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CONSULTATION REPORT FOR THE IMPLEMENTATION OF ISO 21401: 2018

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1 INTRODUCTION

This Consultation Report, developed within the framework of the MAST - Making Sustainable Tourism Possible project, aims to support accommodation establishments in implementing the ISO 21401:2018 standard by providing structured guidance on the necessary activities for developing sustainable management system procedures. The report follows the structure of the standard, outlining key environmental, social, and economic requirements and the corresponding activities that establishments need to undertake to ensure compliance.

Annex A focuses on environmental requirements, detailing the actions needed to minimize ecological impact, enhance biodiversity conservation, and implement energy and water efficiency measures.

Annex B explores social requirements, emphasizing the importance of fair labor conditions, community engagement, and cultural heritage preservation.

Finally, Annex C addresses economic requirements, providing guidelines on financial sustainability, service quality, and risk management to ensure long-term operational viability.

Beyond serving as a practical reference for individual companies drafting their sustainable management system procedures, this deliverable is also instrumental in the realization of Deliverable 2.3. In the next phase, the needs, difficulties, and barriers faced by SME accommodation providers will be compared with the set of activities defined for fulfilling the environmental, social, and economic requirements of ISO 21401:2018. This comparative analysis will lay the foundation for developing a protocol that effectively integrates SME needs with the standard's provisions, overcoming barriers to sustainable business management. By providing this groundwork, the current deliverable plays a crucial role in bridging the gap between sustainability requirements and practical implementation within the accommodation sector.



2 Annex A: ENVIRONMENTAL REQUIREMENTS

Annex A of the standard provides comprehensive guidelines for implementing sustainable environmental practices in accommodation establishments. These requirements are designed to achieve a balance between the environmental, social and economic dimensions, with the objective of ensuring that any negative impacts are minimised and positive contributions are maximised. The subsequent report will methodically examine each specific requirement delineated in the annex, elucidating their objectives and the corresponding actionable measures. The objective of this report is to facilitate a more profound comprehension of sustainable management practices and their implementation within the hospitality industry.

Environmental requirements for sustainable accommodation establishments are synthesized in Table 1.

2.1 Section A.1 - General

In order to minimise negative environmental impacts and maximise positive ones, it is vital that the organisation adopts sustainable practices. This encompasses conducting environmental impact assessments to identify and mitigate potential risks, developing an environmental policy statement, and integrating environmental considerations into all business decisions to ensure consistency and sustainability.

2.2 Section A.2 - Preparation and Response to Environmental Emergencies

It is incumbent upon the organisation to establish and maintain procedures to address environmental risks. The regular conducting of environmental audits and inspections is imperative, as is the formulation and execution of comprehensive emergency response strategies. Collaborating with local environmental initiatives has been shown to enhance preparedness. Emergency procedures should be periodically analysed and reviewed by conducting regular drills and simulations, updating response plans based on risk assessments, and training staff to ensure effective implementation.

2.3 Section A.3 - Natural Areas, Biodiversity, Flora, and Fauna

In order to ensure the preservation of natural areas, it is essential that the organisation establishes and maintains such spaces within its property, provides



financial support to local conservation organisations through voluntary contributions, and participates in habitat restoration projects with the aim of enhancing biodiversity. The protection of wildlife necessitates the implementation of measures such as the installation of bird boxes and bat houses, the provision of educational materials to guests on local biodiversity, and the organisation of programs with a focus on biodiversity conservation.

2.4 Section A.4 - *Architecture and Local Construction Impact*

In order to minimise the impact of construction and operation, architectural designs must be constructed in harmony with the surrounding environment. Engagement with local architects and builders who possess expertise in sustainable design is imperative. The incorporation of natural ventilation and lighting systems, whilst concomitantly minimising the utilisation of artificial materials, is imperative. In order to reduce environmental disruption during the construction process, it is vital to minimise site disturbance, implement effective erosion control measures, and recycle and reuse construction waste. The restoration of degraded areas is a multifaceted process that necessitates the implementation of revegetation plans, the creation of wildlife corridors, and the engagement in restoration activities. The use of sustainable construction materials is emphasised, with a focus on locally sourced, recycled, and reclaimed options, while avoiding materials with high environmental impacts. The preservation of both natural and cultural heritage is best achieved by aligning building designs with local architectural styles, reducing visual impact through landscaping, and promoting harmony with the area's cultural and ecological context.

2.5 Section A.5 - *Landscaping*

In order to minimise environmental impact, it is essential that landscaping is planned and managed with the following in mind: the use of drought-tolerant and native plants; the minimisation of the use of pesticides and herbicides; and the implementation of rainwater harvesting systems. Guests should be informed about the landscape through the medium of interpretive signage, guided nature walks, and maps or brochures highlighting environmental features.

2.6 Section A.6 - *Solid Waste, Effluents, and Emissions*

The management of solid waste is a matter of paramount importance, and must be approached through the implementation of comprehensive strategies that prioritise reduction, reuse, and recycling. The utilisation of composters for the processing of organic waste is a critical component of these strategies, alongside the minimisation of single-use plastics. The management of liquid effluents



necessitates the installation of effective wastewater treatment systems, the monitoring of wastewater quality, and the development of contingency plans for potential spills. Finally, air and noise emissions must be minimised by using low-noise equipment, reducing outdoor lighting, and controlling emissions from kitchens, laundry areas, and vehicles. It is imperative that operations are conducted in a manner that ensures minimal disruption to the surrounding environment.

2.7 Section A.7 - *Energy Efficiency*

In order to minimise energy consumption, it is essential to install energy-efficient lighting, appliances and equipment, whilst utilising renewable energy sources such as solar or wind power. The meticulous monitoring of energy consumption through the utilisation of meters, in conjunction with the thorough analysis of data, is of paramount importance for the identification of areas that require enhancement. The establishment of energy reduction targets and their subsequent monitoring and evaluation is of paramount importance. The utilisation of renewable energy sources, such as solar panels and renewable energy credits, is imperative wherever feasible. Architectural designs should maximise energy efficiency by using high-performance insulation and windows, and optimising natural light and ventilation. In the context of transport operations, the reduction of energy consumption can be achieved by promoting the use of public transportation, cycling, and walking for guests, and utilising fuel-efficient or electric vehicles. The promotion of energy-saving behaviour among employees and guests through educational initiatives and the provision of incentives is also of equal importance.

2.8 Section A.8 - *Conservation and Management of Water Usage*

It is imperative that water consumption is meticulously monitored through the implementation of metering systems. The analysis of data collected through these measures is instrumental in identifying opportunities for water conservation. The establishment of water reduction targets should be informed by historical and regional benchmarks. The installation of low-flow fixtures, the implementation of drought-tolerant landscaping techniques, and the integration of rainwater harvesting systems are pivotal in achieving this objective. Regular plumbing inspections and the prompt repair of leaks are also recommended in order to minimise water wastage. Ensuring water quality and safety involves regular testing and installing purifiers for drinking water. The adoption of circular economy models for water management, including the reuse of greywater for irrigation and the treatment and reuse of wastewater, is recommended. The promotion of water conservation among staff and guests through education and incentives is vital for sustainable water management.



2.9 Section A.9 - *Hazardous Substances Management*

The management of hazardous substances involves a number of key elements. Firstly, the substances must be identified and stored correctly. Secondly, their use must be minimised. Thirdly, they must be disposed of safely and in compliance with regulations. It is imperative to emphasise that effective handling and adherence to safety standards are paramount in order to prevent environmental and health risks.

2.10 Conclusion

Annex A presents a comprehensive framework for promoting sustainability in the hospitality sector. By addressing environmental emergencies, protecting biodiversity, minimising construction impacts, and optimising energy and water use, organisations can significantly reduce their ecological footprint. The implementation of these practices is not only aligned with global sustainability goals, but it is also conducive to enhancing guest satisfaction and operational efficiency. By adopting these measures, the hospitality industry can assume a pivotal role in promoting environmental stewardship and ensuring long-term sustainability.



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Table 1. Environmental requirements for sustainable accommodation establishments



General Requirement	Specific Requirement	Activity
A.7 General	The organization must adopt sustainable practices to minimize negative environmental impacts and maximize positive ones	<ul style="list-style-type: none"> • Conduct an environmental impact assessment. • Develop an environmental policy statement. • Integrate environmental considerations into all business decisions.
A.2 Preparation and response to environmental emergencies	A.2.1 The organization must establish and maintain procedures to identify potential environmental risks and mitigate impacts.	<ul style="list-style-type: none"> • Conduct regular environmental audits and inspections. • Develop and implement emergency response plans. • Participate in local environmental initiatives and collaborations.
	A.2.2 Periodically analyze and review procedures for preparing for and responding to emergencies.	<ul style="list-style-type: none"> • Conduct regular emergency drills and simulations. • Update emergency response plans based on identified risks and lessons learned. • Train staff on emergency procedures.
A.3 Natural areas, biodiversity, flora and fauna	A.3.1 Preserve the organization's own natural areas and support regional conservation efforts.	<ul style="list-style-type: none"> • Establish and maintain natural areas on the property. • Support local conservation organizations through financial contributions or volunteer work. • Participate in habitat restoration projects.
	A.3.2 Promote actions to protect wildlife, prevent harmful practices, and promote biodiversity education for guests.	<ul style="list-style-type: none"> • Install bird boxes and bat houses. • Provide information to guests about local wildlife and how to minimize their impact. • Offer educational programs on biodiversity conservation.
A.4 Architecture and local construction impact	A.4.1 Ensure that architectural designs are	<ul style="list-style-type: none"> • Use local architects and builders with



	harmonized with the surrounding environment to minimize their impact during construction and operation.	<p>expertise in sustainable design.</p> <ul style="list-style-type: none"> • Incorporate natural ventilation and lighting into the design. • Minimize the use of artificial materials and maximize the use of natural materials.
	A.4.2 Detail specific actions to reduce environmental disruption caused by construction activities, including landscape alteration, vegetation removal, and waste management.	<ul style="list-style-type: none"> • Minimize site disturbance during construction. • Implement erosion and sediment control measures. • Recycle and reuse construction waste.
	A.4.3 Promote actions to rehabilitate and restore degraded areas that are not in use by the accommodation establishment.	<ul style="list-style-type: none"> • Restore native vegetation in disturbed areas. • Create wildlife corridors. • Implement a revegetation plan.
	A.4.4 Use locally sourced, traditional and sustainable construction materials, avoiding those with significant environmental impact.	<ul style="list-style-type: none"> • Source building materials from local suppliers. • Use recycled and reclaimed materials. • Avoid the use of materials with high embodied energy.
	A.4.5 Promote design choices that preserve and align with the natural and cultural characteristics of the area, maintaining visual and ecological harmony.	<ul style="list-style-type: none"> • Incorporate local architectural styles and materials. • Minimize the visual impact of the building on the surrounding landscape. • Use landscaping to blend the building into the natural environment.
A.5 Landscaping	A.5.1 Plan and manage the landscape to minimize environmental impact	<ul style="list-style-type: none"> • Use drought-tolerant plants. • Minimize the use of pesticides and herbicides. • Implement a rainwater harvesting system.
	A.5.2 Provide guests with information about the main features of the landscape	<ul style="list-style-type: none"> • Create interpretive signage about the local flora and fauna.



		<ul style="list-style-type: none"> • Offer guided nature walks and tours. • Provide guests with maps and brochures about the local environment.
A.6 Solid waste, effluents and emissions	A.6.1 Adopt practices for waste reduction, reuse, and recycling, including planning specific goals and managing contaminated waste	<ul style="list-style-type: none"> • Implement a waste reduction and recycling program. • Use a composter for organic waste • Minimize the use of single-use plastics.
	A.6.2 Devise measures to reduce the environmental and health impacts of wastewater, including treatment systems, contingency plans, and appropriate disposal methods	<ul style="list-style-type: none"> • Install a wastewater treatment system. • Monitor wastewater quality regularly. • Develop a contingency plan for wastewater spills.
	A.6.3 Highlights actions to minimize the generation of noise and emissions of gases, light, ozone, and odors, ensuring comfort for guests, the local community, and the natural environment	<ul style="list-style-type: none"> • Use low-noise equipment. • Minimize outdoor lighting. • Control emissions from kitchen and laundry areas.
A.7 Energy efficiency	A.7.1 Implement measures to minimize energy consumption, especially from non-renewable sources	<ul style="list-style-type: none"> • Install energy-efficient lighting and appliances. • Use renewable energy sources such as solar power. • Implement a building automation system.
	A.7.2 Monitor and record energy consumption	<ul style="list-style-type: none"> • Install energy meters to track energy usage. • Analyze energy consumption data to identify areas for improvement.
	A.7.3 Set energy consumption objectives based on historical and regional benchmarks	<ul style="list-style-type: none"> • Establish specific energy reduction targets. • Track progress towards energy reduction goals.
	A.7.4 Use renewable energy sources where possible	<ul style="list-style-type: none"> • Install solar panels or wind turbines. • Purchase renewable energy credits.



	A.7.5 Use architectural techniques to maximize energy efficiency	<ul style="list-style-type: none"> • Use high-performance windows and insulation. • Design the building to maximize natural light and ventilation.
	A.7.6 Reduce energy consumption in transport operations	<ul style="list-style-type: none"> • Encourage the use of public transportation or bicycles by guests. • Optimize delivery routes. • Use fuel-efficient vehicles.
	A.7.7 Conduct energy-saving campaigns for guests and employees	<ul style="list-style-type: none"> • Educate guests and employees about energy conservation. • Provide incentives for energy-saving behavior.
A.8 Conservation and management of water usage	A.8.1 Monitor and record water consumption	<ul style="list-style-type: none"> • Install water meters to track water usage. • Analyze water consumption data to identify areas for improvement.
	A.8.2 Set water consumption objectives based on historical and regional benchmarks	<ul style="list-style-type: none"> • Establish specific water reduction targets. • Track progress towards water reduction goals.
	A.8.3 Implement measures to minimize water consumption and ensure availability	<ul style="list-style-type: none"> • Install low-flow water-saving fixtures (e.g. sink, taps, shower). • Use drought-tolerant landscaping. • Implement a rainwater harvesting system.
	A.8.4 Maintain inspection and maintenance programs to minimize leaks	<ul style="list-style-type: none"> • Conduct regular inspections of plumbing systems. • Repair leaks promptly.
	A.8.5 Ensure water quality and safety for guests and operations	<ul style="list-style-type: none"> • Test water quality regularly. • Installing water purifiers to make it drinkable.
	A.8.6 Adopt a circular economy model for water management	<ul style="list-style-type: none"> • Reuse greywater for irrigation. • Implement a water treatment system.
	A.8.7 Conduct water conservation campaigns for guests and employees	<ul style="list-style-type: none"> • Educate guests and employees about water conservation.



		<ul style="list-style-type: none">• Provide incentives for water-saving behavior.
A.9 Hazardous substances management	Manage the storage, use, and disposal of hazardous substances	<ul style="list-style-type: none">• Identify and properly store all hazardous substances.• Minimize the use of hazardous substances.• Dispose of hazardous substances properly.



3 Annex B: SOCIAL REQUIREMENTS

This following section provides a detailed analysis of the social requirements specified for sustainable accommodation establishments, following the guidelines of Annex B of the ISO 21401:2018 standard. The objective is to encourage practices that respect local cultural heritage, enhance the living conditions of the communities involved, and ensure the well-being of workers. The overarching objective of these requirements is to promote sustainable development by integrating social, economic, and cultural aspects, thereby offering benefits to both accommodation establishments and local communities.

Social requirements for sustainable accommodation establishments are synthesized in Table 2.

3.1 Section B.1 - *Recognition and promotion of cultural heritage*

The organisation must recognise, promote and respect regional cultural heritage as well as non-predatory traditional and cultural values. It is imperative that the organisation actively contributes to the social and economic development of workers and communities involved in the production chain. To this end, the organization should conduct a cultural impact assessment, develop a cultural heritage preservation plan, and collaborate with local cultural organizations.

3.2 Section B.2 - *Support for Local Communities*

In order to support local communities, an organisation is required to engage in or promote voluntary actions that support the development of said communities. Examples of such actions include participation in community clean-up events, support for local schools and educational programs, and the provision of resources for community projects. Furthermore, the organization must allow employees to participate in community activities and include such participation in their evaluation by offering paid time off for volunteering, recognizing and rewarding their involvement, and fostering a company culture that values community engagement. Regular interaction with the local community is also essential, with the establishment of communication channels to address complaints and suggestions. Feedback from the community should be monitored through satisfaction surveys, and changes should be implemented based on the responses.

The regular evaluation of social action effectiveness is imperative to ensure continuous improvement. Furthermore, the organisation must collaborate with local communities to contribute to social and environmental programmes, with a focus on environmental education, holistic health, and the development of quality of life. Preventive measures must be planned to mitigate negative impacts such as



sex tourism and child exploitation, following the Code of Conduct for the Protection of Children from Sexual Exploitation in Tourism.

3.3 Section B.3 - *The Employment and Development of Local Workers*

In the context of employing workers from local or regional communities, it is imperative for organisations to prioritise the hiring of local talent. This can be achieved by promoting vocational training programmes, which serve to equip individuals with the necessary skills and expertise for successful employment. Additionally, involving local communities in operational management roles can foster a sense of engagement and ownership, thereby enhancing the effectiveness of the organisation's operations. Partnerships with local training institutions should be established, and a fair remuneration policy must be implemented to avoid discrimination based on gender, age, disability, or family status. Furthermore, the organization must support vocational training for local people to develop complementary services and activities, promote the use of local products and services among guests, and encourage craftsmanship and typical products to foster interaction between communities and visitors, thereby stimulating local economic development.

3.4 Section B.4 - *Fair Wages and Working Conditions*

It is incumbent upon the organisation to ensure that wages comply with the legal minimum for the sector, and that working conditions meet hygiene, safety and comfort standards. Transparency in wage composition and benefits must be ensured and communicated clearly to employees. Furthermore, internships and apprenticeships must not be misused as a means to avoid fulfilling employee obligations. Furthermore, measures must be implemented to ensure that ethnic, social, and gender equity is promoted while child labour is prevented.

3.5 Section B.5 - *Cultural Aspects and Preservation*

Cultural aspects are a key focus, with the organization required to plan and promote initiatives that preserve and respect local culture. It is imperative that measures are implemented to mitigate the adverse impacts of organizational activities on local traditions and customs, thereby ensuring that the development of tourism does not cause disruption to the cultural equilibrium of the community.

3.6 Section B.6 - *Health and Education Initiatives*



In terms of health and education, the organisation must support local community health programmes in collaboration with healthcare providers and associations. The implementation of dedicated health programs for employees and their families is also to be encouraged. Furthermore, educational initiatives must be promoted for both employees and local communities, with a particular emphasis on environmental education to raise awareness and encourage sustainable practices, as well as healthy working habits to develop and ensure work related wellbeing.

3.7 Section B.7 - *Respect for Indigenous Populations*

It is imperative to demonstrate profound respect for Indigenous populations, as it is a fundamental aspect of ethical conduct. It is incumbent upon the organisation to devise and execute measures to ensure that the customs, rights, and traditions of indigenous peoples are respected, thereby promoting their effective participation in management processes. In the context of organizations situated within indigenous territories or their zones of influence, it is imperative to proactively engage indigenous communities in the formulation of policies and the design of programs, ensuring that they derive tangible benefits from tourism development.

3.8 Conclusion

The implementation of the social requirements delineated in Annex B of the ISO 21401:2018 standard constitutes a pivotal step for accommodation establishments aspiring to a sustainable model. The integration of principles that emphasise the respect and appreciation of local communities, the promotion of equitable working environments, and the preservation of cultural heritage is foundational for the advancement of sustainable tourism, a pursuit that is known to engender enhanced well-being among all stakeholders. The integration of these practices is therefore pivotal in enabling establishments to consolidate their role as proponents of social and economic sustainability.

**Table 2. Social requirements for sustainable accommodation establishments**

General Requirement	Specific Requirement	Activity
B.1 General	The organisation's operations and practices must recognise, promote and respect regional cultural heritage, traditional and non-predatory cultural values, contributing to the social and economic development of workers and communities involved in the production chain.	<ul style="list-style-type: none"> • Conduct a cultural impact assessment. • Develop a cultural heritage preservation plan. • Collaborate with local cultural organizations.
B.2 Local communities	<i>B.2.1</i> The organisation must develop or participate in voluntary actions or initiatives promoted by communities and governmental and non-governmental organisations, with the aim of contributing to the development of local communities.	<ul style="list-style-type: none"> • Participate in community clean-up days. • Support local schools and educational programs. • Volunteer time and resources to community projects.
	<i>B.2.2</i> The organisation must allow employees to participate in community activities and consider this participation in their evaluation.	<ul style="list-style-type: none"> • Offer paid time off for employees to volunteer in the community. • Recognize and reward employee participation in community activities. • Create a company culture that encourages community involvement.
	<i>B.2.3</i> The organisation must interact with the local community, create a communication channel and keep track of communications (complaints, suggestions, related actions).	<ul style="list-style-type: none"> • Hold regular community meetings. • Establish a community feedback mechanism (e.g., suggestion box, online forum). • Respond promptly to community concerns and complaints.
	<i>B.2.4</i> The organisation should establish and maintain procedures to assess levels of satisfaction and complaints from local communities.	<ul style="list-style-type: none"> • Conduct regular community satisfaction surveys. • Analyze community feedback to identify areas for improvement.



		<ul style="list-style-type: none"> • Implement changes based on community feedback.
	B.2.5 The organisation must establish and implement procedures to evaluate the effectiveness of its social actions.	<ul style="list-style-type: none"> • Track and measure the impact of community involvement initiatives. • Conduct regular evaluations of social action programs. • Adjust programs based on evaluation results.
	B.2.6 The organisation must participate in social and environmental programmes with local communities, including environmental education, holistic health and quality of life development.	<ul style="list-style-type: none"> • Partner with local organizations to offer health and wellness programs. • Conduct environmental education programs for guests and employees. • Support community initiatives to improve quality of life.
	B.2.7 The organisation must plan and implement preventive measures to address negative impacts such as sex tourism and sexual exploitation of children, following the <i>Code of Conduct for the Protection of Children from Sexual Exploitation in Tourism</i> and related international references.	<ul style="list-style-type: none"> • Train staff on child protection issues. • Develop a code of conduct for guests regarding child protection. • Support local organizations working to combat child exploitation.
B.3 Work and income	B.3.2 The organisation is committed to employing workers from local or regional communities, promoting vocational training to facilitate their employment either directly or through regional production chains. In addition, it encourages the involvement of local people in the management of operations and adopts a fair remuneration policy that does not discriminate on the basis of gender, age, disability or family status.	<ul style="list-style-type: none"> • Prioritize hiring local residents. • Partner with local training institutions to provide job training. • Implement a fair wage policy. • Promote diversity and inclusion in the workplace.



	<i>B.3.3</i> The organisation supports the vocational training of local people to develop complementary services and activities, promotes the use of local products and services among guests, and encourages handicrafts and typical products, enhancing the interaction between communities and visitors to stimulate local economic development.	<ul style="list-style-type: none"> • Support local artisans and craftspeople. • Promote the use of local products in the hotel. • Offer tours and activities that showcase local culture and traditions.
B.4 Work conditions	<i>B.4.1</i> The organisation must ensure that wages respect at least the minimum wage for the category.	<ul style="list-style-type: none"> • Pay all employees at least the minimum wage. • Conduct regular wage reviews to ensure compliance with labor laws.
	<i>B.4.2</i> The organisation must ensure that employee facilities meet minimum conditions of hygiene, safety and comfort.	<ul style="list-style-type: none"> • Maintain clean and safe working conditions. • Provide adequate employee facilities (e.g., restrooms, break rooms). • Ensure compliance with safety regulations.
	<i>B.4.3</i> The organisation must ensure that the composition of wages and benefits is detailed, transparent and permanent for its employees.	<ul style="list-style-type: none"> • Clearly communicate wage and benefit information to employees. • Provide regular updates on wage and benefit policies.
	<i>B.4.4</i> The organisation must ensure that internships or apprenticeships are not misused to avoid obligations to employees.	<ul style="list-style-type: none"> • Pay interns and apprentices a fair wage. • Provide meaningful training and development opportunities for interns and apprentices. • Ensure that internships comply with labor laws.
	<i>B.4.5</i> The organisation must develop actions to promote ethnic, social and gender equity and prevent child labour.	<ul style="list-style-type: none"> • Implement policies to prevent discrimination in the workplace. • Promote equal opportunities for all employees.



		<ul style="list-style-type: none"> • Support initiatives to combat child labor.
B.5 Cultural aspects	<i>B.5.1</i> The organisation must plan and disseminate initiatives to promote knowledge, preservation and respect for local culture.	<ul style="list-style-type: none"> • Organize cultural events and workshops. • Provide guests with information about local culture and traditions. • Support local cultural organizations.
	<i>B.5.2</i> The organisation must plan and implement measures to avoid negative impacts of its activities on the local culture.	<ul style="list-style-type: none"> • Conduct a cultural impact assessment. • Minimize the impact of tourism on local customs and traditions. • Respect local cultural sensitivities.
B.6 Health and education	<i>B.6.1</i> The organisation must support local community health programmes.	<ul style="list-style-type: none"> • Partner with local healthcare providers. • Donate to local health charities. • Support community health initiatives.
	<i>B.6.2</i> The organisation must implement health programmes for its employees and their families.	<ul style="list-style-type: none"> • Offer health insurance and wellness programs to employees. • Provide access to healthcare services for employees and their families.
	<i>B.6.3</i> The organization must support educational actions for its employees and the local community, including environmental education.	<ul style="list-style-type: none"> • Organise training courses for employees. • Support environmental education programmes for the local community. • Promote environmental awareness among guests. • Promote health awareness and behaviour among employees.
B.7 Native population	<i>B.7.1</i> The organisation must plan and implement measures to ensure respect for the customs, rights and traditions of the indigenous population, promoting their effective participation in management processes.	<ul style="list-style-type: none"> • Consult with indigenous communities on all relevant issues. • Obtain free, prior and informed consent from indigenous communities. • Ensure that indigenous communities benefit



		from tourism development.
	B.7.2 Organisations located in indigenous territories or their zones of influence must consider and involve indigenous peoples and communities in their policies and programmes.	<ul style="list-style-type: none">• Conduct consultations with indigenous communities on all relevant policies and programs.• Ensure that indigenous communities have a voice in decision-making processes.• Share benefits with indigenous communities.



4 Annex C: ECONOMIC REQUIREMENTS

Annex C of the ISO 21401:2018 standard delineates the economic requirements that accommodation establishments are obliged to meet in order to ensure the economic sustainability of their operations. These requirements are designed to encourage financial planning, the enhancement of service quality, the satisfaction of guests, and the safety of all stakeholders. The subsequent report provides a synopsis of the three primary sections of Annex C, emphasising the essential elements necessary for compliance with the standard.

Economic requirements for sustainable accommodation establishments are synthesized in Table 3.

4.1 Section C.1 - *Economic Viability of the Organization*

Organizations must plan and implement their activities and services with economic sustainability in mind over the short, medium, and long term. A business plan is essential, even a simple one, that is updated when necessary and includes market analysis, product conceptualization, pricing policies, marketing strategies, cost structures, economic and financial viability, and risk assessments. Accurate and updated records must be maintained to demonstrate economic sustainability. Furthermore, when implementing new accommodation projects, organizations are advised to consult with local communities to assess social and economic impacts, ensuring benefits such as job creation and income generation while mitigating any potential negative effects.

4.2 Section C.2 - *Quality and Guest Satisfaction*

It is incumbent upon organisations to plan and implement products and services that consider guest profiles and expectations whilst prioritising local social traditions and hospitality. Procedures must be established to identify guest expectations, measure satisfaction, and address feedback, including complaints and suggestions. The quality requirements for products and services must be clearly defined and monitored, with corrective actions being taken as necessary. The organisation must maintain clear and accessible information on its offerings and ensure sustainability considerations are included. Supplier selection processes must prioritize sustainability criteria, and products and services sourced from local communities should be promoted. Catering services should adopt food safety practices, use fresh and organic produce whenever possible, and feature regional and seasonal cuisine.



4.3 Section C.3 - *Health and safety of guests and workers*

Organisations are obliged to establish and maintain procedures for the continuous identification and evaluation of risks, and to implement the necessary control measures. These procedures should cover both routine and non-routine activities, third-party operations, and emergency responses. The results of risk assessments must inform sustainability goals, with a focus on risk mitigation and proactive management. Furthermore, it is imperative for organisations to employ effective risk classification and control mechanisms, whilst concomitantly supporting initiatives aimed at promoting tourist safety and security. Potential hazards during field activities must be clearly communicated, and measures to prevent accidents must be implemented to ensure the safety of all guests and workers.

4.4 Conclusion

Annex C of ISO 21401:2018 provides essential guidelines for the incorporation of economic sustainability into accommodation establishments. Adherence to these requirements ensures regulatory compliance, fosters guest trust, supports local communities, and strengthens long-term resilience. A comprehensive strategy for economic management empowers establishments to optimise economic, environmental, and social benefits, thereby fostering sustainable and enduring development.

**Table 3. Economic requirements for sustainable accommodation establishments**

General Requirement	Specific Requirement	Activity
C.1 Economic viability of the organization	C.1.1 The organisation must plan and implement its activities and services considering economic sustainability in the short, medium and long term.	<ul style="list-style-type: none"> • Develop a long-term sustainability strategy. • Conduct a cost-benefit analysis of sustainability initiatives. • Integrate economic sustainability considerations into all business decisions.
	C.1.2 The organisation must have a business plan, even a simple one, updated when necessary, that demonstrates its economic sustainability. This plan must include an analysis of the market segment to be reached, product conceptualisation, pricing and marketing policies, necessary investments, cost structure, evaluation of economic and financial sustainability, and a risk analysis.	<ul style="list-style-type: none"> • Develop and maintain a detailed business plan. • Conduct market research to identify target markets. • Analyze competitor pricing and develop a competitive pricing strategy. • Develop a marketing plan to promote the business. • Conduct regular financial reviews and risk assessments.
	C.1.3 The organisation must maintain records that demonstrate the economic sustainability of its activities.	<ul style="list-style-type: none"> • Track key financial performance indicators (KPIs). • Maintain accurate financial records. • Conduct regular financial audits.
	C.1.4 When implementing new accommodation, the organisation should conduct consultations with the local community to assess the social impacts and benefits in terms of jobs and income.	<ul style="list-style-type: none"> • Conduct community consultations before implementing new accommodation. • Assess the potential social and economic impacts of new projects. • Mitigate any potential negative impacts and maximize positive impacts.
C.2 Quality and guest satisfaction	C.2.1 The organisation must plan and implement products and services that take into account the profile and expectations of	<ul style="list-style-type: none"> • Conduct guest surveys to gather feedback on products and services. • Develop products and services that reflect



	guests, prioritising social traditions and local hospitality.	<p>local culture and traditions.</p> <ul style="list-style-type: none"> • Offer personalized service to guests.
	C.2.2 The organisation must establish and maintain a procedure to identify guests' expectations of its products and services.	<ul style="list-style-type: none"> • Conduct guest satisfaction surveys. • Monitor online reviews and social media mentions. • Implement a system for collecting guest feedback.
	C.2.3 Quality requirements for products and services must be established and their compliance monitored.	<ul style="list-style-type: none"> • Develop and implement quality standards for all products and services. • Conduct regular quality control checks. • Take corrective action to address any quality issues.
	C.2.4 The organisation must maintain a documented description of the products and services, specifying their relevance to sustainability, how they meet guests' expectations and the experience they intend to offer.	<ul style="list-style-type: none"> • Create product and service descriptions that highlight sustainability features. • Communicate the guest experience to potential customers. • Develop a brand identity that reflects the organization's sustainability values.
	C.2.5 The organisation must: i) establish a publicly accessible procedure for measuring guest satisfaction, including the handling of comments, suggestions and complaints; ii) respond consistently to complaints and suggestions; and iii) maintain records of analysis of guest satisfaction, complaints and suggestions, and corrective action taken.	<ul style="list-style-type: none"> • Implement a guest feedback system (e.g., online surveys, comment cards). • Respond promptly to all guest feedback. • Analyze guest feedback to identify areas for improvement. • Implement corrective actions based on guest feedback.
	C.2.6 Information on products and services offered must be accessible and reliable.	<ul style="list-style-type: none"> • Maintain accurate and up-to-date information on all products and services. • Make product and service information



		<p>easily accessible to guests.</p> <ul style="list-style-type: none"> • Ensure that all information is accurate and reliable.
	C.2.7 The organisation must establish a procedure for selecting and qualifying suppliers that takes sustainability requirements into account.	<ul style="list-style-type: none"> • Develop a supplier selection process that includes sustainability criteria. • Evaluate suppliers based on their environmental and social performance. • Prioritize suppliers that demonstrate strong sustainability practices.
	C.2.8 The organisation should prefer suppliers that adopt sustainable practices and implement development programmes to encourage such practices.	<ul style="list-style-type: none"> • Partner with suppliers that are committed to sustainability. • Support supplier sustainability initiatives. • Encourage suppliers to adopt more sustainable practices.
	C.2.9 Products, services and supplies from local communities must be identified and selected.	<ul style="list-style-type: none"> • Source products and services from local suppliers whenever possible. • Promote the use of local products and services to guests. • Support local businesses and communities.
	C.2.10 Catering services must: i) adopt food safety practices; ii) preferably use fresh and, where possible, organic produce; and iii) offer food and drink from regional cuisine, taking into account the seasonal availability of ingredients.	<ul style="list-style-type: none"> • Implement strict food safety procedures. • Source fresh and local ingredients whenever possible. • Offer a menu that features regional and seasonal cuisine.
C.3 Health and safety of guests and workers	C.3.1 The organisation must establish and maintain procedures for the continuous identification and assessment of risks and for the implementation of the necessary control measures, taking into account routine and non-routine activities, the	<ul style="list-style-type: none"> • Conduct regular risk assessments. • Develop and implement risk management plans. • Monitor and review risk management procedures.



	activities of all persons having access to the facility, facilities and activities provided by the organisation or third parties, and responses to emergencies and accidents.	
	C.3.2 The results of the assessments must be taken into account when setting sustainability targets.	<ul style="list-style-type: none"> • Use risk assessment results to inform sustainability goals. • Prioritize risk mitigation efforts.
	C.3.3 The organisation's methodology for risk identification and assessment must be proactive and ensure the classification of risks, identifying those to be eliminated or controlled. It must be consistent with operational experience, provide input for operational controls and training needs, and monitor the effectiveness of implemented actions.	<ul style="list-style-type: none"> • Develop a robust risk assessment methodology. • Classify risks based on likelihood and impact. • Implement controls to mitigate identified risks. • Monitor the effectiveness of risk management controls.
	C.3.4 The organisation must support programmes to promote the safety and security of tourists.	<ul style="list-style-type: none"> • Implement security measures to protect guests. • Provide information to guests on safety and security issues. • Partner with local law enforcement agencies.
	C.3.5 Information must be provided on hazards during field activities and how to prevent them.	<ul style="list-style-type: none"> • Provide guests with information on potential hazards during activities. • Train staff on safety procedures. • Implement safety measures for all activities.



5 CONCLUSIONS

The ISO 21401:2018 standard, as delineated in Annexes A, B, and C, constitutes a comprehensive framework for achieving holistic sustainability in accommodation establishments.

Annex A delineates fundamental measures for environmental management, including the reduction of resource consumption, the conservation of biodiversity, and the adoption of practices for waste and emissions management. These requirements encourage organisations to minimise the environmental impact of their activities while promoting energy efficiency and sustainable water use.

Annex B, conversely, emphasises the integration of social considerations into daily operations, including respect for local communities, fair labour practices, and the preservation of cultural heritage. This approach fosters inclusive sustainable development, enhancing the well-being of workers and communities alike. Finally,

Annex C emphasised that economic sustainability should be pursued through responsible financial management, attention to service quality and guest satisfaction, and ensuring the safety of both workers and visitors.

Beyond serving as a methodological guide for implementing sustainable management system procedures, this consultation report is pivotal in preparing the ground for Deliverable 2.3. In the next phase, the challenges, needs, and barriers faced by SME accommodation providers will be assessed in relation to the activities required to meet the environmental, social, and economic criteria of ISO 21401:2018. This comparative analysis will form the basis for developing a protocol that aligns sustainability standards with the realities of SME operations, overcoming barriers to sustainable business management. Through this process, accommodation establishments will be better equipped to integrate sustainability into their core operations, balancing compliance with ISO 21401:2018 with the practical needs of their business models. Ultimately, this initiative contributes to the broader objective of fostering a more responsible, resilient, and competitive tourism sector.