

SO/DPAS 53002

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Foreword

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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 documents 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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This document was prepared by Project Committee ISO/PC 343. Sustainable development goals* management.

This is the first edition.

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

At its heart 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. But However, governments alone cannot achieve the SDGs.

Achieving the SDGs requires all countries and sectors (individuals, governments, the public sector, civil-society, not-for-profits; profit organizations and the private sector), to work together, and in new ways, to make the goals a reality-acreativity, knowledge, innovation and financial resources from all of society are needed to develop new solutions, business models, and ways of working and being, that 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 intein 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 todayat the time of publication of this document than when theythe SDGs were launched in 2015. It is easy to become discouraged by the many setbacks, and that we haven't achieved what we wanted to—but which hinder progress towards achieving the goals. Nevertheless, there have been extraordinary achievements as well. For instance, in, Between 2015, 3.2 billion_and 2022, the amount of people had access to the with internet but by 2022 access worldwide rose from 3.2 billion to 5,3 billion_people were connected. Technology, Such improvements show how technology and innovation can be effective enablers for sustainable development and achievement of the SDGs. While we needthere is still progress to do better, we also need to be made, focus should be placed on what's workingwhat 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 UN-SDGs and how it can embed sustainability into how it operatesits operations and makes decisions to have the decision-making processes, thus giving organizations confidence that it is doing so their contributions are performed in a holistic and systematic way. Actively By actively managing how it contributes to the SDGs can help, an organization to increasingly optimise can optimize its impacts on interested parties and related SDG targets by minimizing negative impacts and maximising maximizing positive ones, and to do this in ways that also strengthen 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 that do have with a management system mightcan find it useful to implement

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these guidelines within such a system. For that reason, this document is broadly aligned to the ISO Harmonised Harmonized Structure for Management System Standards 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 contribution to the UN SDGs:
- engaging with relevant interested parties to identify and prioritize actual and expected impacts, whether beneficial or adverse;
- <u>—</u> collecting data on these 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 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 being central to how allplacing SDGs at the core of business is conducted. operations.

This document can assist organizations to better align business purpose, strategy and results with societal needs, and to shift expectations—<u>It can help organizations</u> to be more accountable for their impacts on people and the planet, whilstwhile 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 <u>risks and opportunities related to</u> sustainable development—<u>related risks and opportunities</u> earlier and manage them better. This document can also help organizations to communicate more effectively with, and meet the growing and various disclosure, reporting and audit as well as other requirements and expectations of, 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, concerning the growing and various needs for disclosure, reporting and audit.

0.20.2 The SDGs

The 2030 Agenda for Sustainable Development and the UN SDGs were adopted by all 193 UN Members in 2015 as a universal call to action to end poverty, protect the planet, and to ensure that by 2030 all people enjoy peace and prosperity. 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.—[21] The central vision of the SDGs is to "eleave no one behind". The SDGs recognize that action in one area will

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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 UN SDGs are:

- 1. End poverty in all its forms everywhere.
- 2. <u>2.</u>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. 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-UN Member States agreehave agreed are needed to assureensure 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 we all relywhich are relied upon to live, work, produce, consume and invest.

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