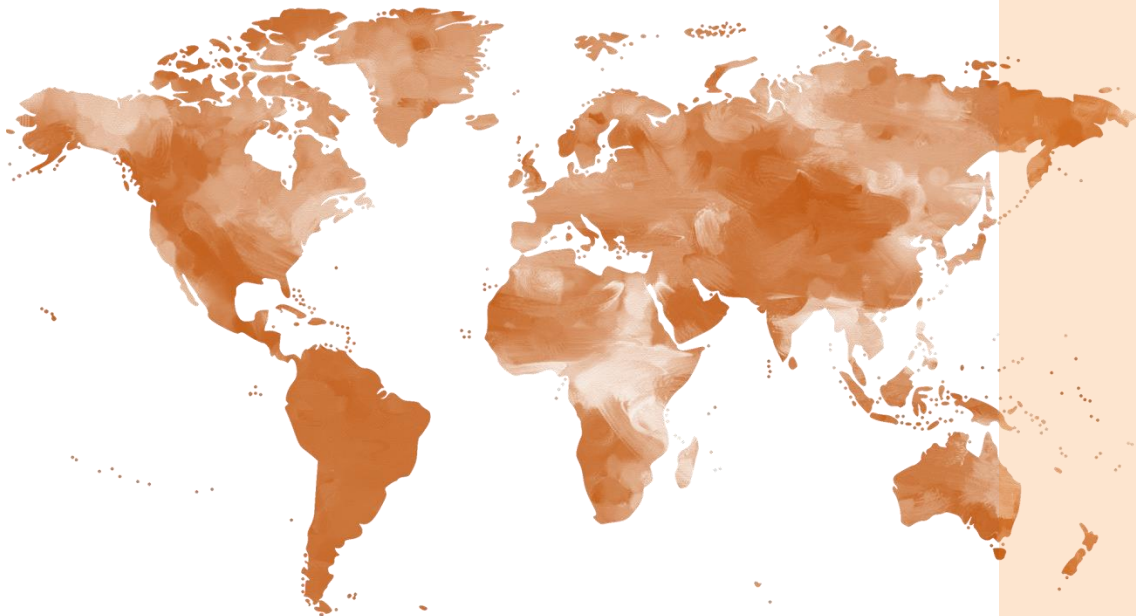


# SDG Voyager –

A practical guide to aligning business excellence with Sustainable Development Goals



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## FOREWORD

By the end of the year 2015, the first unpublished version of the present SDG Voyager emerged from the collaborative work of Annette Kleinfeld and Monika Shukla, then an Indian research fellow. As a German Chancellor Fellow, Monika at that time was a participant in an exchange program of the Humboldt foundation for international leaders. She brought her work experience from her home country India and special Corporate Social Responsibility knowledge into the project. At about the same time as Monika was learning about the CSR debate in Germany, the 2030 Agenda<sup>1</sup> with the Sustainable Development Goals (SDGs) was published and therefore the idea for the present Voyager was born – one of the first to address the realization of the 17 UN's goals from businesses' perspective. Especially small and medium-sized firms, with a specific focus on emerging and developing countries, were on Annette's and Monika's mind. Representatives of said countries were dedicated participants in the formation process of the ISO 26000.<sup>2</sup> The Voyager was supposed to illustrate to them how much the ISO 26000 and the SDGs are related.

By now, an inflationary high number of international publications on the topic "Agenda 2030" exist. But unanswered to this day seems to be the question of how the CSR management of a company can make a concrete contribution to the SDGs.

Instead of unilaterally demanding the reporting of companies' sustainability activities, the SDG Voyager starts earlier in the process with the intention of encouraging companies of all sizes to become familiar with the fields of action for corporate responsibility and to attend to these issues without feeling overwhelmed. Many companies will find that they are already making a big contribution to sustainable development in a number of fields. In other areas, however, there will still be an urgent need for action. The SDG Voyager aims to acquaint companies with these topics and support them to fulfill their responsibilities towards their stakeholders and society.

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<sup>1</sup> UN (2015): Transforming our World: The 2030 Agenda for Sustainable Development, available at: <https://sustainabledevelopment.un.org/content/documents/21252030%20Agenda%20for%20Sustainable%20Development%20web.pdf>, accessed 4 Oct. 2018.

<sup>2</sup> ISO 26000 Post Publication Organization (2016): Basic training material on ISO 26000; available at: [http://www.learn2improve.nl/downloads/training-material/?tx\\_iso\\_pi11%5Bdownloadfile%5D=ISO\\_26000\\_Basic\\_training\\_material\\_AnnexSlides.pptx&cHash=d902f6487boe223fc740odfb7a7f3748](http://www.learn2improve.nl/downloads/training-material/?tx_iso_pi11%5Bdownloadfile%5D=ISO_26000_Basic_training_material_AnnexSlides.pptx&cHash=d902f6487boe223fc740odfb7a7f3748), accessed 5 Oct. 2018.

## INTRODUCTION

From ending poverty to ensuring food security and protecting the environment, the **Sustainable Development Goals (SDGs)** are set to shape the global remit for social, economic and environmental development. Efforts to reach the global goals will have huge implications for businesses and economies around the world, requiring both investment and innovation.

In 2015 the World Business Council for Sustainable Development (WBCSD), the Global Reporting Initiative (GRI) and the UN Global Compact (UNGC) released the SDG Compass. The Compass is intended as a tool to provide guidance for companies on how to align their strategies as well as on how to measure and manage their contribution to the realization of the SDGs.

Up to today, the publication has received and continues to receive great attention. The SDG Compass is certainly highly commendable. However, we believe that an important detail is missing in its conception.

The Compass proposes five steps for advancing the SDGs along with a live inventory of existing business indicators mapped against the SDGs and their targets. Much emphasis is being placed on indicator-driven reporting, but there is a gap that is seen when it comes to understanding each SDG from businesses' perspective.

Prior to directing corporations on how to proceed with reporting and measurements based on SDGs, there is a need to guide businesses to draw parallels between the global goals and the key relevant themes and recommendations.

The current approach of emphasizing reporting and downplaying "how to align actions with goals" can alienate businesses (who could have consciously taken steps) to focus more on collecting data/reporting indicators rather than on the much-needed on-the-ground action.

This SDG Voyager is our attempt to address this crucial neglected dimension.

As a first step into the subject, we take a look at the development history and meaning of the SDGs (pp. 5-7) in order to subsequently examine the valuable contribution which ISO 26000 can make in the current debate (pp. 8-10). Following this, we propose a categorization of the SDGs in light of ISO 26000 ("The SDGs in the Context of Corporate Social Responsibility", pp. 11-13). Finally, we go into the central part of the present Voyager: the synopsis respectively content-related contrasting of the SDGs and the ISO 26000. At the end of the consideration of each goal's content, a best practice example from corporate practice is given for illustration purposes.

Following goal 12, you will find a short digression dealing with ISO 20400 (pp. 50-55), which was published on April 25th 2018, and which – in our opinion – can likewise greatly benefit companies in achieving the SDGs.

Some final remarks (p. 71), a list of abbreviations (pp. 72-73), a list of references (pp. 74-75) and a table in the appendix (pp. 76-92), which contrasts the text findings from the 2030 Agenda with the ones from ISO 26000, complete and round off the present Voyager.

## THE BREADTH OF THE SDG AGENDA

In contrast to the Millennium Development Goals, for the SDGs, the United Nations emphasize the fact that sustainable development is not achievable without a significant contribution from organizations all over the world, especially from the private sector. Companies are explicitly called upon to contribute to the 17 targets and 169 sub-targets:

*"Private business activity, investment and innovation are major drivers of productivity, including economic growth and job creation. We acknowledge the diversity of the private sector, ranging from microenterprises to multinational cooperatives. We call on all businesses to apply their creativity and innovation for solving sustainable development challenges."*

According to a questionnaire conducted by PricewaterhouseCoopers (PwC), 90% of the polled citizens say it's important for a business to sign up for the SDGs.<sup>3</sup> Additionally, the United Nations Global Compact-Accenture Strategy CEO Study of 2016 shows that nearly 50% of all polled CEOs believe that businesses will be the single most important player in delivering the SDGs.<sup>4</sup>

Given the breadth of the SDG agenda, it is important not to limit the responsibility of public policies and governments but also to foster broad, multi-stakeholder participation in the attainment of these goals. Unless there exists *a culture of shared responsibility based on collective action*, targeting the completion of such extensive and all-encompassing goals would only be wishful thinking. With this as the premise of the SDG Voyager, it goes without saying that businesses (of all sizes and across industries) are very crucial drivers of the economy. And, as stakeholders share common interests with the community, an overarching objective of their social responsibility should be to contribute to sustainable social, environmental and economic development. As such, it becomes important for businesses to understand their functions in the light of sustainability, establish synergy between their business aims and those for sustainable development, and catalyze the attainment of these goals.

But the large number of goals and the variety of steps to be taken and selected within the process of achieving the targets is a complex task for all countries as well as the private sector all over the world.

A variety of different global initiatives to promote a reconciliation between economic activities and ethical principles has been established during the past decades. This is the result of the partial misconduct of regional and international corporations in the exploitation of both natural and human resources in developing as well as developed countries, which not only triggered global environmental problems but also the recent global economic crisis.

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<sup>3</sup> PricewaterhouseCoopers network (2015): Make it your business: Engaging with the Sustainable Development Goals; available at:

[https://www.pwc.com/gx/en/sustainability/SDG/SDG%20Research\\_FINAL.pdf](https://www.pwc.com/gx/en/sustainability/SDG/SDG%20Research_FINAL.pdf), accessed 4 Oct. 2018.

<sup>4</sup> UN Global Compact/Accenture (2016): The UN Global Compact-Accenture Strategy CEO Study 2016.

Agenda 2030: A Window of Opportunity; available at:

[https://www.accenture.com/t20161216To41642Z\\_\\_w\\_\\_us-en/\\_acnmedia/Accenture/next-gen-2/insight-ungc-ceo-study-page/Accenture-UN-Global-Compact-Accenture-Strategy-CEO-Study-2016.pdf#zoom=50](https://www.accenture.com/t20161216To41642Z__w__us-en/_acnmedia/Accenture/next-gen-2/insight-ungc-ceo-study-page/Accenture-UN-Global-Compact-Accenture-Strategy-CEO-Study-2016.pdf#zoom=50), accessed 4 Oct. 2018.

Examples of some of the best-known initiatives and the normative orientations provided by them are:

- **OECD Guidelines for Multinational Enterprises** (1977, ..., 2011): The guidelines provide principles and standards of responsible business conduct for multinational corporations;
- **AccountAbility's AA1000** (1995): A series of principles-based standards and frameworks for anchoring sustainability in a broad spectrum of organizations;
- **SA 8000** (1997): An international standard with the aim of improving employees' working conditions;
- **Global Reporting Initiative (GRI - 1997)**: The international, independent standards organization helps businesses, governments and other organizations to communicate their sustainability/CSR impacts (reporting standard);
- **UN Global Compact** (1999): The world's largest corporate sustainability initiative with 13,000 corporate participants. Companies signing the *UN Global Compact* agree to the 10 principles of the framework.
- **UN Guiding Principles on Business and Human Rights** (UNGP – 2011): A global standard consisting of 31 principles endorsed by the UN Human Rights Council for preventing and addressing the risk of adverse impacts on human rights linked to business activity.
- **EU Directive on Non-Financial Reporting** (2014): Large public-interest companies with more than 500 employees (approximately 6,000 large companies and groups across the EU) are required to include non-financial statements in their annual reports from 2018 onwards.

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Additionally, a number of publications on the implementation of the SDGs in daily business have emerged since their publication in 2015: The *SDG Industry Matrix*<sup>5</sup> (designed by KPMG and the UNGC), the *SDG Market Evaluator Database*<sup>6</sup> (published by the Wittenberg Center for Global Ethics and the Leadership Excellence Institute Zeppelin, Friedrichshafen) as well as the latest version of the *Business Charter for Sustainable Development* (published in 2015 by the International Chamber of Commerce) with a strategic framework of eight guidelines "to help companies place sustainability at the heart of their operations".<sup>7</sup> The "SDG Market Evaluator Database" was conceptualized "in order to harmonize the qualitative, societal focus of the tools like they are presented in the SDG Compass, with the quantitative, economic management approaches, which guide the operations in the vast majority of modern corporations".<sup>8</sup> In 2017, a report from the International Integrated Reporting

<sup>5</sup> UNGC (2015): *SDG Industry Matrix*; available at: <https://www.unglobalcompact.org/library/3111>, accessed 4 Oct. 2018.

<sup>6</sup> WCGE (2016): *Ethics and Responsible Leadership in Business: Reports from the Field (3). The Sustainable Development Goals from a Firm's Perspective*; available at: [http://www.wcge.org/images/wissenschaft/doktorandenkolleg/Reports\\_from\\_the\\_Field\\_03\\_-\\_The\\_Sustainable\\_Development\\_Goals\\_from\\_a\\_Firms\\_Perspective.pdf](http://www.wcge.org/images/wissenschaft/doktorandenkolleg/Reports_from_the_Field_03_-_The_Sustainable_Development_Goals_from_a_Firms_Perspective.pdf), p.3ff, accessed 4 Oct. 2018.

<sup>7</sup> International Chamber of Commerce (2015): *Business Charter for Sustainable Development. Business Contributions to the UN Sustainable Development Goals*, pp. 2ff.

<sup>8</sup> WCGE (2016): *Ethics and Responsible Leadership in Business: Reports from the Field (3). The Sustainable Development Goals from a Firm's Perspective*; available at: [http://www.wcge.org/images/wissenschaft/doktorandenkolleg/Reports\\_from\\_the\\_Field\\_03\\_-\\_The\\_Sustainable\\_Development\\_Goals\\_from\\_a\\_Firms\\_Perspective.pdf](http://www.wcge.org/images/wissenschaft/doktorandenkolleg/Reports_from_the_Field_03_-_The_Sustainable_Development_Goals_from_a_Firms_Perspective.pdf), p.2, accessed 4 Oct. 2018.



Council (IIRC) and ICAS (the professional accountancy body), in partnership with the Green Economy Coalition, was published to connect integrated reporting and the 2030 Agenda.<sup>9</sup>

As a result of the joint initiative of WBCSD, GRI and UNGC, the SDG Compass, mentioned above, has been developed as one of the first guidance documents. It briefly explains the SDGs, how they affect businesses and how companies should address them. The model laid down by the Compass is as follows:



*The five steps of the SDG Compass<sup>10</sup>*

The first step *Understanding the SDGs and committing to take action* explains the key attributes of SDGs, a call to action for businesses, and builds a business case for aligning efforts with the attainment of SDGs through emerging market opportunities. The second step *Assessing the SDGs' impacts and defining priorities* recommends that businesses map value-chain hotspots, select KPIs, collect data and define priorities.

The third step, *Setting business goals aligned with the SDGs*, talks about defining the scope and focus of goals, selecting KPIs, defining the baseline, timeframe, and level of ambition and eventually anchoring SDGs within the organization. The fourth step of *Implementing*

*goals* refers to integrating sustainable development into the core business and into all functions, forming partnerships and taking collective actions. Finally, the last step, which is evidently the most emphasized one, requires ensuring meaningful, trustworthy and effective *Reporting and communication* on the SDGs.

The Compass places a special focus on the last step by providing an inventory of commonly used business indicators/KPIs that can be used to assess the impact and communicate contribution towards a particular SDG. This abrupt jump to reporting, while underplaying the lens with which businesses can look at the SDGs, understand them from their perspectives and then take optimal steps, has created a gap which might make them focus more on data collection and impact reporting (as a check-box phenomenon) rather than planning and taking much-needed action on the ground.

To fill this gap, this Voyager acts as a guide to mapping relevant business themes and recommendations for each SDG as an easy look-up to analyze the implication and meaning of each of the goals to businesses.

<sup>9</sup> Adams, Carol (2017): The Sustainable Development Goals, integrated thinking and the integrated report; available at: [http://integratedreporting.org/wp-content/uploads/2017/09/SDGs-and-the-integrated-report\\_full17.pdf](http://integratedreporting.org/wp-content/uploads/2017/09/SDGs-and-the-integrated-report_full17.pdf), accessed 10 Oct. 2018.

<sup>10</sup> GRI/ UNGC/WBCSD (2015): SDG Compass. The guide for business action on the SDGs; available at: [http://sdgcompass.org/wp-content/uploads/2016/05/019104\\_SDG\\_Compass\\_Guide\\_2015\\_v29.pdf](http://sdgcompass.org/wp-content/uploads/2016/05/019104_SDG_Compass_Guide_2015_v29.pdf), p. 5, accessed 18 Mar 2019.

## THE BASIS: ISO 26000



*Examples of linkages between international norms and ISO 26000<sup>11</sup>*

Before companies prematurely focus on the measurability and reporting of sustainability activities, we encourage them to consider their key areas of CSR activity and of improvement based on the identification of their specific responsibilities towards stakeholders and society.

All previously mentioned approaches illuminate the issue of CSR and sustainability from different perspectives and with isolated accents. From the authors' point of view, the ISO 26000 "Guidance on Social Responsibility" is the most important standard for understanding CSR and

sustainability. On the one hand, this is because the framework represents an international consensus, including the perspectives of a majority of developing countries; on the other hand, because it promotes a holistic approach to CR, encompassing detailed guidance to all relevant aspects of social responsibility and sustainability management.

The authors believe that ISO 26000 is a great combination of ideas from other initiatives, standards, international norms of behavior and regulations in one coherent concept, and for this reason it is used as the main reference in the present Voyager, supplemented by the comments of ISO 20400.

ISO 26000 has a high degree of relevance and legitimacy because of its consensual development process within one of the largest multi-stakeholder processes in the history of ISO standards. In addition to company representatives from industry in both developing

and emerging countries, government and trade union representatives were present, alongside consumers, non-governmental organizations and people from SSRO (service, support, research, and others). During a period of six years (2005 to 2010) they discussed the form

### WHY ISO 26000?

The inclusive nature and procedural fairness of its development process, its consensual orientation and its transparency lead the standard to possess a high level of legitimacy.<sup>12</sup>

<sup>11</sup> ISO 26000 Post Publication Organization (2016): Basic training material on ISO 26000; available at: [http://www.learn2improve.nl/downloads/training-material/?tx\\_iso\\_pi11%5Bdownloadfile%5D=ISO\\_26000\\_Basic\\_training\\_material\\_AnnexSlides.pptx&cHash=d902f6487boe223fc7400dfb7a7f3748](http://www.learn2improve.nl/downloads/training-material/?tx_iso_pi11%5Bdownloadfile%5D=ISO_26000_Basic_training_material_AnnexSlides.pptx&cHash=d902f6487boe223fc7400dfb7a7f3748), accessed 5 Oct. 2018.

<sup>12</sup> Mueckenberger & Jastram, 2010; Mena & Palazzo, 2012; Hahn & Weidtmann, 2012.



and content of the new standard. In total, experts and observers from 99 countries as well as from 42 private and public sector organizations directly participated in the global development process.

Criticism of this ISO 26000 process, however, should not be overlooked.<sup>13</sup> Obviously, the multi-stakeholder process also revealed weaknesses. Because of financial deficits, especially on the part of the NGOs, broad participation of all stakeholders at each international meeting (i.e. during the eight Working Group plenary sessions between 2005 and 2010) was not possible. Therefore, imbalances (or “asymmetry”) in the influence of individual stakeholder groups could not be completely ruled out.

A frequently mentioned critique is the “indetermination of the ISO 26000’s demands”. This criticism can be countered by referencing the international nature of the target group and the intended universal applicability of the norm, which was not planned to contain “requirements” respectively guidelines, since it was solely designed to be a guidance document.

Additionally, it is frequently mentioned that an emphasis on “respect for the rule of law” and “compliance with international human rights standards” is self-evident for most companies, especially from industrialized countries – an assertion which also must be questioned against the background of today’s discussions in this field.

Not only developing countries, but also industrialized countries and emerging nations are still facing major challenges in the enforcement of universal human rights. Globalization requires the consideration of human rights across the whole value chain, and thus extends beyond national or organizational boundaries. Recent developments, such as the adoption of the “Modern Slavery Act” in the United Kingdom<sup>14</sup> and the enactment of national action plans to implement the “United Nations Guiding Principles on Business and Human Rights (UNGPs)” in different countries all over the world, show the relevance of this topic.<sup>15</sup>

Some people are also troubled by the fact that ISO 26000 is merely a non-binding guidance document (without legally binding obligations) and not even a certifiable standard. This is true for the moment and as the statement of the International Organization for Standardization in the original version of ISO 26000 clearly shows:

*ISO 26000 “is intended to provide organizations with guidance concerning social responsibility and can be used as part of public policy activities. It **is not intended** to be*

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<sup>13</sup> An important point of criticism is that the norm is not available free of charge. This fact is an “information barrier” for interested individuals and small organizations. It may be an important reason for the limited circulation of the publication - for example in European companies.

<sup>14</sup> The act applies to any company that conducts business in the UK and has a minimum annual turnover of £36 million (~46 million €). Section 54 applies to any “body corporate (wherever incorporated) which carries on a business, or part of a business, in any part of the United Kingdom”. The transparency in supply chain provisions require the businesses to publish an annual *Transparency in Supply Chain Statement* (“TISC Statement”), detailing which steps they have taken to combat slavery over the past financial year, in all parts of their supply chain and all parts of their business.

Cf. <http://www.legislation.gov.uk/ukpga/2015/30/section/54/enacted>, accessed 9 Oct. 2018.

<sup>15</sup> OHCHR (2016): State national action plans on Business and Human Rights; available at: <http://www.ohchr.org/EN/Issues/Business/Pages/NationalActionPlans.aspx>, accessed 9 Oct. 2018; e.g. the NAP of Germany: [https://www.ohchr.org/Documents/Issues/Business/NationalPlans/NAP\\_Germany.pdf](https://www.ohchr.org/Documents/Issues/Business/NationalPlans/NAP_Germany.pdf).

*interpreted as an "international standard", "guideline"<sup>16</sup> or "recommendation". Further, it **is not** intended to provide a basis for legal actions, complaints, defences or other claims in any international, domestic or other proceeding".<sup>17</sup>*

The standardization project was forced by the votes of the developing and emerging countries. They wanted to obtain internationally uniform guidelines in the area of responsible organizational management and a definitive list of contributions that companies and other organizations could make to counteract the urgent social challenges.

This group, as well as the stakeholder group industry, was opposed to the development of a certifiable version for different reasons – one of them was the fear of overburdening especially SMEs and organizations in/from the developing world. However, every three to five years a survey is carried out among the ISO member countries in order to find out whether there is a need to change the standards, both with regards to content and to their status as solely a guidance document. So far, no consensus has been found in regard to developing an additional version appropriate for certification (i.e. ISO 26001).

Perhaps the main criticism of ISO 26000 is its high degree of complexity and sheer size. But these traits, at the same time, are its major advantage: the cooperation of the emerging and developing nations has ensured a broad, full-scale consideration of the SR-related issues, thus engendering the standard's universality.

#### Key points of ISO 26000

- It was the first ISO standard developed through a multi-stakeholder consensus building process: ISO 26000 is designed to work in all organizational and cultural contexts – in any country or region! Thus, the standard builds on international norms and agreements related to Social Responsibility.
- It provides guidance on how businesses and organizations can operate in a socially responsible way by acting in an ethical and transparent manner that contributes to the health and welfare of society.
- ISO 26000 clarifies the concept of social responsibility, helps businesses and organizations to translate principles into effective actions and shares best practices.

In contrast to the 10 principles of the UN Global Compact, the *OECD Guidelines for Multinational Enterprises* or the GRI reporting standard, the focus of the ISO standard is to provide detailed information on the relevant principles, core subjects, issues and fields of action of social responsibility. The final chapter of the norm provides guidance on how to integrate social responsibility into the daily operations and management practices of an organization. This

includes, among others, methods for stakeholder analysis and engagement, hints for determining relevance and significance of CR subjects as well as due diligence processes "to identify the actual and potential negative social, environmental and economic impacts of an organization's decisions and activities, with the aim of avoiding and mitigating those impacts".<sup>18</sup> The chapter also deals with suggestions on how to assess an organization's sphere of influence to determine the organization's specific scope of responsibility.

Organizations that want to (or have to) report their non-financial performance (e.g. according to GRI) have to carry out precisely those steps in order to develop and publish a substantive (and credible) report – often without knowing where to start and how to do so.

<sup>16</sup> The ISO 26000 requires good and best practice examples to be an application-oriented guideline for companies. Recently, the ISO committee has supplemented these instances in its publication "Contributing to the United Nations sustainable development goals with ISO 26000", International Organization for Standardization (2016); available at: [http://www.iso.org/iso/iso\\_26000\\_and\\_sdgs.pdf](http://www.iso.org/iso/iso_26000_and_sdgs.pdf), accessed 9 Oct. 2018.

<sup>17</sup> International Organization for Standardization (2010): ISO 26000. Guidance on social responsibility, p 1.

<sup>18</sup> International Organization for Standardization (2010): ISO 26000. Guidance on social responsibility, p. 70.

## THE SDGs IN THE CONTEXT OF CORPORATE SOCIAL RESPONSIBILITY

### ISO 26000 – Principles of social responsibility<sup>19</sup>

Accountability

Transparency

Ethical behavior

Respect for stakeholder interests

Respect for the rule of law

Respect for international norms of behavior

Respect for human rights

As an overarching goal of taking social responsibility, ISO 26000 defines the contribution to sustainable development, including health and public welfare, that is being expected. When approaching and practicing social responsibility, the overarching objective of an organization is to maximize its contribution to sustainable development. In regard to this objective, an organization should respect the seven principles of social responsibility. Within this rationale, organizations primarily contribute to sustainable development by understanding, acknowledging and carrying out their specific responsibility towards society, as it is defined for example in the recent EU definition:

*"To fully meet their corporate social responsibility, enterprises should have in place a process to integrate social, environmental, ethical, human rights and consumer concerns into their business operations and core strategy in close collaboration with their stakeholders, with the aim of: maximising the creation of shared value for their owners/shareholders and for their other stakeholders and society at large; identifying, preventing and mitigating their possible adverse impacts."*<sup>20</sup>

What does this mean? First of all, it means to be accountable for the impact of corporate decisions and activities on their own stakeholders, the environment and society in general. To meet these responsibilities, an organization must at the very least comply with laws, rules and regulations, universal ethical principles (like the principle of reciprocity) and legally binding obligations, such as the UN Human Rights Charter, the ILO Declaration on Fundamental Principles and Rights at Work and the Rio principles.

Against this background, organizations can in various ways contribute to the attainment of the SDG goals.

One type of contribution concerns all companies worldwide, including SMEs, and can be achieved independently of sector, size or particular resources available to a firm. This type can be summarized under the umbrella term "**Core CSR**". It means that the core business of the company is carried out in a socially responsible manner, in the first place by aligning all decision-making processes and other aspects of organizational governance with ethical values and principles relevant for social responsibility like the seven principles of SR defined in ISO 26000 (see above).

Contributions belonging to the type "Core CSR" include for instance the following activities or measures: Providing decent working conditions (e.g. Goal 8), implementing an occupational health and safety management program (e.g. Goal 3), offering opportunities for professional education and development (Goal 4), respecting human rights at all workplaces (Goal 5), as well as developing a fair business climate and appropriate management style. Climate

<sup>19</sup> International Organization for Standardization (2010): ISO 26000. Guidance on social responsibility, p. 20.

<sup>20</sup> Cf. COM (2011): A renewed EU strategy 2011-14 for Corporate Social Responsibility, p. 6; available at: [http://www.europarl.europa.eu/meetdocs/2009\\_2014/documents/com/com\\_com\(2011\)0681\\_/com\\_com\(2011\)0681\\_en.pdf](http://www.europarl.europa.eu/meetdocs/2009_2014/documents/com/com_com(2011)0681_/com_com(2011)0681_en.pdf), accessed 18 Mar 2019.

Sustainable Development Goals		
1	●	End poverty in all its forms everywhere
2	●	End hunger and achieve food security
3	●	Ensure healthy lives and promote well-being for all at all ages
4	●	Inclusive and equitable quality education
5	●	Gender equality
6	●	Clean water and sanitation for all
7	●	Sustainable and modern energy for all
8	●	Full and productive employment and decent work for all
9	●	Foster innovation and resilient infrastructure
10	●	Reduce inequality
11	●	Resilient and sustainable cities and human settlements
12	●	Sustainable consumption
13	●	Action to combat climate change
14	●	Life below water
15	●	Life on land
16	●	Peace, justice and strong institutions
17	●	Partnerships for the goals

change mitigation and prevention of pollution with the help of a systematic environmental management system are relevant for achieving Goals 13 to 15.

Organizational governance mechanisms based on the principles of accountability, legal compliance and transparency, in conjunction with a systematic compliance and integrity management program all directly contribute to global sustainability and can be implemented by both, global players and SMEs or non-profit organizations with limited resources. In practice, such

activities are often subsumed under the umbrella term "Corporate Citizenship".

When an organization looks, for example, at contributing to Goal 1 (End poverty in all its forms everywhere) it can do so by referring to various issues and recommendations from ISO 26000 pertinent to Goal 1. To illustrate this point, issues 1 ("Anti-corruption") and 3 ("Fair competition") of core subject 5 "Fair operating practices" can be found in the table below.

ISO 26000		
SR Core Subject Area	Issues	
1 Organizational governance	<ul style="list-style-type: none"> <li>Decision-making processes and structures</li> </ul>	
2 Human rights	<ul style="list-style-type: none"> <li>Due diligence</li> <li>Human rights risk situations</li> <li>Avoidance of complicity</li> <li>Resolving grievances</li> </ul>	<ul style="list-style-type: none"> <li>Discrimination and vulnerable groups</li> <li>Civil and political rights</li> <li>Economic, social and cultural rights</li> <li>Fundamental principles and rights at work</li> </ul>
3 Labor practices	<ul style="list-style-type: none"> <li>Employment and employment relationships</li> <li>Conditions of work and social protection</li> <li>Social dialogue</li> </ul>	<ul style="list-style-type: none"> <li>Health and safety at work</li> <li>Human development and training in the workplace</li> </ul>
4 The environment	<ul style="list-style-type: none"> <li>Prevention of pollution</li> <li>Sustainable resource use</li> </ul>	<ul style="list-style-type: none"> <li>Climate change mitigation and adaptation</li> <li>Protection of the environment, biodiversity and restoration of natural habitats</li> </ul>
5 Fair operating practices	<ul style="list-style-type: none"> <li>Anti-corruption</li> <li>Responsible political involvement</li> <li>Fair competition</li> </ul>	<ul style="list-style-type: none"> <li>Promoting social responsibility in the value chain</li> <li>Respect for property rights</li> </ul>
6 Consumer issues	<ul style="list-style-type: none"> <li>Fair marketing, information and contractual practices</li> <li>Protecting consumers' health and safety</li> <li>Sustainable consumption</li> <li>Consumer data protection and privacy</li> </ul>	<ul style="list-style-type: none"> <li>Consumer service, support, and complaint and dispute resolution</li> <li>Access to essential services</li> <li>Education and awareness</li> </ul>
7 Community involvement and development	<ul style="list-style-type: none"> <li>Community involvement</li> <li>Education and culture</li> <li>Employment creation and skills development</li> </ul>	<ul style="list-style-type: none"> <li>Technology development and access</li> <li>Wealth and income creation</li> <li>Health</li> <li>Social investment</li> </ul>

By not taking advantage of lower standards in countries with less stable frameworks, companies are helping to ensure quality, efficiency and fair prices on the market. If a company endeavors to keep fair competition conditions worldwide (e.g. anti-corruption, prevention of price fixing), it promotes innovations and positive economic development.

Suggestions on how organizations can contribute beyond that to poverty reduction are mentioned in ISO 26000, for example, issue 6 ("Access to essential services") of the core subject "Consumer issues" and the whole core subject 7 "Community involvement and development".

The former is mainly interesting for companies in the service sector offering basic needs, like electricity, water, energy, medicine, but also financial services. By offering special rates or opening a free bank account for the poor, the respective organization can contribute to mitigating the effects of poverty. All kinds of organizations, however, have an impact on SDG 1, such as by direct investments and providing new workplaces - concrete examples can be found in the issues "Wealth and income creation" and "Social investment" of core subject 7.

Moreover, there are start-ups which were founded only recently or whose business ideas have yet to be developed from today's global challenges ("rising stars"). They will, from the beginning, bring their core business completely in line with the SDGs. Additionally, there are established companies displaying an outstanding foresight and corporate responsibility which already adhere to high ethical standards. With these high standards in place, they are ready to change and adapt their former core business according to the SDGs, or to at least add new fields of their business to it. They are able to identify new areas of business by developing innovative solutions for societal challenges, based on their respective core competencies. In this context, Porter/Kramer discuss the idea of "creating shared value"<sup>21</sup>.

How precisely organizations contribute to the SDGs, i.e. by which of the options described above, is a fundamental decision that has to be taken by its leadership based on the already existing corporate commitments, on the vision, mission, values-statement, as well as on the long-term strategy of the organization. In order to take a well-informed decision, instruments like a materiality analysis, impact assessments, stakeholder dialogue as well as a clear understanding of the specific scope of corporate responsibility (including a consideration of the limits of resources and capacities) are equally important. Organizations who already have a systematic CSR approach following the guidance of ISO 26000, therefore, have a perfect starting point for this decision.

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<sup>21</sup> Porter ME, Kramer MR (2011) Creating shared value. Harv Bus Rev 89(1/2):62–77.

## THE SDG VOYAGER

The following section of the Voyager is an attempt to correlate each Sustainable Development Goal to one or more core subject(s) and relevant issues of Corporate Social Responsibility according to ISO 26000. The Voyager seeks to provide a framework and structure in a way that organizations can navigate through the global goals and targets and understand from the listed themes what each goal means in the context of business.

The format of the guide is a one-to-many mapping of SDGs to the relevant business themes and recommended responsible steps an organization can undertake.

Although this thematic mapping and set of recommendations cannot be exhaustive and while there are many more ways in which a corporation can take a step towards a global goal, the key observation as part of this exercise is that ISO 26000 encompasses a wide range of core subjects and related issues, each of which holds great relevance to one or more SDGs. This is also an attempt to understand each global goal from the lens of a corporation.

While the themes relating to each goal are not arranged in any particular priority order and should not be considered exhaustive, it is highly recommended that organizations understand that the journey to sustainability is continuous and full of different scopes and directions. To traverse the path of business excellence, organizations (big and small) should take their first step towards management of risks (including foreseeable ones) and abiding by the compliance requirements of national laws and international norms of behavior like the Human Rights and ILO Core Labour standards as a minimum requirement of responsible business performance. The ethical commitment and value orientation propel an organization to make improvements in products, services and in-house processes/value-chain. While the organization continues to excel in its in-house performance across themes, it is recommended to positively influence the entire value-chain and work for the benefit of the surrounding communities, thus realizing a change of paradigm from purely economic to sustainable value creation. While these stages toward business excellence seem chronological, there is no hard and fast rule of proceeding in a linear and one-dimensional manner, as an organization can make advances across these steps and themes simultaneously and concurrently.

The following diagram illustrates the three stages of maturation of the priorities and scope of business sustainability for organizations.



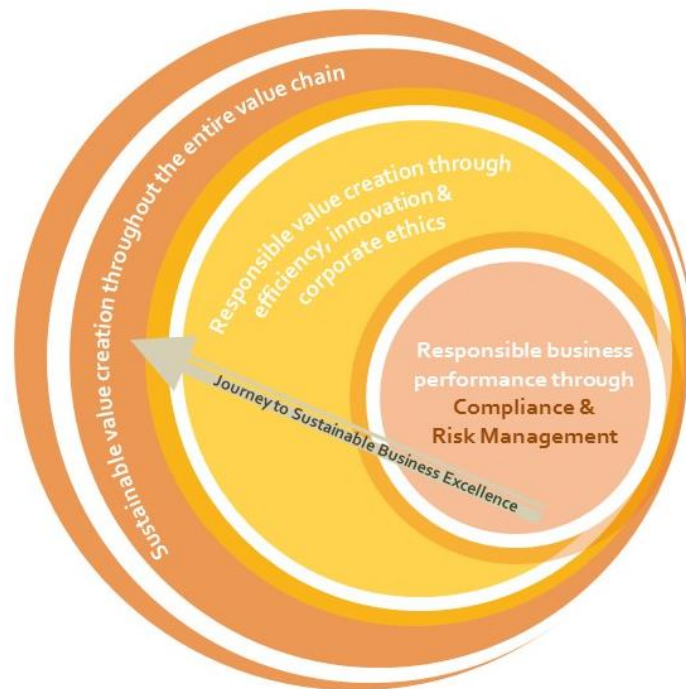


Illustration of the **journey to sustainable business excellence**<sup>22</sup>

It has been noted that most organizations start by understanding and viewing sustainability as a risk management issue or compliance requirement. As they fulfil the accepted norms, they strive to improve products, processes and services through innovative mechanisms. An organization moves towards business excellence as it takes steps towards community development and value-chain sustainability.

<sup>22</sup> Compiled by the author.

## SUSTAINABLE DEVELOPMENT GOALS & RELEVANT BUSINESS THEMES

For the purpose of enabling businesses to look at and understand the SDGs from the lens of CSR, we are not segregating business themes and recommendations in the following synopsis. The presentation of each goal starts with a literal quote from the 2030 Agenda<sup>23</sup>. Then we quote relevant business themes and recommendations from the ISO 26000. The goal is to provide an overall (not to be considered exhaustive) business sustainability context to each SDG.<sup>24</sup>



- 1.1 *by 2030, eradicate extreme poverty for all people everywhere, currently measured as people living on less than \$1.25 a day*
- 1.2 *by 2030, reduce at least by half the proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions*
- 1.3 *implement nationally appropriate social protection systems and measures for all, including floors, and by 2030 achieve substantial coverage of the poor and the vulnerable*
- 1.4 *by 2030, ensure that all men and women, in particular the poor and the vulnerable, have equal rights to economic resources, as well as access to basic services, ownership and control over land and other forms of property, inheritance, natural resources, appropriate new technology and financial services, including microfinance*
- 1.5 *by 2030, build the resilience of the poor and those in vulnerable situations and reduce their exposure and vulnerability to climate-related extreme events and other economic, social and environmental shocks and disasters*
- 1.a. *ensure significant mobilization of resources from a variety of sources, including through enhanced development cooperation, in order to provide adequate and predictable means for developing countries, in particular LDCs, to implement programs and policies to end poverty in all its dimensions*
- 1.b. *create sound policy frameworks at the national, regional and international levels, based on pro-poor and gender-sensitive development strategies, to support accelerated investment in poverty eradication actions*

<sup>23</sup> Available at:

<https://sustainabledevelopment.un.org/content/documents/21252030%20Agenda%20for%20Sustainable%20Development%20web.pdf>, accessed 4 Oct. 2018.

<sup>24</sup> To prevent misunderstandings and fallacies, we highly recommend reading the full text of ISO 26000.

### **RELEVANT BUSINESS THEMES & RECOMMENDATIONS:**

The global nature of some environmental and health issues, recognition of worldwide responsibility for combating poverty, growing financial and economic interdependence and more geographically dispersed value chains mean that matters relevant to an organization may extend well beyond those existing in the immediate area in which the organization is located.

It is important that organizations address social responsibility irrespective of social or economic circumstances. (ISO 26000, 3.2)

**ECONOMIC DEVELOPMENT IN HIGH-POVERTY AREAS:** Organizations should consider themselves a part of the community and are expected to play a major role in the economic development in fence communities by:

- Making direct investments that alleviate poverty through employment creation via expanding and diversifying economic activities and technological development
- Contributing to the development of low-cost innovative technologies that are easily replicable and have a higher positive impact on poverty and hunger eradication and/or environmental issues in local communities

**COMMUNITY INVOLVEMENT & DEVELOPMENT:** Community involvement goes beyond identifying and engaging stakeholders in regard to the impacts of an organization's activities; it also encompasses support for and building a relationship with the community, which acknowledges the latter's value. This can be done by:

- Considering social and economic impacts of entering or leaving any community, including impacts on basic resources needed for sustainable community development
- Participating in local associations where possible and appropriate with the objective of contributing to the public good and developmental goals of the communities
- Institutional strengthening of the community, its groups and collective forums, cultural, social and environmental programs and local networks involving multiple institutions

**LOCAL REGARD:** Organizations should recognize and have due regard for the rights of community members to make decisions in relation to their community and thereby pursue, in the manner they choose, ways of maximizing their resources and opportunities. Organizations should also recognize and have due regard for the characteristics of the community (like cultures, religions, traditions and history) and should support the exchange of experiences, resources and efforts by:

- Developing potential local and traditional knowledge and technologies while protecting the community's right to that knowledge and technology
- Promoting cultural activities, where appropriate, recognizing and valuing the local cultures and cultural traditions. Actions to support cultural activities that empower historically disadvantaged groups are especially important as a means of combating discrimination

**SOCIAL PROTECTION:** Economic, social and cultural rights are necessary for dignity and personal development and organizations are expected to uphold provision of necessary

social protection, such as security in the event of unemployment, sickness, disability, death of spouse, old age or lack of livelihood in situations beyond his/her control by:

- Abiding by obligations concerning provision of social protection of workers in the country
- Contributing to superannuation and pensions for employees

ACCESS TO ESSENTIAL SERVICES: While it is the primary responsibility of the state, an organization can nevertheless contribute to the fulfillment of basic needs (like health care, essential utility services, like electricity, gas, water, waste water services, drainage, sewage and communication) by:

- Expanding the coverage of essential services and providing the same quality and level of service without discrimination to any groups of customers
- Contributing to programs that provide access to food and other essential products for vulnerable or discriminated groups and persons with low income, considering the importance of increased capabilities, resources and opportunities
- Setting prices and charges, offering, wherever permitted, a tariff that will provide a subsidy to those who are in need
- Adapting goods/services to the purchasing ability of poor people

- Not disconnecting essential service supply for non-payment without providing consumers with a reasonable timeframe to make the payment. An organization shouldn't resort to collective disconnection of services that penalizes all consumers regardless of payment
- Managing any curtailment or interruption of supply in an equitable manner, avoiding discrimination against any group of customers
- Maintaining and upgrading its systems to help prevent disruption of service

FAIR COMPETITION: Fair and widespread competition stimulates innovation and efficiency, reduces the costs of products and services and in the long run enhances economic growth and living standards. Hence, organizations are recommended to:

- Be mindful of the social context in which they operate and not take advantage of social conditions like poverty, to achieve unfair competitive advantage

SOCIAL INVESTMENT: Social investments that contribute to community development can sustain and enhance an organization's relationships with its communities and may or may not be associated with an organization's core operational activities.

Contributing to wealth and income creation through local economic development initiatives such as:

- Expanding education and skills development programs
- Promoting and preserving culture and arts
- Providing and/or promoting community health services

Contributing to community development in the areas of core activities of the organizations such as:

- An enterprise selling farm equipment could provide training in farming techniques
- An environment protection association operating in a remote area could buy the supplies needed for its activities from local commerce and producers

- A water-intensive industry building a water purification plant for its own needs could also provide clean water to the community

**DISASTER/EMERGENCY PLANNING & RESPONSE:** An organization might be confronted with humanitarian crises that threaten to disrupt community life, aggravate social and economic community problems and may also increase the risk of human rights abuse. In such cases, organizations may consider:

- Contributing from disaster relief to re-building efforts
- Implementing coordinated responses by working with public authorities and, where applicable, international humanitarian organizations and other appropriate entities
- During periods of instability (political turmoil, natural disasters, drought, extreme health challenges etc.), basing their decisions on the primary responsibility to protect human rights, while also contributing to promoting and defending the overall fulfillment of human rights

#### GOOD PRACTICE – GOAL 1

##### SAP SE

“Give a man a fish and you feed him for a day; teach a man to fish and you feed him for a lifetime. Microfinance a man who fishes, and you lift him out of poverty.”

Providing access to financial services reduces one of the major barriers for the poorest to improve their living conditions. The German software developer SAP supports an agricultural microfinancing initiative called Juhudi Kilimo and provides financial services via financial institutions such as UBank and Standard Bank. SAP aims to give the considerable number of people living in the economically weakest regions better prospects to lead them out of poverty.

SAP software supports financial institutions by providing financial services offered through a mobile device. Especially in slums and regions with underdeveloped infrastructure access to financial services has been denied for many people living in poverty. This situation may change in the future considering the prevalent availability and usage of mobile phones.

(Source: [www.sap.com/dmc/exp/2018-01-unglobalgoals/1\\_No\\_Poverty.html](http://www.sap.com/dmc/exp/2018-01-unglobalgoals/1_No_Poverty.html))





# GOAL 2

## END HUNGER, ACHIEVE FOOD SECURITY AND IMPROVED NUTRITION AND PROMOTE SUSTAINABLE AGRICULTURE

- 2.1 *by 2030, end hunger and ensure access by all people, in particular the poor and people in vulnerable situations, including infants, to safe, nutritious and sufficient food all year round*
- 2.2 *by 2030, end all forms of malnutrition, including achieving, by 2025, the internationally agreed targets on stunting and wasting in children under five years of age, and address the nutritional needs of adolescent girls, pregnant and lactating women and older persons*
- 2.3 *by 2030, double the agricultural productivity and incomes of small-scale food producers, in particular women, indigenous peoples, family farmers, pastoralists and fishers, including through secure and equal access to land, other productive resources and inputs, knowledge, financial services, markets and opportunities for value addition and non-farm employment*
- 2.4 *by 2030, ensure sustainable food production systems and implement resilient agricultural practices that increase productivity and production, that help maintain ecosystems, that strengthen capacity for adaptation to climate change, extreme weather, drought, flooding and other disasters and that progressively improve land and soil quality*
- 2.5 *by 2020, maintain the genetic diversity of seeds, cultivated plants and farmed and domesticated animals and their related wild species, including through soundly managed and diversified seed and plant banks at the national, regional and international levels, and promote access to and fair and equitable sharing of benefits arising from the utilization of genetic resources and associated traditional knowledge, as internationally agreed*
- 2.a *increase investment, including through enhanced international cooperation, in rural infrastructure, agricultural research and extension services, technology development and plant and livestock gene banks in order to enhance agricultural productive capacity in developing countries, in particular in least developed countries*
- 2.b *correct and prevent trade restrictions and distortions in world agricultural markets, including through the parallel elimination of all forms of agricultural export subsidies and all export measures with equivalent effect, in accordance with the mandate of the Doha Development Round*
- 2.c *adopt measures to ensure the proper functioning of food commodity markets and their derivatives and facilitate timely access to market information, including on food reserves, in order to help limit extreme food price volatility*

### RELEVANT BUSINESS THEMES & RECOMMENDATIONS:

#### TECHNOLOGY DEVELOPMENT & INNOVATION:

- Contributing to the development of low-cost technologies that are easily replicable and have a higher positive impact on nutrition provision, agricultural productivity and hunger eradication
- Stimulating innovation and efficiency, reducing costs of products and services



HEALTHY AND AFFORDABLE FOOD:

- Considering engaging in partnerships with organizations like universities or research labs to enhance scientific research in the area of nutritional supplements and healthy offering
- Offering high-quality products with longer product life at affordable prices
- In setting prices and charges, offering, wherever permitted, a tariff that gives a subsidy to those who are in need

SOCIAL INVESTMENT:

- Contributing to programs that provide access to food and other essential products for vulnerable or discriminated groups and persons with low income, considering the importance of increased capabilities, resources and opportunities
- Engaging in joint efforts for provisioning food as the basic essential commodity, for the vulnerable and deprived, with special attention to children

SUSTAINABLE AGRICULTURE WITH ENHANCED PRODUCTIVITY:

- Adopting sustainable agricultural and allied activities and practices including aspects of animal welfare, for example as defined in leading standards and certification schemes
- Progressively procuring a greater proportion of products from suppliers using more sustainable technologies and processes
- Developing sound agricultural techniques and making them accessible to those who are in need, ensuring the security of drinking water and food

GOOD PRACTICE – GOAL 2

Bosch

To provide access to sufficient nutrition for everyone, it is essential to increase harvest yields. Therefore, Bosch promotes sustainable agriculture with innovative solutions. Bosch focuses on sensor technology, software, and robotics in order to increase production, the quality of food, and to make processes more environmentally friendly. The focus is on the activities of the Bosch startup Deepfield Robotics, which started in 2014 to digitize agriculture.

For example, in India Bosch technology makes agricultural processes more efficient regarding resources used. An interplay of three systems allows farmers to monitor their land in real time: “AgriSense” collects data via sensors, “Sankhya” analyzes them and makes recommendations referring to soil and water management. “AquaZen” irrigates plants automatically when needed.

Sainsbury’s

Sainsbury’s is one of the largest chains of supermarkets in the United Kingdom. In 2016, the company started the initiative “Waste less, Save more” in order to support their customers in reducing food waste. Sainsbury’s invested £ 10 million in a period over five years in this program giving customers practical tips and ways to cut the amount of wasted food. In the first year of the initiative Sainsbury’s tested different approaches that were monitored by an independent entity.

Trials included the education of pupils in local schools or bringing a common fridge into a community to encourage sharing surplus food. Sainsbury’s also tested the use of technologies, including smart fridges and apps. During 2017 Sainsbury’s widened the successfully tested approaches to more than 140 communities all over Britain.

(Sources: [www.about.sainsburys.co.uk/making-a-difference/our-values/our-stories/2017/putting-food-waste-tactics-to-the-test](http://www.about.sainsburys.co.uk/making-a-difference/our-values/our-stories/2017/putting-food-waste-tactics-to-the-test); [www.about.sainsburys.co.uk/making-a-difference/our-values/our-stories/2017/helping-customers-to-cut-food-waste](http://www.about.sainsburys.co.uk/making-a-difference/our-values/our-stories/2017/helping-customers-to-cut-food-waste); [assets.bosch.com/media/global/sustainability/reporting\\_and\\_data/2018/bosch-nachhaltigkeitsbericht-2018-spotlights.pdf](https://assets.bosch.com/media/global/sustainability/reporting_and_data/2018/bosch-nachhaltigkeitsbericht-2018-spotlights.pdf))





- 3.1 *by 2030, reduce the global maternal mortality ratio to less than 70 per 100,000 live births*
- 3.2 *by 2030, end preventable deaths of newborns and children under 5 years of age, with all countries aiming to reduce neonatal mortality to at least as low as 12 per 1,000 live births and under-5 mortality to at least as low as 25 per 1,000 live births*
- 3.3 *by 2030, end the epidemics of AIDS, tuberculosis, malaria and neglected tropical diseases and combat hepatitis, water-borne diseases and other communicable diseases*
- 3.4 *by 2030, reduce by one third premature mortality from non-communicable diseases (NCDs) through prevention and treatment and promote mental health and well-being*
- 3.5 *strengthen the prevention and treatment of substance abuse, including narcotic drug abuse and harmful use of alcohol*
- 3.6 *by 2020, halve the number of global deaths and injuries from road traffic accidents*
- 3.7 *by 2030, ensure universal access to sexual and reproductive health-care services, including for family planning, information and education, and the integration of reproductive health into national strategies and programs*
- 3.8 *achieve universal health coverage (UHC), including financial risk protection, access to quality essential health-care services and access to safe, effective, quality and affordable essential medicines and vaccines for all*
- 3.9 *by 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination*
- 3.a *strengthen the implementation of the World Health Organization Framework Convention on Tobacco Control in all countries, as appropriate*
- 3.b *support the research and development of vaccines and medicines for the communicable and non-communicable diseases that primarily affect developing countries, provide access to affordable essential medicines and vaccines, in accordance with the Doha Declaration on the TRIPS Agreement and Public Health, which affirms the right of developing countries to use to the full the provisions in the Agreement on Trade-Related Aspects of Intellectual Property Rights regarding flexibilities to protect public health, and, in particular, provide access to medicines for all*
- 3.c *substantially increase health financing and the recruitment, development, training and retention of the health workforce in developing countries, especially in LDCs and SIDS*
- 3.d *strengthen the capacity of all countries, in particular developing countries, for early warning, risk reduction and management of national and global health risks*

## **RELEVANT BUSINESS THEMES & RECOMMENDATIONS:**

### **OCCUPATIONAL HEALTH:**

Health and safety at work concerns promotion and maintenance of the highest degree of physical, mental and social well-being of workers, protection from risks to health, prevention of harm to health caused by working conditions and adaptation of the occupational environment to the physiological and psychological needs of workers.

- Eliminating negative health impacts of any production process, product or service provided by the organization
- Developing, implementing and maintaining an occupational health and safety policy based on the principle that strong safety and health standards and organizational performance are mutually supportive and reinforcing
- Considering promoting good health and encouraging healthy lifestyles, including exercise and good nutrition as well as early detection of diseases
- Understanding and applying principles of health and safety management including the hierarchy of controls
- Analyzing and controlling health and safety risks involved in its activities
- Recording and investigating all health and safety problems in order to minimize or eliminate them
- Communicating and ensuring that workers follow safe practices and proper procedures at all times
- Providing the safety equipment needed (including personal protective equipment) for preventing occupational injuries, diseases and accidents as well as for dealing with emergencies
- Addressing ways in which occupational safety and health risks affect women differently (such as those who are pregnant, have recently given birth or are breastfeeding) and men, or workers in particular circumstances such as people with disabilities, younger or inexperienced workers
- Making efforts to eliminate psychosocial hazards in the workplace that contribute to stress/illness
- Providing adequate training to all personnel on all relevant matters
- Respecting the principle that workplace health and safety measures should not involve monetary expenditures by workers
- Basing its health, safety and environment systems on the participation of the workers concerned through Joint Labor Management Health and Safety Committees
- Recognizing the rights of workers to obtain timely, full and accurate information concerning health and safety risks and the best practices used to address these risks, freely enquire into and be consulted on all aspects of their health and safety related to work, refuse work that is reasonably considered to pose an imminent or serious danger to their lives or health or to the lives and health of others, seek outside advice from experts, report health and safety matters to appropriate authorities, participate in health and safety decisions and activities and be free of the threat of reprisals for doing any of these

#### POLLUTION & NEGATIVE EXTERNALITIES:

- Identifying the aspects and impact of organization's decisions and activities (like emissions to air, discharges to water, waste management, usage and disposal of toxic and hazardous chemicals, other identifiable forms of pollution like noise, odor, visual impressions, light pollution, vibration, electromagnetic emissions, radiation, infectious agents, emission from diffused/dispersed sources and biological hazards) on surrounding communities
- Seeking to eliminate negative health impacts of any production process, product or service provided by the organization

#### PROTECTING CONSUMER'S HEALTH & SAFETY:

This involves the provision of products and services that are safe and that do not carry any unacceptable risk of harm when used or consumed (both intended use and foreseeable misuse) and:

- Assessing the adequacy of health and safety laws, regulations, standards and other specifications to address all health and safety aspects. An organization should go beyond minimum safety requirements where there is evidence that higher requirements would achieve significantly better protection (indicated by the occurrence of accidents involving products/services conforming to minimum requirements or the availability of products/product designs that can reduce the number and severity of accidents)
- Withdrawing of products from the distribution chain that present an unforeseen hazard, have a serious defect or contain misleading/false information. Organizations should also use media to reach people who purchased the product/used the service and compensate customers for the losses suffered
- Installing measures of traceability in the value chain as a precaution
- Minimizing product design risks by identifying the likely user group(s), the intended use and the reasonably foreseeable misuse of the process, product or service, as well as hazards arising in all stages/conditions of use of the product or service and in some cases providing specially tailored products/services for vulnerable groups, estimating and evaluating the risk of each identified user/contact group, including pregnant women, arising from the hazards identified and reducing the risk by using the following order of priority: inherently safe design, protective devices, information for users
- Ensuring appropriate design of information on products and services by taking into account different consumer needs and respecting differing/limited capacities of consumers, in terms of time allocated to the information process
- Avoiding the use of harmful chemicals (carcinogenic, mutagenic, toxic for reproduction, or persistent and bio-accumulative) in product development. If products containing such chemicals are offered for sale, they should be clearly labelled
- As appropriate, performing a human health risk assessment of products and services before the introduction of new materials, technologies or production methods, and making documentation available to users, when appropriate
- Conveying vital safety information to users using symbols wherever possible (preferably those that have been internationally agreed) along with textual information
- Instructing consumers in the proper use of products and warning them of the health and safety risks involved in intended or normally foreseeable use
- Adopting measures that prevent products from becoming unsafe through improper handling or storage while in the care of consumers

#### BUILDING AWARENESS:

- Educating customers by addressing product and service labelling and information provided in manuals and instruction including performance, impacts on health, country of origin, energy efficiency, contents or ingredients, aspects related to animal welfare and safe use, maintenance, storage and disposal of the products and their packaging

- Participating in public health campaigns, such as those aimed at (but not limited to) encouraging healthy lifestyle, including exercise and good nutrition, early detection of diseases, raising awareness of contraceptive methods and discouraging consumption of unhealthy products
- Raising awareness about health threats and major diseases and their prevention, such as cancer, heart diseases, malaria, TB and obesity

#### ACCESS TO HEALTHCARE & MEDICINES:

- Contributing to access to affordable essential medicines and vaccination, through innovation and efficiency in production
- Contributing, where possible and appropriate, to improving access to health services especially by reinforcing public health systems
- Supporting long-lasting and universal access to essential health care services and to clean water and appropriate sanitation as means of preventing illness

#### COMMUNITY INVESTMENTS:

- Investing resources in initiatives and programs aimed at improving health and well-being of the communities by improving access to and quality of health care (both preventive and curative). This can be philanthropic in the form of grants, donations and volunteer support
- Engaging in partnerships with organizations like universities or research labs to enhance scientific and technological development in the area of development of vaccines and medicines for communicable and non-communicable diseases and healthy and affordable food



GOOD PRACTICE – GOAL 3

Amazone

Amazone is a German-based medium-sized company with the focus on development and production of innovative agricultural technology. With 1,800 employees and 7 production sites in Germany, France, Hungary, and Russia, Amazone was able to set a leading example in terms of Corporate Health Management. By initiating the project "AMAFit", Amazone has created a comprehensive understanding of health among employees and managers. For example, after a detailed examination of the physical strain associated with the work, Amazone started to offer back coaching in production and in offices. This helped to reduce the physical stress of employees and even counteract it. In addition, Amazone offers its employees help with stopping smoking, an emergency hotline for personal problems, and regular psycho-social counselling and more. For executives, there are also regular check-ups and seminars on healthy leadership.

Ayzh

Another way to approach today's health issues has been successfully presented by the Indian-based company Ayzh. Its product "Janma" is a low-cost birthing kit, which is distributed mainly in India, but also in the Middle East and East African countries, where the lack of clinical resources is a common reason for life-threatening infections. Ayzh's product enables healthcare providers to deliver a safe birth, prevent infections, and reduce maternal mortality.

(Sources:

[www.tk.de/tk/gesund-im-unternehmen/best-practice-in-unternehmen/amazone/942210](http://www.tk.de/tk/gesund-im-unternehmen/best-practice-in-unternehmen/amazone/942210); [www.ayzh.com/](http://www.ayzh.com/))



# GOAL 4

## ENSURE INCLUSIVE AND EQUITABLE QUALITY EDUCATION AND PROMOTE LIFELONG LEARNING OPPORTUNITIES FOR ALL

- 4.1 by 2030, ensure that all girls and boys complete free, equitable and quality primary and secondary education leading to relevant and effective learning outcomes
- 4.2 by 2030, ensure that all girls and boys have access to quality early childhood development, care and pre-primary education so that they are ready for primary education
- 4.3 by 2030, ensure equal access for all women and men to affordable and quality technical, vocational and tertiary education, including university
- 4.4 by 2030, substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship
- 4.5 by 2030, eliminate gender disparities in education and ensure equal access to all levels of education and vocational training for the vulnerable, including persons with disabilities, indigenous peoples and children in vulnerable situations
- 4.6 by 2030, ensure that all youth and at substantial proportion of adults, both men and women, achieve literacy and numeracy
- 4.7 by 2030, ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non-violence, global citizenship and appreciation of cultural diversity and of culture's contribution to sustainable development
- 4.a build and upgrade education facilities that are child, disability and gender sensitive and provide safe, non-violent, inclusive and effective learning environments for all
- 4.b by 2020, substantially expand globally the number of scholarships available to developing countries, in particular LDCs, SIDS and African countries, for enrollment in higher education, including vocational training and ICT, technical, engineering and scientific programs, in developed countries and other developing countries
- 4.c by 2030, substantially increase the supply of qualified teachers, including through international cooperation for teacher training in developing countries, especially LDCs and SIDS

## **RELEVANT BUSINESS THEMES & RECOMMENDATIONS:**

### **HUMAN DEVELOPMENT AND TRAINING IN THE WORKPLACE:**

This refers to enlarging people's choices by expanding human capabilities and functioning, thus enabling women and men to lead long and healthy lives, to be knowledgeable and to have a decent standard of living.

- Providing access to political, economic and social opportunities for being creative and productive and for enjoying self-respect and a sense of belonging to a community and contributing to society. This can also include encouraging and supporting people to be volunteers for community service
- Deploying workplace policy and initiatives to further human development by addressing important social concerns, such as fighting discrimination, balancing family responsibilities, promoting health and well-being and improving the diversity of their workforces
- Deploying workplace policy and initiatives to increase the capacity and employability of individuals
- Providing all workers at all stages of their work experience with access to skills development, training and apprenticeships, and opportunities for career advancement, on an equal and non-discriminatory basis
- Ensuring that redundant workers are helped to access assistance for new employment, training and counselling

### **ACCESS TO EDUCATION:**

- Facilitating access to, and where possible providing support and facilities for, education (as a social right) and lifelong learning for community members
- Promoting and supporting education at all levels and engaging in actions to improve the quality of and access to education, promoting local knowledge and helping eradicate illiteracy
- Promoting learning opportunities for vulnerable or discriminated groups, in particular
- Encouraging the enrollment of children in formal education and contributing to the elimination of barriers to children obtaining an education (such as child labor)
- Facilitating human rights education and awareness raising

### **SKILLS DEVELOPMENT:**

- Considering participation in local and national skills development programs, including apprenticeship programs, programs focused on particular disadvantaged groups, lifelong learning programs and skills recognition and certification schemes
- Considering helping to develop or improve skills development programs in the community where these are inadequate, possibly in partnership with others in the community

### **AWARENESS OF SUSTAINABLE CONSUMPTION:**

- Promoting effective education empowering consumers to understand the impacts of their choices of products and services on their well-being and on the environment. Practical advice can be provided on how to modify consumption patterns and to make necessary changes

GOOD PRACTICE – GOAL 4

Lenovo

One of the key components of Lenovo's social investment strategy is to promote education in various countries. Lenovo's annual investment in global social investment programs accounts for up to one percent of its pre-tax income. Within the social investment programs, the promotion of voluntary involvement of its employees is essential.

The Lenovo headquarter in China invested 1,170 hours into the community to improve facilities and resources at the Beijing New Hope School, which gives education to children of migrant workers. Voluntary activities included building a library, providing science projects for the students, and the donation of books, tablets, and computers to the school to ensure its digital inclusion.

(Source: Lenovo 2016/17 Sustainability Report, p.82,

[www.lenovo.com/us/en/social\\_responsibility/FY2017-lenovo-sustainability-report.pdf](http://www.lenovo.com/us/en/social_responsibility/FY2017-lenovo-sustainability-report.pdf))



# GOAL 5

## ACHIEVE GENDER EQUALITY AND EMPOWER ALL WOMEN AND GIRLS

- 5.1 *end all forms of discrimination against all women and girls everywhere*
- 5.2 *eliminate all forms of violence against all women and girls in the public and private spheres, including trafficking and sexual and other types of exploitation*
- 5.3 *eliminate all harmful practices, such as child, early and forced marriage and female genital mutilation*
- 5.4 *recognize and value unpaid care and domestic work through the provision of public services, infrastructure and social protection policies and the promotion of shared responsibility within the household and the family as nationally appropriate*
- 5.5 *ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life*
- 5.6 *ensure universal access to sexual and reproductive health and reproductive rights as agreed in accordance with the Programme of Action of the ICPD and the Beijing Platform for Action and the outcome documents of their review conferences*
- 5.a *undertake reforms to give women equal rights to economic resources, as well as access to ownership and control over land and other forms of property, financial services, inheritance and natural resources, in accordance with national laws*
- 5.b *enhance the use of enabling technologies, in particular ICT, to promote the empowerment of women*
- 5.c *adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels*

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### **RELEVANT BUSINESS THEMES & RECOMMENDATIONS:**

#### **NON-DISCRIMINATION:**

- Deploying policies and activities having due regard for women's rights and promoting the equal treatment of women and men in the economic, social and political spheres
- Discrimination-free hiring policies and practices, earnings, employment conditions, access to training and promotion and termination of employment. In a nutshell, ensuring non-discrimination, either directly or indirectly in any labor practice and eliminating any arbitrary or discriminatory dismissal practices
- Regularly assessing impact of policies and activities on promotion of equal opportunities and non-discrimination
- Taking positive action to provide for the protection and advancement of vulnerable groups, equal employment opportunities for women, an equal voice at the workplace and more balanced representation of women in senior positions

CONDITIONS OF WORK & SOCIAL PROTECTION:

- Providing childcare, maternity protection, parental leave and ability to combine work with family responsibilities
- Ensuring no workplace harassment on the basis of gender

COMMUNITY INVESTMENTS:

- Investing in women-led initiatives, women-focused learning programs and self-help groups

GOOD PRACTICE – GOAL 5

Samsung

Samsung strengthens female leadership in the workplace and supports businesses that are led by women. Projects like STEM training programs for female students or programs intended to strengthen gender equality as part of Samsung's corporate culture aim to contribute to the empowerment of women, and gender equality.

Samsung launched a vocational training in Ghana in cooperation with the Korean International Cooperation Agency and the German International Development Cooperation aimed at training professional female electronics maintenance technicians. Therefore, Samsung established the Female Engineering Academy at four vocational training schools in Ghana as well as electronic maintenance training centres. 120 females per year are expected to graduate as certified electronics maintenance technicians. This will lead to an increase of 3% to 25% in the ratio of female electronic maintenance technicians in Ghana.

(Source: Samsung Electronics Sustainability Report 2017, p.19 and p.104, [images.samsung.com/is/content/samsung/p5/global/ir/docs/Samsung\\_Electronics\\_Sustainability\\_Report\\_2017.pdf](https://images.samsung.com/is/content/samsung/p5/global/ir/docs/Samsung_Electronics_Sustainability_Report_2017.pdf))





# GOAL 6

## ENSURE AVAILABILITY AND SUSTAINABLE MANAGEMENT OF WATER AND SANITATION FOR ALL

- 6.1 *by 2030, achieve universal and equitable access to safe and affordable drinking water for all*
- 6.2 *by 2030, achieve access to adequate and equitable sanitation and hygiene for all and end open defecation, paying special attention to the needs of women and girls and those in vulnerable situations*
- 6.3 *by 2030, improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials, halving the proportion of untreated waste water and substantially increasing recycling and safe reuse globally*
- 6.4 *by 2030, substantially increase water-use efficiency across all sectors and ensure sustainable withdrawals and supply of freshwater to address water scarcity and substantially reduce the number of people suffering from water scarcity*
- 6.5 *by 2030, implement integrated water resources management at all levels, including through transboundary cooperation as appropriate*
- 6.6 *by 2020, protect and restore water-related ecosystems, including mountains, forests, wetlands, rivers, aquifers and lakes*
- 6.a *by 2030, expand international cooperation and capacity-building support to developing countries in water- and sanitation-related activities and programs, including water harvesting, desalination, water efficiency, waste water treatment, recycling and reuse technologies*
- 6.b *support and strengthen the participation of local communities in improving water and sanitation management*

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### **RELEVANT BUSINESS THEMES & RECOMMENDATIONS:**

#### **WATER RIGHTS:**

- Exercising due diligence to ensure that it does not engage in activities that infringe, obstruct or impede the enjoyment of basic rights to essential goods like water
- Assessing the possible impacts of its decisions, activities, products and services, as well as new projects, on water rights of the local population
- Not denying access to water, directly or indirectly. Production processes should not compromise the supply of scarce drinking water resources. Thus, water resources should be managed to ensure fair access for all users within a watershed

#### **WATER QUALITY/USAGE:**

- Eliminating direct, intentional or accidental discharges (coming directly from an organization's facilities or caused indirectly by the user of its products and services) into surface water bodies, including the marine environment, unintentional run-off to surface water or infiltration to ground water

- Eliminating dumping and minimizing release of hazardous chemicals into water sources
- Measuring, recording and reporting on the significant sources of water pollution and water and taking appropriate actions to mitigate them. Increasing water-use efficiency is also highly recommended
- Conserving and reducing use of water in operations
- Treating, recycling and reusing waste water as much as possible
- Implementing an integrated strategy for administration of land, water and ecosystems promoting conservation and sustainability in a socially equitable way

#### ACCESS TO WATER & SANITATION:

- Supporting long-lasting and universal access to clean water and appropriate sanitation to the local communities. Strengthening the participation of local communities in improving water and sanitation management
- Considering adopting or maintaining specific policies to ensure the efficient distribution of essential goods like water and services like water supply where this distribution is endangered
- Considering contributing to the fulfillment of basic rights, when appropriate, keeping in mind the different roles and capacities of governments and other organizations related to provision of water and sanitation

#### WORKING CONDITIONS:

- Providing safe drinking water and sanitation facilities at the workplace as welfare matters

#### EXTENDED RESPONSIBILITY:

- Stimulating water conservation within the sphere of influence

GOOD PRACTICE – GOAL 6

Archemics

The franchisee of Henkel and Les Laboratoires Rochex Archemics is based in Mauritius and is a reference manufacturer and supplier of consumer and industrial products. The medium-sized company contributes very strongly to the alleviation of water challenges in various different ways. For example, it offers eco-dosing equipment in order to reduce water use at customer level. Through the supply of ozone disinfecting technology Archemics strives to decrease chemical disinfection of vegetables and fruits, and risks of chemical residues. Moreover, the company invests in upgrading facilities to a state-of-the-art waste water treatment plant. Archemics is also committed with the World Business Council for Sustainable Development (WBCSD) to the Water, Sanitation & Hand Washing Pledge Initiative.

(Source: [www.archemics.mu](http://www.archemics.mu))



# GOAL 7

## ENSURE ACCESS TO AFFORDABLE, RELIABLE, SUSTAINABLE AND MODERN ENERGY FOR ALL

- 7.1 *by 2030, ensure universal access to affordable, reliable and modern energy services*
- 7.2 *by 2030, increase substantially the share of renewable energy in the global energy mix*
- 7.3 *by 2030, double the global rate of improvement in energy efficiency*
- 7.a *by 2030, enhance international cooperation to facilitate access to clean energy research and technology, including renewable energy, energy efficiency and advanced and cleaner fossil-fuel technology, and promote investment in energy infrastructure and clean energy technology*
- 7.b *by 2030, expand infrastructure and upgrade technology for supplying modern and sustainable energy services for all in developing countries, in particular LDCs, SIDS, and LLDCs, in accordance with their respective programs of support*

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### **RELEVANT BUSINESS THEMES & RECOMMENDATIONS:**

#### **SUSTAINABLE USE OF RESOURCES:**

- Using electricity and fuels more responsibly
- Combining or replacing non-renewable resources with alternative, sustainable, renewable and low-impact resources (such as solar energy, geothermal energy, hydroelectricity, tidal and wave energy, wind power and biomass) by using innovative technologies
- Implementing energy efficiency programs to reduce the energy demands of buildings, transportation, production processes, appliances and electronic equipment, the provision of services and other purposes
- Realizing energy savings wherever possible in the organization, including purchasing of energy-efficient goods and development of energy-efficient products and services

#### **ACCESS TO ENERGY:**

- Extending access to modern, affordable and reliable electricity and energy, as essential goods, to the community

#### **VALUE CHAIN:**

- Using greater proportion of products from suppliers using more sustainable technologies and processes

#### **SOCIAL INVESTMENT:**

- Facilitating access to clean energy research and technologies, including renewable energy, energy efficiency, and advanced and cleaner fossil fuel technologies

- Promoting investment in energy infrastructure and clean energy technologies

#### GOOD PRACTICE – GOAL 7

##### Gösser

Energy supply in developing countries has to be developed and expanded. At the same time, however, climate change needs to end. In order to realize this goal, global energy consumption overall must decrease, and renewable energy sources need to be used much more intensively than in the past. SDG 7 addresses these two challenges.

Sustainable brewing has taken place in the Austrian brewery Gösser since 2016. Numerous initiatives are promoting the use of renewable energy sources whilst reducing the consumption of heat, electricity and fuel. In the last two years Gösser was able to cover 100% of its own electricity demand by renewable sources. Moreover, about 90% of the waste heat from the brewing process is reused. For its engagement, Gösser was presented with Energy Globe Awards and the Sustainable Energy Award in 2016.

##### Africa GreenTec

Many African countries are affected by poor energy supply. On average, only 20% of people in Africa have access to electricity and most of them are based in big cities. The German-African Joint Venture Africa GreenTec, headquartered in Frankfurt, addresses precisely this problem by implementing renewable energy and energy efficiency projects in Africa. The company sells and rents solar containers to rural communities, farms or NGOs in Africa and strives to provide as many African villages as possible with affordable renewable energy. For example, in February 2016, the successful “handover” of the first pilot solar container took place in the Malian village of Mourdiah.

(Source: [www.goesser.at/brauprozess](http://www.goesser.at/brauprozess); [www.africagreentec.com](http://www.africagreentec.com))





# GOAL 8

## PROMOTE SUSTAINED, INCLUSIVE AND SUSTAINABLE ECONOMIC GROWTH, FULL AND PRODUCTIVE EMPLOYMENT AND DECENT WORK FOR ALL

- 8.1 *sustain per capita economic growth in accordance with national circumstances and, in particular, at least 7% GDP growth per annum in the least developed countries*
- 8.2 *achieve higher levels of economic productivity through diversification, technological upgrading and innovation, including through a focus on high-value added and labor-intensive sectors*
- 8.3 *promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage the formalization and growth of micro-, small- and medium-sized enterprises, including through access to financial services*
- 8.4 *improve progressively, through 2030, global resource efficiency in consumption and production and endeavor to decouple economic growth from environmental degradation, in accordance with the 10 Year Framework of Programmes on Sustainable Consumption and Production Patterns, with developed countries taking the lead*
- 8.5 *by 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value*
- 8.6 *by 2020, substantially reduce the proportion of youth not in employment, education or training*
- 8.7 *take immediate and effective measures to eradicate forced labor, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labor, including recruitment and use of child soldiers, and by 2025 end child labor in all its forms*
- 8.8 *protect labor rights and promote safe and secure working environments of all workers, including migrant workers, in particular women migrants, and those in precarious employment*
- 8.9 *by 2030, devise and implement policies to promote sustainable tourism that creates jobs and promotes local culture and products*
- 8.10 *strengthen the capacity of domestic financial institutions to encourage and expand access to banking, insurance and financial services for all*
- 8.a *increase Aid for Trade support for developing countries, in particular LDCs, including through the Enhanced Integrated Framework for Trade-Related Technical Assistance to LDCs*
- 8.b *by 2020, develop and operationalize a global strategy for youth employment and implement the Global Jobs Pact of the ILO*

**RELEVANT BUSINESS THEMES & RECOMMENDATIONS:**

**FUNDAMENTAL PRINCIPLES AT WORK:**

- Abolishing child labor and promoting strict obedience to it, within the organization and in the value chain
- Eliminating forced/bonded/compulsory labor
- Ensuring that all work is performed by employees or self-employed workers
- Recognizing the importance of secure employment to both the individual worker and to society, using active workforce planning to avoid casual work or excessive use of work (temporarily)
- Providing reasonable notice, timely information and, jointly with worker representatives, mitigating adverse impacts to the greatest possible extent when considering operational changes like closure
- Protecting personal data and privacy of workers
- Not deriving benefits from unfair, exploitative, abusive practices of partners, suppliers, subcontractors, etc. while affecting its realm of influence
- Work conditions should be compliant to national laws and ILO (where national legislations don't exist, observe minimum provisions defined in ILO standards)
- Respecting higher levels of provisions applicable through other legally binding instruments like collective agreements
- Attending to wages, hours of work, weekly rest, holidays, health and safety, maternity protection, ability to combine work with family responsibilities
- Allowing observance of national or religious traditions/customs
- Recognizing importance of collective bargaining
- Respecting rights of workers to form/join associations
- Providing reasonable notice to appropriate government authorities/workers representatives in case of change in operations having major impact on employment
- Refraining from encouraging governments to restrict the exercising of internationally recognized rights
- Providing direct payment of wages to workers
- Compensating for overtime as per laws and regulations and collective agreements

**LOCAL VALUE CHAIN:**

- Supporting organizations/people, who bring needed products and services to the community, which can also generate local employment and linkages with local, regional and urban markets where this is beneficial for the welfare of the community
- Considering planning social development projects. All actions should broaden opportunities for citizens by increasing local procurement and any outsourcing to support local development
- Considering engaging in partnerships with organizations like universities or research labs to enhance scientific and technological development with partners from the community and employing local people in this work
- Adopting practices that allow technology transfer and diffusion: which should set reasonable terms and conditions for licenses or technology transfer so as to contribute to local development. The capacity of the community to manage the technology should be considered and enhanced



SKILL DEVELOPMENT:

- Contributing to durable programs and partnerships assisting community members, especially women and other socially disadvantaged and vulnerable groups, to establish businesses and cooperatives, to improve productivity and promote entrepreneurship. Ex: providing training in business planning, marketing, quality standards required to become suppliers, management and technical assistance, access to finance and facilitation of joint ventures
- Considering appropriate ways to help in the development of community-based entrepreneurs

EMPLOYMENT CREATION:

- Considering the impact of outsourcing decisions on employment creation, both within the organization making the decision and within external organizations affected by such decisions
- Considering the benefit of creating direct employment rather than temporary work arrangements
- Giving special attention to vulnerable groups with regard to employment and capacity building
- Considering promoting the framework conditions necessary to create employment
- Considering the impact of technology choice on employment; select technologies that maximize employment opportunities

SUSTAINABLE TOURISM & LOCAL CULTURE:

- Considering promoting sustainable tourism and flourishing of local economy while keeping the local culture alive and growing

GOOD PRACTICE – GOAL 8

Vodacom

In cooperation with leading career websites in South Africa, Vodacom launched a project aiming to reduce the costs associated with searching for a job. Through the newly created career website NXT LVL (Next Level), Vodacom provides Internet access without any financial costs. Young job-seekers are enabled to search for jobs, upload CVs and apply for job vacancies on partnered career websites.

(Source: Vodacom Sustainability Report 2017, p.37, [www.vodacom-reports.co.za/integrated-reports/ir-2017/pdf/sustainability.pdf](http://www.vodacom-reports.co.za/integrated-reports/ir-2017/pdf/sustainability.pdf))



# GOAL 9

## BUILD RESILIENT INFRASTRUCTURE, PROMOTE INCLUSIVE AND SUSTAINABLE INDUSTRIALIZATION AND FOSTER INNOVATION

- 9.1 *develop quality, reliable, sustainable and resilient infrastructure, including regional and transborder infrastructure, to support economic development and human well-being, with a focus on affordable and equitable access for all*
- 9.2 *promote inclusive and sustainable industrialization and, by 2030, significantly raise industry's share of employment and GDP, in line with national circumstances, and double its share in LDCs*
- 9.3 *increase the access of small-scale industrial and other enterprises, in particular in developing countries, to financial services, including affordable credit, and their integration into value chains and markets*
- 9.4 *by 2030, upgrade infrastructure and retrofit industries to make them sustainable, with increased resource-use efficiency and greater adoption of clean and environmentally sound technologies and industrial processes, with all countries taking action in accordance with their respective capabilities*
- 9.5 *enhance scientific research, upgrade the technological capabilities of industrial sectors in all countries, in particular developing countries, including, by 2030, encouraging innovation and substantially increasing the number of R&D workers per one million people and public and private R&D spending*
- 9.a *facilitate sustainable and resilient infrastructure development in developing countries through enhanced financial, technological and technical support to African countries, LDCs, LLDCs and SIDS*
- 9.b *support domestic technology development, research and innovation in developing countries, including by ensuring a conducive policy environment for, inter alia, industrial diversification and value addition to commodities*
- 9.c *significantly increase access to ICT and strive to provide universal and affordable access to Internet in LDCs by 2020*

### **RELEVANT BUSINESS THEMES & RECOMMENDATIONS:**

#### **INCLUSIVE & SUSTAINABLE INDUSTRIALIZATION:**

- Consulting and accommodating communities, including indigenous peoples, in the terms and conditions of development that affect them. Consultation should occur prior to development and should be based on complete, accurate and accessible information
- Helping conserve and protect cultural heritage, especially where organization's activities have an impact on it
- Promoting the use of traditional knowledge and technologies of indigenous communities, where appropriate

SUPPORTING OTHER ORGANIZATIONS:

- Assisting organizations to operate within appropriate legal framework
- Engaging in economic activities of organizations having difficulty in meeting legal requirements where the purpose is to address poverty or the activities of these organizations with regard to human rights

GOOD PRACTICE – GOAL 9

National Bank of Australia

The National Bank of Australia provides finance for projects aiming to promote sustainable infrastructure. One of the projects NBA gave financial support was the Bungala Solar Farm in Australia. During the project NBA considered various aspects like ensuring community engagement and consultation, heritage values, environmental policies and requirements as well as biodiversity and ecology.

The solar farm aims to have a capacity of 300 MW and generates power equivalent to supply 82,000 homes. The generation of renewable energy avoids 520,000 tonnes of CO<sub>2</sub>-e. Due to the cooperation with Bungala Aboriginal Corporation significant benefits to the local Indigenous community are assured.

(Source: NBA Sustainability Report 2017, p.24, [www.nab.com.au/content/dam/nabrwd/About-Us/shareholder-centre/documents/sustainability-report-2017.pdf](http://www.nab.com.au/content/dam/nabrwd/About-Us/shareholder-centre/documents/sustainability-report-2017.pdf))





- 10.1 *by 2030, progressively achieve and sustain income growth of the bottom 40% of the population at a rate higher than the national average*
- 10.2 *by 2030, empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status*
- 10.3 *ensure equal opportunity and reduce inequalities of outcome, including by eliminating discriminatory laws, policies and practices and promoting appropriate legislation, policies and actions in this regard*
- 10.4 *adopt policies, especially fiscal, wage and social protection policies, and progressively achieve greater equality*
- 10.5 *improve the regulation and monitoring of global financial markets and institutions and strengthen the implementation of such regulations*
- 10.6 *ensure enhanced representation and voice for developing countries in decision-making in global international economic and financial institutions in order to deliver more effective, credible, accountable and legitimate institutions*
- 10.7 *facilitate orderly, safe, regular and responsible migration and mobility of people, including through the implementation of planned and well-managed migration policies*
- 10.a *implement the principle of special and differential treatment for developing countries, in particular LDCs, in accordance with WTO agreements*
- 10.b *encourage ODA and financial flows, including foreign direct investment, to States where the need is greatest, in particular LDCs, African countries, SIDS and LLDCs, in accordance with their national plans and programs*
- 10.c *by 2030, reduce to less than 3% the transaction costs of migrant remittances and eliminate remittance corridors with costs higher than 5%*

## **RELEVANT BUSINESS THEMES & RECOMMENDATIONS:**

### **NON-DISCRIMINATION & FAIR TREATMENT:**

- Ensuring disbursement of wages as per national laws, collective agreements, need of workers and their families, general wage standard in the country, cost of living, social security benefits, living standards of other social groups, requirements of economic development, level of productivity, desirability of attaining a higher level of employment
- Access to knowledge and information is key to bridging gaps between regions and an organization can invest in facilitating availability of traditional/new media sources
- Considering equal pay for work of equal value

- Providing equal health and safety protection for part-time, temporary and sub-contracted workers
- Not perpetuating stereotyping in regard to gender, religion, race, disability or personal relationships

#### GOOD PRACTICE – GOAL 10

##### Ferrero

Ferrero contributes to Goal 10 through the Michele Ferrero Entrepreneurial Project which commenced operations in Cameroon in 2005 and expanded in the following years to South Africa and India. The mission of the project is the creation of job and the realization of social and humanitarian projects and initiatives. Ferrero aims not only to provide employees with an income but also to ensure vocational training and skills procurement as well as promote a modern industrial workplace culture in the communities in which Ferrero operates. To strengthen the effect of local involvement, the project locally sources raw materials for the production and ensures the creation of jobs along its supply chain. The social and humanitarian initiatives are focused on child care in the health and education sectors.

(Source: Ferrero Corporate Social Responsibility Report 2016, p.127-131, [s3-eu-west-1.amazonaws.com/ferrero-static/globalcms/documenti/2807.pdf](https://s3-eu-west-1.amazonaws.com/ferrero-static/globalcms/documenti/2807.pdf))





# GOAL 11

## MAKE CITIES AND HUMAN SETTLEMENTS INCLUSIVE, SAFE, RESILIENT AND SUSTAINABLE

- 11.1 *by 2030, ensure access for all to adequate, safe and affordable housing and basic services and upgrade slums*
- 11.2 *by 2030, provide access to safe, affordable, accessible and sustainable transport systems for all, improving road safety, notably by expanding public transport, with special attention to the needs of those in vulnerable situations, women, children, persons with disabilities and older persons*
- 11.3 *by 2030, enhance inclusive and sustainable urbanization and capacities for participatory, integrated and sustainable human settlement planning and management in all countries*
- 11.4 *strengthen efforts to protect and safeguard the world's cultural and natural heritage*
- 11.5 *by 2030, significantly reduce the number of deaths and the number of people affected and substantially decrease the direct economic losses relative to GDP caused by disasters, including water-related disasters, with a focus on protecting the poor and people in vulnerable situations*
- 11.6 *by 2030, reduce the adverse per capita environmental impact of cities, including by paying special attention to air quality and municipal and other waste management*
- 11.7 *by 2030, provide universal access to safe, inclusive and accessible, green and public spaces, in particular for women and children, older persons and persons with disabilities*
- 11.a *support positive economic, social and environmental links between urban, per-urban and rural areas by strengthening national and regional development planning*
- 11.b *by 2020, substantially increase the number of cities and human settlements adopting and implementing integrated policies and plans towards inclusion, resource efficiency, mitigation and adaptation to climate change, resilience to disasters, and develop and implement, in line with the Sendai Framework for Disaster Risk Reduction 2015-2030, holistic disaster risk management at all levels*
- 11.c *support LDCs, including through financial and technical assistance, in building sustainable and resilient buildings utilizing local materials*

### **RELEVANT BUSINESS THEMES & RECOMMENDATIONS:**

#### **NOISE/POLLUTION:**

- Implementing measures to reduce and minimize direct and indirect pollution, through development and promotion of fast uptake of more environmentally friendly products and services
- Implementing measures to prevent pollution and waste, using waste management hierarchy and proper management of unavoidable pollution and waste
- Engaging with local communities regarding actual and potential polluting emissions and waste-related risks



- Systematically identifying and avoiding the use of banned chemicals, pesticides, carcinogens, mutagens, endocrine disrupting, bio-accumulative and toxic materials
- Disclose the amounts, types and potential hazards of relevant and significant toxic and hazardous materials

SUSTAINABLE OPERATION:

- Measuring, recording and reporting on organization's significant sources of pollution and reduction of pollution, water consumption, waste generation and energy consumption
- Spreading the norms and methods of sustainable living to people

DISASTER PLANNING:

- Implementing environment accident prevention and preparedness program and emergency plan covering accidents and incidents involving every stakeholder. Hazard identification, risk evaluation, notification procedures, recall procedures, communication systems, public education and information

INFRASTRUCTURE INVESTMENTS:

- Expanding the provision of essential services like health care, essential utility services, like electricity, gas, water, waste water services, drainage, sewage and communication
- Investing into creating green spaces and public spaces in cities, providing access to people (without discrimination)

GOOD PRACTICE – GOAL 11

Telecom

In 2016, Telecom launched in cooperation with 14 other partners the project mySmartLife in Hamburg consisting of various large and small projects. The project focuses on renewable energy and environmentally-friendly mobility, targeting the areas quality of life, citizen involvement, technical and social infrastructure, public buildings and spaces.

Besides the construction of more than 1,400 residential units with above-average national energy efficiency standards, public and private fleets are planned to be supplemented by electrical buses, e-cars and e-bikes as well as charging stations, all supplied by renewable energy.

(Source: Corporate Responsibility Report 2016, p. 70,

[www.cr-report.telekom.com/site17/sites/default/files/pdf/cr\\_en\\_2016\\_dt\\_final.pdf](http://www.cr-report.telekom.com/site17/sites/default/files/pdf/cr_en_2016_dt_final.pdf))





- 12.1 *implement the 10 Year Framework of Programmes on Sustainable Consumption and Production Patterns (10YFP), all countries taking action, with developed countries taking the lead, taking into account the development and capabilities of developing countries*
- 12.2 *by 2030, achieve sustainable management and efficient use of natural resources*
- 12.3 *by 2030, halve per capita global food waste at the retail and consumer levels and reduce food losses along production and supply chains, including post-harvest losses*
- 12.4 *by 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil to minimize their adverse impacts on human health and the environment*
- 12.5 *by 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse*
- 12.6 *encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle*
- 12.7 *promote public procurement practices that are sustainable, in accordance with national policies and priorities*
- 12.8 *by 2030, ensure that people everywhere have the relevant information and awareness for sustainable development and lifestyles in harmony with nature*
- 12.a *support developing countries to strengthen their scientific and technological capacity to move towards more sustainable patterns of consumption and production*
- 12.b *develop and implement tools to monitor sustainable development impacts for sustainable tourism that creates jobs and promotes local culture and products*
- 12.c *rationalize inefficient fossil-fuel subsidies that encourage wasteful consumption by removing market distortions, in accordance with national circumstances, including by restructuring taxation and phasing out those harmful subsidies, where they exist, to reflect their environmental impacts, taking fully into account the specific needs and conditions of developing countries and minimizing the possible adverse impacts on their development in a manner that protects the poor and the affected communities*

**RELEVANT BUSINESS THEMES & RECOMMENDATIONS:**

**PRODUCTS:**

- Offering high-quality products with longer product life, at affordable prices
- Designing products and packaging so that they can be easily used, reused, repaired or recycled and if possible, offering or suggesting recycling and disposal services
- Offering consumers socially and environmentally beneficial products and services considering the full life cycle and reduce adverse impacts on society and the environment by eliminating negative health and environmental impact of products/services and, where less harmful alternatives exist, providing the choice of products or services that have less adverse externalities

**PROCUREMENT PRACTICES:**

- Giving preference to local suppliers of products and services and contributing to local supplier development
- Undertaking initiatives to strengthen the ability of and opportunities for locally based suppliers to contribute to value chains, giving special attention to disadvantaged groups within the community
- Making procurement opportunities easily accessible to community organizations through capacity building to meet technical specifications and making information about procurement opportunities available
- In purchasing decisions, an organization should consider the environmental, social and ethical performance of the products or services being procured, over their entire life cycles and give preference to those with minimized impacts, making use of reliable and effective, independently verified labeling schemes or other verification schemes, such as eco-labeling or auditing activities

**VALUE CHAIN:**

- Promoting fair and practical treatment of the costs and benefits of implementing socially responsible practices throughout the value chain, including enhancing capacity of organizations in the value chain to meet socially responsible objectives, like adequate purchase practices, ensuring payment of fair prices, adequate delivery times and stable contracts
- Carrying out appropriate due diligence and monitoring of organizations with which it has relationships, to prevent compromise of organization's commitments to social responsibility
- Encouraging other organizations to adopt similar policies
- Integrating ethical, social and gender equality criteria, health and safety in its purchasing, distribution and contracting policies

**PRODUCT LABELING:**

- Making use of reliable and effective, independently verified labeling schemes or other verifications schemes like eco-labeling or auditing activities, to communicate positive environmental aspects, energy efficiencies, and other socially and environmentally beneficial characteristics of products and services

SUSTAINABLE TOURISM & LOCAL CULTURE:

- Educating consumers on issues of environmental protection, efficient use of materials, energy and water, sustainable consumption and proper disposal of wrapping, waste and products
- Encouraging the efficient use of available resources including the good care of domesticated animals
- Actively participating in raising awareness of organizations with which it has relationships about principles and issues of social responsibility

Considering providing support to SMOs, including awareness raising on issues of social responsibility and best practices and additional assistance to meet socially responsible objectives

GOOD PRACTICE – GOAL 12

Pandoo

Countless products are thrown away after a single use. The resources which are used for their production, whether crude oil or wood, are finite and therefore extremely valuable. These important raw materials can be completely replaced by more sustainable and rapidly growing alternative resources. The start-up from Konstanz, Germany, Pandoo manufactures products from fast-growing raw materials such as bamboo to protect other natural resources. Bamboo socks, multi-path bamboo cutlery, bamboo coffee mugs. To protect the environment, Pandoo is constantly expanding its product range. New companies like Pandoo, with sustainable business models, contribute significantly to SDG 12 and the change of today's consumption habits and production techniques.

Gammon Construction

In order to ensure sustainable production, companies should pay more attention to their procurement practices. Headquartered in Hong Kong, the construction company Gammon Construction is the first Asian company, which successfully completed the assessment to ISO 20400 standard for sustainable procurement. The assessment ensures the implementation of a responsible sourcing strategy.

(Sources: [www.gopandoo.de](http://www.gopandoo.de); [www.constructionplusasia.com/hk/gammon-becomes-first-asian-company-assessed-iso-20400-sustainable-procurement-standard/](http://www.constructionplusasia.com/hk/gammon-becomes-first-asian-company-assessed-iso-20400-sustainable-procurement-standard/))



## ELABORATION

### ISO 20400 SUSTAINABLE PROCUREMENT: A LEVERAGE FOR SDGS

The content of each SDG is enlarged upon in the individual ISO standards.

In April 2017, ISO launched the new worldwide guidance standard for Sustainable Procurement: **ISO 20400**.

**ISO 20400 Sustainable Procurement is also directed at companies of all sizes and has the ambition to stimulate the implementation of the SDGs:**

*'Procurement is a powerful instrument for all organizations wanting to behave in a responsible way and contribute to sustainable development and to the achievement of the Sustainable Development Goals (SDGs).'*

On Tuesday 25th April 2017 ISO launched the new worldwide guidance standard for Sustainable Procurement: ISO 20400. With an eye to the 2012 London Olympics, England drafted the first Sustainable Procurement standard in the world: BS 8903, published in 2011. Brazil took the next step together with France and prepared a sustainable procurement ISO draft text, based on ISO 26000. This was sent out by ISO in October 2012 for voting. The first international meeting was organized in September 2013 in Paris. It took 3½ years of development by 52 countries and 11 international liaison organizations like UNEP, UN Global Compact, OECD, OHCHR (UN Human Rights), European Commission and IFPSM.

ISO 20400 elaborated on the ISO 26000 framework for social responsibility.

Like ISO 26000, ISO 20400 offers a practical integrated approach and is not for certification.

## WHAT IS SUSTAINABLE PROCUREMENT?

"Procurement that has the most positive environmental, social and economic impacts possible over the entire life cycle".

**Note 1:** Sustainable procurement involves the sustainability aspects related to the goods or services and to the suppliers along the supply chains.

**Note 2:** Sustainable procurement contributes to the achievement of organizational sustainability objectives and goals and to sustainable development in general.

## SPACE FOR OWN AMBITION AND COMPETITIVE ADVANTAGE

Like ISO 26000, the ISO 20400 guidance actually offers space for customization. It offers a holistic way of looking at your organization, your value and supply chain and your environment. It creates new insights and energy for social, ecological and economic innovation. It stimulates a continuous learning and growth process, together with internal and external stakeholders. The guidance offers lots of space for an organization's own ambitions on social responsibility to distinguish itself and create competitive advantage.

## WHY A GUIDANCE STANDARD ON SUSTAINABLE PROCUREMENT?

For effective collaboration in value and supply chains it is crucial to speak the same language. The UN Sustainable Development Goals and the practical frameworks 26000 and 20400 of ISO offer us a universal language to collaborate towards a sustainable economy and society.

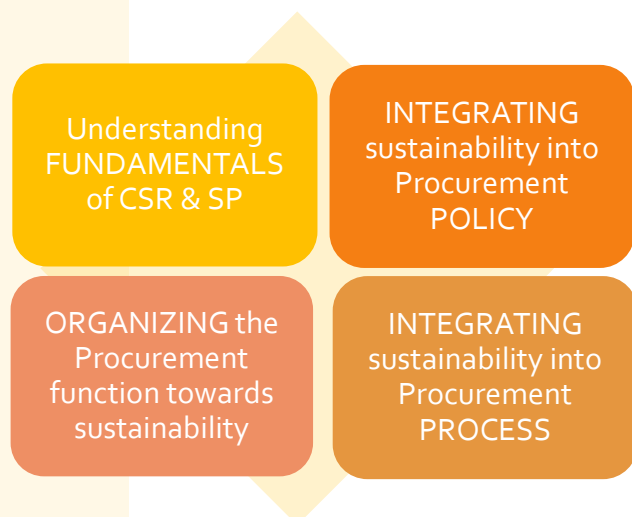
The UNEP report "Global Review of Sustainable Public Procurement" of June 2017 indicates:

*"The ISO 20400 Sustainable Procurement guidance standard, will provide public and private purchasing entities a much needed guidance and benchmarking tool"*<sup>25</sup>.

## THE MAIN CONTENT AND STRUCTURE OF ISO 20400

ISO 20400 includes four main elements, which are each dedicated to specific target groups:

1. Understanding the fundamentals of social responsibility<sup>26</sup> and sustainable procurement.  
Applicable to: *All*
2. Integrating sustainability into the organization's procurement policy and strategy.  
Applicable to: *Top management, staff, budget holders, QHSE/CSR management, procurement management*
3. Organizing the procurement function towards sustainability.  
Applicable to: *Procurement management, procurement professionals and staff*
4. Integrating sustainability into the procurement process.  
Applicable to: *Procurement professionals, budget holders, staff*



<sup>25</sup> UNEP (2017): Global Review of Sustainable Public Procurement; available at: [http://www.oneplanetnetwork.org/sites/default/files/globalreview\\_web\\_final.pdf](http://www.oneplanetnetwork.org/sites/default/files/globalreview_web_final.pdf), p. 5, Accessed 10 Oct. 2018.

<sup>26</sup> Instead of using the wording "social responsibility" like in ISO 26000, ISO 20400 preferred to use the wording "sustainability" but to keep the same meaning.



**PART 1 (ISO 20400 CLAUSE 4):  
UNDERSTANDING THE FUNDAMENTALS OF SOCIAL RESPONSIBILITY AND  
SUSTAINABLE PROCUREMENT**

**ISO 20400 –  
Additional Principles of Sustainable  
Procurement**

Innovative solutions

Focus on needs

Integration

Analysis of all costs

Continual improvement

The fundamentals start with the principles for sustainable procurement.

These include the social responsibility principles from ISO 26000 supplemented by principles like focus on needs, innovative solutions, analysis of all costs and continual improvement.

The seven core subjects of ISO 26000 are mentioned and a detailed description of possible procurement actions for the 37 issues of social responsibility is included in an Annex.

This can be very helpful in setting actions for addressing SDG targets.

Examples of drivers for sustainable procurement are described because drivers can influence ambition and goals.

Then five key considerations (or key approaches) for sustainable procurement are explained:

1. Managing risk including opportunity
2. Addressing adverse sustainability impacts through due diligence
3. Setting priorities for sustainability issues
4. Exercising influence
5. Avoiding complicity

It is very helpful that due diligence is explained as a specific form of risk assessment:

*"Due diligence is a way to apply risk management to adverse sustainability impacts".* This will make it easier for organizations to include due diligence in existing risk management systems.



## **PART 2 (ISO 20400 CLAUSE 5): INTEGRATING SUSTAINABILITY INTO THE ORGANIZATION'S PROCUREMENT POLICY AND STRATEGY**

This part will build the bridge between the organization's policy, objectives, SDG focus and the procurement policy and goals. This is a role for top management to align social responsibility on organizational and procurement level. Clarifying accountability for sustainable procurement and clear targets should be established. At this level, a good understanding of the supply chains and the main risks and adverse impacts needs to be acquired. Defining a sustainable procurement policy and the overall management of the implementation starts here.



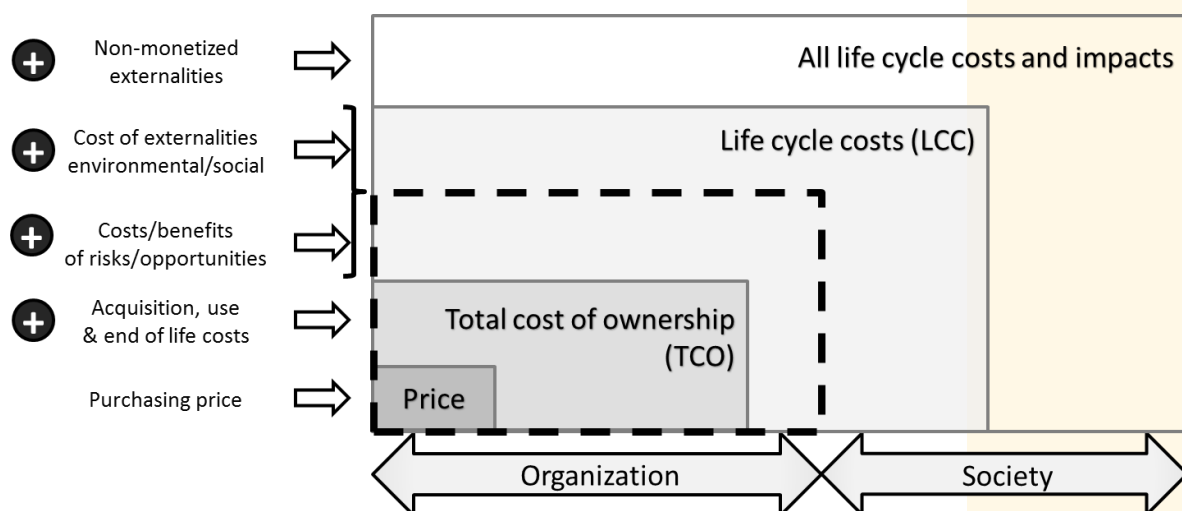
## **PART 3 (ISO 20400 CLAUSE 6): ORGANIZING THE PROCUREMENT FUNCTION TOWARDS SUSTAINABILITY**

This part starts with “governing procurement” and “enabling people” to enable both the procurement function and internal stakeholders, like budget holders, staff people to get the proper information, procedures and tools in sustainable procurement. Different approaches are explained in analyzing the supply chains and setting priorities: per product category, per type of stakeholder, per sustainability issue. Identification of stakeholders and their interests is clarified with examples. Engaging different stakeholders inside and outside supply chains should be aligned with the organization's approach and strategy. Learning through collaboration with stakeholders may strengthen the impact of procurement activities.

Other topics in this part are measuring and improving the procurement goals, reporting and perhaps benchmarking. Finally, in line with the OECD Guidelines for Multinational Enterprises, the organization should establish a grievance mechanism to address problems or complaints of affected stakeholders. This is a responsibility of the organization as a whole, to which procurement can contribute.

## PART 4 (ISO 20400 CLAUSE 7): INTEGRATING SUSTAINABILITY INTO THE PROCUREMENT PROCESS

This is the largest part of the guidance that builds on a professional procurement process with the steps: Planning (Sourcing), Specification, Selecting suppliers, Contract management and Reviewing and learning. During the Planning step a sourcing strategy will be developed, based on analyzing organizational needs, addressing sustainability risks and opportunities, analyzing the market and analyzing the costs. ISO 20400 emphasizes that it is important to consider all the costs like Total Cost of Ownership (TCO), Life Cycle Costing (LCC) and non-monetized costs of environment and society (Global Costs), where possible. For procurement professionals it is crucial to collaborate with budget holders and agree on enough time to exercise this important planning step.



In the Specification step the organization will define sustainable procurement criteria and minimal and optional requirements. The step “Selecting suppliers” will assist an organization in assessing the capacity of suppliers, prequalifying, managing tenders and awarding the contract.

The importance of good contract management becomes clear when negative effects and performance occur during execution of the contract. ISO 20400 stimulates organizations to collaborate with suppliers and customers in joint approaches in the supply and value chain. Addressing sustainability issues, negative impacts and implementing the SDGs is serious “business” that takes time and collaboration.

## OPPORTUNITIES FOR PUBLIC AND PRIVATE SECTOR

A big advantage of this guidance standard is the alignment with authoritative intergovernmental norms of behavior like the UN Guiding Principles on Business and Human Rights, ILO, UN Global Compact and the OESO Guidelines for Multinational Enterprises (Responsible Business Conduct).

It is interesting that the guidance focuses on different internal stakeholders with different clauses. This will strengthen the internal connections and collaboration in sustaining the organization's activities in the value and supply chains. ISO 20400 is applicable for the public and private sector!

It is expected that government and private sector companies may use this sustainable procurement standard towards their suppliers in the supply chains, but also to influence their customer requirements. ISO 20400 may well become an important leverage to accelerate the implementation of the SDGs and sustainability in many value and supply chains.

# GOAL 13

## TAKE URGENT ACTION TO COMBAT CLIMATE CHANGE AND ITS IMPACTS

- 13.1 *strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries*
- 13.2 *integrate climate change measures into national policies, strategies and planning*
- 13.3 *improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning*
- 13.a *implement the commitment undertaken by developed-country parties to the UNFCCC to a goal of mobilizing jointly \$100 billion annually by 2020 from all sources to address the needs of developing countries in the context of meaningful mitigation actions and transparency on implementation and fully operationalize the Green Climate Fund through its capitalization as soon as possible*
- 13.b *promote mechanisms for raising capacity for effective climate change-related planning and management in LDCs and SIDS, including focusing on women, youth and local and marginalized communities*

### **RELEVANT BUSINESS THEMES & RECOMMENDATIONS:**

#### **GHG EMISSIONS:**

- Identifying sources of directly and indirectly accumulated GHG emissions, and define scope of responsibility
- Measuring, recording and reporting on significant GHG emissions (using methods defined in internationally agreed standards)
- Implementing optimized measures to progressively reduce and minimize the direct and indirect GHG emissions within its control and encourage similar actions within its sphere of influence
- Preventing /reducing the release of GHG from land use and change in land use, processes or equipment (including but not limited to heating, ventilation, air-conditioning, etc.)
- Considering aiming for carbon neutrality by implementing measures to offset remaining GHG emissions, for example through supporting reliable emission reduction programs that operate in a transparent way, carbon capture and storage or carbon sequestration

ENERGY SAVING:

- Realizing energy savings whenever possible in the organization, including purchasing of energy-efficient goods and development of energy-efficient products and services

FUEL USAGE:

- Reviewing the quantity and type of significant fuels usage within the organization and implementing programs to improve efficiency and effectiveness. A life-cycle approach should be undertaken to ensure net reduction in GHG emissions, even when low-emissions technologies and renewable energies are considered

ENVIRONMENTAL INVESTMENT:

- Considering future global and local climate projections to identify risks and integrate climate change adaptation into decision making
- Finding opportunities to minimize damage associated with climate change and where possible, taking advantages of opportunities to adjust to changing conditions
  - Planning for land use, zoning and infrastructure design and maintenance, taking account of the implications of a changing climate and greater climatic uncertainty and the possibility of increasingly severe weather, including floods, high winds, drought and water scarcity or intense heat
  - Developing agricultural, industrial, medical and a range of other technologies and techniques and making them accessible to those in need, ensuring the security of drinking water, sanitation, food and other resources critical to human health
  - Supporting regional steps to reduce vulnerability of flooding. This includes restoring wetlands that can help manage flood water and reducing the use of non-porous surfaces in urban areas
- Providing broad opportunities to increase awareness of the importance of adaptation and prevention measures for the resilience of society through education and other means
- Implementing measures to respond to existing/anticipated impacts and within the sphere of influence, contributing to building capacity of stakeholders to adapt



GOOD PRACTICE – GOAL 13

Bosshard

The Swiss producer of paints, varnishes and glazes Bosshard + Co. AG has made a voluntary contribution to climate protection since 2016. The medium-sized enterprise was able to offset 445 tonnes of its CO<sub>2</sub> through the SME Clima Foundation by supporting an afforestation initiative as a project participant. The project of the SME Clima Foundation includes afforestation of a fallow land project in Uruguay with native and exotic trees. The project objective is to increase the CO<sub>2</sub> uptake of land by afforestation. On an area owned by the SME Clima Foundation, which covers approximately 44 hectares, about 25 hectares of trees are planted. One hectare of planted area can store approx. 160 tonnes of CO<sub>2</sub> over 10 years. In 10 years, a total of about 4000 tons of CO<sub>2</sub> can be bound to this area, which creates a great positive impact. Furthermore Bosshard + Co. AG is ISO 14001-certified and attaches great importance to sustainability. Bosshard + Co. AG is just one example. A number of SMEs support the afforestation project of SME Clima Foundation.

Ecosia

Another good practice example is the Berlin-based start-up Ecosia, which developed an ecologically inspired search engine. Ecosia contributes very strongly to SDG 7 by donating 80% of its revenue surplus from search ads for afforestation projects all over the world. Since the foundation of the company in 2009, 30 million trees have been planted with its financial support.

(Sources: [www.bosshard-farben.ch/Unternehmen/Umweltschutz](http://www.bosshard-farben.ch/Unternehmen/Umweltschutz); [info.ecosia.org/what](http://info.ecosia.org/what))



# GOAL 14

## CONSERVE AND SUSTAINABLY USE THE OCEANS, SEAS AND MARINE RESOURCES FOR SUSTAINABLE DEVELOPMENT

- 14.1 *by 2025, prevent and significantly reduce marine pollution of all kinds, in particular from land-based activities, including marine debris and nutrient pollution*
- 14.2 *by 2020, sustainably manage and protect marine and coastal ecosystems to avoid significant adverse impacts, including by strengthening their resilience, and take action for their restoration in order to achieve healthy and productive oceans*
- 14.3 *minimize and address the impacts of ocean acidification, including through enhanced scientific cooperation at all levels*
- 14.4 *by 2020, effectively regulate harvesting and end overfishing, illegal, unreported and unregulated (IUU) fishing and destructive fishing practices and implement science-based management plans, in order to restore fish stocks in the shortest time feasible, at least to levels that can produce maximum sustainable yield as determined by their biological characteristics*
- 14.5 *by 2020, conserve at least 10% of coastal and marine areas, consistent with national and international law and based on the best available scientific information*
- 14.6 *by 2020, prohibit certain forms of fisheries subsidies which contribute to overcapacity and overfishing, eliminate subsidies that contribute to IUU fishing and refrain from introducing new such subsidies, recognizing that appropriate and effective special and differential treatment for developing and least developed countries should be an integral part of the WTO fisheries subsidies negotiation*
- 14.7 *by 2030, increase the economic benefits to SIDS and LDCs from the sustainable use of marine resources, including through sustainable management of fisheries, aquaculture and tourism*
- 14.a *increase scientific knowledge, develop research capacity and transfer marine technology, taking into account the Intergovernmental Oceanographic Commission Criteria and Guidelines on the Transfer of Marine Technology, in order to improve ocean health and to enhance the contribution of marine biodiversity to the development of developing countries, in particular SIDS and LDCs*
- 14.b *provide access of small-scale artisanal fishers to marine resources and markets*
- 14.c *enhance the conservation and sustainable use of oceans and their resources by implementing international law as reflected in UNCLOS, which provides the legal framework for the conservation and sustainable use of oceans and their resources, as recalled in paragraph 158 of The Future We Want*

### **RELEVANT BUSINESS THEMES & RECOMMENDATIONS:**

#### **LAND REMEDIATION:**

- Identifying and reducing the negative impact of land-based activities on marine life and nutrients. This can include waste discharge to oceans as well as spills

ENVIRONMENTAL INVESTMENTS:

- Protecting the coastal and marine ecosystem through restoration, species and nutrient enrichment
- Minimizing oceanic acidification through investments in scientific research and development
- Promoting aquaculture and tourism and aiding the economy of coastal communities

SUSTAINABLE HARVESTING:

- Practicing restrained fishing and regulating overharvesting thereby avoiding illegal and destructive fishing practices
- Analyzing the biological characteristics and planning harvesting periodically and not recklessly in order to gain maximum sustainable yield

GOOD PRACTICE – GOAL 14

Hurtigruten GmbH

Plastic pollution is the biggest threat to our oceans. Hurtigruten GmbH, the Norwegian traditional shipping company, has prohibited the use of plastic straws, plastic stirring rods, plastic cups, plastic lids and plastic bags on all ships. The one-way plastic ban by Hurtigruten applies to the entire fleet - both on the legendary Norwegian mail ship route and for expedition voyages in polar waters. Hurtigruten is pursuing the goal of becoming the world's first non-plastic shipping company. The company puts a great emphasis on plastic pollution and wants to lead by example. In addition to the internal plastic ban, Hurtigruten also calls on all suppliers to reduce and eliminate the use of plastic. Hurtigruten's one-way ban on plastics follows the recent announcement of the company's biggest sustainability offensive in its 125-year history: Up to nine ships will be converted to LNG and accumulator propulsion.

(Source:

[www.hurtigruten.de/de/presse/aktuelle-pressemitteilungen/2018/hurtigruten-sagt-plastik-den-kampf-an/](http://www.hurtigruten.de/de/presse/aktuelle-pressemitteilungen/2018/hurtigruten-sagt-plastik-den-kampf-an/))



# GOAL 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

- 15.1 *by 2020, ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands, in line with obligations under international agreements*
- 15.2 *by 2020, promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests and substantially increase afforestation and reforestation globally*
- 15.3 *by 2020, combat desertification, restore degraded land and soil, including land affected by desertification, drought and floods, and strive to achieve a land degradation-neutral world*
- 15.4 *by 2030, ensure the conservation of mountain ecosystems, including their biodiversity, in order to enhance their capacity to provide benefits that are essential for sustainable development*
- 15.5 *take urgent and significant action to reduce the degradation of natural habitats, halt the loss of biodiversity and, by 2020, protect and prevent the extinction of threatened species*
- 15.6 *promote fair and equitable sharing of the benefits arising from the utilization of genetic resources and promote appropriate access to such resources, as internationally agreed*
- 15.7 *take urgent action to end poaching and trafficking of protected species of flora and fauna and address both demand and supply of illegal wildlife products*
- 15.8 *by 2020, introduce measures to prevent the introduction and significantly reduce the impact of invasive alien species on land and water ecosystems and control or eradicate the priority species*
- 15.9 *by 2020, integrate ecosystem and biodiversity values into national and local planning, development processes, poverty reduction strategies and accounts*
- 15.a *mobilize and significantly increase financial resources from all sources to conserve and sustainably use biodiversity and ecosystems*
- 15.b *mobilize significant resources from all sources and at all levels to finance sustainable forest management and provide adequate incentives to developing countries to advance such management, including for conservation and reforestation*
- 15.c *enhance global support for efforts to combat poaching and trafficking of protected species, including by increasing the capacity of local communities to pursue sustainable livelihood opportunities*

## **RELEVANT BUSINESS THEMES & RECOMMENDATIONS:**

**COMPENSATING FOR NEGATIVE EXTERNALITIES & RISK MANAGEMENT:** In addition to complying with law and regulations, an organization should assume responsibility for the environmental impacts caused by its activities in rural or urban areas by:

- Participating in market mechanisms to internalize cost of environmental impacts and create economic value in protecting ecosystem services
- Compensating for losses through actions leading to a net gain in ecosystem services over time
- Adopting sustainable agriculture, fishing, forestry including aspects related to animal welfare
- Acting upon internal performance as well as performance of others within the sphere of influence, in recognition of ecological limits
- Bearing the cost of pollution caused by its activities according to either the extent of the environmental impact on society and the remedial action required or to the degree to which the pollution exceeds an acceptable level
- Internalizing the cost of pollution and quantifying the economic and environmental benefits of preventing pollution in preference to mitigating its impacts based on the “polluter pays” principle

**TERRESTRIAL AND INLAND FRESHWATER ECOSYSTEMS:**

- Avoiding loss of natural ecosystems and restoring them should be the highest priority
- Incorporating protection of natural habitat, wetlands, forest, wildlife corridors, protected areas and agricultural lands into the development of buildings and construction works

**ENVIRONMENTAL INVESTMENTS:** Lack of full scientific certainty should not be used as a reason for postponing cost-effective measures to prevent environmental degradation or human health damage. When considering the cost-effectiveness of a measure, an organization should consider the long-term costs and benefits of that measure, not only the short-term costs to that organization

- Cooperating with others to develop economic instruments such as contingency funds to cope with the costs of major environmental incidents
- Adopting and promoting the development and diffusion of environmentally sound technologies and services

**LAND REMEDIATION:**

- Minimizing possible environmental impacts resulting from land use decisions, decisions related to agricultural and urban development

**GENETIC DIVERSITY:**

- Identifying potential adverse impact on biodiversity and ecosystem services and taking necessary measures
- Preserving endemic, threatened, endangered species or habitat that may be adversely affected
- Avoiding approaches threatening survival of species or those leading to proliferation of invasive species



RAISING AWARENESS:

- Developing and implementing awareness-raising activities and emergency response procedures to reduce and mitigate environmental, health and safety impacts caused by accidents and to communicate information about environmental incidents to appropriate authorities and local communities
- Creating awareness and promoting appropriate learning to support the environmental efforts within the organization and its sphere of influence

GOOD PRACTICE – GOAL 15

Cisco

The Cisco Connected Conservation program was initiated by a team among Cisco colleagues who seized the opportunity to use Cisco technology to combat the world's increased rates of animal migration, especially among elephants, lions and rhinos. Cisco's Connected Conservation program lays the foundation for accelerating the adoption of innovative digital technology solutions for ensuring the coexistence of wildlife and communities around the world.

In cooperation with Dimension Data and the World Wildlife Fund (WWF) and other partners, Cisco helps to develop and build networked security systems to protect wildlife in a popular game reserve in South Africa. Movement in this area is monitored and helps to detect suspicious movement without disturbing the natural environment.

(Source: Cisco 2017 Corporate Social Responsibility Report, p. 85,  
[www.cisco.com/c/dam/assets/csr/pdf/CSR-Report-2017.pdf](http://www.cisco.com/c/dam/assets/csr/pdf/CSR-Report-2017.pdf))





# GOAL 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

- 16.1 *significantly reduce all forms of violence and related death rates everywhere*
- 16.2 *end abuse, exploitation, trafficking and all forms of violence against and torture of children*
- 16.3 *promote the rule of law at the national and international levels and ensure equal access to justice for all*
- 16.4 *by 2030, significantly reduce illicit financial and arms flows, strengthen the recovery and return of stolen assets and combat all forms of organized crime*
- 16.5 *substantially reduce corruption and bribery in all their forms*
- 16.6 *develop effective, accountable and transparent institutions at all levels*
- 16.7 *ensure responsive, inclusive, participatory and representative decision-making at all levels*
- 16.8 *broaden and strengthen the participation of developing countries in the institutions of global governance*
- 16.9 *by 2030, provide legal identity for all, including birth registration*
- 16.10 *ensure public access to information and protect fundamental freedoms, in accordance with national legislation and international agreements*
- 16.a *strengthen relevant national institutions, including through international cooperation, for building capacity at all levels, in particular in developing countries, to prevent violence and combat terrorism and crime*
- 16.b *promote and enforce non-discriminatory laws and policies for sustainable development*

## **RELEVANT BUSINESS THEMES & RECOMMENDATIONS:**

### **PUBLIC ACCESS TO INFORMATION:**

- Educating customers with information with weights and measures, prices, quality, credit conditions and availability of essential services
- Giving information on appropriate laws and regulations, ways of obtaining redress and agencies and organizations for consumer protection
- Educating customers on financial and investment products and services

### **EFFECTIVE, ACCOUNTABLE AND TRANSPARENT GOVERNANCE:**

- Fulfilling tax responsibilities and provide authorities with the necessary information to correctly determine taxes due
- Operating in a transparent manner providing information related to the setting of prices and charges
- Assessing its own existing community-related initiatives and reporting to the community and to people within the organization and identify where improvements might be made

- Consulting representative community groups in determining priorities for social investment and community development activities whilst giving special attention to vulnerable, discriminated, marginalized, unrepresented groups

#### CONSUMER DATA PROTECTION:

- Limiting the collection of personal data to information that is either essential for the provision of products and services or provided with the informed and voluntary consent of the consumer
- Refraining from making the use of services or the claim to special offers contingent on agreement by the consumer to the unwanted use of data for marketing purposes
- Only obtaining data by lawful and fair means
- Specifying purpose for which personal data are collected, either before or at the time of data collection
- Not disclosing personal data for purposes other than those specified including marketing
- Providing consumers with the right to verify whether the organization has data relating to them and to challenge these data as defined by law. If a challenge is unsuccessful, the data should be erased, rectified, completed or amended
- Protecting personal data with adequate security safeguards
- Being open about developments, practices and policies regarding personal data and providing readily available ways of establishing the existence, nature and misuse of personal data
- Disclosing the identity and usual location of the person accountable for data protection in the organization and holding him or her accountable for complying with the applicable law

#### CONSUMER SERVICE, SUPPORT AND COMPLAINT AND DISPUTE RESOLUTION:

- Taking measures to prevent consumer complaints by offering consumers the option to return products within a specified period or obtaining other appropriate remedies
- Reviewing complaints and improving practices in response to complaints
- Offering warranties exceeding periods guaranteed by law and suitable for the expected length of product life
- Clearly informing consumers how they can access after-supply services and support as well as dispute resolution and redress mechanisms
- Offering adequate and efficient support/advice systems
- Offering maintenance and repair at a reasonable price and at accessible locations and making information readily available on the expected availability of spare parts for products
- Making use of alternative dispute resolution, conflict resolution and redress procedures that are based on national or international standards, are free of charge or are at minimal cost to the consumers and that do not require consumers to waive their rights to seek legal recourse

**FAIR MARKETING, FACTUAL & UNBIASED INFORMATION & FAIR CONTRACTUAL PRACTICES:**

- No deceptive, misleading, unfair, ambiguous information, no omission of critical information
- Ensuring transparency in sharing relevant information enabling easy access and comparisons and thus informed choice
- Openly disclosing prices and taxes, T&Cs, accessory requirement, delivery costs, consumer credit offers (should provide annual interest rates, and annual percentage rate charged)
- Substantiating claims/assertions with facts/information
- Giving primary consideration in advertising to the best interest of vulnerable groups, including children
- Providing complete, accurate and understandable information (all important aspects of product and service, key quality aspects, health and safety aspects, information regarding accessibility of products/services, organization's location, postal address, telephone number and email address) that can be compared in common/official language
- Using contracts that are written in clear, legible and understandable language, exclusion of unfair contract terms

**USAGE OF PROPERTY AND COMMUNITY RIGHTS:**

- Implementing policies promoting respect for property rights and traditional knowledge
- Conducting proper investigations to be confident it has lawful title permitting use or disposal of property
- Not engaging in activities violating property rights, like misuse of dominant position, counterfeiting and piracy
- Paying fair compensation for property that it acquires or uses
- Considering the expectations of society, human rights and basic needs of the individual when exercising and protecting its intellectual and physical property rights

**FAIR COMPETITION:**

- Conducting activities in a manner consistent with competition laws and regulations and cooperating with the appropriate authorities
- Establishing procedures and other safeguards to prevent engaging in or being complicit in anti-competitive behavior
- Promoting employee awareness of the importance of compliance with competition legislation and fair competition
- Supporting anti-trust and anti-dumping practices and public policies encouraging competition

**ANTI-CORRUPTION:**

- Identifying risks and implementing policies and practices countering corruption and extortion
- Leadership setting example for anti-corruption and providing commitment, encouragement and oversight for implementation of anti-corruption policies

- Support and training employees in their efforts to eradicate bribery and corruption and providing incentives for progress
- Raising awareness about corruption and how to counter it
- Ensuring that remuneration is appropriate and for legitimate services
- Installing effective system to counter corruption
- Encouraging employees, partners, representatives and suppliers to report violations, unethical, unfair treatment without fear of reprisal
- Bringing violations of criminal law to attention of appropriate law enforcement authorities
- Working to oppose corruption by encouraging others to adopt similar anti-corruption practices

#### RESPONSIBLE POLITICAL INVOLVEMENT:

- Training and raising awareness regarding responsible political involvement and contributions and how to deal with conflict of interests
- Maintaining transparent relations with local government officials and political representatives, free from bribery and improper influence
- Maintaining transparency in policies and activities related to lobbying, political contributions and involvement
- Implementing policies to manage the activities of people retained to advocate on the organization's behalf
- Avoiding political contributions that amount to an attempt to control or exert undue influence on politicians or policymakers in favor of specific causes
- Prohibiting activities involving misinformation, misrepresentation, threat or compulsion

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#### SUSTAINABLE INVESTMENT:

- Avoiding actions that perpetuate a community's dependence on the organization's philanthropic activities, on-going presence or support

#### GOOD PRACTICE – GOAL 16

##### White & Case

Non-profit organizations often lack the financial resources to obtain qualified legal advice. In order to change this and enable the provision of such advice, White & Case, a New York-based corporate law firm which operates in 28 countries worldwide, launched its global pro bono practice. The pro bono activity of White & Case is mainly devoted to urgent social needs and therefore contributes to SDG 16. In 2017, the total number of hours worked on a pro bono basis was more than 100,000. White & Case's pro bono practice is one of the largest worldwide.

(Source: [www.whitecase.com/global-citizenship/our-global-pro-bono-practice](http://www.whitecase.com/global-citizenship/our-global-pro-bono-practice))







#### **Finance**

- 17.1 *strengthen domestic resource mobilization, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection*
- 17.2 *developed countries to implement fully their ODA commitments, including the commitment by many developed countries to achieve the target of 0.7% of ODA/GNI to developing countries and 0.15-0.20% of ODA/GNI to least developed countries*
- 17.3 *mobilize additional financial resources for developing countries from multiple sources*
- 17.4 *assist developing countries in attaining long-term debt sustainability through coordinated policies aimed at fostering debt financing, debt relief and debt restructuring, as appropriate, and address the external debt of highly indebted poor countries (HIPC) to reduce debt distress*
- 17.5 *adopt and implement investment promotion regimes for LDCs*

#### **Technology**

- 17.6 *enhance North-South, South-South and triangular regional and international cooperation on and access to science, technology and innovation and enhance knowledge sharing on mutually agreed terms, including through improved coordination among existing mechanisms, in particular at the UN level, and through a global technology facilitation mechanism*
- 17.7 *promote the development, transfer, dissemination and diffusion of environmentally sound technologies to developing countries on favorable terms, including on concessional and preferential terms, as mutually agreed*
- 17.8 *fully operationalize the technology bank and STI (Science, Technology and Innovation) capacity-building mechanism for LDCs by 2017 and enhance the use of enabling technology, in particular ICT*

#### **Capacity-building**

- 17.9 *enhance international support for implementing effective and targeted capacity-building in developing countries to support national plans to implement all the sustainable development goals, including through North-South, South-South and triangular cooperation*

#### **Trade**

- 17.10 *promote a universal, rules-based, open, non-discriminatory and equitable multilateral trading system under the WTO, including through the conclusion of negotiations under its Doha Development Agenda*
- 17.11 *significantly increase the exports of developing countries, in particular with a view to doubling the LDCs' share of global exports by 2020*
- 17.12 *realize timely implementation of duty-free and quota-free market access on a lasting basis for all LDCs, consistent with WTO decisions, including by ensuring that preferential rules of origin applicable to imports from LDCs are transparent and simple, and contribute to facilitating market access*

**Systemic issues**

Policy and institutional coherence

- 17.13 enhance global macroeconomic stability, including through policy coordination and policy coherence
- 17.14 enhance policy coherence for sustainable development
- 17.15 respect each country's policy space and leadership to establish and implement policies for poverty eradication and sustainable development

Multi-stakeholder partnerships

- 17.16 enhance the global partnership for sustainable development, complemented by multi-stakeholder partnerships that mobilize and share knowledge, expertise, technology and financial resources, to support the achievement of the sustainable development goals in all countries, in particular developing countries
- 17.17 encourage and promote effective public, public-private and civil society partnerships, building on the experience and resourcing strategies of partnerships

Data, monitoring and accountability

- 17.18 by 2020, enhance capacity-building support to developing countries, including for LDCs and SIDS, to increase significantly the availability of high-quality, timely and reliable data disaggregated by income, gender, age, race, ethnicity, migratory status, disability, geographic location and other characteristics relevant in national contexts
- 17.19 by 2030, build on existing initiatives to develop measurements of progress on sustainable development that complement GDP, and support statistical capacity-building in developing countries

**RELEVANT BUSINESS THEMES & RECOMMENDATIONS:**

TECHNOLOGY ACCESS & TRANSFER:

- Facilitating transferral of technological innovations from counterparts/business units/value-chain in developed to developing/under-developed countries where the business operates

LOCAL DEVELOPMENT:

- Where operating internationally, making endeavors to increase employment, occupational development, promotion and advancement of nationals of the host country. This includes sourcing and distribution through local enterprises (in LDCs) where practicable and increasing exports

MULTI-STAKEHOLDER COLLABORATION:

- Partnering/collaborating with other organizations like government, NGOs etc. to maximize synergies and make use of complementary resources, knowledge and skills
- Contributing to policy formulation and establishment, implementation, monitoring and evaluation of development programs

DATA COLLECTION:

- Contributing to the collection and disaggregation of data pertaining to sustainable development indicators. For example: the food loss from a company's supply chain can be consolidated across industry and rolled up to get a macro-view



GOOD PRACTICE – GOAL 17

Roche

Roche built up multiple public-private partnerships for contributing to the SDGs. In 2016, Roche signed an agreement with the Ministry of Health in Kenya to facilitate improved care for patients who developed breast cancer.

The public-private agreement includes breast cancer awareness programs, improving screening procedures and diagnostics, training courses for five new oncologists and six oncology nurses and supporting the establishment of nationwide treatment guidelines. Additionally, the number of cancer treatment centres will be increased and the access to suitable medicines will be facilitated.

(Sources: [www.roche.com/sustainability/un-sdgs.htm](http://www.roche.com/sustainability/un-sdgs.htm); [www.roche.com/sustainability/access-to-healthcare/combating-cancer-kenya.htm](http://www.roche.com/sustainability/access-to-healthcare/combating-cancer-kenya.htm))



## FINAL REMARKS

As the name suggests, *Voyager* exemplifies the long journey of business excellence from the perspective of Sustainable Development Goals. It is an attempt to associate relevant themes and possible recommendations from the international standard, ISO 26000, which offers guidance on corporate social responsibility.

It is completely up to each business to align its efforts via (or beyond) recommended actions in any way that suits its long-term goals and responsibilities towards the environment and internal/external stakeholders. It is also up to the business to discern where it stands on the voyage to sustainability, determine how best to evolve and continually develop by taking cues from the maturation model.

**ISO 26000 offers practical guidance to any organization, anywhere in the world, wishing to contribute to sustainable development.**

It helps them:

- Understand how they currently impact society and contribute to sustainable development
- Identify, engage and respect their relevant stakeholder expectations
- Define which issues are relevant and significant and ensure they are prioritized for action
- Be in compliance with applicable laws and consistent with international norms of behavior
- Integrate responsible behavior throughout their organization and relationships

(Source: International Organization for Standardization: ISO 26000 and SDGs, 2016, p. 4)

## LIST OF ABBREVIATIONS

<b>10YFP</b>	10 Year Framework of Programmes on Sustainable Consumption and Production Patterns
<b>AA 1000</b>	AccountAbility Principles Standard
<b>AIDS</b>	Acquired Immune Deficiency Syndrome
<b>CEO</b>	Chief Executive Officer
<b>CR</b>	Corporate Responsibility
<b>CSR</b>	Corporate Social Responsibility
<b>DEX</b>	Deutscher Ethik Index (German Ethics Index)
<b>DNWE</b>	Deutsches Netzwerk Wirtschaftsethik (German Network Business Ethics)
<b>EBEN</b>	European Business Ethics Network
<b>EU</b>	European Union
<b>GDP</b>	Gross Domestic Product
<b>GHG</b>	Greenhouse Gas
<b>GmbH &amp; Co. KG</b>	Gesellschaft mit beschränkter Haftung & Compagnie Kommanditgesellschaft (Limited Liability Company & Co. Limited Partnership)
<b>GNI</b>	Gross National Income
<b>GRI</b>	Global Reporting Initiative
<b>HIPC</b>	High Indebted Poor Countries
<b>ICPD</b>	International Conference on Population and Development
<b>ICT</b>	Information and Communications Technology
<b>IFPSM</b>	International organization of 43 procurement associations all over the world, covering around 250.000 procurement professionals
<b>ILO</b>	International Labour Organization
<b>ISO</b>	International Organization for Standardization
<b>IUU</b>	Illegal, Unreported and Unregulated
<b>KICG</b>	Konstanz Institute of Corporate Governance
<b>KPI</b>	Key Performance Indicator

<b>LDCs</b>	Least Developed Countries
<b>LLDCs</b>	Landlocked Developing Countries
<b>NCDs</b>	Non-Communicable Diseases
<b>NGO</b>	Non-Government Organization
<b>ODA</b>	Official Development Assistance
<b>OECD</b>	Organization for Economic Co-operation and Development
<b>PwC</b>	PricewaterhouseCoopers
<b>R&amp;D</b>	Research & Development
<b>SA 8000</b>	Social Accountability
<b>SDGs</b>	Sustainable Development Goals
<b>SIDS</b>	Small Island Developing States
<b>SME</b>	Small and Medium-sized Enterprises
<b>SMO</b>	Social Media Optimization
<b>SSRO</b>	Service, Support, Research and Others
<b>STI</b>	Science, Technology and Innovation
<b>T&amp;Cs</b>	Terms & Conditions
<b>TRIPS</b>	Agreement on Trade-Related Aspects of Intellectual Property Rights
<b>UHC</b>	Universal Health Coverage
<b>UN</b>	United Nations
<b>UNCLOS</b>	United Nations Convention on the Law of the Sea
<b>UNEP</b>	United Nations Environment Programme
<b>UNFCCC</b>	United Nations Framework Convention on Climate Change
<b>UNGC</b>	United Nations Global Compact
<b>UNGP</b>	United Nations Guiding Principles
<b>USD</b>	United States Dollar
<b>WBCSD</b>	World Business Council for Sustainable Development
<b>WTO</b>	World Trade Organization

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## ANNEXURE

A tabular view of SDGs, selected key business themes, recommendations and source/references from ISO 26000


Goal	Key Business Themes	Recommendations	Reference
<p>Goal 1. End poverty in all its forms everywhere</p> 	Economic development in high-poverty areas	Making direct investments that alleviate poverty through employment creation via expanding and diversifying economic activities and technological development	ISO 26000: 6.8.5 Employment creation and skills development
		Contributing to the development of low-cost innovative technologies that are easily replicable and have a higher positive impact on poverty and hunger eradication and/or environmental issues in local communities	ISO 26000: 6.8.6 Technology development and access
	Community involvement & development	Considering social and economic impacts of entering or leaving any community, including impacts on basic resources needed for sustainable community development	ISO 26000: 6.8.6 Technology development and access
		Participating in local associations where possible and appropriate, with the objective of contributing to the public good and developmental goals of the communities	ISO 26000: 6.8.3 Community involvement
		Institutional strengthening of the community, its groups and collective forums, cultural, social and environmental programs and local networks involving multiple institutions	ISO 26000: 6.8.3 Community involvement
	Local regard	Developing potential local and traditional knowledge and technologies whilst protecting the community's right to that knowledge and technology	ISO 26000: 6.8.6 Technology development and access
		Promoting cultural activities, where appropriate, recognizing and valuing the local cultures and cultural traditions. Actions to support cultural activities that empower historically disadvantaged groups are especially important as a means of combating discrimination	ISO 26000: 6.8.4 Education and culture
	Social protection	Abiding by obligations concerning provision of social protection of workers in the country in the event of unemployment, sickness, disability, death of spouse, old age or lack of livelihood in situations beyond his/her control	ISO 26000: 6.6.4 Conditions of work and social protection
		Contributing to superannuation and pensions for employees	ISO 26000: 6.8.7 Wealth and income creation
	Access to essential services	Expanding the coverage of essential services and providing the same quality and level of service without discrimination to all group of customers	ISO 26000: 6.7.8 Access to essential services
		Contributing to programs that provide access to food and other essential products for vulnerable or discriminated groups and persons with low income, considering the importance of increased capabilities, resources and opportunities	ISO 26000: 6.8.9 Social investment
		In setting prices and charges, offering, wherever permitted, a tariff that will provide a subsidy to those who are in need	ISO 26000: 6.7.8 Access to essential services
		Adapting goods/services to the purchasing ability of poor people	ISO 26000: 6.3.9 Economic, social & cultural rights
		Not disconnecting essential service supply for non-payment without providing consumers with the opportunity to seek reasonable time to make the payment. An organization shouldn't resort to collective disconnection of services that penalize all consumers regardless of payment	ISO 26000: 6.7.8 Access to essential services
		Managing any curtailment or interruption of supply in an equitable manner, avoiding discrimination against any group of customers	ISO 26000: 6.7.8 Access to essential services
		Maintaining and upgrading its systems to help prevent disruption of service	ISO 26000: 6.7.8 Access to essential services

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	Fair competition	Being mindful of the social context in which it operates and not taking advantage of social conditions like poverty, to achieve unfair competitive advantage	ISO 26000: 6.6.5 Fair competition
	Social investment	Contributing to wealth and income creation through local economic development initiatives such as... <ul style="list-style-type: none"><li>Expanding education and skills development programs</li><li>Promoting and preserving culture and arts</li><li>Providing and/or promoting community health services</li></ul>	ISO 26000: 6.8.9 Social investment
		Contributing to community development in the areas of core activities of the organizations such as... <ul style="list-style-type: none"><li>An enterprise selling farm equipment could provide training in farming techniques</li><li>An environment protection association operating in a remote area could buy the supplies needed for its activities from local commerce and producers</li><li>A water-intensive industry building a water purification plant for own needs could also provide clean water to the community</li></ul>	ISO 26000: 6.8.9 Social investment
	Disaster/Emergency planning and response	Contributing from disaster relief to re-building efforts	ISO 26000: 6.8.3 Community involvement
		Implementing coordinated responses by working with public authorities and where applicable, international humanitarian organizations and other appropriate entities	ISO 26000: 6.8.3 Community involvement
		During periods of instability (political turmoil, natural disasters, drought, extreme health challenges etc.), organizations are expected to base their decisions on the primary responsibility to protect human rights, whilst also contributing to promoting and defending the overall fulfilment of human rights	ISO 26000: 6.3.4 Human rights at risk
<p>Goal 2. End hunger, achieve food security and improved nutrition, and promote sustainable agriculture</p> 	Technology development and innovation	Contributing to the development of low-cost technologies that are easily replicable and have a higher positive impact on nutrition provision, agricultural productivity and hunger eradication	ISO 26000: 6.8.6 Technology development and access
		Stimulating innovation and efficiency, reducing costs of products and services	ISO 26000: 6.6.5 Fair competition
	Healthy & affordable food	Considering engaging in partnerships with organizations like universities or research labs to enhance scientific research in the area of nutritional supplements and healthy offering	ISO 26000: 6.8.6 Technology development and access
		Offering high-quality products with longer product life, at affordable prices	ISO 26000: 6.7.5 Sustainable consumption
		In setting prices and charges, offering, wherever permitted, a tariff that gives a subsidy to those who are in need	ISO 26000: 6.7.8 Access to essential services
	Social investment	Contributing to programs that provide access to food and other essential products for vulnerable or discriminated groups and persons with low income, considering the importance of increased capabilities, resources and opportunities	ISO 26000: 6.8.9 Social investment
		Engaging in joint efforts for provisioning food as the basic essential commodity for vulnerable and deprived, with special attention to children	ISO 26000: 6.3.9 Economic, social & cultural rights
	Sustainable agriculture with enhanced productivity	Adopting sustainable agricultural and allied practices including aspects related to animal welfare, for example, as defined in leading standards and certification schemes	ISO 26000: 6.5.6 Protection of the environment, biodiversity and restoration of natural habitats
		Progressively procuring a greater proportion of products from suppliers using more sustainable technologies and processes	ISO 26000: 6.6.6 Promoting social responsibility in the value chain
		Developing sound agricultural techniques and making them accessible to those who are in need	ISO 26000: 6.5.6 Protection of the environment, biodiversity and restoration of natural habitats

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<p>Goal 3. Ensure healthy lives and promote well-being for all at all ages</p> 	Occupational health	Eliminating negative health impacts of any production process, product or service provided by the organization	ISO 26000: 6.8.8 Health
		Developing, implementing and maintaining an occupational health and safety policy based on the principle that strong safety and health standards and organizational performance are mutually supportive and reinforcing	ISO 26000: 6.4.5 Social dialogue
		Understanding and applying principles of health and safety management including the hierarchy of controls	ISO 26000: 6.4.6 Health and safety at work
		Analyzing and controlling health and safety risks involved in its activities	ISO 26000: 6.4.6 Health and safety at work
		Recording and investigating all health and safety problems in order to minimize or eliminate them	ISO 26000: 6.4.6 Health and safety at work
		Communicating and ensuring that workers follow safe practices and proper procedures at all times	ISO 26000: 6.4.6 Health and safety at work
		Providing the safety equipment needed (including personal protective equipment) for preventing occupational injuries, diseases and accidents as well as for dealing with emergencies	ISO 26000: 6.4.6 Health and safety at work
		Addressing ways in which occupational safety and health risks differently affect women (such as those who are pregnant, have recently given birth or are breastfeeding) and men, or workers in particular circumstances such as people with disabilities, younger or inexperienced workers	ISO 26000: 6.4.6 Health and safety at work
		Making efforts to eliminate psychosocial hazards in the workplace, contributing to stress/illness	ISO 26000: 6.4.6 Health and safety at work
		Providing adequate training to all personnel on all relevant matters	ISO 26000: 6.4.6 Health and safety at work
		Respecting the principle that workplace health and safety measures should not involve monetary expenditures by workers	ISO 26000: 6.4.6 Health and safety at work
		Basing its health, safety and environment systems on the participation of the workers concerned through joint labor management health and safety committees	ISO 26000: 6.4.6 Health and safety at work
		Recognizing the rights of workers to obtain timely, full and accurate information concerning health and safety risks and the best practices used to address these risks, freely enquire into and be consulted on all aspects of their health and safety related to work, refuse work that is reasonably considered to pose an imminent or serious danger to their life or health or to the lives and health of others, seek outside advice from experts, report health and safety matters to appropriate authorities, participate in health and safety decisions and activities and be free of the threat of reprisals for doing any of these	ISO 26000: 6.4.6 Health and safety at work
	Pollution & negative externalities	Identifying the aspects and impact of organization's decisions and activities (like emissions to air, discharges to water, waste management, usage and disposal of toxic and hazardous chemicals, other identifiable forms of pollution like noise, odor, visual impressions, light pollution, vibration, electromagnetic emissions, radiation, infectious agents, emission from diffused/dispersed sources and biological hazards) on surrounding communities	ISO 26000: 6.5.3 Prevention of pollution
		Seeking to eliminate negative health impacts of any production process, product or service provided by the organization	ISO 26000: 6.8.8 Health
	Protecting consumers' health and safety	Assessing the adequacy of health and safety laws, regulations, standards and other specifications to address all health and safety aspects. An organization should go beyond minimum safety requirements where there is evidence that higher requirements would achieve significantly better protection (indicated by the occurrence of accidents involving products/services conforming to minimum requirements or the availability of products/product designs that can reduce the number and severity of accidents)	ISO 26000: 6.7.4 Protecting consumers' health and safety
		Withdrawing from the distribution chain of product, which presents an unforeseen hazard, has a serious defect or contains misleading/false information. Organization should also use media to reach people who purchased the product/used the service and compensate customers for the losses suffered.	ISO 26000: 6.7.4 Protecting consumers' health and safety

<div> <div>3</div> <div>GOOD HEALTH AND WELL-BEING</div>  </div>	Protecting consumers' health and safety	Installing measures of traceability in the value chain as a precaution	ISO 26000: 6.6.6 Promoting social responsibility in the value chain
		Minimizing product design risks by- identifying the likely user group(s), the intended use and the reasonably foreseeable misuse of the process, product or service, as well as hazards arising in all stages/conditions of use of the product or service and in some cases providing specially tailored products/services for vulnerable groups, estimating and evaluating the risk of each identified user/contact group, including pregnant women, arising from the hazards identified and reducing the risk by using the following order of priority: inherently safe design, protective devices, information for users	ISO 26000: 6.7.4 Protecting consumers' health and safety
		Ensuring appropriate design of information on products and services by taking into account different consumer needs and respecting differing/limited capacities of consumers, in terms of time allocated to the information process	ISO 26000: 6.7.4 Protecting consumers' health and safety
		Avoiding the use of harmful chemicals (carcinogenic, mutagenic, toxic for reproduction, or persistent and bio-accumulative) in product development. If products containing such chemicals are offered for sale, they should be clearly labeled	ISO 26000: 6.7.4 Protecting consumers' health and safety
		As appropriate, performing a human health risk assessment of products and services before the introduction of new materials, technologies or production methods, and making documentation available to users, when appropriate	ISO 26000: 6.7.4 Protecting consumers' health and safety
		Conveying vital safety information to users using symbols wherever possible (preferably those that have been internationally agreed) along with textual information	ISO 26000: 6.7.4 Protecting consumers' health and safety
		Instructing consumers in the proper use of products and warning them of the health and safety risks involved in intended or normally foreseeable use	ISO 26000: 6.7.4 Protecting consumers' health and safety
		Adopting measures that prevent products from becoming unsafe through improper handling or storage whilst in the care of consumers	ISO 26000: 6.7.4 Protecting consumers' health and safety
	Building awareness	Educating customers by addressing product and service labeling and information provided in manuals and instruction including performance, impacts on health, country of origin, energy efficiency, contents or ingredients, aspects related to animal welfare and safe use, maintenance, storage and disposal of the products and their packaging	ISO 26000: 6.7.9 Education and awareness
		Participating in public health campaigns, such as those aimed at (but not limited to) encouraging a healthy lifestyle, including exercise and good nutrition, early detection of diseases, raising awareness of contraceptive methods and discouraging consumption of unhealthy products	ISO 26000: 6.8.8 Health
		Raising awareness about health threats and major diseases and their prevention, such as HIV/AIDS, cancer, heart diseases, malaria, TB and obesity	ISO 26000: 6.8.8 Health
	Access to healthcare and medicines	Contributing to access of affordable essential medicines and vaccination, through innovation and efficiency in production	ISO 26000: 6.8.8 Health
		Contributing, where possible and appropriate to improving access to health services especially by reinforcing public health systems	ISO 26000: 6.8.8 Health
		Supporting long lasting and universal access to essential health care services and to clean water and appropriate sanitation as means of preventing illness	ISO 26000: 6.8.8 Health
	Community investments	Investing resources in initiatives and programs aimed at improving health and well-being of the communities by improving access to and quality of health care (both preventive and curative). This can be philanthropic in the form of grants, donations and volunteer support	ISO 26000: 6.8.8 Health
		Engaging in partnerships with organizations like universities or research labs to enhance scientific and technological development in the area of development of vaccines and medicines for the communicable and non-communicable diseases and healthy and affordable food	ISO 26000: 6.8.6 Technology development and access

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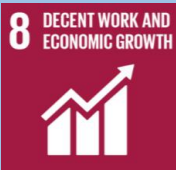
<p>Goal 4. Ensure inclusive and equitable quality education and promote life-long learning opportunities for all</p> 	Human development and training in the workplace	Providing access to political, economic and social opportunities for being creative and productive and for enjoying self-respect and a sense of belonging to a community and contributing to society. This can also include encouraging and supporting people to be volunteers for community service.	ISO 26000: 6.3.8 Civil and political rights
		Deploying workplace policy and initiatives to further human development by addressing important social concerns, such as fighting discrimination, balancing family responsibilities, promoting health and well-being and improving the diversity of their workforces	ISO 26000: 6.4.7 Human development and training in the workplace
		Deploying workplace policy and initiatives to increase the capacity and employability of individuals	ISO 26000: 6.4.7 Human development and training in the workplace
		Providing all workers at all stages of their work experience with access to skills development, training and apprenticeships, and opportunities for career advancement, on an equal and non-discriminatory basis	ISO 26000: 6.4.7 Human development and training in the workplace
		Ensuring that redundant workers are helped to access assistance for new employment, training and counselling	ISO 26000: 6.4.7 Human development and training in the workplace
	Access to education	Facilitating access to, and where possible providing support and facilities for, education (as a social right) and lifelong learning for community members	ISO 26000: 6.8.5 Employment creation and skills development
		Promoting and supporting education at all levels and engaging in actions to improve the quality of and access to education, promoting local knowledge and helping eradicate illiteracy	ISO 26000: 6.8.4 Education and culture
		Promoting learning opportunities for vulnerable or discriminated groups, in particular	ISO 26000: 6.8.4 Education and culture
		Encouraging the enrollment of children in formal education and contributing to the elimination of barriers to children obtaining an education (such as child labor)	ISO 26000: 6.8.4 Education and culture
		Facilitating human rights education and awareness raising	ISO 26000: 6.8.4 Education and culture
	Skills development	Considering participation in local and national skills development programs, including apprenticeship programs, programs focused on particular disadvantaged groups, lifelong learning programs and skills recognition and certification schemes	ISO 26000: 6.8.5 Employment creation and skills development
		Considering helping to develop or improve skills development programs in the community where these are inadequate, possibly in partnership with others in the community	ISO 26000: 6.8.5 Employment creation and skills development
	Awareness on sustainable consumption	Promoting effective education empowering consumers to understand the impacts of their choices of products and services on their well-being and on the environment. Practical advice can be provided on how to modify consumption patterns and to make necessary changes.	ISO 26000: 6.7.5 Sustainable consumption

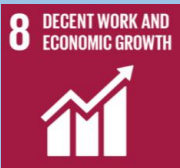
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<p>Goal 5. Achieve gender equality and empower all women and girls</p> 	Non-discrimination	Deploying policies and activities having due regard for women's rights and promoting the equal treatment of women and men in the economic, social and political spheres	ISO 26000: 6.3.7 Discrimination & vulnerable groups
		An organization should confirm that its employment policies are free from discrimination based on race, color, gender, religion, national extraction, social origin, political opinion, age, or disability.	ISO 26000: 6.3.10 Fundamental principles and rights at work
		Discrimination-free hiring policies and practices, earnings, employment conditions, access to training and promotion and termination of employment. In a nutshell, ensuring non-discrimination, either directly or indirectly in any labor practice and eliminating any arbitrary or discriminatory dismissal practices	ISO 26000: 6.4.3 Employment & employment relationships
		Regular assessment of impact of policies and activities on promotion of equal opportunities and non-discrimination	ISO 26000: 6.4.3 Employment & employment relationships
		Taking positive action to provide for the protection and advancement of vulnerable groups, equal employment opportunities for women, an equal voice at workplace and more balanced representation of women in senior positions	ISO 26000: 6.4.3 Employment & employment relationships
	Conditions of work and social protection	Providing childcare, maternity protection, parental leave and ability to combine work with family responsibilities	ISO 26000: 6.4.4 Conditions of work and social protection
		Ensuring no workplace harassment on the basis of gender	ISO 26000: 6.4.4 Conditions of work and social protection
	Community investments	Investing in women-led initiatives, women-focused learning programs and self-help groups	ISO 26000: 6.8.7 Wealth and income creation
<p>Goal 6. Ensure availability and sustainable management of water and sanitation for all</p> 	Water rights	Exercising due diligence to ensure that it does not engage in activities that infringe, obstruct or impede the enjoyment of basic rights to essential goods like water	ISO 26000: 6.3.9 Economic, social & cultural rights
		Assessing the possible impacts of its decisions, activities, products and services, as well as new projects, on water rights of the local population	ISO 26000: 6.3.9 Economic, social & cultural rights
		Not denying access to water, directly or indirectly. Production processes should not compromise the supply of scarce drinking water resources. Thus, water resources should be managed to ensure fair access for all users within a watershed.	ISO 26000: 6.3.9 Economic, social & cultural rights
	Working conditions	Providing safe drinking water and sanitation facilities at workplace as welfare matters	ISO 26000: 6.4.4 Conditions of work and social protection
	Water quality/usage	Eliminating direct, intentional or accidental discharges (coming directly from an organization's facilities or caused indirectly by the user of its products and services) into surface water bodies, including the marine environment, unintentional run-off to surface water or infiltration to ground water	ISO 26000: 6.5.3 Prevention of pollution
		Eliminating dumping and minimizing release of hazardous chemicals into water sources	ISO 26000: 6.5.3 Prevention of pollution
		Measuring, recording and reporting on the significant sources of water pollution and water and taking appropriate actions to mitigate them. Increasing efficiency of water use is also highly recommended.	ISO 26000: 6.5.3 Prevention of pollution
		Conserving and reducing use of water in operations	ISO 26000: 6.5.4 Sustainable resource use
		Treating, recycling and reusing waste water as much as possible	ISO 26000: 6.5.4 Sustainable resource use

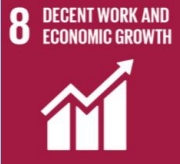




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<b>6 CLEAN WATER AND SANITATION</b> 	Water quality/usage	Implementing integrated strategy for administration of land, water and ecosystems promoting conservation and sustainability in a socially equitable way	ISO 26000: 6.5.6 Protection of the environment, biodiversity and restoration of natural habitats
	Access to water and sanitation	Supporting long-lasting and universal access to clean water and appropriate sanitation to the local communities. Strengthening the participation of local communities in improving water and sanitation management	ISO 26000: 6.8.8 Health
		Considering adopting or maintaining specific policies to ensure the efficient distribution of essential goods like water and services like water supply where this distribution is endangered	ISO 26000: 6.8.8 Health
		Considering contributing to the fulfillment of basic rights, when appropriate, keeping in mind the different roles and capacities of governments and other organizations related to provision of water and sanitation	ISO 26000: 6.3.9 Economic, social & cultural rights
	Extended responsibility	Stimulating water conservation within the sphere of influence	ISO 26000: 6.6.6 Promoting social responsibility in the value chain
<b>Goal 7. Ensure access to affordable, reliable, sustainable, and modern energy for all</b> <b>7 AFFORDABLE AND CLEAN ENERGY</b> 	Sustainable use of resources	Using electricity and fuels more responsibly	ISO 26000: 6.5.4 Sustainable resource use
		Combining or replacing non-renewable resources with alternative, sustainable, renewable and low-impact resources (such as, solar energy, geothermal energy, hydroelectricity, tidal and wave energy, wind power and biomass) by using innovative technologies	ISO 26000: 6.5.4 Sustainable resource use
		Implementing energy efficiency programs to reduce the energy demands of buildings, transportation, production processes, appliances and electronic equipment, the provision of services and other purposes	ISO 26000: 6.5.4 Sustainable resource use
		Realizing energy savings wherever possible in the organization, including purchasing of energy-efficient goods and development of energy-efficient products and services	ISO 26000: 6.5.5 Climate change mitigation and adaptation
	Access to energy	Extending access to modern, affordable and reliable access to electricity and energy, as essential goods, to the community	ISO 26000: 6.7.8 Access to essential services
	Value chain	Using greater proportion of products from suppliers using more sustainable technologies and processes	ISO 26000: 6.5.6 Protection of the environment, biodiversity and restoration of natural habitats
	Social investment	Facilitating access to clean energy research and technologies, including renewable energy, energy efficiency, and advanced and cleaner fossil fuel technologies	ISO 26000: 6.8.9 Social investment
		Promoting investment in energy infrastructure and clean energy technologies	ISO 26000: 6.8.9 Social investment
<b>Goal 8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all</b> <b>8 DECENT WORK AND ECONOMIC GROWTH</b> 	Fundamental principles at work	Abolition of child labor and strict obedience to it within the organization and in the value chain	ISO 26000: 6.3.10 Fundamental principles and rights at work
		Elimination of forced/bonded/compulsory labor	ISO 26000: 6.3.10 Fundamental principles and rights at work
		Ensuring that all work performed by employees or self-employed	ISO 26000: 6.4.3 Employment & employment relationships
		Recognizing the importance of secure employment to both the individual worker and to society, using active workforce planning to avoid casual work or excessive use of work (temporarily)	ISO 26000: 6.4.3 Employment & employment relationships



<div>  <p>8 DECENT WORK AND ECONOMIC GROWTH</p> </div>	Fundamental principles at work	Providing reasonable notice, timely information and jointly with worker representative, mitigating adverse impacts to the greatest possible extent when considering operational changes like closure	ISO 26000: 6.4.3 Employment & employment relationships
		Not deriving benefits from unfair, exploitative, abusive practices of partners, suppliers, subcontractors etc. while influencing its realm of influence	ISO 26000: 6.4.3 Employment & employment relationships
		Work conditions should be compliant with national laws and ILO (where national legislations don't exist, observe minimum provisions defined in ILO standards)	ISO 26000: 6.4.4 Conditions of work and social protection
		Respecting higher levels of provisions applicable through other legally binding instruments like collective agreements	ISO 26000: 6.4.4 Conditions of work and social protection
		Regard to wages, hours of work, weekly rest, holidays, health and safety, maternity protection, ability to combine work with family responsibilities	ISO 26000: 6.4.4 Conditions of work and social protection
		Allowing observance of national or religious traditions/customs	ISO 26000: 6.4.4 Conditions of work and social protection
		Recognizing importance of collective bargaining	ISO 26000: 6.4.5 Social dialogue
		Respecting rights of workers to form/join associations	ISO 26000: 6.4.5 Social dialogue
		Providing reasonable notice to appropriate government authorities/workers representatives in case of change in operations having major employment impacts	ISO 26000: 6.4.5 Social dialogue
		Refraining from encouraging governments to restrict the exercising of internationally recognized rights	ISO 26000: 6.4.5 Social dialogue
		Providing direct payment of wages to workers	ISO 26000: 6.4.4 Conditions of work and social protection
		Compensating for overtime as per laws and regulations, collective agreements	ISO 26000: 6.4.4 Conditions of work and social protection
	Local value chain	Supporting organizations/people who bring needed products and services to the community which can also generate local employment and linkages with local, regional and urban markets where this is beneficial for the welfare of the community	ISO 26000: 6.8.7 Wealth and income creation
		Considering planning social development projects. All actions should broaden opportunities for citizens, by increasing local procurement and any outsourcing to support local development	ISO 26000: 6.8.9 Social investment
		Considering engaging in partnerships with organizations like universities or research labs to enhance scientific and technological development with partners from the community and employing local people in this work	ISO 26000: 6.8.6 Technology development and access
		Adopting practices that allow technology transfer and diffusion, should set reasonable terms and conditions for licenses or technology transfer so as to contribute to local development. The capacity of the community to manage the technology should be considered and enhanced.	ISO 26000: 6.8.6 Technology development and access
	Skills development	Contributing to durable programs and partnerships assisting community members, especially women and other socially disadvantaged and vulnerable groups, to establish businesses and cooperatives, in improving productivity and promoting entrepreneurship. Ex: providing training in business planning, marketing, quality standards required to become suppliers, management and technical assistance, access to finance and facilitation of joint ventures	ISO 26000: 6.8.7 Wealth and income creation
		Considering appropriate ways to help in the development of community-based entrepreneurs	ISO 26000: 6.8.7 Wealth and income creation

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	Employment creation	Considering the impact of outsourcing decisions on employment creation, both within the organization making the decision and within external organizations affected by such decision	ISO 26000: 6.8.5 Employment creation and skills development
		Considering the benefit of creating direct employment rather than temporary work arrangements	ISO 26000: 6.8.5 Employment creation and skills development
		Giving special attention to vulnerable groups with regard to employment and capacity building	ISO 26000: 6.8.5 Employment creation and skills development
		Considering promoting the framework conditions necessary to create employment	ISO 26000: 6.8.5 Employment creation and skills development
		Considering the impact of technology choice on employment, selecting technologies that maximize employment opportunities	ISO 26000: 6.8.5 Employment creation and skills development
	Sustainable tourism and local culture	Considering promoting sustainable tourism and flourishing of local economy whilst keeping the local culture alive and growing	ISO 26000: 6.8.4 Education and culture
<p>Goal 9. Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation</p> 	Inclusive and sustainable industrialization	Consulting and accommodating communities, including indigenous people, on the terms and conditions of development that affect them. Consultation should occur prior to development and should be based on complete, accurate and accessible information.	ISO 26000: 6.8.9 Social investment
		Helping conserve and protect cultural heritage, especially where organization's activities have an impact on it	ISO 26000: 6.8.4 Education and culture
		Promoting the use of traditional knowledge and technologies of indigenous communities, where appropriate	ISO 26000: 6.8.4 Education and culture
	Supporting other organizations	Assisting organizations to operate within appropriate legal framework	ISO 26000: 6.8.7 Wealth and income creation
		Engaging in economic activities of organizations having difficulty in meeting legal requirements where the purpose is to address poverty, or the activities of these organizations respect human rights	ISO 26000: 6.8.7 Wealth and income creation
<p>Goal 10. Reduce inequality within and among countries</p> 	Non-discrimination and fair treatment	Ensuring disbursement of wages as per national laws, collective agreements, need of workers and their families, general wage standard in the country, cost of living, social security benefits, living standards of other social groups, requirements of economic development, level of productivity, desirability of attaining a higher level of employment	ISO 26000: 6.4.4 Conditions of work and social protection
		Access to knowledge and information is key to bridging gaps between regions and an organization can invest in facilitating availability of traditional/new media sources	ISO 26000: 6.8.9 Social investment
		Considering equal pay for work of equal value	ISO 26000: 6.4.4 Conditions of work and social protection
		Providing equal health and safety protection for part-time, temporary and sub-contracted workers	ISO 26000: 6.4.6 Health and safety at work
	Fair marketing, factual and unbiased information and fair contractual practices	Not perpetuating stereotyping in regard to gender, religion, race, disability or personal relationships	ISO 26000: 6.7.3 Fair marketing, factual and unbiased information and fair contractual practices

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<p>Goal 11. Make cities and human settlements inclusive, safe, resilient and sustainable</p> 	Noise/Pollution	Implementing measures to reduce and minimize direct and indirect pollution, through development and promotion of fast uptake of more environmentally friendly products and services	ISO 26000: 6.5.3 Prevention of pollution
		Engaging with local communities regarding actual and potential polluting emissions and waste-related risks	ISO 26000: 6.5.3 Prevention of pollution
		Systematically identifying and avoiding the use of banned chemicals, pesticides, carcinogens, mutagens, endocrine disrupting, bio-accumulative and toxic materials	ISO 26000: 6.5.3 Prevention of pollution
		Disclosing the amounts, types and potential hazards of relevant and significant toxic and hazardous material	ISO 26000: 6.5.3 Prevention of pollution
		Implementing measures to prevent pollution and waste, using waste management hierarchy and proper management of unavoidable pollution and waste	ISO 26000: 6.5.3 Prevention of pollution
	Disaster planning	Implementing environment accident prevention and preparedness program and emergency plan covering accidents and incidents involving every stakeholder. Hazard identification, risk evaluation, notification procedures, recall procedures, communication systems, public education and information	ISO 26000: 6.5.3 Prevention of pollution
	Sustainable operations	Measuring, recording and reporting on organization's significant sources of pollution and reduction of pollution, water consumption, waste generation and energy consumption	ISO 26000: 6.5.4 Sustainable resource use
		Spreading the norms and methods of sustainable living to people	ISO 26000: 6.5.4 Sustainable resource use
	Infrastructure investments	Expanding the provision of essential services like health care, essential utility services, like electricity, gas, water, waste water services, drainage, sewage and communication	ISO 26000: 6.7.8 Access to essential services
		Investing into creating green spaces and public spaces in cities, providing access to people (without discrimination)	ISO 26000: 6.7.8 Access to essential services
<p>Goal 12. Ensure sustainable consumption and production patterns</p> 	Procurement practices	Giving preference to local suppliers of products and services and contributing to local supplier development	ISO 26000: 6.8.7 Wealth and income creation
		Undertaking initiatives to strengthen the ability of and opportunities for locally based suppliers to contribute to value chains, giving special attention to disadvantaged groups within the community	ISO 26000: 6.8.7 Wealth and income creation
		Making procurement opportunities easily accessible to community organizations through capacity-building to meet technical specifications and making information about procurement opportunities available	ISO 26000: 6.8.7 Wealth and income creation
		In purchasing decisions, an organization should consider the environmental, social and ethical performance of the products or services being procured, over their entire life-cycles and give preference to those with minimized impacts, making use of reliable and effective independently verified labelling schemes or other verification schemes, such as eco-labelling or auditing activities	ISO 26000: 6.6.6 Promoting social responsibility in the value chain
	Value chain	Promoting fair and practical treatment of the costs and benefits of implementing socially responsible practices throughout the value chain, including enhancing capacity of organizations in the value chain to meet socially responsible objectives, like adequate purchase practices, ensuring payment of fair prices, adequate delivery times and stable contracts	ISO 26000: 6.6.6 Promoting social responsibility in the value chain
		Carrying out appropriate due diligence and monitoring of organizations with which it has relationships in order to prevent compromise of organization's commitments to social responsibility	ISO 26000: 6.6.6 Promoting social responsibility in the value chain
		Encouraging other organizations to adopt similar policies	ISO 26000: 6.6.6 Promoting social responsibility in the value chain
		Integrating ethical, social and gender equality criteria, health and safety in its purchasing, distribution and contracting policies	ISO 26000: 6.6.6 Promoting social responsibility in the value chain

	Products	Offering high-quality products with longer product life, at affordable prices	ISO 26000: 6.7.5 Sustainable consumption
		Designing products and packaging so that they can be easily used, reused, repaired or recycled and if possible, offering or suggesting recycling and disposal services	ISO 26000: 6.7.5 Sustainable consumption
		Offering consumers socially and environmentally beneficial products and services considering the full life cycle and reducing adverse impacts on society and the environment by- eliminating negative health and environmental impact of products/services and where less harmful alternatives exist, providing the choice of products or services that cause less adverse externalities	ISO 26000: 6.7.5 Sustainable consumption
	Product labeling	Making use of reliable and effective, independently verified labeling schemes or other verifications schemes like eco-labeling or auditing activities, to communicate positive environmental aspects, energy efficiencies, and other socially and environmentally beneficial characteristics of products and services	ISO 26000: 6.7.5 Sustainable consumption
	Awareness	Educating consumers on issues of environmental protection, efficient use of materials, energy and water, sustainable consumption and proper disposal of wrapping, waste and products	ISO 26000: 6.7.9 Education and awareness
		Encouraging the efficient use of available resources including the good care of domesticated animals	ISO 26000: 6.8.7 Wealth and income creation
		Actively participating in raising awareness of organizations with which it has relationships about principles and issues of social responsibility	ISO 26000: 6.6.6 Promoting social responsibility in the value chain
Considering providing support to SMOs, including awareness raising on issues of social responsibility and best practices and additional assistance to meet socially responsible objectives		ISO 26000: 6.6.6 Promoting social responsibility in the value chain	
	GHG emissions	Identifying sources of directly and indirectly accumulated GHG emissions, and define scope of responsibility	ISO 26000: 6.5.5 Climate change mitigation and adaptation
		Measuring, recording and reporting on significant GHG emissions (using methods defined in internationally agreed standards)	ISO 26000: 6.5.5 Climate change mitigation and adaptation
		Implementing optimized measures to progressively reduce and minimize the direct and indirect GHG emissions within its control and encourage similar actions within its sphere of influence	ISO 26000: 6.5.5 Climate change mitigation and adaptation
		Preventing /reducing the release of GHG from land use and land use change, processes or equipment (including but not limited to heating, ventilation, air-conditioning, etc.)	ISO 26000: 6.5.5 Climate change mitigation and adaptation
		Considering aiming for carbon neutrality by implementing measures to offset remaining GHG emissions, for example through supporting reliable emission reduction programs that operate in a transparent way, carbon capture and storage or carbon sequestration	ISO 26000: 6.5.5 Climate change mitigation and adaptation
	Energy saving	Realizing energy savings whenever possible in the organization, including purchasing of energy-efficient goods and development of energy-efficient products and services	ISO 26000: 6.5.4 Sustainable resource use
	Fuel usage	Reviewing the quantity and type of significant fuels usage within the organization and implementing programs to improve efficiency and effectiveness. A life-cycle approach should be undertaken to ensure net reduction in GHG emissions, even when low-emissions technologies and renewable energies are considered.	ISO 26000: 6.5.5 Climate change mitigation and adaptation

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	Environmental investment	Considering future global and local climate projections to identify risks and integrate climate change adaptation into decision making	ISO 26000: 6.5.5 Climate change mitigation and adaptation
		Finding opportunities to minimize damage associated with climate change and where possible, taking advantages of opportunities in order to adjust to changing conditions o Planning for land use, zoning and infrastructure design and maintenance, taking account of the implications of a changing climate and greater climatic uncertainty and the possibility of increasingly severe weather, including floods, high winds, drought and water scarcity or intense heat. o Developing agricultural, industrial, medical and a range of other technologies and techniques and making them accessible to those in need, ensuring the security of drinking water, sanitation, food and other resources critical to human health o Supporting regional steps to reduce vulnerability of flooding. This includes restoring wetlands that can help manage flood water and reducing the use of non-porous surfaces in urban areas	ISO 26000: 6.5.5 Climate change mitigation and adaptation
		Providing wide opportunities to increase awareness of the importance of adaptation and prevention measures for the resilience of society through education and other means	ISO 26000: 6.5.5 Climate change mitigation and adaptation
		Implementing measures to respond to existing/anticipated impacts and within the sphere of influence, contributing to building capacity of stakeholders to adapt	ISO 26000: 6.5.5 Climate change mitigation and adaptation
<p>Goal 14. Conserve and sustainably use the oceans, seas and marine resources for sustainable development</p> 	Land remediation	Identifying and reducing the negative impact of land-based activities on marine life and nutrients. This can include waste discharge to oceans as well as spills.	ISO 26000: 6.5.6 Protection of the environment, biodiversity and restoration of natural habitats
	Environmental investment	Protecting the coastal and marine ecosystem through restoration, species and nutrient enrichment	ISO 26000: 6.5.6 Protection of the environment, biodiversity and restoration of natural habitats
		Minimizing oceanic acidification through investments in scientific research and development	ISO 26000: 6.8.6 Technology development and access
		Promoting aquaculture and tourism and aiding the economy of coastal communities	ISO 26000: 6.5.6 Protection of the environment, biodiversity and restoration of natural habitats
	Sustainable harvesting	Practicing restrained fishing and regulating overharvesting thereby avoiding illegal and destructive fishing practices	ISO 26000: 6.5.6 Protection of the environment, biodiversity and restoration of natural habitats
		Analyzing the biological characteristics and planning harvesting periodically and not recklessly in order to gain maximum sustainable yield	ISO 26000: 6.5.6 Protection of the environment, biodiversity and restoration of natural habitats



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<p>Goal 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</p> 	Compensating for negative externalities and risk management	Participating in market mechanisms to internalize cost of environmental impacts and create economic value in protecting ecosystem services	ISO 26000: 6.5.6 Protection of the environment, biodiversity and restoration of natural habitats
		Compensating for losses through actions leading to a net gain in ecosystem services over time	ISO 26000: 6.5.6 Protection of the environment, biodiversity and restoration of natural habitats
		Adopting sustainable agriculture, fishing, forestry including aspects related to animal welfare	ISO 26000: 6.5.6 Protection of the environment, biodiversity and restoration of natural habitats
		Acting upon internal performance as well as performance of others within the sphere of influence, in recognition of ecological limits	ISO 26000: 6.5.6 Protection of the environment, biodiversity and restoration of natural habitats
		Bearing the cost of pollution caused by its activities according to either the extent of the environmental impact on society and the remedial action required or to the degree to which the pollution exceeds an acceptable level	ISO 26000: 6.5.3 Prevention of pollution
		Internalizing the cost of pollution and quantifying the economic and environmental benefits of preventing pollution in preference to mitigating its impacts based on the "polluter pays" principle	ISO 26000: 6.5.3 Prevention of pollution
	Terrestrial and freshwater inland ecosystems	Avoiding loss of natural ecosystems and restoring them should be the highest priority	ISO 26000: 6.5.6 Protection of the environment, biodiversity and restoration of natural habitats
		Incorporating protection of natural habitat, wetlands, forest, wildlife corridors, protected areas and agricultural lands into the development of buildings and construction works	ISO 26000: 6.5.6 Protection of the environment, biodiversity and restoration of natural habitats
	Environmental investment	Cooperating with others to develop economic instruments such as contingency funds to cope with the costs of major environmental incidents	ISO 26000: 6.5.5 Climate change mitigation and adaptation
		Adopting and promoting the development and diffusion of environmentally sound technologies and services	ISO 26000: 6.8.6 Technology development and access
	Land remediation	Minimizing possible environmental impacts resulting from land use decisions, decisions related to agricultural and urban development	ISO 26000: 6.5.6 Protection of the environment, biodiversity and restoration of natural habitats
	Genetic diversity	Identifying potential adverse impact on biodiversity and ecosystem services and taking necessary measures	ISO 26000: 6.5.6 Protection of the environment, biodiversity and restoration of natural habitats


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	Genetic diversity	Preserving endemic, threatened, endangered species or habitat that may be adversely affected	ISO 26000: 6.5.6 Protection of the environment, biodiversity and restoration of natural habitats
		Avoiding approaches threatening survival of species or those leading to proliferation of invasive species	ISO 26000: 6.5.6 Protection of the environment, biodiversity and restoration of natural habitats
	Raising awareness	Developing and implementing awareness-raising activities and emergency response procedures to reduce and mitigate environmental, health and safety impacts caused by accidents and to communicate information about environmental incidents to appropriate authorities and local communities	ISO 26000: 6.5.3 Prevention of pollution
		Creating awareness and promoting appropriate learning to support the environmental efforts within the organization and its sphere of influence	ISO 26000: 6.6.6 Promoting social responsibility in the value chain
<p>Goal 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</p> 	Public access to information	Educating customers on information on weights and measures, prices, quality, credit conditions and availability of essential services	ISO 26000: 6.7.9 Education and awareness
		Giving information about appropriate laws and regulations, ways of obtaining redress and agencies and organizations for consumer protection	ISO 26000: 6.7.9 Education and awareness
		Educating customers about financial and investment products and services	ISO 26000: 6.7.9 Education and awareness
	Effective, accountable and transparent governance	Fulfilling tax responsibilities and providing authorities with the necessary information to correctly determine taxes due	ISO 26000: 6.8.7 Wealth and income creation
		Operating in a transparent manner providing information related to the setting of prices and charges	ISO 26000: 6.7.8 Access to essential services
		Assessing its own existing community-related initiatives and reporting to the community and to people within the organization and identifying where improvements might be made	ISO 26000: 6.8.9 Social investment
		Consulting representative community groups in determining priorities for social investment and community development activities whilst giving special attention to vulnerable, discriminated, marginalized, unrepresented groups	ISO 26000: 6.8.3 Community involvement
	Consumer data protection	Limiting the collection of personal data to information that is either essential for the provision of products and services or provided with the informed and voluntary consent of the consumer	ISO 26000: 6.7.7 Consumer data protection and privacy
		Refraining from making the use of services or the claim to special offers contingent on agreement by the consumer to the unwanted use of data for marketing purposes	ISO 26000: 6.7.7 Consumer data protection and privacy



		Only obtaining data by lawful and fair means	ISO 26000- 6.7.7 Consumer data protection and privacy
		Specifying purpose for which personal data are collected, either before or at the time of data collection	ISO 26000- 6.7.7 Consumer data protection and privacy
		Not disclosing personal data for purposes other than those specified including marketing	ISO 26000- 6.7.7 Consumer data protection and privacy
		Providing consumers with the right to verify whether the organization has data relating to them and to challenge these data as defined by law. If a challenge is unsuccessful, the data should be erased, rectified, completed or amended.	ISO 26000- 6.7.7 Consumer data protection and privacy
	Consumer data protection	Protecting personal data with adequate security safeguards	ISO 26000- 6.7.7 Consumer data protection and privacy
		Being open about developments, practices and policies regarding personal data and providing readily available ways of establishing the existence, nature and min use of personal data	ISO 26000- 6.7.7 Consumer data protection and privacy
		Disclosing the identity and usual location of the person accountable for data protection in the organization and holding him or her accountable for complying with the applicable law	ISO 26000- 6.7.7 Consumer data protection and privacy
	Consumer support, service, complaint and dispute resolution	Taking measures to prevent consumer complaints by offering consumers, the option to return products within a specified period or obtain other appropriate remedies	ISO 26000- 6.7.6 Consumer service, support and complaint and dispute resolution
		Reviewing complaints and improving practices in response to complaints	ISO 26000- 6.7.6 Consumer service, support and complaint and dispute resolution
		Offering warranties exceeding periods guaranteed by law and suitable for the expected length of product life	ISO 26000- 6.7.6 Consumer service, support and complaint and dispute resolution
		Clearly informing consumers how they can access after-supply services and support as well as dispute resolution and redress mechanisms	ISO 26000- 6.7.6 Consumer service, support and complaint and dispute resolution
		Offering adequate and efficient support/advice systems	ISO 26000- 6.7.6 Consumer service, support and complaint and dispute resolution
		Offering maintenance and repair at a reasonable price and at accessible locations and making information readily available on the expected availability of spare parts for products	ISO 26000- 6.7.6 Consumer service, support and complaint and dispute resolution
		Making use of alternative dispute resolution, conflict resolution and redress procedures that are based on national or international standards, are free of charge or are at minimal cost to the consumers and that do not require consumers to waive their rights to seek legal recourse	ISO 26000- 6.7.6 Consumer service, support and complaint and dispute resolution


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	Fair marketing, factual and unbiased information and fair contractual practices	No deceptive, misleading, unfair, ambiguous info, no omission of critical information	ISO 26000- 6.7.3 Fair marketing, factual and unbiased information and fair contractual practices
		Ensuring transparency in sharing relevant information enabling easy access and comparisons and thus informed choice	ISO 26000- 6.7.3 Fair marketing, factual and unbiased information and fair contractual practices
	Fair marketing, factual and unbiased information and fair contractual practices	Openly disclosing prices and taxes, T&Cs, accessory requirement, delivery costs, consumer credit offers (should provide annual interest rates, and annual percentage rate charged)	ISO 26000- 6.7.3 Fair marketing, factual and unbiased information and fair contractual practices
		Substantiating claims/assertions with facts/information	ISO 26000- 6.7.3 Fair marketing, factual and unbiased information and fair contractual practices
		Giving primary consideration in advertising to the best interest of vulnerable groups, including children	ISO 26000- 6.7.3 Fair marketing, factual and unbiased information and fair contractual practices
		Providing complete, accurate and understandable information (all important aspects of product and service, key quality aspects, health and safety aspects, information regarding accessibility of products/services, organization's location, postal address, telephone number and email address) that can be compared in common/official language	ISO 26000- 6.7.3 Fair marketing, factual and unbiased information and fair contractual practices
		Using contracts that are written in clear, legible and understandable language, exclusion of unfair contract terms	ISO 26000- 6.7.3 Fair marketing, factual and unbiased information and fair contractual practices
	Usage of property and community rights	Implementing policies promoting respect for property rights and traditional knowledge	ISO 26000- 6.6.7 Respect for property rights
		Conducting proper investigations to be confident it has lawful title permitting use or disposal of property	ISO 26000- 6.6.7 Respect for property rights
		Not engaging in activities violating property rights, like misuse of dominant position, counterfeiting and piracy	ISO 26000- 6.6.7 Respect for property rights
		Paying fair compensation for property that it acquires or uses	ISO 26000- 6.6.7 Respect for property rights
		Considering the expectations of society, human rights and basic needs of the individual when exercising and protecting its intellectual and physical property rights	ISO 26000- 6.6.7 Respect for property rights



Fair competition	Conducting activities in a manner consistent with competition laws and regulations and cooperating with the appropriate authorities	ISO 26000- 6.6.5 Fair competition
	Establishing procedures and other safeguards to prevent engaging in or being complicit in anti-competitive behavior	ISO 26000- 6.6.5 Fair competition
	Promoting employee awareness of the importance of compliance with competition legislation and fair competition	ISO 26000- 6.6.5 Fair competition
	Supporting anti-trust and anti-dumping practices and public policies encouraging competition	ISO 26000- 6.6.5 Fair competition
Anti-corruption	Identifying risks and implement policies and practices countering corruption and extortion	ISO 26000- 6.6.3 Anti-corruption
	Leadership setting example for anti-corruption and providing commitment, encouragement and oversight for implementation of anti-corruption policies	ISO 26000- 6.6.3 Anti-corruption
	Support and training employees in their efforts to eradicate bribery and corruption and provide incentives for progress	ISO 26000- 6.6.3 Anti-corruption
	Raising awareness about corruption and how to counter it	ISO 26000- 6.6.3 Anti-corruption
	Ensuring remuneration is appropriate and for legitimate services	ISO 26000- 6.6.3 Anti-corruption
	Effective system to counter corruption	ISO 26000- 6.6.3 Anti-corruption
	Encouraging employees, partners, representatives and suppliers to report violations, unethical, unfair treatment without fear of reprisal	ISO 26000- 6.6.3 Anti-corruption
	Bringing violations of criminal law to attention of appropriate law enforcement authorities	ISO 26000- 6.6.3 Anti-corruption
	Working to oppose corruption by encouraging others to adopt similar anti-corruption practices	ISO 26000- 6.6.3 Anti-corruption
Responsible political involvement	Training and raising awareness regarding responsible political involvement and contributions and how to deal with conflict of interests	ISO 26000- 6.6.4 Responsible political involvement
	Maintaining transparent relations with local government officials and political representatives, free from bribery and improper influence	ISO 26000- 6.8.3 Community involvement
	Maintaining transparency in policies and activities related to lobbying, political contributions and involvement	ISO 26000- 6.6.4 Responsible political involvement
	Implementing policies to manage the activities of people retained to advocate on the organization's behalf	ISO 26000- 6.6.4 Responsible political involvement
	Avoiding political contributions that amount to an attempt to control or exert undue influence on politicians or policymakers in favor of specific causes	ISO 26000- 6.6.4 Responsible political involvement
	Prohibiting activities involving misinformation, misrepresentation, threat or compulsion	ISO 26000- 6.6.4 Responsible political involvement

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	Sustainable investment	Avoiding actions that perpetuate a community's dependence on the organization's philanthropic activities, on-going presence or support	ISO 26000- 6.8.9 Social investment
 <p>Goal 17. Strengthen the means of implementation and revitalize the global partnership for sustainable development</p>	Technology access & transfer	Facilitating transferral of technological innovations from counterparts/business units/value-chain in developed to developing/under-developed countries, where the business operates	ISO 26000- 6.8.6 Technology development and access
	Local development	Where operating internationally, making endeavors to increase employment, occupational development, promotion and advancement of nationals of the host country. This includes sourcing and distribution through local enterprises (in LDCs) where practicable and increasing exports.	ISO 26000- 6.4.3 Employment & employment relationships
	Multi-stakeholder collaboration	Partnering/collaborating with other organizations like government, NGOs etc. to maximize synergies and make use of complementary resources, knowledge and skills	ISO 26000- 6.8.9 Social investment
		Contributing to policy formulation and establishment, implementation, monitoring and evaluation of development programs	ISO 26000- 6.8.3 Community involvement
	Data collection	Contributing to the collection and disaggregation of data pertaining to sustainable development indicators. For example: the food loss from a company's supply chain can be consolidated across industry and rolled up to get a macro-view	SDG Compass