



Guidelines for contributing to the United Nations Sustainable Development Goals

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Guidelines for contributing to the United Nations Sustainable Development Goals (SDGs)

*Lignes directrices pour contribuer aux objectifs de développement
durable (ODD) des Nations Unies*

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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).

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 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, related guidance documents and relevant ISO standards. This document is aligned to and supports the UNDP SDG Impact Standards for Enterprises.

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.

Introduction

0.1 General

The 2030 Agenda for Sustainable Development, adopted by all United Nations Member States in 2015, provides a shared blueprint for an equitable future — peace and prosperity for all people and the planet.^[22]

At its heart are the 17 United Nations Sustainable Development Goals (SDGs), which are an urgent call for action by all countries — developed and developing — in a global partnership. However, governments alone cannot achieve the SDGs.

Achieving the SDGs requires all countries and sectors (individuals, governments, the public sector, civil society, not-for-profit organizations and 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 ultimately, achievement of the SDGs.

As much as the SDGs need the private sector to realize the aspiration of the 2030 Agenda, increasingly the private sector also needs progress to be made on the SDGs in order to survive and to thrive in the future. Organizations depend on the ongoing viability and stability of environmental and social systems, which are increasingly under pressure. This is creating both risks and opportunities for organizations.

Against the backdrop of the COVID-19 pandemic, wars and the increasing effects of climate change, the SDGs are more relevant at the time of publication of this document than when the SDGs were launched in 2015. It is easy to become discouraged by the many setbacks which hinder progress towards achieving the goals. Nevertheless, there have been extraordinary achievements. Between 2015 and 2022, the amount of people with internet access worldwide rose from 3,2 billion to 5,3 billion. Such improvements show how technology and innovation can be effective enablers for sustainable development and achievement of the SDGs. While there is still progress to be made, focus should be placed on what works and where public and private sector decisions can make the most difference. Wise and bold decisions with foresight matter.

This document provides guidance on how an organization can manage and optimize its contribution to the SDGs and how it can embed sustainability into its operations and decision-making processes, thus giving organizations confidence that their contributions are performed in a holistic and systematic way. By actively managing how it contributes to the SDGs, an organization can optimize its impacts on interested parties and related SDG targets by minimizing negative impacts and maximizing positive ones, thereby strengthening organizational resilience and future performance.

This document does not provide requirements for implementing a management system. An organization does not need to have a formal management system in place to use this document. However, organizations with a management system can find it useful to implement these guidelines within such a system. For that reason, this document is broadly aligned to the ISO Harmonized Structure for management system standards.

This document includes guidance on:

- setting ambitious impact objectives and targets, aligned with the relevant SDG targets and indicators where practicable, to optimize impacts on interested parties and contributions to the 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 risk tolerance and appetite of those experiencing the impacts of the organization's decisions and activities;
- understanding and managing trade-offs to increase impact at a rate commensurate with planetary needs, and to achieve the SDGs and meet the needs and expectations of those experiencing impacts.

This document is intended to help shift an organization from SDG alignment to SDG action: from thinking about the SDGs as a mere “add-on”, to placing SDGs at the core of business operations.

This document can assist organizations to better align business purpose, strategy and results with societal needs, and to shift expectations. It can help organizations to be more accountable for their impacts on people and the planet, while also strengthening business 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. Implementing the recommendations in this document can enable organizations to anticipate risks and opportunities related to sustainable development earlier and manage them better. This document can also help organizations to communicate more effectively with governments, regulators, NGOs, partners, investors and other interested parties, including those impacted most by the organization’s decisions and activities. It can also help organizations to meet the requirements and expectations of these aforementioned parties, in terms of the growing and various needs for disclosure, reporting and audit.

0.2 Sustainable Development Goals

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.^[22] The central vision of the SDGs is to “leave no one behind”. The SDGs recognize that action in one area will impact 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 tackling climate change and working to preserve life on land and under water.

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.
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 represent 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 risk for the world, as it jeopardizes the social and ecological systems which are relied upon to live, work, produce, consume and invest.

Significant investment and activity should be specifically redirected towards achieving the SDGs and new solutions at the 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 UNDP's SDG Impact Standards,^[20] related guidance documents and relevant ISO standards. Together these documents provide organizations with a common approach to fully integrate sustainable development and the SDGs into all business and investment decision-making processes and serve a basis for providing assurance to key interested parties.

This document is founded on the concept of Plan-Do-Check-Act (PDCA). The PDCA concept is an iterative process used by organizations to achieve continual improvement. It can be applied to an organization to support development of a mindset of continual improvement and to each of its individual elements, as follows:

- a) Plan: determine and assess risks and opportunities, establish SDG objectives and processes necessary to deliver results in accordance with the organization's SDG policy and ambition;
- b) Do: implement the processes as planned;
- c) Check: monitor and measure activities and processes with regard to the SDG policy and SDG objectives, and report the results;
- d) Act: take actions to continually improve performance to achieve the intended results.

Guidelines for contributing to the United Nations Sustainable Development Goals (SDGs)

1 Scope

This document provides guidance for an organization to manage and optimize its contributions to achieving the United Nations Sustainable Development Goals (SDGs), and to:

- identify, prioritize and manage its impacts on interested parties;
- embed sustainable development into its strategy, operations and decision-making, in all its activities, in a systematic and holistic way;
- enhance and demonstrate its work and performance towards achievement of the SDGs, notably by maximizing its beneficial impacts and minimizing adverse impacts on interested parties, especially under-recognized and vulnerable groups.

NOTE 1 This document supports the current SDGs and any subsequent Global Goals that supersede the 2030 SDGs.

NOTE 2 This document is aligned to and supports the UNDP SDG Impact Standards for Enterprises.^[21]

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 *management system* (3.4).

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, the concept of interested party (also known as “stakeholder”) includes the planet, society, the environment, ecosystems and future generations. An interested party unable to advocate on its own behalf can be represented by an organization or other interested party.

Note 2 to entry: In this document, relevant interested parties include groups that are likely to experience impacts as a result of the organization's operations and groups that are likely to affect the organization's *performance* (3.11). Interested parties also encompass those who contribute to the generation of impacts.

Note 3 to entry: In this document, some interested parties both experience and contribute to impacts.

3.3 top management

person or group of people who directs and controls an *organization* (3.1) at the highest level

Note 1 to entry: Top management has the power to delegate authority and provide resources within the organization.

Note 2 to entry: If the scope of the *management system* (3.4) covers only part of an organization, then top management refers to those who direct and control that part of the organization.

Note 3 to entry: The term "top management" includes, but is not limited to, governing body, governing group, board of directors, sole director and trustees.

3.4 management system

set of interrelated or interacting elements of an *organization* (3.1) to establish *policies* (3.5) and *objectives* (3.6), as well as *processes* (3.8) to achieve those objectives

Note 1 to entry: A management system can address a single discipline or several disciplines.

Note 2 to entry: The management system elements include the organization's structure, roles and responsibilities, planning and operation.

3.5 policy

intentions and direction of an *organization* (3.1) as formally expressed by its *top management* (3.3)

3.6 objective

result to be achieved

Note 1 to entry: An objective can be strategic, tactical or operational.

Note 2 to entry: Objectives can relate to different disciplines (such as finance, health and safety, and environment). They can be, for example, organization-wide or specific to a project, product or *process* (3.8).

Note 3 to entry: An objective can be expressed in other ways, for example, as an intended result, as a *purpose* (3.41), as an operational criterion, as an SDG objective or by the use of other words with similar meaning (e.g. aim, goal, or target).

Note 4 to entry: In the context of *management systems* (3.4), objectives are set by the *organization* (3.1), in accordance with the *policy* (3.5), to achieve specific results.

3.7 risk

effect of uncertainty

Note 1 to entry: An effect is a deviation from the expected — positive or negative.

Note 2 to entry: Uncertainty is the state, even partial, of deficiency of information related to understanding or knowledge of an event, its consequence, or likelihood.

Note 3 to entry: Risk is often characterized by reference to potential events (as defined in ISO Guide 73) and consequences (as defined in ISO Guide 73), or a combination of these.

Note 4 to entry: Risk is often expressed in terms of a combination of the consequences of an event (including changes in circumstances) and the associated likelihood (as defined in ISO Guide 73) of occurrence.

3.8

process

set of interrelated or interacting activities that uses or transforms *inputs* (3.23) to deliver a result

Note 1 to entry: Whether the result of a process is called an output, a product or a service depends on the context of the reference.

3.9

competence

ability to apply knowledge and skills to achieve intended results

3.10

documented information

information required to be controlled and maintained by an *organization* (3.1) and the medium on which it is contained

Note 1 to entry: Documented information can be in any format and media and from any source.

Note 2 to entry: Documented information can refer to:

- the *management system* (3.4) including related *processes* (3.8);
- information created in order for the organization to operate (documentation);
- evidence of results achieved (records).

3.11

performance

measurable result

Note 1 to entry: Performance can relate either to quantitative or qualitative findings.

Note 2 to entry: Performance can relate to managing activities, *processes* (3.8), products, services, systems or *organizations* (3.1).

3.12

continual improvement

recurring activity to enhance *performance* (3.11)

3.13

effectiveness

extent to which planned activities are realized and planned results are achieved

3.14

requirement

need or expectation that is stated, generally implied or obligatory

Note 1 to entry: “Generally implied” means that it is custom or common practice for the *organization* (3.1) and *interested parties* (3.2) that the need or expectation under consideration is implied.

Note 2 to entry: A specified requirement is one that is stated, e.g. in *documented information* (3.10).

3.15

nonconformity

non-fulfilment of a *requirement* (3.14)

3.16

corrective action

action to eliminate the cause(s) of *nonconformity* (3.15) and to prevent recurrence

3.17

audit

systematic and independent *process* (3.8) for obtaining evidence and evaluating it objectively to determine the extent to which the audit criteria are fulfilled

Note 1 to entry: The term "audit" can refer to an internal audit (first party), an external audit (second party or third party) or a combined audit (combining two or more disciplines).

Note 2 to entry: An internal audit is conducted by the *organization* (3.1) itself, or by an external party on its behalf.

Note 3 to entry: "Audit evidence" and "audit criteria" are defined in ISO 19011.

3.18

measurement

process (3.8) to determine a *value* (3.32)

3.19

monitoring

determining the status of a system, a *process* (3.8) or an activity

Note 1 to entry: To determine the status, there can be a need to check, supervise or critically observe.

3.20

verification

confirmation, through the provision of objective evidence, that specified *requirements* (3.14) have been fulfilled

Note 1 to entry: Distinctions are made in this document between the terms *validation* (3.40), *monitoring* (3.19) and *verification*:

- validation is applied prior to an activity and provides information about the capability to deliver intended results;
- monitoring is applied during an activity and provides information for action within a specified time frame;
- verification is applied after an activity and provides information for confirmation of conformity.

[SOURCE: ISO 22000:2018, 3.45]

3.21

participation

involvement in decision-making

[SOURCE: ISO 45001:2018, 3.4, modified — Note 1 to entry has been deleted.]

3.22

consultation

seeking views before making a decision

[SOURCE: ISO 45001:2018, 3.5, modified — Note 1 to entry has been deleted.]

3.23

input

that which is transformed by an activity into output

[SOURCE: ISO 20534:2018, 3.26]

3.24

impact

beneficial or adverse change in *well-being* (3.38) as a result of acting on a decision

Note 1 to entry: The change is beneficial or adverse depending on its relation to an acceptable *threshold* (3.36).

Note 2 to entry: A positive change is not any change in the right direction: it is change above an acceptable minimum threshold set by a combination of science, *interested party* (3.2) expectations and social norms.

3.25

indicator

quantitative, qualitative or descriptive measure

[SOURCE: ISO 15392:2019, 3.18]

3.26

accountability

state of being answerable for decisions and activities to the *interested parties* (3.2) of an *organization* (3.1)

Note 1 to entry: Accountability includes the duty to inform and to explain the manner in which the responsibility was fulfilled to relevant interested parties.

Note 2 to entry: The non-fulfilment of a responsibility has consequences that can be enforced on the accountable party by a relevant interested party.

[SOURCE: ISO 37100:2016, 3.1.5, modified — Notes 1 and 2 to entry have been added.]

3.27

baseline

indication of status before an *organization's* (3.1) action or decision against which progress can be assessed or compared

[SOURCE: UNDP SDG Impact Standards, Glossary,^[36] modified — in the definition, "situation" has been deleted; "entity" has been replaced by "organization".]

3.28

sustainable development

development that meets the environmental, social and economic needs of the present without compromising the ability of future generations to meet their own needs

[SOURCE: ISO Guide 82:2019, 3.2, modified — Note 1 to entry has been deleted.]

3.29

counterfactual

estimate of what would happen if an *organization* (3.1) does not take action

3.30

risk appetite

amount and type of *risk* (3.7) that an *organization* (3.1) or its *interested parties* (3.2) is willing to pursue or retain

[SOURCE: ISO 31073:2022, 3.3.27, modified — in the definition, "or its interested parties" has been added.]

3.31

risk tolerance

organization's (3.1) or *interested party's* (3.2) readiness to bear the *risk* (3.7)

[SOURCE: ISO 22300:2021, 3.1.231, modified — "after risk treatment in order to achieve its objectives" has been deleted from the definition and Note 1 to entry has been deleted.]

3.32

value

measurement (3.18) of the relative importance of an *impact* (3.24)

3.33

trade-off

decision-making actions that select from various *requirements* (3.14) or options on the basis of the net benefit to *interested parties* (3.2)

[SOURCE: ISO 14006:2020, 3.4.11, modified — in the definition, "and alternative solutions" has been replaced by "or options".]

3.34

planetary boundaries

environmental limits within which humanity can safely operate

[SOURCE: UNDP SDG Impact Standards, Glossary^[36]]

3.35

proxy data

data used to approximate the *measurement* (3.18) of *impact* (3.24) when primary impact data are unavailable or insufficient

3.36

threshold

level at which a decision boundary exists

Note 1 to entry: A threshold refers to a numerically defined level at which an *impact* (3.24) is deemed to be beneficial or adverse.

3.37

value chain

all upstream and downstream activities associated with the operations of the *organization* (3.1)

Note 1 to entry: The value chain includes other organizations (e.g. suppliers, retailers, service providers) as well as end-users of products and services such as customers or the public.

[SOURCE: IWA 42:2022, 3.4.3, modified — Note 1 to entry has been deleted.]

3.38

well-being

fulfilment of physical, mental and cognitive needs and expectations

Note 1 to entry: Well-being relates to all aspects of life.

Note 2 to entry: Well-being exists at the individual, household, country and global level and can be applied to people and nature, and to individuals and systems.

Note 3 to entry: *Sustainable development* (3.28) underpins the achievement of well-being at a point in time and for present and future generations.

[SOURCE: ISO/PAS 45005:2020, 3.10, modified — in the definition "of a worker related to their work" has been deleted; Notes to entry have been deleted.]

3.39

worker

person performing work or work-related activities that are under the control of the *organization* (3.1)

Note 1 to entry: Persons perform work or work-related activities under various arrangements, paid or unpaid, such as regularly or temporarily, intermittently or seasonally, casually or on a part-time basis.

Note 2 to entry: Workers include *top management* (3.3), managerial and non-managerial persons.

Note 3 to entry: The work or work-related activities performed under the control of the organization may be performed by workers employed by the organization, workers of external providers, contractors, individuals, agency workers, and by other persons to the extent the organization shares control over their work or work-related activities, according to the context of the organization.

[SOURCE: ISO 45001:2018, 3.3]

3.40

validation

confirmation of a claim, through the provision of objective evidence, that the *requirements* (3.14) for a specific intended future use or application have been fulfilled

Note 1 to entry: Objective evidence can come from real or simulated sources.