



Many organisations that want to use the CSR Performance Ladder as a way of systematically managing their contribution to one or more SDGs wonder how best to link the SDGs to CSR issues. The link between them is not always direct. The table below offers initial guidance on some of the options for linking SDGs and CSR issues. The SDGs have been further elaborated into SDG targets. A potential next step would be to link the targets for the SDGs that are of most interest to the organisation to one or more material issues in the CSR Performance Ladder.

Core subject	Issue	ISO 26000	SDG
Organisational governance	1 Organisational governance	5.1 5.2 6.2	-
Labour practices	2 Employment	6.4.1	8 Decent work and economic growth
	3 Relationship between employer and employee	6.4.3	8 Decent work and economic growth
	4 Health and safety	6.4.6	3 Good health and well-being 8 Decent work and economic growth
	5 Training, education, nature and organisation of work	6.4.7	4 Quality education
	6 Diversity and opportunities	6.3.7	5 Gender equality
	7 Flexible employment relationships	6.4.4	8 Decent work and economic growth
	Human rights	8 Strategy and policy	6.3.3 6.3.10
9 Equal treatment		6.3.7	5 Gender equality 10 Reduced inequalities
10 Freedom of association and collective bargaining		6.3.10	8 Decent work and economic growth
11 Child labour		6.3.10	8 Decent work and economic growth
12 Forced and compulsory labour		6.3.10	8 Decent work and economic growth
13 Security policy		6.3.3	16 Peace, justice and strong institutions
14 Rights of indigenous peoples		6.3.9 6.3.10	10 Reduced inequalities
Fair operating practices		15 Impacts on society	6.6.6 6.6.7
	16 Corruption	6.6.3	16 Peace, justice and strong institutions
	17 Public policy	6.6.4	16 Peace, justice and strong institutions
	18 Anti-competitive behaviour	6.6.5	10 Reduced inequalities
Consumer issues	19 Consumer health and safety	6.7.4 6.7.8	2 Zero hunger 3 Good health and well-being



Circular economy and climate change	20 Product information	6.7.3 6.7.5 6.7.9	12 Responsible consumption and production
	21 Marketing and communication	6.7.3 6.7.5 6.7.6 6.7.9	12 Responsible consumption and production
	22 Consumer privacy	6.7.7	1 No poverty
	23 Raw materials	6.5.3 6.5.6	12 Responsible consumption and production
	24 Energy	6.5.4	7 Affordable and clean energy 12 Responsible consumption and production
	25 Water	6.5.4	6 Clean water and sanitation
	26 Biodiversity	6.5.6	14 Life below water 15 Life on land
Societal involvement and development	27 Emissions, waste water and residual waste	6.5	9 Industry, innovation and infrastructure 12 Responsible consumption and production
	28 Transport	6.5.6	9 Industry, innovation and infrastructure 13 Climate action
	29 Direct economic values that are generated and distributed	6.8	1 No poverty 8 Decent work and economic growth 11 Sustainable cities and communities
	30 Positive contribution to local economy and community	6.8	1 No poverty 8 Decent work and economic growth 11 Sustainable cities and communities
	31 Contribution to the economic system	6.8	1 No poverty 8 Decent work and economic growth 11 Sustainable cities and communities

SDG 17 'Partnerships for the goals' may also be relevant to all the CSR issues and concerns how to engage stakeholders.