Copenhagen, April 11, 2022

Dear ISO/TMB, Dear Stefan Marinkovic

Please find enclosed the revised justification study for a proposed new Management System Standard for SDG Management. This justification study was produced in accordance with the ISO rules and principles as described in the Supplements of ISO Directives Part 1.

We propose that the standard should be developed under a new PC for SDG management as no relevant existing TC or PC exists.

Therefore, we have prepared the enclosed justification study addressing the relevant questions of the indicated principles of MSS standards for approval by ISO/TMB (and/or ISO TMB/MSS).

We also enclose a Form 04 which we understand should also follow the proposal. Furthermore, we have enclosed a brief outline of the standard.

To ensure all potential questions/concerns are answered before approval we would like to invite you to a Q&A-session.

Yours sincerely,
Maibritt Agger
Head of department, Standardization

Danish Standards Foundation

Basic information on the MSS proposal

1	**What is the proposed purpose and scope of the MSS?**
	The adoption of a management system is a strategic direction for an organization that can help to improve its overall performance and provide a sound basis for sustainable development initiatives.

The potential benefits to an organization of implementing this proposed MSS are:

1) Facilitating opportunities to enhance stakeholder satisfaction
2) Enhance the opportunity to become a preferred partner
3) Increase credibility enhancing the chance for getting eg. better external financing
4) Addressing risks and opportunities associated with its context and objectives
5) Avoid SDG-washing
6) Enhance confidence
7) Enhance the organization's performance
8) Fulfil compliance obligation
9) Achieve selected SDG objectives
10) Increase success
11) Create trust and confidence to relevant existing and future stakeholders.

The wide range of ISO Management System Standards provide significant value and benefits the international community in different areas including quality, environment, health and safety, energy and many more.
However, these standards focus on an isolated part of contribution to the UN SDGs and do not give the organizations a framework for defining a sustainability strategy, purpose, and direction.

The MSSs help organizations improve their performance by specifying required steps to be implemented to achieve goals, policies, and objectives. ISO MSSs also help create an organizational culture based on improvement and performance enhancement using data analysis, assessments, and process insights.

The purpose of the standard is to provide *one* framework for all organizations to work actively and effectively with a selection of UN's Sustainable Development Goals relevant to their business and thereby not all 17 *but only* the ones that are relevant for the context of the organization and its stakeholders enabling an organization to enhance its performance on sustainable development.

IMPACT AT A GLANCE

ISO contributes to all of the SDGs. Here you can see the number of ISO standards that are directly applicable to each Goal.
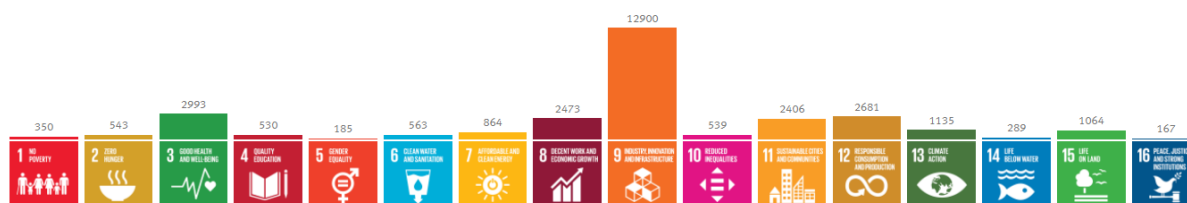
It is clear, that ISO has successfully developed a portfolio of standards having impact on the SDGs and it is also clear that yet, there is not one management system standard enabling a strategic and systematic approach for a business to work with business-critical SDGs.

The MSS aims to help organizations define select relevant SDGs, establish objectives, set the requirements, and achieve the intended outcomes of its SDG management system, which provides value for the society, the organization itself and interested parties. If deployed by a significant share of organizations already certified or complying to an existing MSS, it will have a huge impact on contribution to SDGs

While other MSSs provide confidence in an organization's products, services, environmental issues, and compliance this MSS will provide a framework for organization's ability to define and deliver according to a sustainable strategy based on the SDGs and thereby create the foundation for transparent and fact based non-financial SDG- and ESG-reporting.

This proposed is considered to be a horizontal management system standard and not a vertical standard relevant for a specific discipline. This means it will set requirements for organization to define and establish a sustainable development strategy, clear ctriteria for selecting relevant SDGs and define relevant measure, monitoring activities, follow-up and improvement to ensure proper deployment and performance improvement.

Even though the SDGs originally were to target governments and countries, many organizations have over the recent years found the SDGs necessary to include in their strategy to stay successful and sustainable and to timely respond to more demanding market needs.

Start-ups, SMEs and rapid growing organizations and companies might see this MSS as an opportunity to differentiate themselves and use this as a guidance document for their first management system to be deployed as this standard is meant to respond to the current SDGs as well as future SDGs, which are expected to be further developed beyond 2030.

Furthermore, this international standard will demonstrate a particular relevance to small and medium sized enterprises, as these companies often find it hard to address the SDGs in their daily management and priorities. To be able to develop, produce and distribute the company's products and services, it is necessary to create a high level of trust and confidence. An SDG management system standard will help the SMEs adapt to the thinking, gear their organization, and help the organization to properly address and demonstrate commitment and contribution to the UN Sustainable Development Goals.

We acknowledge the need for this standard as the sustainability agenda will continue to be as relevant in the future as the strategic focus on sustainability and documentation hereof will be an important business driver.

We also acknowledge the market requires verifiable standards and it is evident that national schemes have been and are being developed by Certification Bodies and private entities

emphasizing the need for having an international management standard suitable for accredited certification or to be used partly by organizations to correspond to relevant stakeholder's needs.

Larger organizations having deployed a management system have the thinking in place and could easily integrate requirements from this MSS into their existing management system.

The international standard is applicable for any organization regardless of size, type and nature and aims to apply to the sustainable development aspect of the activities, products, and services that the organizations determine has an impact on the 17 UN SDGs. Please note that the document is not supposed to state specific performance criteria.

The aim is to create connection between organizational strategies and practices towards the SDGs and give organizations a business advantage while bringing the aim of the SDGs to practice. The document will provide simple tools for how the individual organization can create processes to work with the SDGs adapted to the organization's strategy. The requirements will be generic and flexible so that each individual organization defines its scope, objectives, and possible improvements based on a high level of data integrity and valid data.

The document will be developed following the structure developing management system standards.

In ISO's close cooperation and relationship with the UN, this work is particularly important as it will support ISO's commitment to the SDGs and the entire ISO community's commitment to bringing the SDGs closer to the companies and organizations.

Furthermore, this work will support the ISO Strategy 2030 by being relevant, timely and meeting the global challenges and market needs by supporting small and large organizations in working seriously and systematically with the sustainable development goals.

Proposed scope:

This International Standard specifies requirements for a Sustainable Development Goals Management System when an organization:

a. Needs to demonstrate and enhance its work and performance towards the UN SDGs.
b. Seeks to manage its responsibilities in a systematic manner that contributes to pillars of sustainability.

Consistent with the SDG policy of the organization, the intended outcome of an SDG management system is to:

a. Enhance the organization's performance.
b. Fulfil compliance obligations.
c. Achieve selected SDG objectives.

	d. Increase success. e. Create trust and confidence to relevant existing and future stakeholders. This proposal employs the process approach, PDCA and risk-based thinking. We suggest a new project committee to be established for the purpose of this work as no existing committee covers the work with management of all the SDGs currently. **Is the document supposed to be a guidance document or a document with requirements?** The document is intended to be a certifiable document with requirements but may be used by organizations not having a demand or a wish to be certified as a guidance document or to establish a management system. Organizations may choose to deploy a part of this MSS to systematically improve sustainability management. Claims of conformity to this International Standard, however, should not be acceptable unless all its requirements are incorporated into an organization's sustainability management system and fulfilled with no exclusions. The MSS may include annexes putting some of the clauses and background thinking into perspective. If relevant, a guidance document may be developed after publication of the MSS in line with 9002, which followed 9001, 55002, which followed 55001, etc.
2	**Is there one or more existing ISO committee or non-ISO organization that could logically have responsibility for the proposed MSS? If so, identify.** There is no overarching, international management standard that directly targets the work with the SDGs using one management system standard. Consequently, no existing ISO committees or non-ISO organizations could take the responsibility for the proposed MSS.

3	**Have relevant reference materials been identified, such as existing guidelines or established practices?**
	Yes, UN Global Compact guidelines e.g., SDG Action Manager as well as regional certifiable standards such as DS 49001 Social responsibility.
	Furthermore, guidance standards such as ISO 26000 Social Responsibility provides guidance to those who recognize society and environment being critical factors. ISO 26000 is used and is seen as an important ISO guideline and collection of good practices. Having followed ISO 26000 will give the organizations aiming for a certification within this proposed standard a solid base and a significant opportunity to refine their management system.
	Several private certification organizations have already developed their own certification documents and competence certification schemes, for instance cradle-to-cradle certified^{TM,} Bureau Veritas' SDG Verification Scheme and DNV's Global Compact Verification scheme amongst others. This stresses the need for a global, recognized standard in this field as these schemes do not follow an acknowledged structure as the HLS and therefore cannot be easily integrated with other existing MSS. Furthermore, locally developed schemes may result in untransparent, non-accredited "certifications" leaving customers, investors, regulators etc. in doubt of the validity behind certification marks, and they are therefore of limited value.
	Other schemes are becoming market standards addressing a part of the SDGs. These include e.g., B Corp Environmental and Social Certifications, EcoVadis Sustainability Assessments and Science based Targets.
	Furthermore, other kinds of guidelines exist – e.g., the UN Department of Economic and Social affairs have developed guidelines, learning, training, and practice.
	The UN Global Compact have developed the Sustainable Development Goals which were adopted by all United Nations Member States in 2015. UN Global Compact have not developed a certifiable scheme or standard and the Danish UN Global Compact supports the idea of developing a standard which can serve as a tool for companies who wish to contribute to the achievement of the 17 Goals and document their work.
	Also, different SDG-lenses have been developed by e.g., DNV and EFQM providing tools for selecting the most relevant SDGs and assess the level of maturity as well.

4	**Are there technical experts available to support the standardization work? Are the technical experts direct representatives of the affected parties from the different geographical regions?**
	There are many technical experts in this field both regarding management systems and the sustainable development goals and good practice within sustainability. It is expected that a wide range of stakeholders from many parts of the world will participate in this work.
	Twenty companies are committed to support the development of this SDG MSS either financially by experts or both. (See BV's survey Appendix X).
	The technical experts will e.g., represent many sizes, types, maturity levels and locations of the organizations and some experts will represent the standardization community.
5	**What efforts are anticipated as being necessary to develop the document in terms of experts needed and number/duration of meetings?**
	It is important that a variety of countries (developed/developing, from different continents etc.) participate in this work to ensure that the standard will be deployed everywhere and will provide a useful tool for organizations all over the world wishing to contribute with proof of impact to the SDGs.
	The known HLS structure will be used, and the goals have already been developed, thus, the framework and process are the main focus of the work.
	It is anticipated that three annual meetings will be needed and that some of the meetings will be held online.
	The first meeting could be planned for Q4-2022 or Q1-2023.
	Individual working groups will very likely have a significant meeting frequency in order to provide relevant definitions, phrasing of clauses etc. to enable consensus.
6	**Is the MSS intended to be a guidance document, contractual specification or regulatory specification for an organization?**
	The MSS is intended to be a voluntary, certifiable standard (Type A document) for working systematically with evident contribution to the SDGs.

Principle 1: Market relevance

7	In total the affected parties can be clustered as follows:
	- Large, medium-sized, and small companies, purpose-driven and with an international focus (supply chain – down- and up-stream). But interest is also shown from smaller companies that are strategically committed to show performance against the SDGs. - Public organizations/institutions striving to fulfil overall targets set by the governments - Industries who are met with market demands - MSS Consulting companies focused on sustainability - MSS Certification bodies and accreditation bodies - Authorities - Research - Non-governmental organizations - Trade associations - Investors - Stakeholders already being relevant to ISO 26000 and DS 49001 Social Responsibility Management System are seen just as relevant for this MSS. - End-users demanding transparency in products and organization's reports (e.g., ESG reporting) - Business Improvement Officers - Boards - Sr. Management Teams - QEHS-managers/directors - Sustainable directors/managers - Business Development Advisors - Marketing Departments Close to 10,000 stakeholders from some of these categories, different industry sectors and countries have completed the questionnaire in Q4 2021 to obtain information about the need for this MSS. This survey was conducted in corporation between DS, DNV, BV and FORCE Certification. Based on these responses - where more than 100 organizations stated positive comments about the importance and benefits of this standard - it is expected it will be broadly applicable and relevant across these categories.

8	**What is the need for this MSS? Does the need exist at a local, national, regional or global level? Does the need apply to developing countries? Does it apply to developed countries? What is the added value of having an ISO document (e.g. facilitating communication between organizations in different countries)?**
	An internationally high-valued ISO-branded conformity certification supports organizations to prove their internationally recognized work and contribution to SDGs and thereby a better world.
	This includes (not limited to):
	- More efficient use of resources - Improved sustainable strategy approach - Creation of a sustainability approach, awareness, and culture - Influence of different stakeholders incl. end-users, suppliers, partners, to enhance their sustainability focus
	No standard exists which addresses the SDGs as a whole and where the intention is to help organizations - large and small - to properly incorporate the SDGs into their business thinking, strategic objectives and embed them into the organization's Key Performance Indicators and deliverables.
	This is something the world needs, as we are going into the decade where the global effort to demonstrate proof of contribution to the SDGs should really take off. Here, we need all parts of the business sector to contribute, and we see a lack of commitment and real integration, especially among the small and medium enterprises, where the barriers are perceived insurmountable, so they request the help which a standard can provide.
	Therefore, the need is global, and it applies to all countries, both developing and developed.
	The organizations are currently experiencing a need for concrete tools for working focused, prioritized, and structured with the SDGs. There is a widespread uncertainty among organizations - both small and large - about which goals they should work with, how they do it in practice, how they prioritize their efforts and not least, how they document their work and report in a credible way to avoid SDG-washing.
	The standard would also make it possible to benchmark the efforts and ensure continuous improvements, and it would provide a best practice way of working with the SDGs.
	As there is clearly a concrete need for tools and a demand in the market, several certifications are already offered. However, these certifications are neither based on official international standards

	nor have they been developed by a broad range of stakeholders, moreover they do not create a uniform and comparable documentation for the organizations and thereby compromising trust and confidence to such schemes.
	This technical work differs from already existing committees by focusing exclusively on contribution to and documentation of the organization's objectives regarding its work with the SDGs.
9	**Does the need exist for a number of sectors and is thus generic? If so, which ones? Does the need exist for small, medium or large organizations?**
	The need is generic and not sector specific. It applies to all types of organizations and all sizes. We anticipate that the MSS will be particularly suited to and applicable for small and medium sized companies, thus filling a void for these types of companies to work systematically with SDGs.
	Currently a structured stakeholder analysis has been carried out among 9000+organizations all addressing the need for this MSS.
	The smallest organization has 10 FTEs and the largest 2000+ FTEs. Most of the organizations showing interest typically employ 10-1000 FTEs.
10	**Is the need important? Will the need continue? If yes, will the target date of completion for the proposed MSS satisfy this need? Are viable alternatives identified?**
	The need is very important if we wish to make sure that all the efforts put into achieving the SDGs are optimized as much as possible. This will both help the organizations to work more efficiently and with a larger impact – and thus, it will contribute to the sustainability of the globe.
	The development of the standard should be initiated as soon as possible, as the standard is needed now. The SDGs are targeted to 2030, but we are sure that all the issues addressed in the Goals are not solved by then and therefore, the SDGs will continue to be relevant and will exist beyond 2030 in some format, and consequently, the relevance of this standard will continue.
	See the importance outlined in Question 1 and 9.

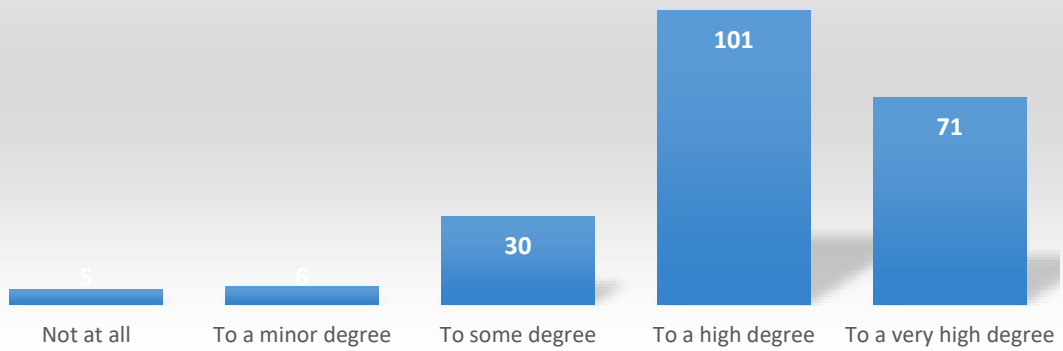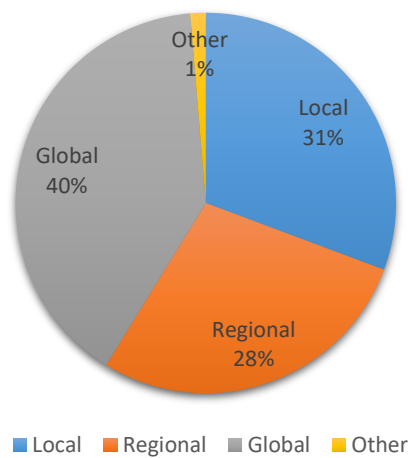| 11	**Describe how the need and importance were determined. List the affected parties consulted and the major geographical or economical regions in which they are located.**
	DS, BV, DNV and FORCE Certification performed a thorough stakeholder analysis during the second half of 2021, to assess interest and key aspects to be taken into consideration. Moreover, we have insights from Bureau Veritas to get hands-on knowledge and concrete challenges considered, when creating a certifiable SDG MSS.
	▪ DNV involved 5300 organizations ▪ DS involved 4000 organizations ▪ BV involved 100 organizations ▪ FORCE Certifications involved 30 organizations
	Interviews with larger organizations show that they see this proposed standard may help SMEs in the supply chain demonstrating a factual and systematic approach for contributing to the SDGs and thereby more easily becoming/continuing to be a valuable business partner. This builds upon the experiences of the successful deployment of ISO 14001 in the late 90s.
	229 organization responded to the surveys and , more than 100 companies/organizations stated their particular interest or have been contacted in writing to give input and feedback for the justification process. Of these, 20 are companies who develop, market, and sell products and services globally. Another 20 are so-called small and medium enterprises. These are mainly Danish companies, but the working assumption is that the relevance for the SME sector across regions is similar as 98% of organizations/companies in Europe are SMEs.
	At first these numbers seem to be low, but are representative for the interest and deployment of eg. ISO 9001; In Denmark app 2000 organizations out of 320.000 are certified to SO 9001.
	Please see additional results of the surveys below:

Do you see the SDGs becoming more relevant for your business in the future?

| Not at all | To a minor degree | To some degree | To a high degree | To a very high degree |
| 5 | 6 | 30 | 101 | 71 |

Geography of surveyed organizations

Other 1%
Local 31%
Global 40%
Regional 28%
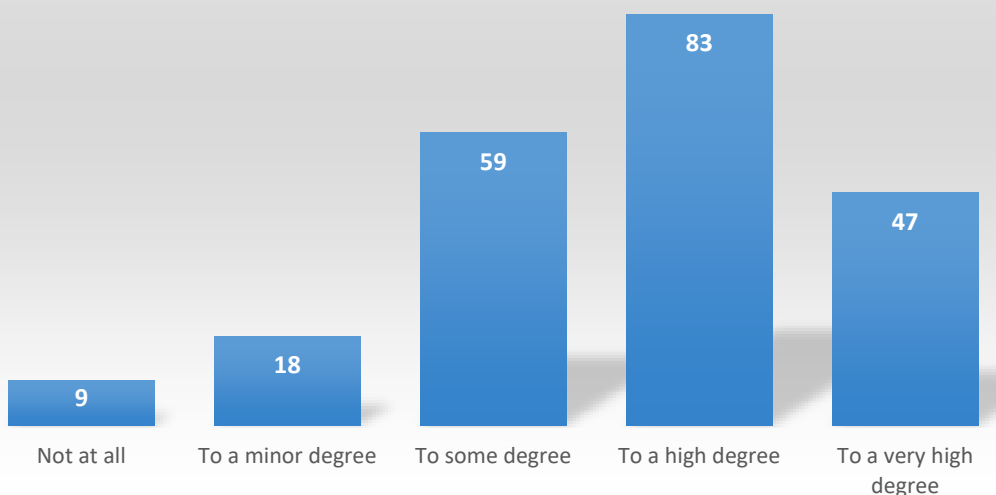
Local Regional Global Other

Do you experience increasing demands from customers for transparency and trustworthiness in relation to sustainability issues regarding products/services and through the supply chain?

| Not at all	To a minor degree	To some degree	To a high degree	To a very high degree
9	15	52	86	50
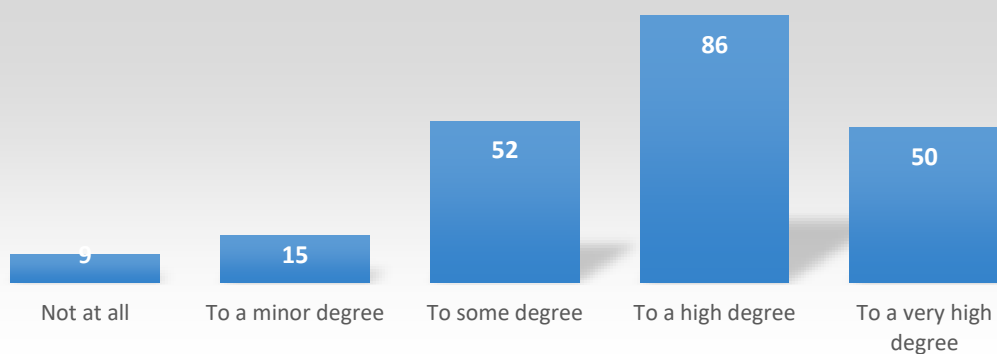
Do you see any advantages of having an ISO standard helping organizations establish a management system addressing the most important SDGs for their businesses?
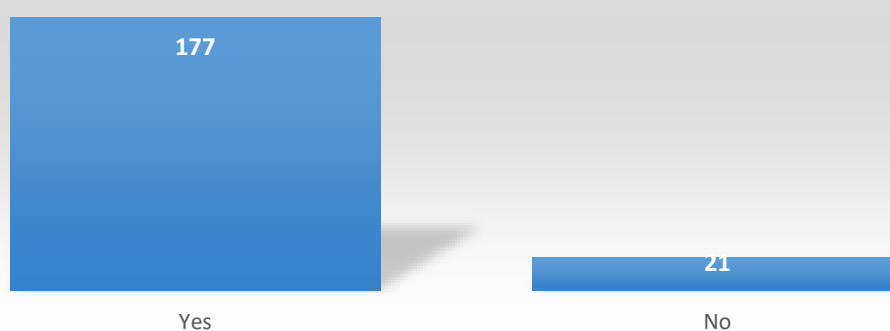
Yes	No
177	21

Do you experience increasing demands from customers for transparency and trustworthiness in relation to sustainability issues regarding products/services and through the supply chain?

Not at all	To a minor degree	To some degree	To a high degree	To a very high degree
9	18	59	83	47

Do you experience increasing demands from customers for transparency and trustworthiness in relation to sustainability issues regarding products/services and through the supply chain?

Not at all	To a minor degree	To some degree	To a high degree	To a very high degree
9	15	52	86	50
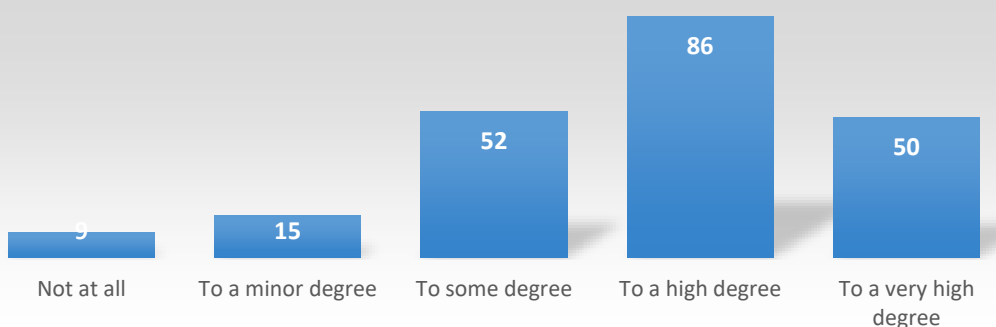
Large business organizations have been involved in an initial hearing process. A further interaction with a broader range of business organizations is envisaged at the development stage of the standard.

Last, but not least, dialogue with UN Global Compact has been initiated. UN Global Compact supports the idea of developing a standard which can serve as a tool for companies who wish to contribute to the achievement of the 17 Goals and document their work. In particular, the idea of having a global standard, developed by ISO, as a global reaching, consensus-based organization with national members, is in line with the UN Global Impact approach.

Liaison should be established with the following parties:

- UN Global Compact
- IAF
- All relevant ISO management system committees (e.g., ISO/TC 207 Environmental management, ISO/TC 176 Quality management and quality assurance, ISO/TC 301 Energy management and energy savings, ISO/TC 283 Occupational Health and Safety)
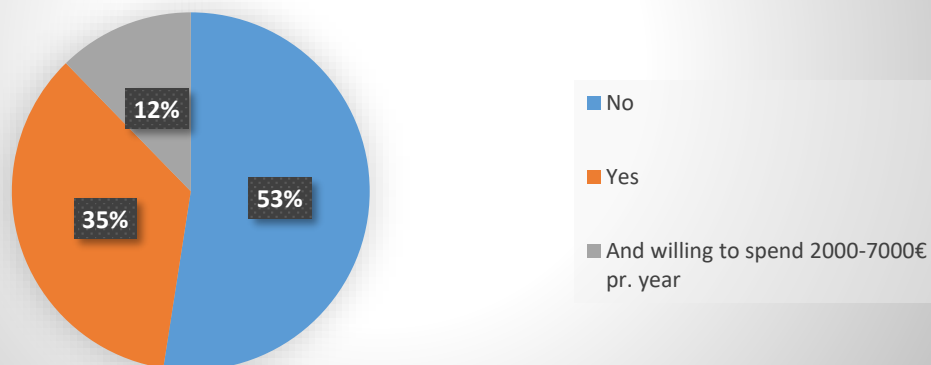- ISO TMB JTCG (Tag 13)
- ISO/CASCO

12	**Is there known or expected support for the proposed MSS? List those bodies that have indicated support. Is there known or expected opposition to the proposed MSS? List those bodies that have indicated opposition.**
	Expected support: large, medium-sized, and small companies, certification bodies, trade organizations, the UN Global compact, NGOs.
	Expected opposition: Organizations might see a certification standard being another cost without adding value. Other organizations might find, in particular, ISO 26000 sufficient even though recent case studies find it to be slightly outdated.
	DS believes that the best way to measure the real support of the standard is to distribute a Form 04 with a proposal to establish a new PC for the work.

Would you or someone in your company consider being a part of a technical committee under Danish Standard to facilitate the development of the standard?

- 12%
- 53% No
- 35% Yes
- And willing to spend 2000-7000€ pr. year

13	**What are the expected benefits and costs to organizations, differentiated for small, medium and large organizations if applicable?**
	Describe how the benefits and the costs were determined. Provide available information on geographic or economic focus, industry sector and size of the organization. Provide information on the sources consulted and their basis (e.g. proven practices), premises, assumptions and conditions (e.g. speculative or theoretical), and other pertinent information.
	As the UN Global Compact is the backbone of the MSS, this new framework will be particularly well fitted to support a wide range of organizations, as they, according to their individual circumstances, set the requirements for their SDG goals and performances.
	Therefore, we see a general and broadly founded benefit for all types of organizations.
	The benefits and costs listed below have been identified through a consultative process with a broad range of stakeholders and insights from e.g., BVC.
	BENEFITS
	To companies of all sizes and lines of business
	- Basing their work (certification) on guidance and requirements provided by an international brand which is accepted world-wide - Lower costs, higher revenue, or a combination according to ISOs studies of benefits of implementing management system standards - Focus and effectiveness - Strengthening management focus on sustainability issues - Increase of brand image - Reputation and positioning - Promoting SDG responsibility in the value chain - Lower insurance - Stimulation of innovation - HLS structure known from other MSS - Sharing of best practices
	To employees (labor):
	- Professional Qualification and education - Sustained awareness - Maximizing satisfaction and pride - Connected to a business purpose and set of values and being a part of a culture where sustainability is core - Anti-discrimination - Equality

- Human rights

To suppliers/business partners:

- Documentation for the SDG achievements
- Creation of "sustainable" networks and solutions
- Increased credibility as business partner
- Creating trust and transparency through validated sets of data

To customers/consumers:

- Maximizing trust by avoidance of SDG-washing
- Raise awareness on sustainability issues
- Ability to make a choice of products or services provided by a sustainability conscious company

To certification bodies:

- Provision of an internationally accepted common standard and brand to base their certificates on
- MSS structure well known and used worldwide

To NSBs and ISO

- Engagement in solutions to support SDGs
- Timely reaction by the standards community to actively support UN in its efforts to secure a sustainable future
- International recognition

COSTS (to companies/users)

- Investments in development of a management system
- Implementation of controls
- Certification body fee
- Training

Statements from surveyed organizations support the need for this proposal:

GEO A/S:

"Having a common international standard for sustainability work (SDG17) makes it easier for us companies to follow the standard's instructions and show stakeholders how we work with the area and that we work seriously with it. The system that is already in the three main standards (ISO 9K, 14K, 45K), which we are today certified in, is a good way to work - that is, to map, set goals and follow up (plan, do, check, act). A kind of unification in the area will be an advantage for industry and companies. An ISO standard will be stronger than nothing".

Karsten Kobbernagel, QHSE Manager, GEO

Ingeniørforeningen IDA:

IDA believes it is a good idea to make an ISO standard for several reasons:

• It will create awareness internationally and give companies around the world a tool to work systematically with sustainability. Seems like the Nordic countries are far ahead on that agenda, but it is probably a matter of a short time before the rings in the water spread.

• With an internationally recognized standard, there is a chance that the global goals, through requirements in supply chains, will be extended to companies in countries that have greater sustainability issues than the Nordic region.

• An accredited international standard will, all other things being equal, be a safer investment in terms of certification. If several certification agencies, for example, make a world goal certification, it can create doubt because they may be different, and there is a risk that it will be diluted if consulting firms come up with their own "certifications" (We have, for example, received a "world goal diploma" from a consulting house because our Meeting Center had sent three employees on a world-class course with them).

Conversely, if only one agency does a certification, it may not be known enough to provide noticeable "credit" to customers / members / partners. At the same time, Ingeniørforeningen IDA wants to raise a few points of attention:

• The world goals were set in 2015 and run until 2030. In terms of ISO, I have a feeling that a standard will not be created overnight, and I think it is important to work at a high pace if the standard is to have relevance.

• And perhaps also that a future security is considered, if possible.
SDGs are the offshoots of the 2015 goals, and I wonder if the UN will set new development goals

after 2030, so if the methodology in the standard can be relatively easily transferred to new goals, it will be an even stronger tool (Also for the UN, which will automatically get its new goals in companies and organizations with the certification).

Lone Daugaard Jepsen, Sustainability Manager, Ingeniørforeningen, IDA

Crysberg A/S:

We would like to recommend that a standard for SDG17 certification is made. We miss a frame/requirement for good practice in our continuous work with sustainability according to the 17 SDG's and sub-goals. We know the frames of the existing management standards and would be nice if this new standard can be linked to the HLS set-up.

Torben Holmelund, Crysberg

MAN ES:

We have focus on development of new technology aiming using CO_2 neutral fuels instead of fossil fuels combined with setting up systems for recycling loops and retrofit possibilities and thus our business will have possibility for obtaining benefits by getting accredit certification to make our efforts visible and documented by external audit /reviews.

By using ISO standard as a dynamic tool based at HLS and existing management systems the 'connection between defined SDG - and operational settings - measurements/monitoring will be visible and possible to use with defined KPI and targets for improvements.

Lars Hyttel, Senior Environmental Manager

METSO Outotec WRE:

There are different Danish guidelines, but we need an ISO standard covering this difficult area.

Susanne Rask, QEHS Manager

Technolution A/S:

Again, it gives the industries possibility to acknowledge compliance and frameworks. It improves the - already - requirements for e.g., 14001 and 45001 and the mindset of global responsibility.

Marianne Lind, Quality Manager

Hero Gears:

The advantage is that our key stakeholders can see that we are working systematically with a real contribution to the SDGs, and that our data is credible and verified by third parties. This will retain current customers and attract new ones, which means it will become an important sales parameter.

Iben Christensen, Hero Gears

Danish Energy Management:

For the reasons listed in the reply to the previous question I see great advantages and opportunities in developing a standard that can not only assist establishing a management system for addressing the most important SDGs for a certain business, but a standard should enable a fair and clear comparison with similar kind of businesses so that it can stimulate and motivate an organization to become better or a leader in achieving SGSs within the sector it belongs.

Due to critical and high importance of the achievements of certain SDGs (e.g., climate actions.) some sectors/businesses may eventually see that a verification may become a requirement for reasons of competitiveness. Products and services from organizations that are perceived to be a burden to sustainable development are already seeing increasing levels of demands and requirements before these can participate in competitive tenders. An international standard in this context would be very beneficial.

Karsten Holm, Advisor

	DAFA A/S: To prevent greenwashing and work effectively and targeted towards SDGs Jan Thuesen, Quality and Environmental Manager
14	**What are the expected benefits and costs to other affected parties (including developing countries)?** **Describe how the benefits and the costs were determined. Provide any information regarding the affected parties indicated.** It is anticipated that the developing countries will benefit from this standard as new investment will follow more sustainable production and the standard will affect the whole value chain. The benefits were determined through several structured stakeholder interviews and dialogues e.g.: - competitive advantage. - better reputation. - higher ability to attract and retain workers or members, customers, clients, or users. - the maintenance of employees' morale, commitment, and productivity. - creation of a responsible and caring culture - the view of investors**,** owners, shareholder, sponsors, and the financial community. - relationship with companies, governments, media, suppliers, peers, customers, and the local and regional community in which the organization operates. Costs associated with implementation and, if needed, following certification depend on the maturity level of the organization, existing systems, and competence in the organization. However, training and certification costs are expected to be similar with current price levels in the different markets.

15	**What will be the expected value to society?** • Minimizing environmental and social impacts • Meeting the needs of both present and future generations • Creation of more jobs locally as companies using this document will become more attractive as suppliers and workplaces • Community involvement • Social investment • Creation of wealth and income • Anti-corruption • Avoidance of SDG-washing
16	**Have any other risks been identified (e.g. timeliness or unintended consequences to a specific business)?** There is a risk, that some industries/sectors as well industry associations representing these, might see this standard as several additional requirements they must fulfill and thereby increase costs. There is a risk that more local schemes will be developed over the coming 2 to 3 years making the numbers and purposes of schemes unclear to various stakeholders and timeliness for this document is key.

Principle 2: Compatibility

17	**Is there potential overlap or conflict with (or what is the added value in relation to) other existing or planned ISO or non-ISO international standards, or those at the national or regional level? Are there other public or private actions, guidance, requirements and regulations that seek to address the identified need, such as technical papers, proven practices, academic or professional studies, or any other body of knowledge?**
	There is no overarching, international certifiable management standard that directly targets the work with the entire set of SDGs.
	There are already other types of Management system standards that can be applied for the purpose of addressing a single goal – e.g., Management System Standards as ISO 14001 Environmental Management, ISO 45001 Occupational Health and Safety Management and ISO 50001 Energy Management, and in addition there are several method standards and measurement standards, such as ISO 14067 Measurement methods for products' CO2 footprint etc.
	ISO Social Responsibility can be used for guidance for establishing managing approaches to being socially responsible.
	The document will contain simple tools for how the individual organization can create processes to work with the SDGs adapted to the organization's strategy. The requirements will be generic and flexible so that each individual organization defines its scope, objectives, and possible improvements. The document will be developed as an HLS document to ensure that it can be integrated with other ISO Management Systems.
18	**Is the MSS or the related conformity assessment activities (e.g. audits, certifications) likely to add to, replace all or parts of, harmonize and simplify, duplicate or repeat, conflict with, or detract from the existing activities identified above? What steps are being considered to ensure compatibility, resolve conflict or avoid duplication?**
	The MSS will be based on the HLS structure and will not conflict with other standards. To the contrary it will provide a common approach to work with the SDGs and if specific focus is chosen on e.g., working conditions, ISO 45001 can be applied, for focus on environmental issues, ISO 14001 can be applied etc. In this way the standards will supplement each other in a harmonized way.
	The importance of developing this standard under the ISO framework must not be considered to ensure compatibility and credibility.

19	**Is the proposed MSS likely to promote or stem proliferation of MSS at the national or regional level, or by industry sectors?**
	It is likely to stem the proliferation of MSS and other schemes as this standard is going to cover the need at all levels and in all (industry) sectors.

Principle 3: Topic coverage

20	**Is the MSS for a single specific sector?**
	No, it is for all sectors.
21	**Will the MSS reference or incorporate an existing, non-industry-specific MSS (e.g. from the ISO 9000 series of quality management standards)? If yes, will the development of the MSS conform to the ISO/IEC Sector Policy (see ISO/IEC Directives, Part 2), and any other relevant policy and guidance procedures (e.g. those that may be made available by a relevant ISO committee)?**
	No, the MSS will however be based on the HL structure and conform to all relevant policies and procedures.
22	**What steps have been taken to remove or minimize the need for particular sector-specific deviations from a generic MSS?**
	The inclusion of a high diversity of experts in the National Mirror Committees will minimize the need for sector specific standards.
	Inviting liaisons from other relevant TCs will also minimize the risk of sector specific standards being developed in parallel.
	It will be a generic standard like ISO 9001 and therefore there will be no need for sector-specific deviations.

Principle 4: Flexibility

23	**Will the MSS allow an organization competitively to add to, differentiate or encourage innovation of its management system beyond the standard?**
	The document can be used in whole or in part to systematically improve management of sustainable developments goals. It can also be used to inspire to innovation of processes or products – e.g., by encouraging to new ways of circularity of products, energy efficiency or CO2 reductions. References to other relevant ISO standards such as ISO 26000, ISO 14067, ISO 14064 etc. may be included.
	The MSS will be developed to be generic and scalable like other MSSs.
	Claims of conformity to this International Standard, however, are not acceptable unless all its requirements are incorporated into an organization's SDG management system and fulfilled without exclusion.

Principle 5: Free trade

24	**How would the MSS facilitate or impact global trade? Could the MSS create or prevent a technical barrier to trade?**
	The standard will be voluntary and not create a technical barrier to trade. To the contrary, it could inspire global trade by providing common tools for contributing to the achievement of the SDGs and by encouraging to innovation of global sustainable solutions and support creation of transparent value chains.
25	**Could the MSS create or prevent a technical barrier to trade for small, medium or large organizations?**
	No technical barriers are created by the development of this document.
	It may be used to remove technical barriers when an organization chooses to become certified.
26	**Could the MSS create or prevent a technical barrier to trade for developing or developed countries?**
	The MSS could inspire to innovation of products and solutions also enhancing the quality of life for the developing countries. By creating a focus on the improvement of sustainability in the whole value and supply chain it would prevent technical barriers to trade for developing countries.

27	**If the proposed MSS is intended to be used in government regulations, is it likely to add to, duplicate, replace, enhance or support existing governmental regulations?** It is not intended to be used in government regulations; however, some governments/municipalities/public organizations might see this document as an opportunity to strengthen the supply chain and refer to it in public tenders.

Principle 6: Applicability of conformity

28	**If the intended use is for contractual or regulatory purposes, what are the potential methods to demonstrate conformance (e.g. first party, second party or third party)? Does the MSS enable organizations to be flexible in choosing the method of demonstrating conformance, and to accommodate for changes in its operations, management, physical locations and equipment?** Methods for demonstrating conformance are flexible and may include e.g., first, second and/or third-party audits. The document may be used for contractual or regulatory purposes.
29	**If third-party registration/certification is a potential option, what are the anticipated benefits and costs to the organization? Will the MSS facilitate combined audits with other MSS or promote parallel assessments?** Benefits from third-party certification: ▪ Avoidance of SDG-washing/greenwashing ▪ Trustworthiness by customers, partners, government, suppliers etc. ▪ Focus and effectiveness in the organization ▪ Strengthening management focus on sustainability issues ▪ Increase of brand image, reputation, and positioning ▪ Internal benchmark provided for continuous improvements ▪ Supporting the development of a responsible culture ▪ Assessment of the ongoing performance Costs from third-party certification: ▪ Investments in development of a management system ▪ Implementation of controls ▪ Certification body fee This MSS may be a part of the existing audit programme(s) and could also facilitate joint audits.

Principle 7: Exclusions

30	**Does the proposed scope of the MSS include product or service specifications, test methods, (product or service) performance levels, or other forms of guidance or requirements directly related to products or services produced or provided by the implementing organization?** No, the proposed scope only includes management system requirements and does not include any guidance or requirements directly related to the products and services produced or provided by the implementing organization. The proposed standard will contain requirements for a management system to enable governance, organizational structures, procedures etc. to ensure effective management of the organization creating a culture focusing on the sustainability strategy.