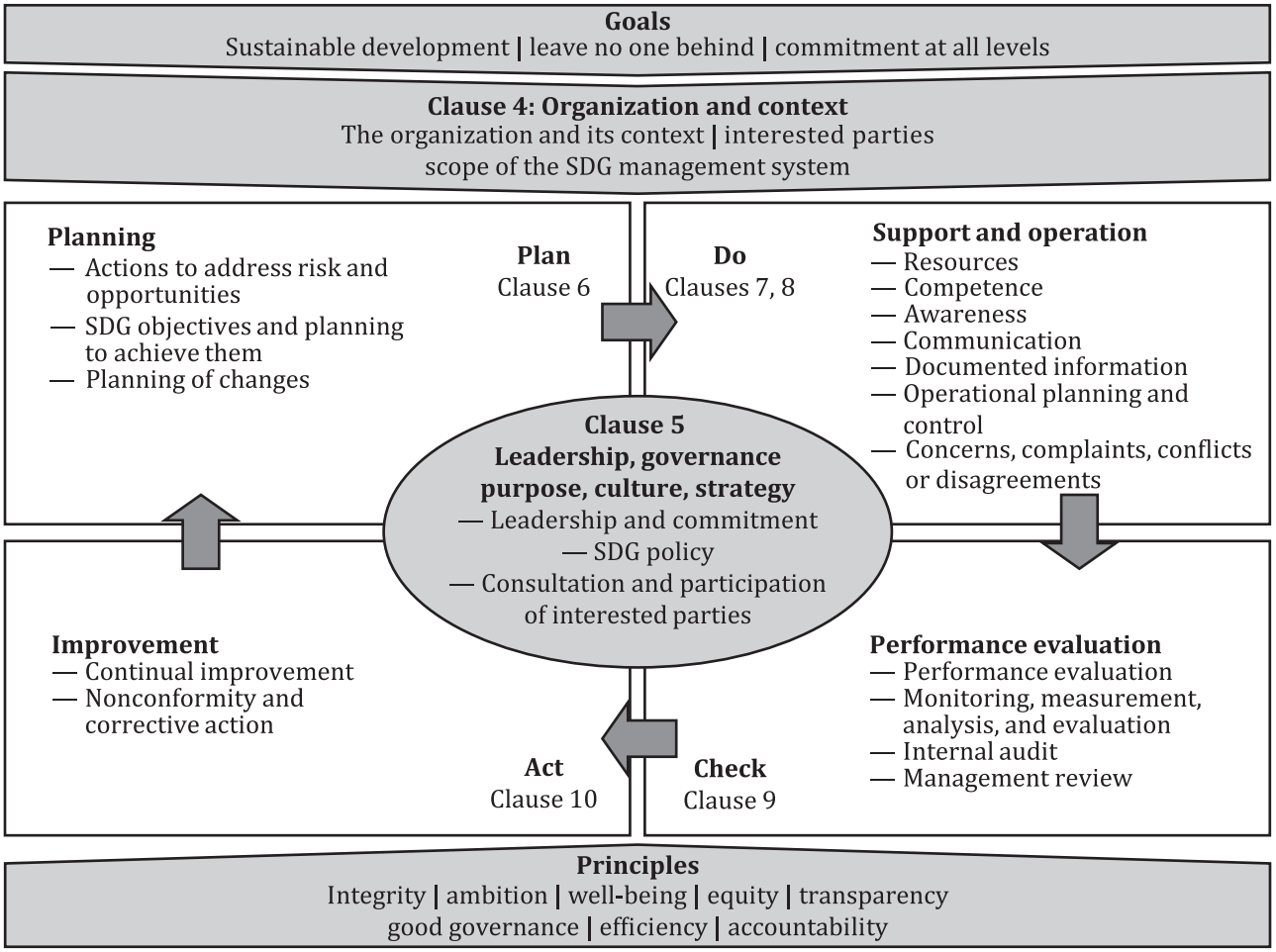


Figure 1 — SDG management system as structured by the PDCA cycle

The PDCA cycle is applied to the management system and to each of its individual elements, as follows.

Plan: Determine and assess issues, risks and opportunities, and establish organizational SDG objectives and the processes necessary to deliver results in accordance with the organization's SDG policy.

Do: Implement and maintain the processes as planned and establish internal communication mechanisms.

Check: Monitor and measure activities and processes to be able to evaluate their beneficial and adverse impact with regard to the SDG policy and organizational SDG objectives, and report the results.

Act: Take actions to continually improve performance to achieve the intended results.

© ISO 2026 – All rights reserved

Management systems for United Nations Sustainable Development Goals (SDGs) — Requirements

1 Scope

This document specifies requirements for a management system to optimize an organization's contribution to achieving the United Nations Sustainable Development Goals (SDGs).

This document is generic and intended to be applicable to all organizations, regardless of the organization's type or size, or the nature of the products or services delivered.

NOTE This document supports the current SDGs and any subsequent global goals that supersede the 2030 SDGs.

2 Normative references

There are no normative references in this document.

3 Terms and definitions

For the purposes of this document, the following terms and definitions apply.

ISO and IEC maintain terminology databases for use in standardization at the following addresses:

— ISO Online browsing platform: available at https://www.iso.org/obp

— IEC Electropedia: available at https://www.electropedia.org/

3.1
organization
person or group of people that has its own functions with responsibilities, authorities and relationships to achieve its *objectives* (3.6)

Note 1 to entry: The concept of organization includes, but is not limited to, sole-trader, company, corporation, firm, enterprise, authority, partnership, charity or institution, or part or combination thereof, whether incorporated or not, public or private.

Note 2 to entry: If the organization is part of a larger entity, the term "organization" refers only to the part of the larger entity that is within the scope of the SDG *management system* (3.4).

Note 3 to entry: The term "organization" includes temporary forms such as projects, programmes, or portfolios where applicable.

3.2
interested party
person or *organization* (3.1) that can affect, be affected by, or perceive itself to be affected by a decision or activity

Note 1 to entry: In this document, relevant interested parties include groups that are likely to experience *impacts* (3.25) as a result of the organization's operations, and those persons who and groups that are likely to affect the organization's *performance* (3.11), keeping in mind that some interested parties can both experience and contribute to impacts. They also encompass those who contribute to the generation of impacts.

© ISO 2026 – All rights reserved