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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).

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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 Project Committee ISO/PC 343, *Sustainable development goals management* in collaboration with the United Nations Development Programme (UNDP) and is based on ISO/UNDP 53001 Management Systems for UN Sustainable Development Goals – Requirements [1] and the UNDP's SDG Impact Standards[2], related guidance documents[3][4], and relevant ISO standards. This document is aligned to and supports the UNDP SDG Impact Standards for Enterprises[2].

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.

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Introduction

0.1 General

This document provides guidance on how an organization can implement a management system to optimize its contribution to the United Nations Sustainable Development Goals (UN SDGs) based on the requirements provided in ISO/UNDP 53001[1]. It is intended to assist organizations in embedding sustainability into its operations and decision-making processes, to give confidence that contributions to achieving the UN SDGs are performed in a holistic and systematic way. By actively managing how it contributes to the UN SDGs, an organization can optimize its impacts on interested parties and related SDG targets by maximizing beneficial impacts and minimizing adverse ones, thereby strengthening organizational resilience and future performance.

This document includes guidance on:

— leading transformational change of the organization's strategy;

— embedding SDG impact management into the organization's purpose and strategy;

— embedding SDG impact management into organizational culture;

— engaging decision makers (the governing body and all levels of management) and all workers in SDG management;

— setting ambitious objectives, aligned with the relevant UN SDG targets and indicators, to optimize impacts on interested parties and contributions to the UN SDGs;

— engaging with relevant interested parties to identify and prioritize actual and expected impacts, whether beneficial or adverse;

— collecting data on actual and expected impacts;

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

— making decisions that take into account the acceptable level of risk of those experiencing the impacts of the organization's decisions and activities;

— understanding and managing trade-offs to increase beneficial impact at a rate commensurate with planetary needs, to meet the needs and expectations of those experiencing impacts and contribute to the global achievement of the UN SDGs.

The shared intention of this document and ISO/UNDP 53001[1] is to help shift an organization from SDG alignment to SDG action: from thinking about the UN SDGs as a mere "add-on", to placing UN SDGs at the core of business operations.

These documents can assist organizations to better align business purpose, strategy and results with societal and planetary needs. They can help organizations to be more accountable for impacts on people and the planet, while also strengthening business performance. They encourage 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. Implementing the recommendations can enable organizations to anticipate risks and opportunities related to sustainable development earlier and manage them better.

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The scope of ISO/UNDP 53001[1] is to optimize an organization's contribution to the SDGs by optimizing the impacts on interested parties. Since the SDGs are focusing on sustainable development, this represents a new scope/purpose for many organizations whose purposes are usually driven by financial or ideological objectives.

Within this context, contributions can generally be divided into two categories:

A. those that support both the SDGs and the organization's financial performance, and

B. those that primarily benefit people and the planet, with limited direct financial return.

Category A actions are often easy to prioritize, as they align with traditional financial investment logic.

Category B actions, however, require stronger commitment, since they demand resources with lower financial ROI. ISO/UNDP 53001[1] views the organization as one of many interested parties, emphasizing the need to prioritize the most significant impacts - regardless of their financial category.

This can create a dilemma between "doing good for the world" and "doing good for the owners in the short term." Ideally, both align and from a long-term perspective recognizing that organizations are dependent upon social and environmental systems being sustainable. The primary aim is to embed SDG contributions into the organization's strategy and culture so they can contribute effectively to the SDGs and sustainable development.

The ISO/UNDP 53001[1] and this guiding document encourage starting from the current level of maturity, learning through practice, and applying the PDCA (Plan-Do-Check-Act) approach to impact management. Certification is not the immediate goal - the focus is to get started on contributing to the achievement of the SDGs as ambitiously as possible.

These documents can also help organizations to communicate more effectively with governments, regulators, non-governmental organizations, partners, investors, financial institutions and other interested parties, including those impacted most by the organization's decisions and activities. They can also help organizations to meet the requirements and expectations of relevant interested parties, in terms of disclosure, reporting and audit.

Together ISO/UNDP 53001[1] and this guiding document provides organizations with a common approach to fully integrate sustainable development and the UN SDGs into all business and investment decision-making processes and serve a basis for providing assurance to key interested parties.

This document has been prepared using the harmonized structure (i.e. clause sequence, identical core text and common terms and core definitions). This is intended to enhance alignment among ISO management system standards, and to facilitate their implementation for organizations that need to meet the requirements of two or more such standards.

This document is generic and considers all of the SDGs. It is intended to complement other ISO standards which address specific sustainability issues (e.g environment, energy, health).

NOTE 1: To transform describes a change of higher complexity than to transition. By definition the scope of a transformational change is both broader and wider than a transitional change. For many organizations complying to ISO53001[1] is experienced as a transformational challenge due to the scope of aligning the business model - purpose, culture, and strategy and operations - with the SDGs. Changes requiring elements of new visions, new values, new mindsets and cultural development are typically considered transformational.

NOTE 2: Additional information on sustainable transformational can be found in United Nations, A/RES/70/1, *Transforming our world: the 2030 Agenda for Sustainable Development*[5]

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Management systems for the United Nations Sustainable Development Goals SDGs - Implementation guidance

1 Scope

This document provides guidance for an organization implementing a management system based on ISO/UNDP 53001[1], to optimize contributions to achieving the United Nations Sustainable Development Goals (UN SDGs).

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

NOTE 1: This document supports the current UN SDGs and any subsequent global agreements that supersede the 2030 UN Agenda[6].

NOTE 2: This document does not add to the requirements in ISO/UNDP 53001[1] or describe the only way to meet those requirements. The use of the term "should" does not weaken any of the requirements in ISO/UNDP 53001[1] or add new requirements.

2 Normative references

The following documents are referred to in the text in such a way that some or all of their content constitutes requirements of this document. For dated references, only the edition cited applies. For undated references, the latest edition of the referenced document (including any amendments) applies.

ISO/UNDP 53001, *Management systems for the United Nations Sustainable Development Goals (SDGs) — Requirements*[1]

3 Terms and definitions

For the purposes of this document, the terms and definitions given in ISO/UNDP 53001[1] 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/

NOTE In ISO/UNDP 53001[1] and ISO/UNDP 53002 the words goal and objective are used interchangeably. "Objectives" is used consistently for organizational objectives and "Goals" are only used for sustainable development goals as in ISO/UNDP 53001[1].

4 Context of the organization

4.1 Understanding the organization and its context

The intent of this clause is to ensure the organization understands exactly what affects its operations and what is affected by its operations. The organization should consider both its general context and issues specifically related to the UN SDGs when mapping its context.

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