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MB/ NC ¹	Line number	Clause/ Subclause	Paragraph/ Figure/Table	Type of comment ²	Comments	Proposed change	Observations of the secretariat
FR 001	Title				The title of the Guide should be revised	Replace "sustainability" by "sustainable development"	Out of scope of revision mandate
FR 002				General	An annex should show the relationships between ISO 26000 and SDGs could be addressed	Add an annex with the following document: https://www.iso.org/publication/PUB100401.	To be discussed (see SE 064)
FR 003	All docum ent			General	There is a risk of confusion in mixing Social Responsibility and contribution to SDGs. Organizations are in any case always responsible for their negative impacts on social and environment.	 Contribution to SDGs should not be an alter to social responsibility Contribution to SDGs should be an option, complementary to social responsibility. 	native Noted
GB 004				Ge	A new Annex D, listing the SDGs should be included.		To be discussed
NO 005				Ge	This guide is a bit too long and might "scare" people who want to develop standards from reading it. There are after all many ISO guides and it is difficult to assume that relevant stakeholders and standards writers will read a the ISO guides before drafting a standard.	•	en Good comment, but out of scope of revision mandate
SE 006				Ge	 When revising Guide 82, it should be noted th it is important to preserve the structure and guidance in Guide 82 derived from ISO 26000:2010. ISO 26000 is the only ISO standard that provides holistic guidance to all types of organizations on social responsibility, and thereby how organizations can contribute to sustainable development. Being one of the largest ISO projects to date, involving several hundred experts from all major stakeholder groups in society, it is one of the world's wides accepted consensus-based guidance of how organizations should address sustainability. 		Noted
SE 007				Ge	When revising Guide 82, it should be noted th most ISO standards are targeting organization		Noted

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Template for comments and secretariat observations Date:2018-11-12 Document: N 13 Project: Guide 82 MB/ Line Clause/ Paragraph/ Type of Comments Proposed change Observations of the NC¹ number Subclause Figure/Table comment² secretariat while the SDGs target mainly state actors. The SDGs were negotiated between state actors. ISO standards are negotiated between all major stakeholder groups in the global society. This gives ISO standards the important role of balancing a wide, multi-faceted and consensus-based view of sustainability, as compared to the more rigid and non-flexible view of sustainability as defined by the UN SDGs. It is important that the revised Guide 82 references the UN SDGs as one of many different "international norms of behaviour" (as defined in ISO 26000), and not as the only overarching definition of what sustainability in standards should encompass. **SE 008** Ge When revising Guide 82, it should be noted that Noted sustainability has a longer time span than the SDGs. The SDGs have a life span until 2030, e.g. approximately 10 years after the publication of a revised Guide 82. Many new standards inspired by the revised Guide 82 will have a life span that exceeds the SDGs. This needs to be taken into account when incorporating the UN SDGs into the guidance. **US 009** General The WG should work within the mandate of TMB Noted Resolution 60/2018 and limit its work on the revision of Guide 82:2014 solely to addressing the UN SDGs and the relevant sections of the work of TMB TF 16. NO 010 8-15 Foreword Paragraph Ge Are these two paragraphs necessary for this Remove the paragraphs. Not accepted 2 and 3 document? Can these generic paragraphs be Contradicts generic ISO deleted without affecting the actual content of drafting rules the document? PL* Introduction 5th para Ed Add information that this guide makes reference This Guide makes reference to related ISO Accepted 011 to UNSDGs deliverables, as appropriate, e.g. ISO Guide 64 (which addresses environmental issues in product

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						standards) and , ISO 26000 (which provides guidance on social responsibility) and the 2 Agenda for Sustainable Development, ad by all United Nations Member States in 20 also known as the UNSDGs	opted
US 012		Introduction	5 th para	Те	A general reference to the SDGs could be added to the end of this paragraph.	This Guide also refers the United Nations Sustainable Development Goals (UNSDGs) can give further information on sustainability	
SE 013	20	03.01		Ed	UN describes its sustainable development goa as "interconnected"	Is Note 1. Change to: The environmental, social economic aspects interact, are independent interconnected, and are often referred to as three dimensions of sustainability	and
SE 014	36	03.04		Те	The UN sustainable development goals have broader scope of social responsibility	A Change to: Contributes to sustainable development, including health, equality, well peace and justice of the society.	To be discussed are,
NO 015		03.04		Те	In the definition of "social responsibility" the expression "ethical behaviour" is used. Ethical behaviour may depend on many factors and c differ from one country to other due to culture/religion/laws. A specific behaviour can be regarded as ethical in a country, but as unethical in another		Out of scope of revision mandate unless a proposa is to be discussed
NO 016		03.04	3 rd bullet point	Те	Applicable (national) law in a country might be conflict with international laws and norms of behaviour. In such cases international laws ar norms of behaviour" should apply.	considering international "laws" instead of na	
GB 017		04		Ge	The SDGs should be referenced in clause 4 to put them in the general context of sustainabilit initiatives.		To be discussed
SE 018	53	04	1	Те	Update the description of what is sustainability	Ad. In 2015, countries adopted the 2030 Age for Sustainable Development and its 17 Sustainable Development Goals. In 2016, the Paris Agreement on climate change enter into force, addressing the need to limit the ri of global temperatures.	red

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US 019	53	Section 4	1st para	Те	Since this first paragraph summarizes several UN contributions to SD, it would be appropriate to add a reference to the SDGs here.	The UN has also developed the UNSDGs, which can inform standards writers on possibly relevant goals of sustainable development that may be taken account in their work.		Good comment, however better considered within Clause 6 or 7 due to its practical nature (see proposal SE 018)
SE 020	55	04	2	Те	The goals are also interconnected	Change to: interdependent and interconnected and can be mutually reinforcing.		To be discussed
SE 021	57	04	2	Ed	Resources can be consumed but also used	Change to: includes the use and consumption of resources,		To be discussed
SE 022	61	04	2	Ed	The UN sustainable development goals have a broader scope of social responsibility	Change to: such as social structures, standards of living, peace and justice, income distribution		To be discussed
PL* 023	69	4	NOTE	Ed	Clarify the reference to Annex C	Annex C provides examples of how to develop provisions on environmental aspects within specific standards		Accepted
PL* 024	108	5	2 nd para	Ge	Is the link that Annex B carries updated enough? Should there be such a reference, or should other forms of examples of integration of sustainability into committee work	Check the relevance of Annex B		To be discussed
US 025	114	Section 5	3 rd para	Те	Reference to Partnerships.	"In addition to experts, standard writers can look to potential partnerships with other organizations that can offer insight and expertise. Guidance is provided in the "ISO/TMB Guidance on Partnerships for ISO Committees."		Accepted
NO 026		05	4 [≞] paragraph	Ge	Could this paragraph be moved to the scope (section 1) of the document?	Consider rewriting and moving this paragraphic section 1.	ph to	To be discussed Could be in the introduction
PL* 027	122- 123	5	Figure 1	Те	There is an underlying iterative nature that wher working on addressing sustainability issues based on the first round of understand sustainability, new knowledge might arise that makes it important to reconsider ones understanding of sustainability			To be discussed
PL*	127	6	NOTE	Ge	Is the Project Committee (PC) form still eligible			To be discussed

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028					according to Directives? Also valid for line number 154, 181		
IR 029		06.01		Те		Add the following sentence in clause 6.1: "The proposer of the committee should identify that which sustainable development goals will be supported by this committee" in Form 1.	To be discussed Supported
IR 030	Line 136 to 149	06.01		Те	Structure of the TC and number of participants are not clear before establishing a committee	Move line 136 -149 to clause 6.2	To be discussed
PL* 031	140	6	b)	Те	Elaborate on the second bullet point under b) with a "coordination group" as this type of group is often formed in standardization	-creating a task force or a coordination group on sustainable development;	To be discussed
US 032	145	Section 6	(c)	Те	Reference to partnerships and Guidance.	"For example, the ISO/TMB Guidance on Partnerships for ISO Committees may assist in addressing such shortcomings."	Accepted as an "Example"
PL* 033	194- 199	7.02.2	2 nd para	Te/ed	Add one example of a systemic approach based on UNSDGs as this gives value to the Guide and it users from a UNSDG perspective apart from the fish depletion example.	Add one example of a systemic approach based on the UNSDGs.	To be discussed
SE 034	207	07.02.3	2	Те	The typical stages of q product life cycle can be more descriptive	Change to:include raw material extraction, acquisition, design, production, use, repair and end-of-life.	To be discussed Supported
NO 035		07.02.4		Ge	Given the intergenerational nature of sustainability and the fact that the need of the future generations cannot be fully defined by the present generation, more focus and emphasis should be given to the precautionary approach . Irreversible and serious damage to the environment and human health must supersede economical losses. An economical loss is a short-term problem comparing to long	Consider focusing more on the precautionary approach and lift it up in the structure of the document and giving it more emphasis.	To be discussed Is it within our scope of revision mandate?

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 Type of comment: ge = general te = technical ed = editorial

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					term and irreversible damage to the environment.		
PL* 036	224	7.2.3	4 th para	Ed	There should be a return space before "From a environmental standpoint"	An Hit return space before "From an environme standpoint"	ntal Accepted
SE 037	234	07.02.4	1	Те	The paragraph talks about risks though it sometimes should be described as hazards	Go through the paragraph and adjust if need make it In line with e.g. ISO 14001's descrip- risks vs hazards	led to Good comment, however out of scope of revision mandate
SE 038	254	07.02.6	2	Те	Different types of stakeholders are described, but organizations like NGO's could perhaps be mentioned as they often focus on future generation's needs, environmental and biological needs etc.	Consider mentioning None Governmental Organizations as they often focus on environmental issues, human right etc.To be discussed Supported	
IR 039		07.04.1		Те		Add the following sentence in clause 7.4.1: "The proposer of the New Work Item Propose (NWIP) should identify that which sustainable development goals will be supported by this NWIP" in Form 4.	e
GB 040		07.04.1		Ge	The SDGs should be reviewed and used as a source of potential issues to be addressed		To be discussed See above
SE 041	302	07.04.1	3	Ed	It is not only the three core dimensions of sustainability that can interact but interaction is also possible between all sub-dimensions of sustainability e.g. described in the UN Sustainable Development Goals	Change to: Interaction and interconnection between the three dimensions of sustainabil and between all the UN Sustainable Develop Goals, are also important	
NO 042		07.04.1	3 rd sentence	Те	Another source of information about sustainability which is useful is LCA.	Include LCA in the sentence.	To be discussed Supported
SE 043	306	07.04.1 a)		Те	"Human rights" is a concept that is broader that labour relations	n Ad a line: Human rights To be discussed	

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SE 044	307	07.04.1 a)		Ed	Well-being is missed	Change to: health and safety, and well-being	To be discussed
SE 045	311	07.04.1 a)		Ed	Quality of life can include equality, peace and justice	Ad: Equality, peace and justice	To be discussed
SE 046	313	07.04.1 b)		Ed	Natural resources can be both renewable or none renewable	Change to: Use of natural resources; renewab and none renewable	e To be discussed
SE 047	314	07.04.1 b)		Те	Energy use and climate change are not always strongly linked, for instance when using renewable energy as sun	Change to: - Energy use - Climate change and ocean acidification	To be discussed Note that UNSDGs has separate goal number 7 (energy), 13 (climate) and 14 (life below water)
SE 048	316	07.04.1.b)		Те	Some environmental impacts are missing as nitrogen and phosphorous cycles, fresh water use, land use and desertification, litter	Ad: Nitrogen and phosphorous cycles Fresh water use and consumption Land use and desertification Litter and waste	To be discussed
SE 049	324	07.04.1 c)		Те	Some other issues are mentioned in the UN Sustainable Development Goals (SDG) as responsible consumption and production, infrastructure, sustainable cities and communities, economic growth. Climate adaption can also be seen as an economic sustainability issue.	Consider revise the section 7.4.1 c) to make it more in line with the UN SDG	To be discussed (proposal to make reference to an UNSDGs Annex or link instead of changing too much here) See comment US 50
US 050	324- 325	07.04.1	List	Те	At the conclusion of the "a, b, c" list of issues, add a general reference to the SDGs.	The UN SDGs, along with their respective supporting targets and guidance, are another source of information on specific sustainable development issues.	To be discussed Supported
SE 051	331	07.04.2	1	Ed	It is important to remember that sustainability issues often are independent and	Change to: Even though sustainability issues often are independent and interconnected it is	To be discussed (see previous comments

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MB/ Line NC ¹ number	Clause/Paragraph/Type ofCommentsSubclauseFigure/Tablecomment²		Proposed change	Observations of the secretariat			
					interconnected	possible that not all sustainability issues are relevant to all types of standards	on interconnectivity)
SE 052	339	07.04.2	2	Те	How sustainability issues are interconnected must be examined	Change to: examine the range of ways in which the standard, dependent on its content, might have either a positive or negative impact on sustainability and how sustainability issues are interconnected.	To be discussed (see previous comments on interconnectivity)
GB 053		07.04.3		Ge	The SDGs should be reviewed and if a relevant issue is within the scope of an SDG, the issue should be considered significant		To be discussed
SE 054	347	07.04.3	1	Ed	Sustainability issues are interconnected	Change to: magnitude of its sustainability impactive interconnection to other sustainability issues, whether that impact is positive or negative,	t, To be discussed (see previous comments on interconnectivity)
SE 055	357	07.04.3	2	Те	Well-being is also important	Ad: and well-being	To be discussed
JS 056	361	07.04.3	List	Те	At the end of list of factors that standards writers could take into account in identifying significant sustainability issues relevant to their work, add a reference to the UNSDG.	"Whether there the issue is related to an UNSD relevant to the subject matter of the standard.	G To be discussed
PL* 057	393	8.2.2	1 st bullet	Те	The notion regarding organization's - dependencies of a healthy environment/ecosystem is not being conveyed in this bullet point list. There are current standards being developed within monetary valuation of environmental impacts and determining environmental costs and benefits that deal with this issue (upcoming ISO 14008 and especially ISO 14007) Elaborate and reword the first bullet point with that notion according to the proposed change.	- the impact of organizations on the environment as well as their dependence on the environment (e.g. those associated with th production, distribution and use of energy) of the production of the materials needed to implement the standard;	e e
SE 058	410	08.02.3	Note	Ed	Energy and occupational health and safety	Change to: (e.g. ISO 9001 on quality	To be discussed

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2 Type of comment:

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						management, ISO 14001 on environmental management, ISO 50001 on energy management or ISO 45001 on health and safety management	
SE 059	413	08.02.4	1	Те	Sustainability issues are interconnected	Change to: issues which can be interconnected Standard writers	To be discussed (see previous comment on interconnectivity)
SE 060	424	08.02.4	2	Те	End of life can give impact on the environment, health and safety and the society	Ad: on the environment, human's health and safety and the society	To be discussed Note that health is in 3 rd bullet point and social benefits in 6 th bullet point
PL* 061	445- 453	8.3	EXAMPLE	Ed	Consider adding another example regarding conflicting multiple sustainability issues within the framework of the UNSDGs as this gives added value to the guide.	Add an Example 2 based on the UNSDGs	To be discussed
FR 062	454	08.03			A new paragraph 8.4 or 9 could be added to address SDGs regarding certain types of standards	- Add a new paragraph 8.4 or 9	Revision mandate supports more the modification of current sub- clause 8.2 Addressing sustainability in certain types of standards with UNSDGs consideration rather than creating a new clause.
FR 063	454	Before 9			A paragraph should be added to deal with the relationships between ISO 26000 core subject and SDGs	- Add a new paragraph 9 or 10	To be discussed (also Annex proposal, see SE 064)
SE 064	467	A	A.1	Ge	A new appendix should be developed, presenting a cross reference between "Core subjects and issues of social responsibility" (Table A.1) and the SDGs, preferably including goals, targets and indicators.		To be discussed (see FR 002)
GB 065		Annex A		Ge	Annex A should not be amended.		Noted

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MB/ NC ¹					Observations of the secretariat					
NO 066		Annex A	Table A1		Include "disposal of product to the core subject "consumer			isposal of product after end of us ubject "consumer issues"	se" to	Out of scope of revision mandate
US 067	570	Bibliography	List	Те	Add a link to the UNSDG in the entry 21.	e bibliography as	Link to UN	ISDG website		Accepted

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